

Vote: 517 Kamuli District

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

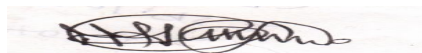
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



ELIZABETH NAMANDA - CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote: 517 Kamuli District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	946,665	336,562	662,762
Discretionary Government Transfers	3,905,785	3,120,127	4,414,000
Conditional Government Transfers	29,497,742	21,683,944	33,530,684
Other Government Transfers	117,427	1,038,689	2,159,099
Donor Funding	1,901,661	486,242	1,364,678
Grand Total	36,369,281	26,665,565	42,131,223

Revenue Performance by end of March of the Running FY

By the end of Q3 FY 2017/18, the district had received a cumulative sum of Shs. 26,665,565,000 out of the annual budget of Shs. 36,369,281,000 giving a revenue performance of 73%. The details of the cumulative revenue categories are as follows:- Local revenue Shs.336,562,000 out of annual budget of Shs. 946,665,000 giving 36% ; Discretionary Govt transfers- Shs. 3,120,127,000 out of annual budget of Shs. 3,905,785,000 giving 80%; Conditional Govt transfers - Shs. 21,683,944,000 out of budget of Shs. 29,497,742,000 giving 74% ; Other Govt transfers - Shs. 1,038,689,000 out of budget of Shs. 117,427,000 giving 885% and Donor funding Shs. 486,242,000 out of budgeted Shs. 1,901,661,000 giving a 26% revenue performance. The over performance of Other Govt transfers was due Uganda Road Fund which was not budgeted for under that category.

Planned Revenues for next FY

In FY 2018/19, Kamuli district expects a total revenue of Shs. 42,131,223,000 which is a 15.8% increment compared to Shs. 36,369,281,000 for FY 2017/18. The increment is attributed to increases in many central Govt revenue sources most notably wage grants to cater for salary enhancements of various cadres of staff, and sector development grants for Health and Education under World Bank loan, YLP/UWEP among others. Local revenue is estimated at Shs. 662,762,000 constituting 1.6% of the budget; Discretionary Govt transfer at Shs. 4,414,000,000 constituting 10.5%; Central Govt transfers at Shs.33,530,684,000 constituting 79.6% of the budget; Other govt transfers at Shs. 2,159,099,000 constituting 5.1% and Donor funding projected at Shs. 1,364,678,000 constituting 3.2% of the total budget.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	5,328,743	4,045,470	5,164,421
Finance	564,133	324,433	481,517
Statutory Bodies	801,911	571,570	924,771
Production and Marketing	866,059	762,686	1,767,741
Health	6,440,488	4,265,614	8,699,816
Education	19,228,030	13,884,246	20,654,132
Roads and Engineering	1,265,635	1,060,243	1,750,514
Water	917,305	722,339	733,980
Natural Resources	262,629	187,954	232,431

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Community Based Services	469,091	277,324	1,435,119
Planning	129,783	89,512	186,391
Internal Audit	95,472	68,579	100,390
Grand Total	36,369,281	26,259,970	42,131,223
<i>o/w: Wage:</i>	21,384,210	15,677,039	24,807,512
<i>Non-Wage Recurrent:</i>	10,928,043	8,255,360	12,270,171
<i>Domestic Devt:</i>	2,155,367	1,880,043	3,688,861
<i>Donor Devt:</i>	1,901,661	447,528	1,364,678

Expenditure Performance by end of March FY 2017/18

By the end of Q3, FY 2017/18 the total revenue received by the district was Shs. 26,665,565,000 out of the total budget of Shs. 36,369,281,000 constituting 73% of the budget. The total cumulative spent by the departments was Shs. 24,752,855,000 which was 94% of the releases and 68% of the budget. The unspent balances were mainly for development projects due to delayed implementation and unpaid salary for staff not recruited.

Planned Expenditures for the FY 2018/19

The district total expenditure for FY 2018/19 is Shs. 42,131,223,000 detailed as follows:- wage recurrent Shs. 24,807,512,000 constituting 58.8% of the budget as compared to Shs. 21,384,210,000 for FY 2017/18, an increase of 16%; non wage recurrent Shs. 12,270,171,000 constituting 29.1% of the budget as compared to Shs. 10,928,043,000 for FY 2017/18, an increment of 5%; Gou development Shs. 3,688,861,000 constituting 8.8% of the budget as compared to Shs. 2,155,367,000 for FY 2017/18, an increment of 71% and Donors Shs. 1,364,678,000 constituting 3.3% of the budget as compared to Shs. 1,901,661,000 for FY 2017/18, a reduction of 28%.

Medium Term Expenditure Plans

Construction of staff houses in hard to stay schools, School inspection of all primary schools in the district, Procurement of desks for primary schools, Construction of Pit latrines, Implementing government support to Primary schools under UPE, EMIS management, Procurement and distribution of drugs and sundries, Construction / renovation of health units, Health education, Routine and periodic maintenance of the district, urban and community access roads, increase safe water coverage, mobilization of community towards development activities, Completion of Administration block

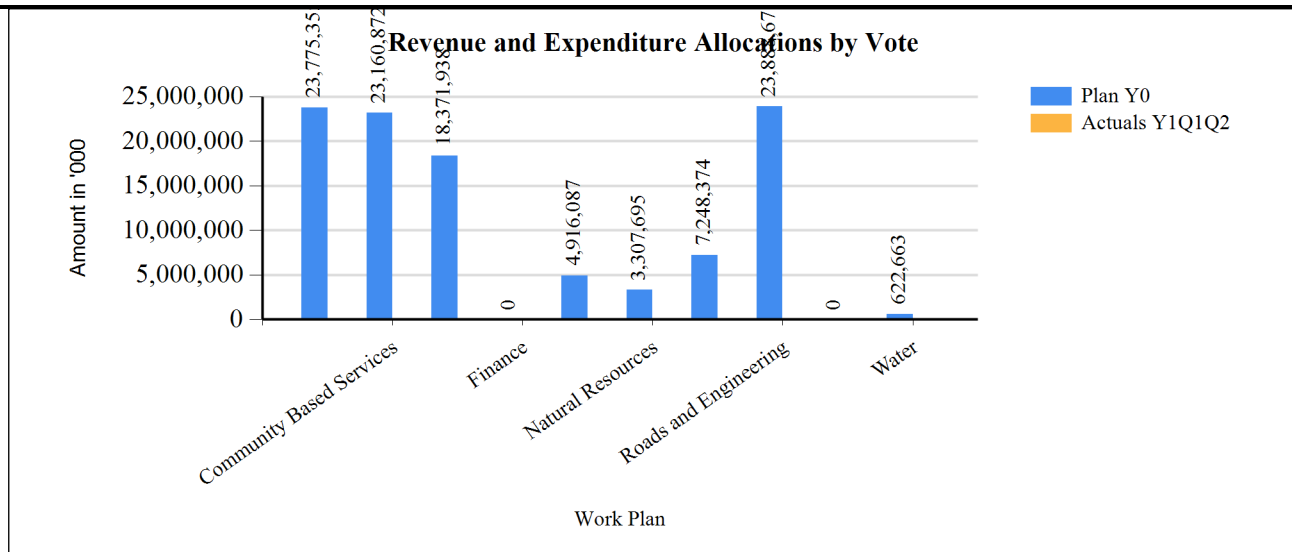
Challenges in Implementation

Understaffing in some departments resulting into below the level performance. Low levels of local revenue resulting in failure to meet expenditure requirements not funded from the centre. Lack of means of transport in most departments for routine activity implementation, mobilization and inspection of lower local governments, The long procurement process resulting into delayed implementation and completion of planned works and supply of goods and services,

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	946,665	336,562	662,762
Advance Recoveries	0	0	0
Animal & Crop Husbandry related Levies	12,740	1,200	12,740
Application Fees	30,000	8,856	35,000
Business licenses	65,756	39,628	42,756
Land Fees	105,714	14,642	55,714
Local Services Tax	156,430	110,975	128,430
Lock-up Fees	0	0	0
Market /Gate Charges	100,770	58,824	100,770
Miscellaneous receipts/income	50,000	24,199	142,192
Occupational Permits	37,350	0	37,350
Other Fees and Charges	61,000	48,124	59,000
Park Fees	6,000	1,500	6,000
Property related Duties/Fees	10,260	6,150	20,260
Refuse collection charges/Public convenience	1,000	0	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	3,000
Registration of Businesses	3,000	0	0
Sale of (Produced) Government Properties/Assets	180,550	22,464	0
Sale of non-produced Government Properties/assets	0	0	18,550
Stamp duty	126,095	0	0
2a. Discretionary Government Transfers	3,905,785	3,120,127	4,414,000

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District Discretionary Development Equalization Grant	763,155	763,155	735,782
District Unconditional Grant (Non-Wage)	991,266	743,449	1,074,703
District Unconditional Grant (Wage)	2,089,959	1,567,469	2,603,515
Urban Unconditional Grant (Wage)	61,406	46,054	0
2b. Conditional Government Transfer	29,497,742	21,683,944	33,530,684
General Public Service Pension Arrears (Budgeting)	594,691	594,691	267,334
Gratuity for Local Governments	944,509	708,382	993,340
Pension for Local Governments	2,233,451	1,675,088	2,317,935
Salary arrears (Budgeting)	230,379	230,379	5,769
Sector Conditional Grant (Non-Wage)	5,207,365	3,000,769	4,800,936
Sector Conditional Grant (Wage)	19,232,845	14,424,634	22,203,997
Sector Development Grant	1,015,863	1,015,863	2,920,320
Support Services Conditional Grant (Non-Wage)	18,000	13,500	0
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	117,427	1,038,689	2,159,099
Global Fund	0	115,284	0
Support to PLE (UNEB)	93,427	24,372	21,000
Support to Production Extension Services	0	149,371	0
Uganda Road Fund (URF)	0	657,199	1,235,684
Uganda Women Entrepreneurship Program(UWEP)	0	0	256,593
Unspent balances - UnConditional Grants	0	83,500	0
Vegetable Oil Development Project	24,000	0	24,000
Youth Livelihood Programme (YLP)	0	8,963	621,822
3. Donor	1,901,661	486,242	1,364,678
United Nations Children Fund (UNICEF)	1,901,661	486,242	1,344,678
Global Fund for HIV, TB & Malaria	0	0	20,000
Total Revenues shares	36,369,281	26,665,565	42,131,223

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

The annual projected revenue for FY 2017/18 was Shs. 946,665,256 from the different revenue sources. By the end of quarter 3 the district was able to collect Shs. 336,562,000 which was 36% of the annual budget. The under - performance was attributed to a number revenue sources performing at 0% which included occupational permits, stamp duty, Lockup fees among others due to failure to operationalise mechanisms of collection. Sale of assets was affected by delayed approval from line ministries to dispose while while other sources are awaiting approval of ordinance by the district council.

Central Government Transfers

Overall, annual projection of central government transfers was Shs. 33,520,954,000 and by end of quarter 3 Shs. 25,842,760,000 had been received giving a 77% of annual budget. Discretionary transfers performed at 80% due to 100% release of Discretionary Development Equalization grant. Conditional transfers performed at 74% rears. Other government transfers performed at 885% because Uganda Road Fund had been budgeted for under conditional grants but was released under Other government transfers where it had not been budgeted,

Vote: 517 Kamuli District**FY 2018/19****Donor Funding**

The annual projection of donor funding was Shs. 1,901,661,000 and by end of quarter 3 Shs. 486,242,000 was realised giving a 26% revenue performance. The under performance was mainly UNICEF funding not released in quarters as expected.

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

The local revenue forecast for FY 2018/19 is Shs. 662,762,000 compared to Shs. 946, 665,000 for FY 2017/18 a reduction of 30%. This is due to sale of assets which is a one-off revenue source in FY 2017/18. Also the need to more realistic projections given the current performance. The other revenues are to be maintained at the current levels.

Central Government Transfers

The Central Government transfers for FY 2018/19 are projected at 40,165,189,000/= which is an increase of 12% compared to FY 2017/18 due to increments in allocations for wage for Health, Education, Production, YLP/UWEP and unconditional. This is to cater for wage enhancements for certain staff cadres.. There is also a significant increase in development grants in Health, Education and Production. Also the non wage has been increased to fund agric extension non wage component, Ex gratia for LLG Councillors and also increased Road fund.

Donor Funding

There is a projected decline in donor funding particularly UNICEF which has reduced from Shs. 1,901,661,000 in FY 2017/18 to Shs. 1,364,678,000,000 in FY 2018/19. The bulk of the donor funding is UNICEF for activities in Health, Education, Community Development and Birth Registration.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	562,049	338,583	1,234,413
District Production Services	273,415	194,604	512,966
District Commercial Services	30,595	16,776	20,361
<i>Sub- Total of allocation Sector</i>	866,059	549,963	1,767,741
Sector: Works and Transport			
District, Urban and Community Access Roads	1,265,635	1,043,090	1,664,275
District Engineering Services	0	0	86,239
<i>Sub- Total of allocation Sector</i>	1,265,635	1,043,090	1,750,514
Sector: Education			
Pre-Primary and Primary Education	14,092,774	10,338,733	14,129,546
Secondary Education	3,824,498	2,559,315	5,538,725
Skills Development	585,277	182,736	608,309
Education & Sports Management and Inspection	725,482	272,352	377,552
<i>Sub- Total of allocation Sector</i>	19,228,030	13,353,135	20,654,132
Sector: Health			
Primary Healthcare	2,916,533	2,106,941	4,740,296

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District Hospital Services	1,993,099	1,407,427	2,656,030
Health Management and Supervision	1,530,856	436,412	1,303,489
<i>Sub- Total of allocation Sector</i>	<i>6,440,488</i>	<i>3,950,780</i>	<i>8,699,816</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	899,305	366,568	733,980
Urban Water Supply and Sanitation	18,000	13,500	0
Natural Resources Management	262,629	187,883	232,431
<i>Sub- Total of allocation Sector</i>	<i>1,179,934</i>	<i>567,951</i>	<i>966,411</i>
Sector: Social Development			
Community Mobilisation and Empowerment	469,091	275,396	1,435,119
<i>Sub- Total of allocation Sector</i>	<i>469,091</i>	<i>275,396</i>	<i>1,435,119</i>
Sector: Public Sector Management			
District and Urban Administration	5,328,743	3,958,522	5,164,421
Local Statutory Bodies	801,911	571,570	924,771
Local Government Planning Services	129,783	89,512	186,391
<i>Sub- Total of allocation Sector</i>	<i>6,260,437</i>	<i>4,619,604</i>	<i>6,275,583</i>
Sector: Accountability			
Financial Management and Accountability(LG)	564,133	324,356	481,517
Internal Audit Services	95,472	68,579	100,390
<i>Sub- Total of allocation Sector</i>	<i>659,605</i>	<i>392,935</i>	<i>581,907</i>

Vote: 517 Kamuli District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,253,000	3,961,956	5,103,621
District Unconditional Grant (Non-Wage)	154,205	145,940	162,362
District Unconditional Grant (Wage)	700,121	357,133	1,009,019
General Public Service Pension Arrears (Budgeting)	594,691	594,691	267,334
Gratuity for Local Governments	944,509	708,382	993,340
Locally Raised Revenues	168,993	132,407	189,000
Multi-Sectoral Transfers to LLGs_NonWage	165,245	117,936	158,862
Pension for Local Governments	2,233,451	1,675,088	2,317,935
Salary arrears (Budgeting)	230,379	230,379	5,769
Urban Unconditional Grant (Wage)	61,406	0	0
Development Revenues	75,743	83,514	60,800
District Discretionary Development Equalization Grant	47,714	51,423	47,035
Multi-Sectoral Transfers to LLGs_Gou	28,028	32,090	13,765
Total Revenue Shares	5,328,743	4,045,470	5,164,421
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	700,121	357,133	1,009,019
Non Wage	4,552,879	3,551,208	4,094,602
Development Expenditure			
Domestic Development	75,743	50,182	60,800
Donor Development	0	0	0
Total Expenditure	5,328,743	3,958,522	5,164,421

Narrative of Workplan Revenues and Expenditure

The allocation for FY 2018/19 is 5,164,421,000/= as compared to 5,328,743,000/= for FY 2017/18 due to increase in wage and pension coupled with no pension/salary arrears. The planned expenditure is shs. 1,009,018,000 constituting (19.5%) on wages, shs. 4,094,602,000 which is (79.3%) on non wage recurrent and shs. 60,800,000 (1.2%) on development expenditure.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	551,661	318,027	481,517
District Unconditional Grant (Non-Wage)	107,404	86,260	106,404
District Unconditional Grant (Wage)	226,556	141,864	226,556
Locally Raised Revenues	105,000	36,628	42,629
Multi-Sectoral Transfers to LLGs_NonWage	112,702	53,274	105,928
Development Revenues	12,472	6,406	0
Multi-Sectoral Transfers to LLGs_Gou	12,472	6,406	0
Total Revenue Shares	564,133	324,433	481,517
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	226,556	141,864	226,556
Non Wage	325,106	176,086	254,961
Development Expenditure			
Domestic Development	12,472	6,406	0
Donor Development	0	0	0
Total Expenditure	564,133	324,356	481,517

Narrative of Workplan Revenues and Expenditure

The allocation to the department for FY 2018/19 is Shs. 481,517,000 a reduction by 15% compared to due FY 2017/18 to reduced local revenue. The planned expenditure is Shs. 226,556,000 (47%) on wage and Shs. 254,961,000 (53%) on non wage expenditure.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	801,911	571,570	924,771
District Unconditional Grant (Non-Wage)	352,391	254,720	452,063
District Unconditional Grant (Wage)	222,226	133,005	244,611
Locally Raised Revenues	116,368	91,500	125,679
Multi-Sectoral Transfers to LLGs_NonWage	110,926	92,345	102,419
Development Revenues	0	0	0
N/A			
Total Revenue Shares	801,911	571,570	924,771
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,226	133,005	244,611
Non Wage	579,685	438,565	680,161

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Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	801,911	571,570	924,771

Narrative of Workplan Revenues and Expenditure

The allocation for FY 2018/19 to the department is Shs. 924,771,000, an increase of 15% compared to FY 2017/18 due to salary enhancement and allowances for LLG Councillors. The planned expenditure is Shs. 244,611,000 on wage (26%) and Shs. 680,161,000 on non wage recurrent (74%).

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	742,119	645,627	1,578,642
District Unconditional Grant (Non-Wage)	0	0	5,000
District Unconditional Grant (Wage)	118,757	59,275	202,030
Locally Raised Revenues	11,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	9,027	2,480	11,050
Other Transfers from Central Government	24,000	149,371	24,000
Sector Conditional Grant (Non-Wage)	77,589	58,192	299,128
Sector Conditional Grant (Wage)	501,746	376,310	1,035,434
Development Revenues	123,940	117,058	189,099
District Discretionary Development Equalization Grant	20,000	20,000	0
Multi-Sectoral Transfers to LLGs_Gou	25,676	18,795	22,817
Sector Development Grant	78,264	78,264	166,281
Total Revenue Shares	866,059	762,686	1,767,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	620,503	395,741	1,237,464
Non Wage	121,616	111,681	341,178
Development Expenditure			
Domestic Development	123,940	42,542	189,099
Donor Development	0	0	0
Total Expenditure	866,059	549,963	1,767,741

Narrative of Workplan Revenues and Expenditure

Vote: 517 Kamuli District**FY 2018/19**

A total of shillings 1,767,740,552/= constitutes the planned total revenue for Production and Marketing Sector during FY 2018/19 from the following sources: - Shs. 464,409,155/= being sector Conditional Grant Non-wage; Shs. 24,000,000 from other central government transfers (VODPII) project; shs. 5,000,000/= being allocation from the District unconditional grant non-wage; shs. 2,000,000 from locally raised revenue; shs. 33,867,277/= being multi-sectoral allocation to Lower Local Governments to finance interventions in production sector in the LLGs; shs. 202,030,056/= being District Unconditional Grant Wage and shs. 1,035,434,064/= being Agricultural Extension Wage.

78.4% (1,237,464,120/=) of the total planned expenditure is wage recurrent while 10.7% (189,098,612/=) constitutes the non wage development share of the total planned expenditure. Shillings 341,177,820/= (19.3%) of the total planned expenditure forms the non-wage recurrent expenditure for FY 2018/19.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,091,021	3,892,516	6,909,194
District Unconditional Grant (Non-Wage)	36,000	0	2,000
District Unconditional Grant (Wage)	132,792	87,457	117,462
Multi-Sectoral Transfers to LLGs_NonWage	6,142	2,710	5,420
Other Transfers from Central Government	0	115,284	0
Sector Conditional Grant (Non-Wage)	697,052	522,789	697,052
Sector Conditional Grant (Wage)	4,219,035	3,164,276	6,087,260
Development Revenues	1,349,467	373,098	1,790,622
District Discretionary Development Equalization Grant	65,000	65,000	142,836
Donor Funding	1,266,601	299,021	1,069,527
Multi-Sectoral Transfers to LLGs_Gou	17,866	9,077	0
Sector Development Grant	0	0	578,260
Total Revenue Shares	6,440,488	4,265,614	8,699,816
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,351,827	3,129,482	6,204,722
Non Wage	739,194	501,692	704,472
Development Expenditure			
Domestic Development	82,866	41,478	721,095
Donor Development	1,266,601	278,128	1,069,527
Total Expenditure	6,440,488	3,950,780	8,699,816

Narrative of Workplan Revenues and Expenditure

The allocation to health department for FY 2018/19 is 8,699,816,000/= which is an increment of 35% compared to 6,440,488,000/= for FY 2017/18. The increment is mainly due increment in sector wage for salary enhancement and newly re-introduced sector development grant. The planned expenditure is 6,204,722,000/= (71%) on wages, 704,472,000/= (8%) to be spent on non wage, 721,095,000/= on Gou devt and 1,069,527,000/=(13%) on donor development expenditure.

Vote: 517 Kamuli District**FY 2018/19****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	18,125,112	13,294,885	18,867,108
District Unconditional Grant (Wage)	66,334	65,219	83,789
Locally Raised Revenues	53,424	7,118	12,506
Multi-Sectoral Transfers to LLGs_NonWage	3,851	1,835	3,040
Other Transfers from Central Government	21,000	24,372	21,000
Sector Conditional Grant (Non-Wage)	3,468,439	2,312,293	3,665,470
Sector Conditional Grant (Wage)	14,512,064	10,884,048	15,081,303
Development Revenues	1,102,919	589,361	1,787,024
District Discretionary Development Equalization Grant	34,214	34,214	70,000
Donor Funding	532,918	141,106	146,025
Locally Raised Revenues	43,026	0	0
Multi-Sectoral Transfers to LLGs_Gou	28,898	22,606	4,812
Other Transfers from Central Government	72,427	0	0
Sector Development Grant	391,435	391,435	1,566,187
Total Revenue Shares	19,228,030	13,884,246	20,654,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,578,398	10,787,672	15,165,092
Non Wage	3,546,714	2,345,617	3,702,016
Development Expenditure			
Domestic Development	570,001	78,741	1,640,999
Donor Development	532,918	141,106	146,025
Total Expenditure	19,228,030	13,353,135	20,654,132

Narrative of Workplan Revenues and Expenditure

The projected departmental revenue for FY 2018/19 is 20,654,132,000/=, an increment of 7% compared to 19,228,030,000/= for FY 2017/18. This is basically due increment in the sector development grant coupled with salary enhance of secondary school teachers. The planned expenditure is 15,165,092,000/= for Wage (73%), Non wage is 3,702,016,000 (18%) and 1,787,024,000 (9%) on development.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

Vote: 517 Kamuli District**FY 2018/19**

Recurrent Revenues	955,546	732,108	1,492,529
District Unconditional Grant (Wage)	117,216	71,897	149,368
Locally Raised Revenues	2,000	0	102,000
Multi-Sectoral Transfers to LLGs_NonWage	15,372	3,012	5,477
Other Transfers from Central Government	0	657,199	1,235,684
Sector Conditional Grant (Non-Wage)	820,958	0	0
Development Revenues	310,089	328,136	257,985
District Discretionary Development Equalization Grant	80,000	81,357	0
Multi-Sectoral Transfers to LLGs_Gou	230,089	246,779	257,985
Total Revenue Shares	1,265,635	1,060,243	1,750,514
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	117,216	71,897	149,368
Non Wage	838,331	660,203	1,343,161
Development Expenditure			
Domestic Development	310,089	310,990	257,985
Donor Development	0	0	0
Total Expenditure	1,265,635	1,043,090	1,750,514

Narrative of Workplan Revenues and Expenditure

The planned allocation to the roads sector for FY 2018/19 is 1,750,514,000/= which is an increment of 35% compared to FY 2017/18 which is due to increased funding from Uganda Road fund. The planned expenditure is 149,368,000/=(8.5%) on wage, Non wage is 1,343,161,000/= (76.7%) and 257,985,000/= (14.8%) on development.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	110,245	72,036	103,336
District Unconditional Grant (Wage)	50,385	30,141	63,499
Locally Raised Revenues	4,000	0	4,000
Sector Conditional Grant (Non-Wage)	37,860	28,395	35,836
Support Services Conditional Grant (Non-Wage)	18,000	13,500	0
Development Revenues	807,061	650,303	630,645
Locally Raised Revenues	240,258	0	0
Other Transfers from Central Government	0	83,500	0
Sector Development Grant	546,165	546,165	609,592
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	917,305	722,339	733,980

Vote: 517 Kamuli District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,385	30,141	63,499
Non Wage	59,860	37,160	39,836
Development Expenditure			
Domestic Development	807,061	312,767	630,645
Donor Development	0	0	0
Total Expenditure	917,305	380,068	733,980

Narrative of Workplan Revenues and Expenditure

The planned allocation for FY 2018/19 is UGX 733,980,000 compared to UGX 917,305,000, a decrease of 20% due to a reduction in Local revenue allocation. The planned expenditure is UGX 63,499,000 (8.5%) on wage, UGX 39,836,000 (5.5%) non wage recurrent and UGX 630,645,000 (86%) on development expenditure.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	171,330	100,012	214,471
District Unconditional Grant (Wage)	151,394	89,062	186,629
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	7,629	1,720	5,805
Sector Conditional Grant (Non-Wage)	12,307	9,230	12,036
Development Revenues	91,299	87,942	17,960
District Discretionary Development Equalization Grant	25,000	25,000	9,160
Multi-Sectoral Transfers to LLGs_Gou	66,299	62,942	8,800
Total Revenue Shares	262,629	187,954	232,431
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	151,394	89,062	186,629
Non Wage	19,936	10,880	27,841
Development Expenditure			
Domestic Development	91,299	87,942	17,960
Donor Development	0	0	0
Total Expenditure	262,629	187,883	232,431

Narrative of Workplan Revenues and Expenditure

Vote: 517 Kamuli District**FY 2018/19**

The resource allocation to the department for FY 2018/19 is 232,431,000/= a decrease by 11% compared to 262,629,000/= for FY 2017/18 mainly due to a decrease in DDEG and LLG allocations. Expenditure on wage is 186,629,000/= constituting 80%, non wage 27,841,000/= constituting 12% while 17,960,000/= is development expenditure constituting 8% of the departmental budget.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	320,265	220,971	1,185,613
District Unconditional Grant (Non-Wage)	4,600	0	3,600
District Unconditional Grant (Wage)	186,792	134,515	186,792
Locally Raised Revenues	21,273	0	9,000
Multi-Sectoral Transfers to LLGs_NonWage	14,440	7,623	16,393
Other Transfers from Central Government	0	8,963	878,415
Sector Conditional Grant (Non-Wage)	93,160	69,870	91,413
Development Revenues	148,826	56,353	249,506
Donor Funding	102,142	7,402	116,547
Multi-Sectoral Transfers to LLGs_Gou	46,684	48,951	132,959
Total Revenue Shares	469,091	277,324	1,435,119
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,792	134,515	186,792
Non Wage	133,473	84,528	998,821
Development Expenditure			
Domestic Development	46,684	48,951	132,959
Donor Development	102,142	7,402	116,547
Total Expenditure	469,091	275,396	1,435,119

Narrative of Workplan Revenues and Expenditure

The allocation to CBSD department for FY 2018/19 is 1,435,119,000/= an increase by 205% compared to 469,091,000 FY 2017/18 mainly due to provision for YLP and UWEP. The planned expenditure is 186,792,000/= (13%) on wage, 998,821,000/= (70%) on non wage recurrent, 132,959,000/= (9%) on development and 116,577,000/= (8%) on donor .

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	94,568	54,111	117,493
District Unconditional Grant (Non-Wage)	18,589	12,887	26,767
District Unconditional Grant (Wage)	62,980	38,932	79,355

Vote: 517 Kamuli District**FY 2018/19**

Locally Raised Revenues	13,000	2,292	11,371
Development Revenues	35,215	35,401	68,899
District Discretionary Development Equalization Grant	35,215	35,401	36,319
Donor Funding	0	0	32,580
Total Revenue Shares	129,783	89,512	186,391
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,980	38,932	79,355
Non Wage	31,589	15,179	38,138
Development Expenditure			
Domestic Development	35,214	35,401	36,319
Donor Development	0	0	32,580
Total Expenditure	129,783	89,512	186,391

Narrative of Workplan Revenues and Expenditure

The revenue for FY 2018/19 is Shs. 186,391,000 which is 0.3% of the total budget compared to Shs. 129,783,000 for FY 2017/18. The increment is due to additional donor funding for Birth Registration activities and salary enhancement for some staff. Shs. 79,355,000 (42.6%) will be wages, Shs. 38,138,000 (20.5%) on non wage recurrent, Shs. 36,319,000 (19.5%) on development and Shs. 32,580,000 (17.5%) on expenditure.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	95,472	68,579	99,390
District Unconditional Grant (Non-Wage)	22,066	22,796	22,066
District Unconditional Grant (Wage)	54,406	43,905	54,406
Locally Raised Revenues	19,000	1,878	22,918
Development Revenues	0	0	1,000
District Unconditional Grant (Non-Wage)	0	0	1,000
Total Revenue Shares	95,472	68,579	100,390
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,406	43,905	54,406
Non Wage	41,066	24,674	44,984
Development Expenditure			
Domestic Development	0	0	1,000

Vote: 517 Kamuli District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	95,472	68,579	100,390

Narrative of Workplan Revenues and Expenditure

The revenues and expenditures for FY 2018/19 have been increased by about 5% to Shs. 100,390,000 compared to levels of FY 2017/18 of Shs. 95,472,000. This is meant to maintain the level of service delivery. Of this revenue Shs. 54,406,000 (54%) is to be spent on wages, Shs. 44,984,000 (45%) is for non wage recurrent while Shs. 1,000,000 (1%) is for development.