

Vote: 519 Kanungu 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 :



Begumya Eriab Ntarwente 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: 519 Kanungu 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	882,466	653,047	882,466
Discretionary Government Transfers	3,543,279	2,767,500	3,788,439
Conditional Government Transfers	24,090,354	17,770,714	27,966,129
Other Government Transfers	1,483,448	1,529,777	3,372,418
Donor Funding	907,743	258,000	987,539
Grand Total	30,907,291	22,979,038	36,996,990

Revenue Performance by end of March of the Running FY

By the end of the third quarter of the FY 2017/2018, local revenue performed up to 74% of the projected annual revenues. The underperformance was mainly due to, local service tax, park fees and business license where less funds were collected as per planned revenue forecast. Over performance was observed on agency fees as more adverts for procurement were run in this financial year. The other Government transfers performed up to 103% of the project annual release. The over performance was noted on PLE where 102% were released and on the URF that had originally been budgeted under the conditional grant non wage and on the agricultural extension funds that had not been budgeted for from the Ministry of Agriculture. Underperformance was noted on the youth livelihood programme and on Uganda women entrepreneurship where funds were not released as proposals for the projects had not been submitted to the Ministry of Gender and Social Development waiting for the completion of the appraisal process from lower local government that was still underway. The Donors funds performed up to 28% by the end of the 3rd quarter. The underperformance noted on UNEPI, PACE, GAVI, WHO epidemic, UNEP and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District. However there was over performance on UNICEF that released 91% of the planned budget to cater for the child days that were conducted in the 1st and 2nd quarter

Planned Revenues for next FY

The district projects to receive a total of 36,996,990,000 shillings for the financial year 2018/2019. The Local revenue will contribute 2.38% to the total district budget; donors will contribute 2.67% while 94.95% of the entire budget is expected from the central government transfers. There has been a slight increase in the projected revenues for the financial year 2018/2019 as compared to the financial year 2017/2018 of 16.46% due to increased allocation of the sector development grant in health and education, increase in wage allocations to the science departments to cater for enhanced salary for the workers and due to allocation of honoraria to sub county councilors

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	4,027,845	3,041,166	3,322,051
Finance	475,102	409,413	579,527
Statutory Bodies	825,324	537,111	914,886
Production and Marketing	751,427	806,003	1,612,221
Health	6,886,880	4,924,495	9,033,657
Education	15,018,987	11,314,243	17,316,817

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Roads and Engineering	1,088,752	1,060,184	1,610,460
Water	289,926	279,270	352,149
Natural Resources	259,474	196,918	804,982
Community Based Services	1,066,159	268,605	1,039,273
Planning	110,553	70,844	241,025
Internal Audit	106,861	70,234	169,944
Grand Total	30,907,290	22,978,485	36,996,990
<i>o/w: Wage:</i>	19,040,881	14,280,661	22,811,027
<i>Non-Wage Recurrent:</i>	8,431,901	6,507,672	9,502,017
<i>Domestic Devt:</i>	2,526,765	1,932,152	3,696,408
<i>Donor Devt:</i>	907,743	258,000	987,539

Expenditure Performance by end of March FY 2017/18

The District realized shs 22,979,038,000 by the end of the 3rd quarter of the Financial year 2017/2018 out of the projected annual budget of shs 30,907,291,000 which is 74% performance. The underperformance was due to donor that did not release the funds as expected notably UNEP, GAVI, NTD and Global Fund as they were still finalizing the funding arrangements with the District. However UNICEF released 91% of the planned budget to cater for the child days that were conducted in the 1st and 2nd quarters. The Development funds from the central government were released at 100% and the education sector conditional grant was released at 67% as it was released on a termly basis. The rest of the funds from the central government were released at an average of 75% as expected. Out of the funds received by the District worth 22,979,038,000 shillings, 21,118,228,000 was utilized by the end of the quarter which is 93% absorption capacity only 50% of the Development funds were spent. This is because of the delays by the contracts committees to award the projects. Out of 258,000,000 shillings from the donor funds received only 7% were spent by the end of the third quarter as they had just been received from UNICEP and UNFPA for family planning activities, printing of birth registration cards and polio campaign scheduled for the fourth quarter in the April 2018

Planned Expenditures for the FY 2018/19

The overall expenditure allocations to departments have not changed much from those of the last financial year 2017/2018. There has been an increase in all the departments save for the community based services department due to a reduction in the sector conditional grant non wage of 15.2% and in Administration department due to not budgeting for pension arrears as it was the case for the FY 2017/2018. The increase in other departments has been due to an increase in the resource envelope for the conditional grants to the departments. Notably the health department has had an increase in revenue allocations for the FY 2018/2019 due to an increase in the sector conditional grant non wage by 19.8%. There has been an increase in wage allocations to the science departments to cater for enhanced salary for the workers. The expected funds have been allocated as follows, 22,811,027,000 shs to wages, 9,502,017,000 shs to non wage, 3,778,837,000 to domestic development and 987,539,000 shs to donor development.

Medium Term Expenditure Plans

The medium term expenditure plans for 2018/2019 will be towards the theme of refocusing development on the poor and wealth creation through increasing agricultural production and productivity exploiting the tourism potential across Districts and regions improving the physical and social infrastructure in the District improving social services provision prevent malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups. Improving community mobilization for development strengthening public – private partnerships.

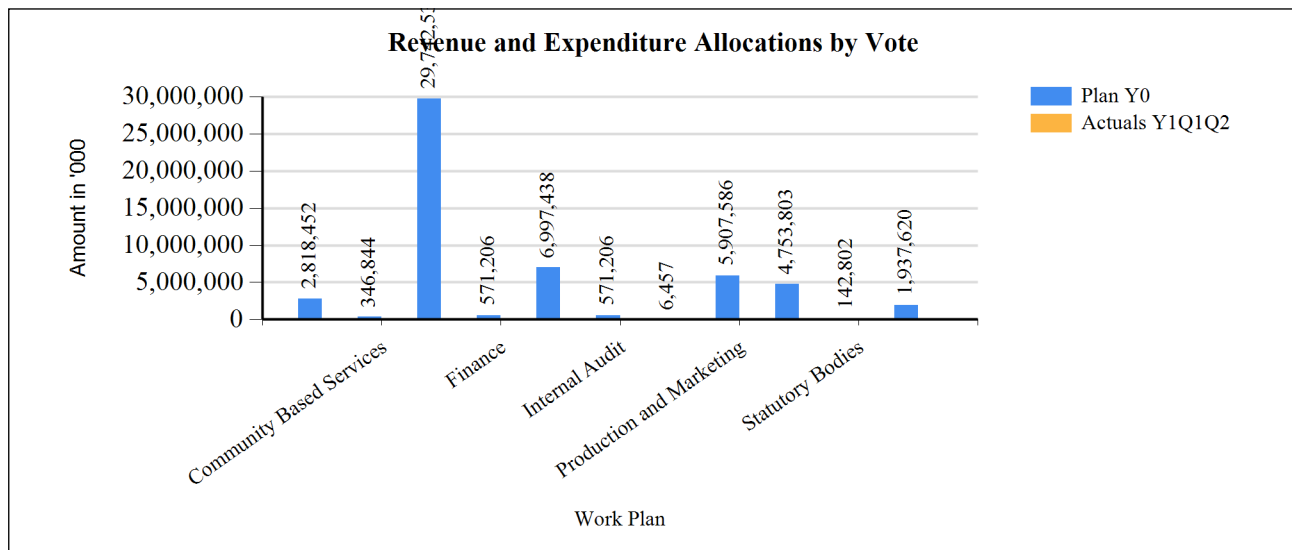
Challenges in Implementation

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- Inadequate accommodation for teachers and health workers
- Limited access of farmers to micro finance institutions (credit facilities)
- Poor road networks in the District and lack of a tarmac road connecting to the neighboring districts. This increases on the cost of production and also on failure to attract investors' local, national and international investors.
- Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the production on a large scale
- Discriminatory hard to reach policy that does not cater for staff in Urban councils. Poor internet connectivity that affects report production

G1: Graph on the revenue and expenditure allocations by Department



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	882,466	653,047	882,466
Advance Recoveries	0	0	0
Agency Fees	19,000	61,000	19,000
Animal & Crop Husbandry related Levies	4,857	2,307	4,950
Application Fees	0	0	7,000
Beer	0	0	0
Business licenses	40,000	19,871	40,000
Liquor licenses	1,000	519	0
Local Hotel Tax	12,000	7,914	14,000
Local Services Tax	150,858	86,303	155,000
Market /Gate Charges	186,700	138,500	390,372
Miscellaneous receipts/income	321,453	211,153	151,046
Other Fees and Charges	0	0	12,000

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Park Fees	40,000	16,200	42,000
Property related Duties/Fees	14,000	10,546	14,000
Quarry Charges	0	0	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	1,561	3,500
Registration of Businesses	12,598	30,822	12,598
Sale of non-produced Government Properties/assets	12,000	18,353	13,000
Stamp duty	65,000	48,000	0
2a. Discretionary Government Transfers	3,543,279	2,767,500	3,788,439
District Discretionary Development Equalization Grant	326,337	326,337	257,837
District Unconditional Grant (Non-Wage)	753,955	570,592	845,758
District Unconditional Grant (Wage)	1,642,761	1,232,071	1,804,265
Urban Discretionary Development Equalization Grant	93,325	93,325	74,852
Urban Unconditional Grant (Non-Wage)	200,381	150,286	197,513
Urban Unconditional Grant (Wage)	526,520	394,890	608,214
2b. Conditional Government Transfer	24,090,354	17,770,714	27,966,129
General Public Service Pension Arrears (Budgeting)	768,220	768,220	0
Gratuity for Local Governments	638,040	478,530	720,914
Pension for Local Governments	840,987	630,740	911,124
Salary arrears (Budgeting)	0	0	22,466
Sector Conditional Grant (Non-Wage)	3,916,032	2,184,048	3,868,500
Sector Conditional Grant (Wage)	16,871,600	12,653,700	20,398,548
Sector Development Grant	539,694	539,694	2,023,524
Transitional Development Grant	515,783	515,783	21,053
2c. Other Government Transfer	1,483,448	1,529,777	3,372,418
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	176,815	0
National Medical Stores (NMS)	0	0	782,000
Other	762,000	652,547	0
Support to PLE (UNEB)	12,306	12,562	12,306
Uganda Road Fund (URF)	0	669,061	1,258,970
Uganda Wildlife Authority (UWA)	0	0	610,000
Uganda Women Entrepreneurship Program(UWEP)	228,400	2,020	228,400
Youth Livelihood Programme (YLP)	480,742	16,772	480,742
3. Donor	907,743	258,000	987,539
Baylor International (Uganda)	0	0	20,000
United Nations Children Fund (UNICEF)	250,204	226,812	450,000
United Nations Population Fund (UNPF)	138,787	24,101	138,787
Global Fund for HIV, TB & Malaria	90,000	0	90,000
World Health Organisation (WHO)	101,478	0	101,478
Global Alliance for Vaccines and Immunization (GAVI)	120,000	0	0

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United Nations Expanded Programme on Immunisation (UNEPI)	187,274	0	187,274
Neglected Tropical Diseases (NTDs)	15,000	7,087	0
Program of All-inclusive Care for the Elderly (PACE)	5,000	0	0
Total Revenues shares	30,907,291	22,979,038	36,996,990

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

The overall Local revenue performed up to 74% of the projected annual revenues. The overall under performance was as a result of hotels tax, liquor license, park fees, and business license due to delays to sign agreements of the service providers for the financial year 2017/18 as the contracts were re-advertised. However there was over performance on agency fees as more adverts for procurement were run in this financial year and on local service tax that is normally collected in the first three months and business registration and sale of non-government assets due to Christmas season that had not been anticipated. .

Central Government Transfers

The conditional grants from central Government performed up to 74% by the end of the third quarter. The under performance was due to the education sector conditional grant that was released at 67% as it is released on a termly basis. The rest of the funds were released up to 75% save for the Development funds where 100% was released.

The other Government transfers performed up to 103% of the project annual release. The Over performance was noted on PLE where 102% were released and on the URF that had originally been budgeted under the conditional grant non wage and on the agricultural extension funds that had not been budgeted for from the Ministry of Agriculture. under performance was noted on the youth livelihood program and on Uganda women entrepreneurship where funds were not released as proposals for the projects had not been submitted to the Ministry of Gender and social development waiting for the completion of the appraisal process from lower Local Government that was still underway

Donor Funding

The Donors funds performed up to 28% by the end of the 3rd quarter of the financial year 2017/2018 of the projected annual donor budget. The under performance was due to the donor budgets such as under UNEPI, PACE, GAVI, WHO epidemic, UNEP and global fund that we did not receive funds as there were finalizing modalities of releasing funds to the District. However there was Over performance on UNICEF that released 91% of the planned budget to cater for the child days that were conducted in the 1st and 2nd quarter.

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

The District projects to collect and spend 882,466,000 from local revenue in the FY 2018/2019. There has been no changes in revenue projections from the last year budget as the District felt that all the revenues should be collected unlike in 2017/2018

Central Government Transfers

The District projects to receive and spend a total of 35,126,989,000 shillings from the central Government which is 95.46% of the entire budget. There has been an increase in central government allocation from 29,117,082,000 shillings in the FY 2017/2018 to 35,126,989,000 shillings which is of 17.12% in the projected revenues as compared to the financial year 2017/2018 due to increased allocation in salaries for the scientist, allocation of honoraria to Lower local Government councilors and allocation of the Development grant under health and education

Donor Funding

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The District projects to receive and spend a total of 987,539,000 shillings in the FY 2018/2019 as compared to 907,743,000 shillings for the FY 2017/2018.. The donors are expected to contribute 2.68% the entire projected District budget for 2018/2019. There has been an increase on the allocation due to increased funding from UNICEF to support birth registration for the children under five years.

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	14,620	5,032	1,386,604
District Production Services	657,842	487,201	201,715
District Commercial Services	16,439	4,182	23,902
<i>Sub- Total of allocation Sector</i>	<i>688,901</i>	<i>496,415</i>	<i>1,612,221</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	993,169	709,056	1,467,055
District Engineering Services	95,583	50,397	143,405
<i>Sub- Total of allocation Sector</i>	<i>1,088,752</i>	<i>759,453</i>	<i>1,610,460</i>
Sector: Education			
Pre-Primary and Primary Education	10,014,485	16,821,933	11,662,923
Secondary Education	3,702,287	3,037,131	3,686,476
Skills Development	1,152,428	778,041	1,702,865
Education & Sports Management and Inspection	149,787	228,503	264,553
<i>Sub- Total of allocation Sector</i>	<i>15,018,987</i>	<i>20,865,608</i>	<i>17,316,817</i>
Sector: Health			
Primary Healthcare	5,346,786	3,535,669	5,464,372
District Hospital Services	628,408	1,059,191	3,270,554
Health Management and Supervision	911,686	49,811	298,730
<i>Sub- Total of allocation Sector</i>	<i>6,886,880</i>	<i>4,644,671</i>	<i>9,033,657</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	289,926	64,522	352,149
Natural Resources Management	254,041	195,746	804,982
<i>Sub- Total of allocation Sector</i>	<i>543,967</i>	<i>260,267</i>	<i>1,157,130</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,066,159	250,885	1,039,273
<i>Sub- Total of allocation Sector</i>	<i>1,066,159</i>	<i>250,885</i>	<i>1,039,273</i>
Sector: Public Sector Management			
District and Urban Administration	4,027,845	2,990,051	3,322,051
Local Statutory Bodies	672,541	405,759	914,886

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Local Government Planning Services	110,553	64,051	241,025
<i>Sub- Total of allocation Sector</i>	<i>4,810,939</i>	<i>3,459,861</i>	<i>4,477,962</i>
Sector: Accountability			
Financial Management and Accountability(LG)	475,102	396,755	579,527
Internal Audit Services	106,861	69,443	169,944
<i>Sub- Total of allocation Sector</i>	<i>581,963</i>	<i>466,198</i>	<i>749,471</i>

Vote: 519 Kanungu 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	3,709,074	2,948,185	3,288,051
District Unconditional Grant (Non-Wage)	28,203	105,528	28,000
District Unconditional Grant (Wage)	736,350	526,453	739,050
General Public Service Pension Arrears (Budgeting)	768,220	768,220	0
Gratuity for Local Governments	638,040	478,530	720,914
Locally Raised Revenues	70,466	13,292	86,000
Multi-Sectoral Transfers to LLGs_NonWage	365,190	268,733	445,042
Multi-Sectoral Transfers to LLGs_Wage	261,619	156,690	335,454
Pension for Local Governments	840,987	630,740	911,124
Salary arrears (Budgeting)	0	0	22,466
Development Revenues	318,771	92,981	34,000
District Discretionary Development Equalization Grant	41,966	41,966	34,000
Locally Raised Revenues	237,805	0	0
Multi-Sectoral Transfers to LLGs_Gou	39,000	51,014	0
Total Revenue Shares	4,027,845	3,041,166	3,322,051
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	997,969	683,143	1,074,504
Non Wage	2,711,105	2,240,225	2,213,546
Development Expenditure			
Domestic Development	318,771	66,683	34,000
Donor Development	0	0	0
Total Expenditure	4,027,845	2,990,051	3,322,051

Narrative of Workplan Revenues and Expenditure

The administration department projects to receive and spend a total of 3,322,051,000 Shillings in the financial year 2018/2019 which is 8.71 % of the total projected district budget worth 36,996,990,000 shillings. There has been a decline in revenue allocations to the department of 17.52% as compared to the last year allocations due to less allocation for pension arrears budgeting it was the case in 2017/2018. Shillings 1,074,504,000 will be spent as wage, shillings 2,213,546,000 will be spent as non wage and shillings 34,000,000 will be spent as domestic development

Workplan Title : Finance

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<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	475,102	407,975	579,527
District Unconditional Grant (Non-Wage)	66,761	45,209	66,761
District Unconditional Grant (Wage)	213,925	160,444	245,600
Locally Raised Revenues	15,814	3,000	25,814
Multi-Sectoral Transfers to LLGs_NonWage	92,335	81,577	141,402
Multi-Sectoral Transfers to LLGs_Wage	86,267	117,746	99,950
Development Revenues	0	1,438	0
Multi-Sectoral Transfers to LLGs_Gou	0	1,438	0
Total Revenue Shares	475,102	409,413	579,527
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	300,192	278,190	345,550
Non Wage	174,910	117,126	233,977
Development Expenditure			
Domestic Development	0	1,438	0
Donor Development	0	0	0
Total Expenditure	475,102	396,755	579,527

Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive a total of 579,527,000 Shillings which is 1.57% of the total district budget. There has been a slight increase in revenue allocation to the department of 21.98% as compared to the last year allocations due to multisectoral transfers from the urban council as a result of recruitment of more Finance staff and increased wage due to recruitment of more finance staff. Shillings 345,550,000/= will be spent as wages while shillings 233,977,000/= will spent as non wage

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	777,684	537,111	914,886
District Unconditional Grant (Non-Wage)	377,149	247,589	479,618
District Unconditional Grant (Wage)	237,152	177,864	209,997
Locally Raised Revenues	10,600	30,117	40,946
Multi-Sectoral Transfers to LLGs_NonWage	152,783	81,541	166,293
Multi-Sectoral Transfers to LLGs_Wage	0	0	18,033
Development Revenues	47,640	0	0

Vote: 519 Kanungu District**FY 2018/19**

Locally Raised Revenues	47,640	0	0
Total Revenue Shares	825,324	537,111	914,886
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	237,152	177,864	228,030
Non Wage	387,749	227,895	686,856
<i>Development Expenditure</i>			
Domestic Development	47,640	0	0
Donor Development	0	0	0
Total Expenditure	672,541	405,759	914,886

Narrative of Workplan Revenues and Expenditure

The department is expected to receive 914,886,000 shillings as compared to 825,324,000 shillings in 2017/18. This is an increase in allocation of 10.85%. This is because of the introduction of payment of honoraria to the Local Council leaders. The Department will receive 2.48% of the entire District budget. Shillings 228,030,000 will be spent as wages while shillings 686,856,000 will be spent as non wage.

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			
<i>Recurrent Revenues</i>	646,552	686,162	1,450,410
Locally Raised Revenues	10,000	5,049	19,000
Multi-Sectoral Transfers to LLGs_NonWage	0	26,884	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	0	176,815	0
Sector Conditional Grant (Non-Wage)	49,392	37,044	435,470
Sector Conditional Grant (Wage)	587,160	440,370	995,940
<i>Development Revenues</i>	104,875	119,841	161,812
Multi-Sectoral Transfers to LLGs_Gov	62,525	77,491	7,098
Sector Development Grant	42,350	42,350	154,713
Total Revenue Shares	751,427	806,003	1,612,221
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	587,160	440,370	995,940
Non Wage	59,392	51,771	454,470
<i>Development Expenditure</i>			
Domestic Development	42,350	4,274	161,812

Vote: 519 Kanungu District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	688,901	496,415	1,612,221

Narrative of Workplan Revenues and Expenditure

The production department projects to receive and spend a total of 1,612,221,000 Shillings in the financial year 2018/2019 which is 4.38 % of the total projected District budget worth 36,798,619,000 shillings. There has been a sharp increase of 120%% in revenue allocations to the department as compared to the last Financial year allocations due to a increased funding for Agricultural extension services and enhanced salary for the production staff salaries. Shillings 1,015,549,000 has been allocated to wages, shillings 434,861,000 allocated to non wage and shillings 161811,000 allocated to domestic development

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	5,627,842	3,965,715	7,526,659
Locally Raised Revenues	8,000	8,996	10,000
Multi-Sectoral Transfers to LLGs_NonWage	30,100	43,126	41,316
Multi-Sectoral Transfers to LLGs_Wage	0	0	4,548
Other Transfers from Central Government	762,000	190,500	782,000
Sector Conditional Grant (Non-Wage)	590,441	545,117	726,823
Sector Conditional Grant (Wage)	4,237,301	3,177,976	5,961,972
Development Revenues	1,259,038	958,780	1,506,998
District Discretionary Development Equalization Grant	76,795	15,000	48,347
Donor Funding	882,243	258,000	862,039
Multi-Sectoral Transfers to LLGs_Gou	0	150	24,365
Other Transfers from Central Government	0	385,630	0
Sector Development Grant	0	0	572,247
Transitional Development Grant	300,000	300,000	0
Total Revenue Shares	6,886,880	4,924,495	9,033,657
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,237,301	3,177,976	5,966,520
Non Wage	1,390,541	753,701	1,560,139
Development Expenditure			
Domestic Development	376,795	694,000	644,959
Donor Development	882,243	18,995	862,039
Total Expenditure	6,886,880	4,644,671	9,033,657

Narrative of Workplan Revenues and Expenditure

Vote: 519 Kanungu District**FY 2018/19**

The health department expects to receive and spend a total of 9,033,657,000 Shillings in the financial year 2018/2019 which 24.56 % of the total projected District Budget worth 36,330,997,000 shillings. There has been an increase in revenue allocations to the department of 31.19% as compared to the last Financial year allocations due allocation of development funds as it was the case in 2017/2018 and increased as a result of salary enhancement of health workers. Shillings 5,966,520,000 has been allocated to wages, shillings 1,570,591,000 allocated to non wage, shillings 644,959,000 allocated to domestic development and 862,039,000 allocated to donor development.

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	14,428,569	10,618,880	16,136,159
District Unconditional Grant (Non-Wage)	4,000	6,347	1,000
District Unconditional Grant (Wage)	60,157	54,687	60,157
Locally Raised Revenues	12,000	2,636	16,000
Multi-Sectoral Transfers to LLGs_NonWage	14,700	1,011	0
Other Transfers from Central Government	12,306	0	12,306
Sector Conditional Grant (Non-Wage)	2,278,267	1,518,845	2,606,060
Sector Conditional Grant (Wage)	12,047,138	9,035,354	13,440,636
Development Revenues	590,418	695,363	1,180,658
District Discretionary Development Equalization Grant	27,000	27,000	0
Multi-Sectoral Transfers to LLGs_Gou	97,192	189,569	158,528
Other Transfers from Central Government	0	12,568	0
Sector Development Grant	271,081	271,081	1,022,130
Transitional Development Grant	195,145	195,145	0
Total Revenue Shares	15,018,987	11,314,243	17,316,817
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,107,295	19,282,158	13,500,793
Non Wage	2,321,273	1,492,677	2,635,366
Development Expenditure			
Domestic Development	590,418	90,773	1,180,658
Donor Development	0	0	0
Total Expenditure	15,018,987	20,865,608	17,316,817

Narrative of Workplan Revenues and Expenditure

The Education department projects to receive and spend a total of 17,316,817,000/= which is 47.1% of the total District budget worth 36,798,619,000 Shillings. The department has had an increase in budget allocations for 2018/2019 as compared to the financial year for 2017/2018 of 15.13%. The increase is due to the development grant allocation to the department and on wages for science teachers that has been enhanced. Shillings 13,440,636,000 has been allocated to wages, shillings 2,695,523,000 allocated to non wage and shillings 1,180,658,000 has been allocated for domestic development

Vote: 519 Kanungu District**FY 2018/19****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			
Recurrent Revenues	999,880	1,009,192	1,589,302
District Unconditional Grant (Non-Wage)	22,600	9,931	18,000
District Unconditional Grant (Wage)	49,169	37,313	120,456
Locally Raised Revenues	0	201,558	45,000
Multi-Sectoral Transfers to LLGs_NonWage	0	25,928	83,023
Multi-Sectoral Transfers to LLGs_Wage	40,903	65,407	63,854
Other Transfers from Central Government	0	669,055	1,258,970
Sector Conditional Grant (Non-Wage)	887,209	0	0
Development Revenues	88,872	50,992	21,158
District Discretionary Development Equalization Grant	37,000	37,000	0
Multi-Sectoral Transfers to LLGs_Gou	51,872	13,992	21,158
Total Revenue Shares	1,088,752	1,060,184	1,610,460
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,071	102,720	184,310
Non Wage	909,809	611,613	1,404,993
Development Expenditure			
Domestic Development	88,872	45,120	21,158
Donor Development	0	0	0
Total Expenditure	1,088,752	759,453	1,610,460

Narrative of Workplan Revenues and Expenditure

The roads and engineering department expects to receive 1,610,460,000 shillings for Community, Urban and feed roads maintenance which is 4.38% of the entire District budget. There has been an increase of 47.9% in budget allocation as compared to last FY due to increased allocation from the lower Local Governments but also from the Uganda road fund. The funds have been allocated as Shillings 184,310,000 has been earmarked for wages, 1,322,563,000 shillings allocated to non wage while shillings 103,587,000 has been allocated for domestic 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	43,025	32,369	42,124
Multi-Sectoral Transfers to LLGs_NonWage	0	100	0
Sector Conditional Grant (Non-Wage)	43,025	32,269	42,124

Vote: 519 Kanungu District**FY 2018/19**

Development Revenues	246,901	246,901	310,024
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,537
Sector Development Grant	226,263	226,263	274,434
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	289,926	279,270	352,149
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	43,025	21,824	42,124
Development Expenditure			
Domestic Development	246,901	42,698	310,024
Donor Development	0	0	0
Total Expenditure	289,926	64,522	352,149

Narrative of Workplan Revenues and Expenditure

The Department expects to received and spent 352,149,000 shillings for the FY 2018/2019. This reflected 21.9% increase in allocation in comparison tom last FY. This was due to increased allocation in the sector conditional grants both development and non wage. The water sanitation sector expects to receive 274,434,000/= as sector development grant ,21,053,000/= as transitional development grant and 42,124,427/= as non wage in the financial years of 2018-2019

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	232,279	196,918	188,182
District Unconditional Grant (Non-Wage)	13,000	9,286	1,000
District Unconditional Grant (Wage)	106,560	79,920	145,340
Locally Raised Revenues	0	398	23,000
Multi-Sectoral Transfers to LLGs_NonWage	49,733	7,293	12,760
Multi-Sectoral Transfers to LLGs_Wage	56,529	14,132	0
Other Transfers from Central Government	0	81,047	0
Sector Conditional Grant (Non-Wage)	6,457	4,843	6,082
Development Revenues	27,195	0	616,800
District Discretionary Development Equalization Grant	23,655	0	6,800
Locally Raised Revenues	3,540	0	0
Other Transfers from Central Government	0	0	610,000
Total Revenue Shares	259,474	196,918	804,982

Vote: 519 Kanungu District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	163,089	94,052	145,340
Non Wage	63,757	101,693	42,842
Development Expenditure			
Domestic Development	27,195	0	616,800
Donor Development	0	0	0
Total Expenditure	254,041	195,746	804,982

Narrative of Workplan Revenues and Expenditure

Natural resource department, is expecting to receive shs 804,982,000/= only of which shs 145,340,000 /=-, is for wage, shillings 42,842,000 is for non wage and shs 616,800,000/= for development that is expected from the other Government transfers from UWA for the funds of livelihood projects by the communities adjacent to the Bwindi impenetrable national park and Queen Elizabeth national park as revenue sharing and for DDEG for maintenance of mafuga. The overall departmental allocation accounts to 2.19% of the entire District budget. The Department has had an increase in allocations of 203.76% as compared to last FY 2017/2018 due to other government transfers that were not allocated in the FY 2017/2018.

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	336,717	253,404	314,831
District Unconditional Grant (Non-Wage)	10,000	12,534	8,000
District Unconditional Grant (Wage)	180,746	151,362	192,096
Locally Raised Revenues	13,000	4,145	23,000
Multi-Sectoral Transfers to LLGs_NonWage	28,333	17,865	22,618
Multi-Sectoral Transfers to LLGs_Wage	43,397	21,567	17,175
Sector Conditional Grant (Non-Wage)	61,241	45,931	51,942
Development Revenues	729,442	15,201	724,442
Donor Funding	15,300	0	15,300
Locally Raised Revenues	5,000	2,000	0
Other Transfers from Central Government	709,142	13,201	709,142
Total Revenue Shares	1,066,159	268,605	1,039,273
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	224,143	172,930	209,271
Non Wage	112,574	69,021	105,560
Development Expenditure			
Domestic Development	714,142	8,935	709,142

Vote: 519 Kanungu District**FY 2018/19**

Donor Development	15,300	0	15,300
Total Expenditure	1,066,159	250,885	1,039,273

Narrative of Workplan Revenues and Expenditure

The community based services department projects to receive and spend a total of 1,039,273,000 shillings which is 2.82% of the total District budget. The department has had a reduction in allocations of 2.98% in allocation as compared to the last FY 2017/2018 due to a reduction in multisectoral allocations from the Lower Local Governments. Shillings 209,271,000/= has been allocated to wage, shillings 105,560,000/= allocated to non wage, shillings 709,142,000/= allocated to domestic development while shillings 15,300,000/= has been allocated to donor development

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	89,198	62,189	112,970
District Unconditional Grant (Non-Wage)	56,000	35,736	58,700
District Unconditional Grant (Wage)	27,148	20,361	36,400
Locally Raised Revenues	6,050	6,093	17,870
Development Revenues	21,355	8,655	128,055
District Discretionary Development Equalization Grant	8,655	8,655	17,855
Donor Funding	10,200	0	110,200
Locally Raised Revenues	2,500	0	0
Total Revenue Shares	110,553	70,844	241,025
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,148	20,361	36,400
Non Wage	62,050	40,009	76,570
Development Expenditure			
Domestic Development	11,155	3,682	17,855
Donor Development	10,200	0	110,200
Total Expenditure	110,553	64,051	241,025

Narrative of Workplan Revenues and Expenditure

The department in FY 2018/2019 projects to receive Ugx. 241,025,000 as compared to 110,553,000shs for the last FY 2017/2018. The 118% increase in the allocation is due to projected funding from donor funds to the department from UNICEF to support Birth registration. The overall allocation to the department accounts to 0.65% of the entire District budget. As regards expenditure, shillings 36,400,000 has been allocated to wages, 76,570,000 shillings to non wage, 17,855,000 shillings to domestic development and 110,200,000 shillings to donor development.

Workplan Title : Internal Audit

Vote: 519 Kanungu District**FY 2018/19**

<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	106,861	70,234	169,944
District Unconditional Grant (Non-Wage)	6,000	5,317	17,000
District Unconditional Grant (Wage)	31,556	23,667	55,169
Locally Raised Revenues	12,000	6,509	15,600
Multi-Sectoral Transfers to LLGs_NonWage	19,500	15,394	12,975
Multi-Sectoral Transfers to LLGs_Wage	37,805	19,347	69,200
Development Revenues	0	0	0
N/A			
Total Revenue Shares	106,861	70,234	169,944
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,361	43,014	124,369
Non Wage	37,500	26,429	45,575
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	106,861	69,443	169,944

Narrative of Workplan Revenues and Expenditure

The internal Audit department expects to receive and spent 169,944,000 shillings in the FY 2018/2019. There has been an increase of 55.66% in budget allocation as compared to last FY due to increased allocation from the lower Local Governments as a result of boasting audit function in urban councils. The overall departmental allocation accounts to 0.46% of the entire District budget. Shillings 124,369,000/= has been allocated to wage and 45,575,000/= shillings allocated to non wage