

Vote: 520 Kapchorwa 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 :



Kandole Simon Peter. Chief Administrative Officer.
Kapchorwa District Local Government.

(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.

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	342,422	155,150	307,000
Discretionary Government Transfers	2,928,117	2,357,061	3,116,728
Conditional Government Transfers	8,716,539	6,506,546	11,434,851
Other Government Transfers	1,207,646	1,392,763	2,282,288
Donor Funding	575,000	307,484	520,000
Grand Total	13,769,724	10,719,003	17,660,868

Revenue Performance by end of March of the Running FY

The District expected a total revenue of Shs 13,769,724,000= ,However shs 10,719,003,000=was received by the end of third quarter indicating 77.8% overall performance.. and specifically, individual item budget performance was a 80.5% of discretionary government transfers ,74.6% of Conditional grants , 115.3% of Other transfers, 45.3% of the Local revenue and 53.5% of donor funding wss realized..The low local revenue performance was due to unpaid rent arrears, low item budget performance of stamp duty, rent and rates from non-produced goods and property related duties and fees at zero Percent, while other including application fees, market /gate charges and business likenesses had low returns registered. The over performance under other transfers from central Government of shs 1,392,763,000= against 1,207,646,000/= was because we received funds from sources we had not previously budgeted eg towards support to the extension workers under production, inc;including Road fund which was previously captured under a different source.

Planned Revenues for next FY

The District expects a total of shs.17,6Bn shs of which Shs.307,000,000= is from Local Revenue, Shs.3.1bn shs is from Discretionary Government Transfers,Shs. 11,434,851,000=is from Conditional Government Transfers, Shs 2,282,288,000=is from Other Government Transfers and Shs 2.9 520,000,000 is from donor funding.

All the revenue sources are expected to realized more revenues next financial year except , local revenue and donor funding from which the expected revenue is expected to fall from shs 342M to shs 307M, and shs 575M to shs 520M shillings respectively. Other sources are expects to increase eg from 2.9Bn to 3.1bn, from shs 8,7bn to shs 11.4bn, from 1.2bn to 2.2bn for discretionary, conditional and other Government transfers respectively.

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	2,885,068	2,449,005	3,412,441
Finance	210,016	157,199	251,306
Statutory Bodies	632,818	405,625	715,401
Production and Marketing	954,038	915,068	1,282,309
Health	3,214,494	2,605,847	4,928,184
Education	3,685,059	2,684,868	4,507,819
Roads and Engineering	565,725	595,779	684,942

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Water	322,694	356,307	352,919
Natural Resources	343,434	234,741	308,001
Community Based Services	748,887	204,310	1,013,698
Planning	138,490	61,254	120,129
Internal Audit	69,000	49,000	83,719
Grand Total	13,769,724	10,719,003	17,660,868
<i>o/w: Wage:</i>	7,414,032	5,560,524	9,428,736
<i>Non-Wage Recurrent:</i>	4,522,301	3,327,744	5,725,849
<i>Domestic Devt:</i>	1,258,391	1,523,251	1,986,283
<i>Donor Devt:</i>	575,000	307,484	520,000

Expenditure Performance by end of March FY 2017/18

The cumulative revenue stood at 78% having received shs 10.7Bn compared to a budget of shs 13.7% with most sources performing at over 75% by end of Quarter three. local revenue performance was low at 45%, having realized shs 155M of Shs 342M only, followed by Donor funding at 53%, having realized shs 307M compared to 575M. The low local revenue was caused by low item budget performance of stamp duty, rent and rates from non-produced goods and property related duties and fees at zero Percent, while other including application fees, market /gate charges and business likenesses performed dismally. The cumulative expenditure stood at 78%, having received shs 8bn. Compared to a budget of 13.7bn. And a release of shs 10.7bn. Of these, the cumulative wage expenditure was at 75%, with a cumulative expenditure of shs 4.9bn compared to the budget of shs 7.4bn, having received a total release of shs 5.5bn over the same period. The non-wage expense was 74%, with a total expenditure of shs 2.1bn, compared to shs 4.5bn and release of shs 3.3bn, Domestic development expenditures of expenditures of 775M cumulatively of the shs 1.2bn and release of shs 1.5bn and donor funds expenditures of shs 244M of the shs 575M, having realized shs 307M.

Planned Expenditures for the FY 2018/19

During the Financial year 2018/19 our expenditure pastern will be shs 9,428,736,000= on wages, shs 5,725,849,000= on non-wage recurrent activities and shs 1,986,283= will be spent on domestic development activities and while Shs 520,000,000 will be spent on donor funded activities. Development funds will be used for office retooling, land valuation and preparation of site, Renovation and extension of GFS Kabeywa, Tumboboi, Amukol and Ngangata, Periodic maintenance and rehabilitation of road networks district, Priority Commodity value chain development. Construction of maternity ward, OPD and staff house at Chemonsong HCII, Construction of lined pit latrine in Primary Schools, and the Construction of gravity water flow systems among the major projects. .

Medium Term Expenditure Plans

The medium term expenditure expenditures plans of the district will emphasized on the improvement of accessibility to service through implementation, completion, maintenance and functionalizing initiated projects,. This will include improvement of infrastructures in health, Education, water, roads, production. Service departments will be facilitated to promote Government programs through community engagements. The integration of cross cutting (HIV Aids, Gender, Nutrition, Early Childhood, climate change) issues with planned activities will be emphases in all intervention in the medium term, The district hopes to promote commercial agriculture and tourism across the district so as to increase on the incomes of community and hence improve on the standard of leaving.

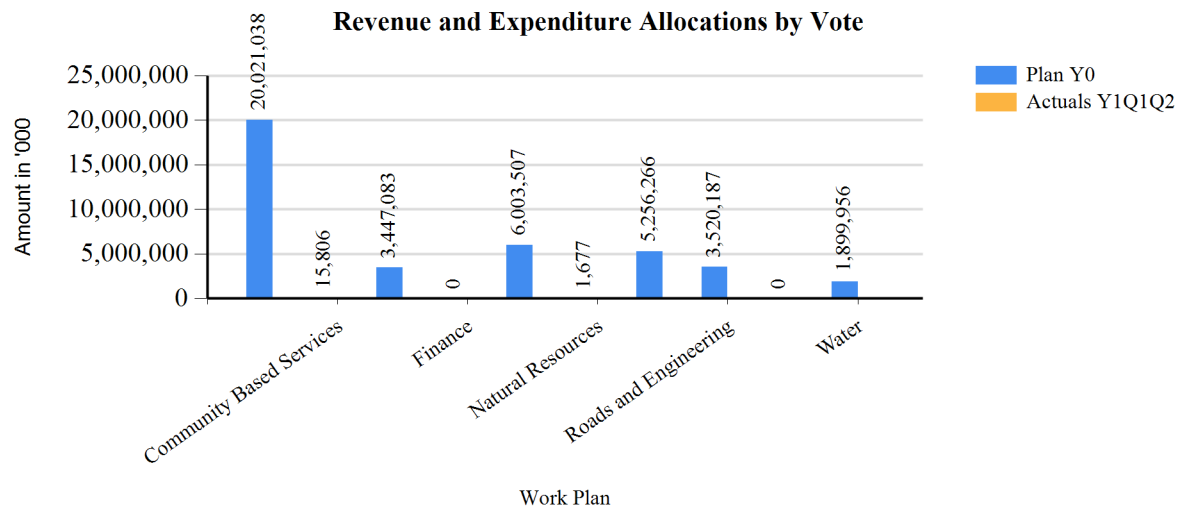
Challenges in Implementation

The constrains in the implementation of future plans include –Inadequate staffing level across many departments including administration, is very few parish chiefs while still other departments lack substantive heads of department and yet others e.g. Health do not have some critical staff on ground, the other constrain is inadequate equipment(Office and transport equipment's)to enable smooth operation and implementation of activities , The challenge of inadequate office space, with some departments sharing office operations, especially departments depending on local revenue.

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	342,422	155,150	307,000
Animal & Crop Husbandry related Levies	4,000	1,228	6,000
Application Fees	25,000	2,781	20,000
Business licenses	3,000	429	5,000
Land Fees	90,000	40,529	59,500
Local Services Tax	53,559	33,955	50,000
Market /Gate Charges	5,000	270	5,500
Other Fees and Charges	45,000	30,172	20,000
Other licenses	0	0	15,000
Property related Duties/Fees	15,000	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	200	200	1,000
Registration of Businesses	5,000	1,082	5,000
Rent & Rates - Non-Produced Assets – from other Govt units	30,000	14,255	20,000
Rent & Rates - Non-Produced Assets – from private entities	0	6,001	0
Sale of non-produced Government Properties/assets	30,000	2,658	20,000
Stamp duty	15,073	0	0
Unspent balances – Locally Raised Revenues	21,591	21,591	70,000
2a. Discretionary Government Transfers	2,928,117	2,357,061	3,116,728
District Discretionary Development Equalization Grant	643,891	643,891	660,299
District Unconditional Grant (Non-Wage)	575,028	431,271	563,834

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District Unconditional Grant (Wage)	1,558,071	1,168,553	1,892,596
Urban Unconditional Grant (Wage)	151,128	113,346	0
2b. Conditional Government Transfer	8,716,539	6,506,546	11,434,851
General Public Service Pension Arrears (Budgeting)	294,981	294,981	58,592
Gratuity for Local Governments	428,611	321,458	372,684
Pension for Local Governments	958,751	719,063	982,266
Salary arrears (Budgeting)	71,262	71,262	5,919
Sector Conditional Grant (Non-Wage)	937,873	500,928	1,281,512
Sector Conditional Grant (Wage)	5,704,833	4,278,625	7,536,140
Sector Development Grant	299,590	299,590	1,176,685
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	1,207,646	1,392,763	2,282,288
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	100,000
Northern Uganda Social Action Fund (NUSAF)	690,800	669,860	958,865
Other	20,847	271,435	0
Support to PLE (UNEB)	12,000	4,540	12,000
Support to Production Extension Services	0	154,350	0
Uganda Road Fund (URF)	0	254,258	477,423
Uganda Women Entrepreneurship Program(UWEP)	170,000	1,454	280,000
Vegetable Oil Development Project	64,000	24,170	64,000
Youth Livelihood Programme (YLP)	250,000	12,697	390,000
3. Donor	575,000	307,484	520,000
United Nations Children Fund (UNICEF)	280,000	180,804	290,000
United Nations Population Fund (UNPF)	0	13,133	0
Global Fund for HIV, TB & Malaria	50,000	0	50,000
World Health Organisation (WHO)	0	0	80,000
Global Alliance for Vaccines and Immunization (GAVI)	200,000	113,547	100,000
Program of All-inclusive Care for the Elderly (PACE)	5,000	0	0
Food and Agricultural Organisation (FAO)	40,000	0	0
Total Revenues shares	13,769,724	10,719,003	17,660,868

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

The Cumulative local Revenue performance by end of third quarter was dismal, having realized shs 155.4M (45%), compared to the annual budget of shs 342M. The low local revenue performance was due to low and or nil returns under the major revenue items including land fees shs 40.5M against a budget of shs 90M, application fees of 2.7M shs against a budget of shs 25M, sale of non produced assets from Government properties of shs 2.6M against shs 30M and other fees and charges which raised shs 430.1M versus a budget of shs 45M

Central Government Transfers

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The cumulative Central Government transfers under the different categories releases were all realized as planned under most votes releasing all the expected funds, We received shs 2.3bn , 6.5Bn and 1.3bn under the Discretionary, Conditional and Other government transfers respectively in quarter two. There was over performance other transfers from central Government due to receipt of funds towards supporting extension workers which was not originally planned for.

Donor Funding

Donor funding by end of Quarter two stood at shs 307.4M compared to the annual budget of shs 575M. The low performance was a result of non release of funds by most of the donors, including Global Fund, Food and Agricultural Organization (FAO)

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

We expect to receive shs 307M under local revenue next year 2018-2019 .The main sources of this revenue will remain the same with land fees,,with expected revenue of shs 59M, followed by other sources including LST 50 M shs, and Application fees and ,Other fees and other charges with shs 20M each. We have also rolled over LR funds we did not spend in the last FY. The expected higher revenue under land fees related to rock mining in the district,, i because we had court cases over the land levies which we are hopeful will be resolved hence higher revenues to be realized.

Central Government Transfers

The central government grants are expected to increase in the planning/budget. We expect to receive shs 16.8bn from the central government of which shs 3.1Bn will be under discretionary government transfers, 11.4bn conditional Government transfers, while 2.2bn will be under other transfers

Donor Funding

Donor funding is expected to decrease below last Financial years budget of 575Milion to shs 520Million. The main sources of donor funding will be UNICEF, 290M shillings, GAVI shs 100M, WHO shs 80M and shs 50M from GAVI.

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	394,669	220,736	1,038,874
District Production Services	554,729	246,880	229,247
District Commercial Services	4,641	3,511	14,188
<i>Sub- Total of allocation Sector</i>	954,038	471,127	1,282,309
Sector: Works and Transport			
District, Urban and Community Access Roads	565,725	240,667	684,942
<i>Sub- Total of allocation Sector</i>	565,725	240,667	684,942
Sector: Education			
Pre-Primary and Primary Education	2,452,884	1,804,979	2,561,131
Secondary Education	810,963	561,657	1,496,099
Skills Development	237,243	0	237,243
Education & Sports Management and Inspection	182,969	66,963	211,346
Special Needs Education	1,000	0	2,000
<i>Sub- Total of allocation Sector</i>	3,685,059	2,433,600	4,507,819

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Sector: Health			
Primary Healthcare	942,154	1,691,370	647,426
District Hospital Services	1,826,340	134,389	168,600
Health Management and Supervision	446,000	270,328	4,112,158
<i>Sub- Total of allocation Sector</i>	<i>3,214,494</i>	<i>2,096,088</i>	<i>4,928,184</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	322,694	227,429	352,919
Natural Resources Management	343,434	180,278	308,001
<i>Sub- Total of allocation Sector</i>	<i>666,128</i>	<i>407,707</i>	<i>660,919</i>
Sector: Social Development			
Community Mobilisation and Empowerment	748,887	169,780	1,013,698
<i>Sub- Total of allocation Sector</i>	<i>748,887</i>	<i>169,780</i>	<i>1,013,698</i>
Sector: Public Sector Management			
District and Urban Administration	2,885,068	1,702,048	3,412,441
Local Statutory Bodies	632,818	312,174	715,401
Local Government Planning Services	138,490	38,614	120,129
<i>Sub- Total of allocation Sector</i>	<i>3,656,377</i>	<i>2,052,836</i>	<i>4,247,971</i>
Sector: Accountability			
Financial Management and Accountability(LG)	210,016	138,040	251,306
Internal Audit Services	69,000	41,950	83,719
<i>Sub- Total of allocation Sector</i>	<i>279,016</i>	<i>179,990</i>	<i>335,025</i>

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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	2,661,422	2,143,363	3,053,391
District Unconditional Grant (Non-Wage)	55,741	57,428	78,991
District Unconditional Grant (Wage)	592,864	442,400	442,322
General Public Service Pension Arrears (Budgeting)	294,981	294,981	58,592
Gratuity for Local Governments	428,611	321,458	372,684
Locally Raised Revenues	73,176	20,818	66,000
Multi-Sectoral Transfers to LLGs_NonWage	34,907	38,923	87,751
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	0	63,684	958,865
Pension for Local Governments	958,751	719,063	982,266
Salary arrears (Budgeting)	71,262	71,262	5,919
Urban Unconditional Grant (Wage)	151,128	113,346	0
Development Revenues	223,646	305,642	359,050
District Discretionary Development Equalization Grant	73,435	62,136	64,690
Locally Raised Revenues	9,500	9,500	0
Multi-Sectoral Transfers to LLGs_Gou	38,711	185,285	294,360
Other Transfers from Central Government	102,000	48,721	0
Total Revenue Shares	2,885,068	2,449,005	3,412,441
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	743,993	427,947	442,322
Non Wage	1,917,430	1,069,946	2,611,069
Development Expenditure			
Domestic Development	223,646	204,155	359,050
Donor Development	0	0	0
Total Expenditure	2,885,068	1,702,048	3,412,441

Narrative of Workplan Revenues and Expenditure

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The Administration department expects a total revenue of shs 3,412,441,000 of which recurrent revenue is shs 3,053,391,000 and shs 359,050,000 being development funds.

The main recurrent revenue sources will be other transfers of shs 958,865,000 (NUSAf3 funds) ,District. Unconditional wage shs 442,322,000, Gratuity for local Governments shs 372,684,000, and Pensions for local Governments shs 982,266,000.,local Revenue of shs 66,000,000 and District Non wage of shs 78,991,000 among others.

Development funds in the sector includes, Multi-sector transfers and DDEG of shs 64,690,000.

The current budget of shs 3.5bn is higher than last Financial years budget of 2.8bn, mainly due to the expected transfer of other transfers from the ministry under OPM-NUSAf3 funding to the district.

The Expenditures allocations of the department will be wage 442,322,000 shillings, Non wage of shs 2,611,069,000 including domestic development grants of shs 359,050,000M.

The expenditure on wage is expected to fall because although we anticipated to recruit more staff during the last Fy 2017/18 under administration however, it was not undertaken thus the fall in wages, while non-wage expenses are expected to increase because of the NUSAF 3 operational allocations to the department.

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			
Recurrent Revenues	203,419	153,450	248,459
District Unconditional Grant (Non-Wage)	20,000	20,000	24,000
District Unconditional Grant (Wage)	150,019	113,010	210,019
Locally Raised Revenues	23,000	14,580	14,000
Multi-Sectoral Transfers to LLGs_NonWage	10,400	5,860	440
Development Revenues	6,597	3,749	2,847
District Discretionary Development Equalization Grant	0	0	2,847
Multi-Sectoral Transfers to LLGs_Gou	6,597	3,749	0
Total Revenue Shares	210,016	157,199	251,306
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,019	112,415	210,019
Non Wage	53,400	21,875	38,440
Development Expenditure			
Domestic Development	6,597	3,749	2,847
Donor Development	0	0	0
Total Expenditure	210,016	138,040	251,306

Narrative of Workplan Revenues and Expenditure

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The total revenue for the financial year 2018/19 is shs 251.3M shillings , to be received under recurrent of shs 248.4M , and development grant of shs 2,8M, from DDEG. 2,8M. We expect shs ,14M under local revenue, shs 24M, under district Non wage, shs 210M, from Dist. wage and shs.2.8M from DDEG.

The expenditure allocation of the sector will be shs 210M for wage, shs 38.4M under Non wage and shs 2.8M development expenses.

The wage expenses are expected to increase due to wage enhancement for staff.

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	632,818	405,625	715,401
District Unconditional Grant (Non-Wage)	298,996	194,676	272,401
District Unconditional Grant (Wage)	186,050	139,025	306,000
Locally Raised Revenues	115,600	53,131	137,000
Multi-Sectoral Transfers to LLGs_NonWage	32,172	18,794	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	632,818	405,625	715,401
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,050	138,725	306,000
Non Wage	446,768	173,449	409,401
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	632,818	312,174	715,401

Narrative of Workplan Revenues and Expenditure

Statutory sector expects total revenues of shillings 715,401,000 of which Local revenue will be shs 137,000,000, none wage shs 272,401,000, and wage grants shs 306,000,000,. Comparatively, this year's total budget of shs 715, 401,000 is higher than last year's budget of shs 632,818,000, mainly due to higher allocation of wage and local revenue..

The None wage grant includes specific grants eg, for Commissions and Boards, including the Wage grants, gratuity for district and LLG councilors.

The expenses will be wage shs 306,000,000 and non-wage of shs 409,401,000. The wage expenditure is expected to increase compared to last Fy due to wage enhancement and higher number of councilors due to election of additional councilors this year. The Non-wage expenses will also increase from shs 446,768,000 to shs 409,401,000 as it caters for the remuneration of LLG Councilors allowances .

Workplan Title : Production and Marketing

Vote: 520 Kapchorwa 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	645,633	639,335	1,134,636
District Unconditional Grant (Non-Wage)	10,000	7,500	12,000
District Unconditional Grant (Wage)	80,000	60,000	80,000
Locally Raised Revenues	6,000	4,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	1,797	1,049	0
Other Transfers from Central Government	248,000	341,908	64,000
Sector Conditional Grant (Non-Wage)	15,348	11,511	477,415
Sector Conditional Grant (Wage)	284,488	213,366	496,221
Development Revenues	308,405	275,734	147,673
District Discretionary Development Equalization Grant	21,000	17,935	0
Locally Raised Revenues	0	1,000	0
Multi-Sectoral Transfers to LLGs_Gou	209,057	183,450	65,073
Other Transfers from Central Government	65,000	60,000	0
Sector Development Grant	13,349	13,349	82,600
Total Revenue Shares	954,038	915,068	1,282,309
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	364,488	133,439	576,221
Non Wage	281,145	120,508	558,415
Development Expenditure			
Domestic Development	308,405	217,180	147,673
Donor Development	0	0	0
Total Expenditure	954,038	471,127	1,282,309

Narrative of Workplan Revenues and Expenditure

The production department expects to receive revenues for the coming FY of shs 1.1bn mainly from the centre in form of conditional grants (sector nonwage) shs. 477,415,000, Conditional grants (wage ext staff) 496,221,000, and shs. 8,600,000 for development. The revenue to the sector will also include district allocations to the sector of shs 80,000,000 under the district wage /staff salaries, shs 12,000,000 from district Non-wage, and shs 5,000,000 of the local revenue. The Budge is higher than last years budget of shs 645,633,000, mainly as a result of higher allocation of sector salary and Non wage towards the operational costs of extension workers of shs 496,221,000 and 477,415,000 respectively.

The expenditure of the department will be wage shs 576,221,000, Non-wage shs 558,415,000 and development of shs. 147,673,000. The expenses are under Non-wage and Wage are higher as a result of an allocation for wage (wage enhancement) and non-wage allocation to address extension services at LLG levels.

Workplan Title : Health

Vote: 520 Kapchorwa 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	2,772,805	2,281,518	3,968,734
District Unconditional Grant (Non-Wage)	28,000	19,800	10,000
Locally Raised Revenues	35,000	12,750	29,000
Multi-Sectoral Transfers to LLGs_NonWage	1,686	297	50
Other Transfers from Central Government	0	217,582	0
Sector Conditional Grant (Non-Wage)	242,146	181,610	244,832
Sector Conditional Grant (Wage)	2,465,973	1,849,480	3,684,852
Development Revenues	441,688	324,329	959,451
District Discretionary Development Equalization Grant	70,000	62,500	80,000
Donor Funding	355,000	252,824	330,000
Locally Raised Revenues	7,938	7,317	0
Multi-Sectoral Transfers to LLGs_Gou	8,750	1,688	13,281
Sector Development Grant	0	0	536,169
Total Revenue Shares	3,214,494	2,605,847	4,928,184
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,465,973	1,657,158	3,684,852
Non Wage	306,832	199,158	283,882
Development Expenditure			
Domestic Development	86,688	7,991	629,451
Donor Development	355,000	231,780	330,000
Total Expenditure	3,214,494	2,096,088	4,928,184

Narrative of Workplan Revenues and Expenditure

The Health department expects to receive funds under PHC wage, PHC NW, Hospital grants, NGO, DDEG, Local revenue, District NW and Sector capital development funding.

The total revenues expected will be shs 4,928,184,000, of which recurrent revenue will be shs 3,968,734,000, development shs 959,451,000. The item sources includes local revenue be shs 29,000,000, District Nw shs 10,000,000, sector Non-wage shs 244,832,000, wage shs 3,684,852,000 ,development funds under Donor shs 330,000,000 ,sector development grant of shs 536,169,000, including DDEG shs 80,000,000

The budget for 2018/19 will be higher than the previous year's budget of shs 3,214,494,000, mainly due to two factors, the increased staff wage bill due salary enhancement and the allocation of sector development grant..

The expenses of the sector will be wage shs 3,684,852,000, non-wage shs 283,882,000, domestic development of shs 629,451,000, and donor development of shs 330,000,000.

The Higher expenses under wage of 3.6bn compared to the previous years budget of shs 2.46bn is due the salary enhancement program of Government for staff salaries, while the development budget was increased from 77.9m shs to over shs 900M due to the additional development grant from the central government under sector development grants.

Vote: 520 Kapchorwa 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	3,450,268	2,548,063	3,972,533
District Unconditional Grant (Non-Wage)	8,000	6,000	10,000
District Unconditional Grant (Wage)	62,737	47,369	82,737
Locally Raised Revenues	6,000	2,280	2,000
Multi-Sectoral Transfers to LLGs_NonWage	646	162	0
Other Transfers from Central Government	12,000	5,465	12,000
Sector Conditional Grant (Non-Wage)	406,513	271,009	510,729
Sector Conditional Grant (Wage)	2,954,371	2,215,778	3,355,067
Development Revenues	234,792	136,805	535,287
District Discretionary Development Equalization Grant	41,270	35,318	93,216
Donor Funding	80,000	0	80,000
Locally Raised Revenues	3,335	0	0
Multi-Sectoral Transfers to LLGs_Gou	23,988	15,288	0
Sector Development Grant	86,199	86,199	362,071
Total Revenue Shares	3,685,059	2,684,868	4,507,819
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,017,129	2,111,919	3,437,804
Non Wage	433,139	274,331	534,729
Development Expenditure			
Domestic Development	154,792	47,350	455,287
Donor Development	80,000	0	80,000
Total Expenditure	3,685,059	2,433,600	4,507,819

Narrative of Workplan Revenues and Expenditure

The sector expects revenues under recurrent revenue of shs (UPE, USE, including inspection grants) , of about shs 3,972,533,000 higher than the previous year's budget of shs 3,450,268,000, and development grant from donor funding, DDEG and sector development of shs 535,287,000. Other sources includes Local revenue of shs 2,000,000, District non wage of shs 10,000,000 and other transfers from central Government of shs 12,000,000, The Education total budget is expected to rise to shs 4.5bn shillings, higher than last years budget of shs 3.6bn. The higher revenue is due to higher wage allocation and development funding to the sector.

The expenses will mainly be on salary which will take up 3,437,804 shillings, Non wage shs 534,729,000, donor shs 80,000,000 and Domestic development shs 455,287,000.

The expenses on wage and development in the Fy 2018/19 will be higher than the previous year due to salary enhancement, while Non wage and development grants are expected to increase due to higher allocations of development and non wage in the budget year.

Vote: 520 Kapchorwa 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	546,378	278,417	549,154
District Unconditional Grant (Non-Wage)	5,000	21,300	10,000
District Unconditional Grant (Wage)	76,178	57,134	184,978
Locally Raised Revenues	5,000	4,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	100	0	0
Other Transfers from Central Government	235,300	195,983	349,176
Sector Conditional Grant (Non-Wage)	224,800	0	0
Development Revenues	19,346	317,362	135,788
Multi-Sectoral Transfers to LLGs_Gou	19,346	4,836	7,541
Other Transfers from Central Government	0	312,526	128,247
Total Revenue Shares	565,725	595,779	684,942
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,178	53,551	184,978
Non Wage	470,200	182,280	364,176
Development Expenditure			
Domestic Development	19,346	4,836	135,788
Donor Development	0	0	0
Total Expenditure	565,725	240,667	684,942

Narrative of Workplan Revenues and Expenditure

The departments expects a total budget shs 684,942,000, of which shs 549,154,000, while development will be shs 135,788,000 shillings. The revenue will be received from expected from district unconditional Grant wage shs 184,978,000, other transfers of shs 349, 176,000, District Unconditional Grant NW of shs 10,000,000 and shs 5,000,000 from Local revenue. Of the Development shs 135,788,000, shs 7,541,000 is Multisector transfers to LLGS while the rest is domestic Development. The expenses of the department are expected to be shs, 184,978,000 towards staff salaries , shs 364176,000 for NW sector expenses, and 135,788,000 shs for development. The Wage expenses are expected to be higher than last year's budget of shs 76,178,000 to cater for wage enhancement and planned recruitment of critical staff in the department.,

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	72,155	51,974	104,230

Vote: 520 Kapchorwa District**FY 2018/19**

District Unconditional Grant (Non-Wage)	4,000	0	2,000
District Unconditional Grant (Wage)	34,573	26,287	69,173
Locally Raised Revenues	2,000	2,000	3,000
Sector Conditional Grant (Non-Wage)	31,582	23,686	30,057
Development Revenues	250,539	304,334	248,689
District Discretionary Development Equalization Grant	0	0	25,771
Donor Funding	0	41,527	0
Multi-Sectoral Transfers to LLGs_Gou	29,859	10,832	6,020
Other Transfers from Central Government	0	31,295	0
Sector Development Grant	200,042	200,042	195,845
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	322,694	356,307	352,919

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	34,573	21,223	69,173
Non Wage	37,582	20,733	35,057

Development Expenditure

Domestic Development	250,539	185,473	248,689
Donor Development	0	0	0
Total Expenditure	322,694	227,429	352,919

Narrative of Workplan Revenues and Expenditure

The department expects a total budget of shs 352,919,000, of which shs 104,230,000M will be recurrent and 248,689,000 will be development. Of the recurrent funds, District Unconditional Grant Non wage is shs 2,000,000, Wage shs 69,173,000M, Local revenue shs 3,000,000, and Sector Non wage grant shs 30,057,000. Under Development we expect DDEG of shs 25,771,000, Sector development of shs 195,845,000 and Transitional development of shs 21,053,000. Compared to last years budget of shs 322,694,000 this year's budget is higher, and this is because we received DDEG grants, of shs 25,771,000 which we did not receive last FY.

The expenses of the sector will be shs 69,173,000 on wage, Shs 35,057,000 on Non-wage and Development of shs 248,689,000. The expected wage expenses will be higher compared to last years allocation due to salary enhancement, while the development grant and non wage expenses are expected to remain more or less the same, although we received an additional DDEG grant this year,

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	148,918	119,713	308,001
District Unconditional Grant (Non-Wage)	10,000	7,400	13,000
District Unconditional Grant (Wage)	119,240	89,430	184,240

Vote: 520 Kapchorwa District**FY 2018/19**

Locally Raised Revenues	17,500	5,000	9,000
Multi-Sectoral Transfers to LLGs_NonWage	500	125	65
Other Transfers from Central Government	0	16,500	100,000
Sector Conditional Grant (Non-Wage)	1,677	1,258	1,695
Development Revenues	194,516	115,027	0
District Discretionary Development Equalization Grant	31,161	26,790	0
Donor Funding	40,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	18,856	5,811	0
Other Transfers from Central Government	104,500	82,426	0
Total Revenue Shares	343,434	234,741	308,001
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	119,240	88,978	184,240
Non Wage	29,677	4,122	123,761
Development Expenditure			
Domestic Development	154,516	87,178	0
Donor Development	40,000	0	0
Total Expenditure	343,434	180,278	308,001

Narrative of Workplan Revenues and Expenditure

The total revenue to Natural resources department will be shs 308.9M composed of shs 184.2 M from District unconditional grant wage, other transfers of 100M shillings, local revenue allocation of shs 9M, district Non-wage shs 13M and sector conditional grant NW of shs 1.69M. Overall the current budget is lower than the previous year's budget of shs 343M compared to the current figure of shs 308M. This is because of no allocation of development funds compared to last year's allocation of shs 194M. The expenses will be shs 184.2M for wage, shs 123.7 M towards Non wage expenses all totaling to shs 308M. The higher wage allocation is to cater for salary enhancement of departmental staff in post,, while the higher allocation to the non wage from shs 29.6M to shs 123.7M is because of the funds to under take FIFO project in the department of shs 100M

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	652,540	162,042	933,698
District Unconditional Grant (Non-Wage)	8,000	5,000	13,000
District Unconditional Grant (Wage)	170,779	128,084	217,779
Locally Raised Revenues	10,000	5,000	16,000
Multi-Sectoral Transfers to LLGs_NonWage	7,109	1,778	135
Other Transfers from Central Government	440,847	10,326	670,000
Sector Conditional Grant (Non-Wage)	15,806	11,855	16,784

Vote: 520 Kapchorwa District**FY 2018/19**

Development Revenues	96,346	42,268	80,000
District Discretionary Development Equalization Grant	15,000	15,000	0
Donor Funding	50,000	13,133	80,000
Multi-Sectoral Transfers to LLGs_Gou	31,346	7,787	0
Other Transfers from Central Government	0	6,348	0
Total Revenue Shares	748,887	204,310	1,013,698
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,779	128,064	217,779
Non Wage	481,762	10,898	715,919
Development Expenditure			
Domestic Development	46,346	17,685	0
Donor Development	50,000	13,133	80,000
Total Expenditure	748,887	169,780	1,013,698

Narrative of Workplan Revenues and Expenditure

The department expects to receive a Total Budget of shs 1.0bn., Out of which 217.7M are District conditional grants wage , towards sector staff salaries, shs 670M will be other transfers from different sources (390M for YLP and 280M for UWEP), 16.7M sector unconditional grants nonwage, shs 13M from District unconditional grant and 16M being locally raised revenues. The department's budget of shs 1bn compared to last years budget of 748.8M is higher mainly due to higher revenues expected from wage and other transfers of shs 217 compared to shs 170M and 670M compared to shs 440M respectively. The expenses of the department will be non-wage of 715.9M, development of shs 80M, which is donor funding . The higher expenses on wage from shs 170.7M to shs 217.7M is mainly to cater for salary enhancements and expected recruitment of staff. The higher non wage expenditures are mainly towards the women and youth programs in the district.

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	80,976	55,768	84,629
District Unconditional Grant (Non-Wage)	21,974	13,180	15,000
District Unconditional Grant (Wage)	41,629	32,815	55,629
Locally Raised Revenues	17,373	9,774	14,000
Development Revenues	57,515	5,486	35,500
District Discretionary Development Equalization Grant	5,515	5,486	5,500
Donor Funding	50,000	0	30,000
Locally Raised Revenues	2,000	0	0
Total Revenue Shares	138,490	61,254	120,129

Vote: 520 Kapchorwa District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	41,629	29,110	55,629
Non Wage	39,347	9,504	29,000
<i>Development Expenditure</i>			
Domestic Development	7,515	0	5,500
Donor Development	50,000	0	30,000
Total Expenditure	138,490	38,614	120,129

Narrative of Workplan Revenues and Expenditure

The total revenue for the FY 2018-19 will be shs 120.129M composed of recurrent revenue of shs 84.629M and development funds of shs 35.5M . The source of the revenue will be local revenue of shs 14M, District non-wage shs 15M, District wage shs 55.6M , DDEG shs 5.5M and Donor support shs 30M. The total revenue for the current year will be lower than the previous year , from shs 138M to shs 120Mm, mainly due to lower expected revenue from Donors funding from shs 50M to 30M, local revenue from shs 17M to shs 14M and Non wage from shs 21M to 15M, although the wage allocation increased from shs 41M to shs 55M. The expenses of the department will Non-wage of shs 29M, Development of shs 35.5M and Wage of shs 55.6M. The higher wage expected is due to salary enhancement, while the increase in non-wage expenditure is due to lower allocation of local revenue and district non-wage funds to the department.. Donour /development expnses are also expected to fall due to a drop in expected funds from donors from shs 50M to shs 30M.

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			
<i>Recurrent Revenues</i>	69,000	49,000	81,719
District Unconditional Grant (Non-Wage)	16,000	12,000	15,000
District Unconditional Grant (Wage)	44,000	33,000	59,719
Locally Raised Revenues	9,000	4,000	7,000
<i>Development Revenues</i>	0	0	2,000
District Discretionary Development Equalization Grant	0	0	2,000
Total Revenue Shares	69,000	49,000	83,719
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	44,000	32,999	59,719
Non Wage	25,000	8,951	22,000
<i>Development Expenditure</i>			
Domestic Development	0	0	2,000
Donor Development	0	0	0
Total Expenditure	69,000	41,950	83,719

Vote: 520 Kapchorwa District

FY 2018/19

Narrative of Workplan Revenues and Expenditure

The total revenue for the department the FY 2018- 19 year will be shs 83.7M shillings under the following categories:- shs 81.7M being recurrent and development shs 2M. The sources of revenue will be local revenue of shs 7M, District unconditional grant NW of shs 15M and District wage of shs 59.7M , including some DDEG allocated to the department of shs 2M. The Budget figure will be higher than the previous year's budget of shs 69M. The higher revenue compared to last years budget is mainly due to a higher allocation for the Wage component of shs 59M compared to the previous allocation of 44M to address issues of salary enhancement, although we expect lower revenues under local revenue and non-wage..We also expect DDEG funds which were not budgeted for last FY

The expenditure pattern of the department will be shs 2M for development, shs 59.7M being staff salary/wage and shs 22M being non wage operational costs.

There will be a higher wage allocation for the Fy 2018/19 is to cater for the staff salary enhancement during the year. While the drop in non-wage expense is due to the lower allocations of local revenue and non wage to the department