

Vote: 523 Kayunga 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 :



CHIEF ADMINISTRATIVE OFFICER
KAYUNGA DISTRICT LOCAL GOV. T

Ashaba Allan Ganafa.

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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: 523 Kayunga 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	1,424,646	928,882	356,815
Discretionary Government Transfers	3,421,537	2,833,062	3,632,110
Conditional Government Transfers	23,507,750	17,454,181	28,600,777
Other Government Transfers	1,084,177	1,068,596	3,570,953
Donor Funding	956,294	580,331	243,000
Grand Total	30,394,404	22,865,052	36,403,654

Revenue Performance by end of March of the Running FY

By the end of March, the district received a cumulative total of Shs 22,865,052,000 representing 75% of its annual budget. Of the funds received 76.3% was conditional government transfers, 12.4% was discretionary government transfers, 4.7% was other transfers from central government, 2.5% was donor funds and 4% was locally raised revenues. Revenue performance was good. All the central government transfers were released above 75 % to enable the District pay for on going projects i.e SFG, DDDEG & Water Projects to avoid un spent balances at the end of the FY. Under recurrent government transfers both wage and non wage also performed at 75% and above to enable the LG to pay all the arrears of salary, pension and gratuity.

Planned Revenues for next FY

The District plans to receive 36,403,654,000/=, of which 79% will be conditional government transfers, 10% will be Discretionary government transfers, 10% will be OGT, 1% will be donor funds and locally raised revenue will constitute 1% of the district annual. More funds have been allocated to Health Department under Development as a government policy to improve service delivery in the social sectors. Besides that, more allowances of LC III councilors, pension for local governments

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	3,439,608	2,676,854	3,427,311
Finance	673,001	466,077	343,938
Statutory Bodies	690,533	508,963	645,406
Production and Marketing	419,386	410,085	757,679
Health	4,531,162	3,282,547	7,317,206
Education	16,914,900	12,679,649	19,576,712
Roads and Engineering	866,507	733,854	1,466,060
Water	662,394	646,656	645,191
Natural Resources	193,803	108,368	239,803
Community Based Services	1,198,294	513,459	1,090,702

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Planning	735,791	572,530	822,094
Internal Audit	69,025	45,955	71,551
Grand Total	30,394,404	22,644,997	36,403,654
<i>o/w: Wage:</i>	18,747,052	14,135,289	22,081,651
<i>Non-Wage Recurrent:</i>	8,257,018	5,968,007	8,885,664
<i>Domestic Devt:</i>	2,434,040	1,961,370	5,193,340
<i>Donor Devt:</i>	956,294	580,331	243,000

Expenditure Performance by end of March FY 2017/18

By the end of March, the district spent a cumulative total of 22,644,997,000/= which was 99% of received funds. Of the funds received Shs 14,135,289,000 (61.8%) was spent on wage for traditional and health workers, 5,968,007,000/= (26.1) was spent on nonwage recurrent activities like fuel and allowances for monitoring and supervision, Road maintenance and Rehabilitation and other administrative expenses. 1,961,370,000/= (8.6) was spent on domestic development projects like construction of classrooms and district council hall, 580,331,000/= (2.5) was spent on donor development activities i.e. payment of contract staff salaries under MUWRP and Birth Registration under NIRA

Planned Expenditures for the FY 2018/19

The District plans to spend a total of 36,403,654,000/= where by 61% will be spent on salaries for Teachers, Health workers, political leaders and traditional staff, 24% on non wage recurrent activities, 14% on development like constructions and 1% donor activities like contract staff salary. Some department budgets have increased from that of the current FY i.e. science cadres, General Public Service Pension Arrears, Gratuity for LG, Pension for LG & Transitional Devt Grant to support the construct of Southern wing of the District Administration Block. Production Department Budget has increased above that of the development funds to improve on service delivery in the social sector by construction of staff houses, classroom blocks, OPD & Marternity ward..

Medium Term Expenditure Plans

In line with NDP II and the district vision and Mission. The district prioritized key infrastructural development i.e Construction of staff houses for teachers and health workers. Construction of Classroom blocks, construction of empty pit latrines in schools, Health centres and the Rural Growth Centers. Provision of furniture to primary schools. Rehabilitation and Construction of deep services in the community to improve production and productivity and strengthen identified commodity value chains in the district. Inspection and supervision of government programmers/projects

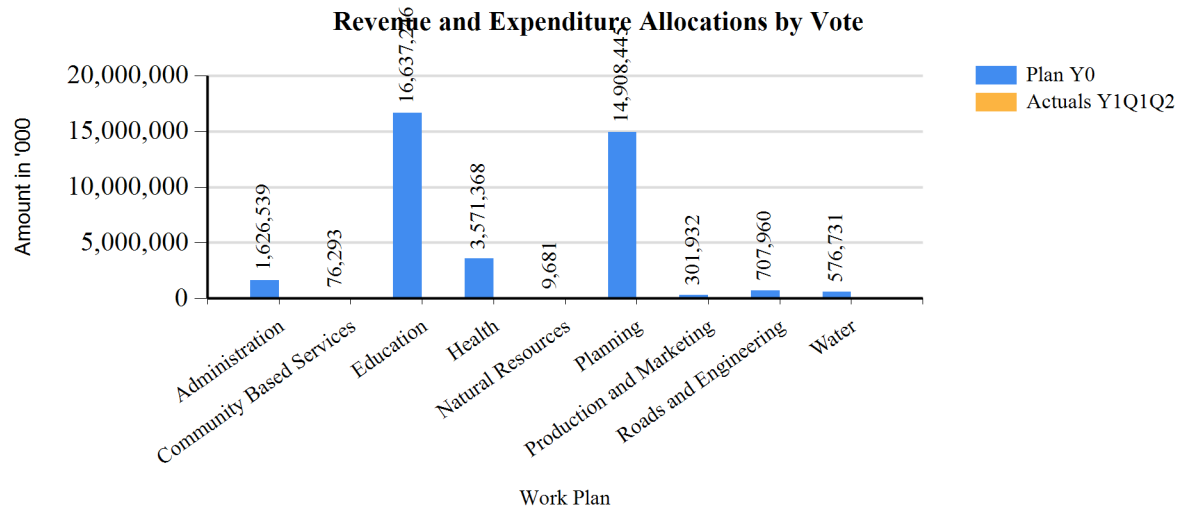
Challenges in Implementation

Climate change (Long dry spell), pests and Diseases have affected production, YLP and OWC activities, heavy rains destroyed roads, animal grazing and farming on road sides. Inadequate equipments (office and transport facilities) to enable smooth operation and implementation of activities. Besides the above, inadequate operational funds which limits departmental operations, especially departments which depend 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	1,424,646	928,882	356,815
Advance Recoveries	0	0	0
Agency Fees	25,200	0	200
Animal & Crop Husbandry related Levies	11,500	0	10,000
Application Fees	50,000	16,178	16,000
Business licenses	20,000	17,211	15,000
Group registration	6,520	160	0
Land Fees	50,000	6,095	15,000
Local Hotel Tax	6,000	3,454	5,050
Local Services Tax	255,317	296,093	170,450
Market /Gate Charges	8,000	3,300	10,520
Miscellaneous receipts/income	85,000	50,127	15,000
Other Court Fees	752,505	514,556	0
Other Fees and Charges	40,604	11,891	45,300
Other licenses	17,000	3,867	16,545
Park Fees	15,000	4,389	3,000
Property related Duties/Fees	20,000	0	10,550
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	1,313	4,000
Registration of Businesses	10,000	250	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	5,000
Rent & rates – produced assets – from private entities	10,000	0	0

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Sale of non-produced Government Properties/assets	40,000	0	15,200
2a. Discretionary Government Transfers	3,421,537	2,833,062	3,632,110
District Discretionary Development Equalization Grant	1,023,465	1,023,465	970,703
District Unconditional Grant (Non-Wage)	767,575	575,682	821,406
District Unconditional Grant (Wage)	1,366,855	1,025,141	1,543,617
Urban Discretionary Development Equalization Grant	44,173	44,173	45,811
Urban Unconditional Grant (Non-Wage)	87,586	65,689	85,955
Urban Unconditional Grant (Wage)	131,882	98,912	164,619
2b. Conditional Government Transfer	23,507,750	17,454,181	28,600,777
General Public Service Pension Arrears (Budgeting)	320,443	320,443	373,155
Gratuity for Local Governments	373,106	279,830	680,544
Pension for Local Governments	534,544	467,341	672,713
Salary arrears (Budgeting)	248,446	248,446	243,855
Sector Conditional Grant (Non-Wage)	3,705,494	2,049,483	3,533,555
Sector Conditional Grant (Wage)	17,248,315	13,011,236	20,373,415
Sector Development Grant	906,764	906,764	2,502,486
Transitional Development Grant	170,638	170,638	221,053
2c. Other Government Transfer	1,084,177	1,068,596	3,570,953
Makerere University Walter Reed Project (MUWRP)	0	0	1,400,286
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
Neglected Tropical Diseases (NTDs)	0	0	50,000
Other	200,000	0	0
Support to PLE (UNEB)	14,000	21,000	25,000
Support to Production Extension Services	0	120,079	0
Uganda Road Fund (URF)	0	564,452	1,225,488
Uganda Women Entrepreneurship Program(UWEP)	244,271	39,014	244,271
Youth Livelihood Programme (YLP)	625,907	324,052	625,907
3. Donor	956,294	580,331	243,000
United Nations Children Fund (UNICEF)	57,765	90,477	163,000
Global Fund for HIV, TB & Malaria	0	0	30,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	50,000
Others	898,529	489,854	0
Total Revenues shares	30,394,404	22,865,052	36,403,654

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

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In terms of local revenue, the district collected a cumulative total of 938,882,000/= representing 65% of its annual budget. Revenue collection were below average because the district did not realized funds under some sources like other court fees, Agency fees, group registration, property related duties and most of the other sources performed below the average like park fees, other fees and of most locally raised revenue sources, the district realized 116% under LST because we recruited new staff like teachers, Extension Agricultural Workers and record officers in HC III which increased the receipts under LST

Central Government Transfers

By the end of third Quarter of the FY, the District received a cumulative total of 21,355,839,000 representing 76% of the District annual budget, this constituted of Discretionary, Conditional and Other Govt Transfers. By the end of quarter 3 all other grants were released at 75% and above. Some conditional govt transfers by the end of 3qtr were at 100% for example transitional Devt grant, sector Devt grant, public service pension arrears. Also DDDEG performed at 100%. This was to enable the district implement and process payment for Devt projects on time

Donor Funding

By the end of third Quarter of the FY 2017/18, the District received 580,311,000/= representing 61% release of the annual budget. revenue performance was below the average because the district realized little funds from UNICEF as most of the planned activities were rolled to forth Quarter as data entry was not completed on time due to the problems associated with data base and internet

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district plans to collect 356,815,000/= from its local sources constituting about 1% of the total planned revenue for the district. These collections will be less than the collections for FY 2017/18 because the district doesn't expect to get funds from court fees, the biggest percentage of the collection will be from the LST. the revenue to be collected will finance recurrent activities across Depts at the district.

Central Government Transfers

The District Plans to receive 35,980,384,000/= as Central Government Transfer which is 98% of the District annual Budget. 10% will be Discretion Govt Transfers and these include DDDEG for both HLG & LLGs, District & Urban Unconditional grant wage/non wage. 10% will be Other Govt Transfer and these include PLE (UNEB), URF, UWEP & YLP. Central Government Transfers have increased above that of the current FY because of the provision of PHC funds and the increment in sector Devt funds under education Dept to improve on service delivery in the social sectors & also wage grants to cater for salary increment for science cadres and health workers.

Donor Funding

District plans to receive 243,000,000/= amount to 3% of the total revenue to be received. Of these funds, 30,000,000 shs. (%) will be from Global fund, 163,000,000/= from UNICEF and 50,000,000 Shs (2%) from Global Alliance UNICEF budget has increased above that of the previous year because the District expects funds from UNICEF to carry out birth registration and issuing out of Birth registration certificate in Nazigo, Kangulumira, Kayunga Sub county

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	189,392	142,044	226,770
District Production Services	201,345	227,180	479,934
District Commercial Services	28,649	7,963	50,975
Sub- Total of allocation Sector	419,386	377,187	757,679
Sector: Works and Transport			

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District, Urban and Community Access Roads	843,507	663,942	1,461,060
District Engineering Services	23,000	10,500	5,000
Sub- Total of allocation Sector	866,507	674,442	1,466,060
Sector: Education			
Pre-Primary and Primary Education	12,288,325	9,219,966	13,149,006
Secondary Education	4,244,213	2,711,379	5,689,695
Skills Development	263,873	215,514	434,198
Education & Sports Management and Inspection	118,490	89,956	303,813
Sub- Total of allocation Sector	16,914,900	12,236,815	19,576,712
Sector: Health			
Primary Healthcare	2,072,183	1,532,891	3,473,991
District Hospital Services	1,319,144	991,013	1,937,088
Health Management and Supervision	1,139,835	613,309	1,906,128
Sub- Total of allocation Sector	4,531,162	3,137,213	7,317,206
Sector: Water and Environment			
Rural Water Supply and Sanitation	662,394	604,052	645,191
Natural Resources Management	193,803	108,368	239,803
Sub- Total of allocation Sector	856,196	712,420	884,994
Sector: Social Development			
Community Mobilisation and Empowerment	1,198,294	476,745	1,090,702
Sub- Total of allocation Sector	1,198,294	476,745	1,090,702
Sector: Public Sector Management			
District and Urban Administration	3,439,608	2,470,905	3,427,311
Local Statutory Bodies	690,533	508,963	645,406
Local Government Planning Services	735,791	568,448	822,094
Sub- Total of allocation Sector	4,865,933	3,548,317	4,894,811
Sector: Accountability			
Financial Management and Accountability(LG)	673,001	466,077	343,938
Internal Audit Services	69,025	45,955	71,551
Sub- Total of allocation Sector	742,026	512,032	415,489

Vote: 523 Kayunga 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	3,050,660	2,487,905	3,195,311
District Unconditional Grant (Non-Wage)	66,359	88,947	76,359
District Unconditional Grant (Wage)	507,375	401,846	657,943
General Public Service Pension Arrears (Budgeting)	320,443	320,443	373,155
Gratuity for Local Governments	373,106	279,830	680,544
Locally Raised Revenues	116,000	67,591	95,115
Multi-Sectoral Transfers to LLGs_NonWage	752,505	514,549	339,838
Pension for Local Governments	534,544	467,341	672,713
Salary arrears (Budgeting)	248,446	248,446	243,855
Urban Unconditional Grant (Wage)	131,882	98,912	55,788
Development Revenues	388,948	188,948	232,000
District Discretionary Development Equalization Grant	38,948	38,948	32,000
Other Transfers from Central Government	200,000	0	0
Transitional Development Grant	150,000	150,000	200,000
Total Revenue Shares	3,439,608	2,676,854	3,427,311
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	639,257	500,758	713,731
Non Wage	2,411,403	1,789,718	2,481,580
Development Expenditure			
Domestic Development	388,948	180,429	232,000
Donor Development	0	0	0
Total Expenditure	3,439,608	2,470,905	3,427,311

Narrative of Workplan Revenues and Expenditure

The department plans to receive Shs 3,427,311,000 in the FY 2018/19 slightly lower than FY 2017/18. This is because no release is expected from other Government transfers. Also, funds for Capacity Building Grant have reduced by 6,800,000. Of the funds planned, Shs 713,731,000(21%) is wages for urban and district staff wage, Shs 2,481,580,000 (72%) will be spent on non-wage recurrent activities for the department and lower local governments and Shs 232,000,000 will be spent on development activities ie capacity building staff at the district headquarters and construction of the Southern wing of the District headquarters

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	603,001	435,194	306,738
District Unconditional Grant (Non-Wage)	264,830	242,592	99,264
District Unconditional Grant (Wage)	114,105	77,441	103,296
Locally Raised Revenues	136,480	49,470	61,200
Urban Unconditional Grant (Non-Wage)	87,586	65,689	0
Urban Unconditional Grant (Wage)	0	0	42,978
Development Revenues	70,000	30,883	37,200
District Discretionary Development Equalization Grant	30,000	18,000	37,200
District Unconditional Grant (Non-Wage)	30,000	12,883	0
Locally Raised Revenues	10,000	0	0
Total Revenue Shares	673,001	466,077	343,938
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	114,106	77,441	146,275
Non Wage	488,896	357,752	160,464
Development Expenditure			
Domestic Development	70,000	30,883	37,200
Donor Development	0	0	0
Total Expenditure	673,001	466,077	343,938

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend a total of 343,938,000/= less than FY 2017/2018. This is because all the LLG releases under this Department have been budgeted for under Administration. Overall there will be a budgetary reduction of 329,063,000 compared to last year's allocation of 673,001,000. The reduction was attributed to the fact that transfers to LLGs were budgeted under Finance last year, but now budgeted under Administration. There was unrealistic budgeting of locally raised revenue of 136,480,000 of which only 49,470,000 by end of FY 2017/ 2018 had been realized.

Of the total allocation for Fy 2018/2019, 146,275,000 will be spent on Wage, 160,464,000 on Non-wage recurrent activities while Shs 37,200,000 will be spent on Development under DDDEG (administrative capital)

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	690,533	508,963	645,406
District Unconditional Grant (Non-Wage)	213,000	164,026	341,899
District Unconditional Grant (Wage)	194,286	142,402	200,007

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Locally Raised Revenues	283,247	202,536	103,500
Development Revenues	0	0	0
N/A			
Total Revenue Shares	690,533	508,963	645,406
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	194,286	142,402	200,007
Non Wage	496,247	366,561	445,399
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	690,533	508,963	645,406

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the department plans to receive shs 645,406,168/= less than the amount previously received in the last FY 2017/18 of Shs. 690,533,000 . The department will receive shs 200,007,168/= (31%) for payment of wages and shs 341,899,000/= (53%) for non-wage activities and shs 103,500,000(16%) from the locally raised revenue. . The non-wage recurrent funds of sh 341,899,000/= and Shs. 103,500,000 from locally raised revenue will be used for payment of recurrent expenses such as monthly allowances for both district and sub county councilors, meetings,i.e LGPAC,,Council and standing committee meetings, DSC DLB meetings, among others. The department will receive more funds for wages compared to last FY 2017/18 to cater for an increment for salaries of political leaders at both the district (District Chairpersons) & LLG chairpersons.The District will receive more funds in the FY 2018/19 under the District unconditional – non wage component compared to the Previous Financial year 2017/18 to cater for payment of monthly allowances to sub county councilors

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	360,069	350,769	640,329
District Unconditional Grant (Non-Wage)	0	0	30,000
District Unconditional Grant (Wage)	110,454	48,729	0
Locally Raised Revenues	7,000	0	4,000
Other Transfers from Central Government	0	120,079	0
Sector Conditional Grant (Non-Wage)	60,963	45,722	224,014
Sector Conditional Grant (Wage)	181,652	136,239	382,315
Development Revenues	59,317	59,317	117,350
Sector Development Grant	59,317	59,317	117,350
Total Revenue Shares	419,386	410,085	757,679

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	292,106	184,968	382,315
Non Wage	67,963	161,907	258,014
Development Expenditure			
Domestic Development	59,317	30,312	117,350
Donor Development	0	0	0
Total Expenditure	419,386	377,187	757,679

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend a total of 757,679,000/= shillings only. This is slightly higher than Fy 2017/2018 because of the Salary enhancement for Science staff. Out of this, UGX 382,315,406 is for Wage, and Shs 258,014,065 will be spent on Non-Wage activities. Similarly, UGX 117,349,633 will be spent on Development activities with Shs 58,007,813 for Extension services while the Shs 59,341,820 will be spent on Production and Marketing Development projects. In order to effectively enhance the activities of the Commercial Services sector, Shs 30,000,000 from Unconditional Grant and Shs 4,000,000 from Local Revenue has been earmarked to support Cooperatives, Trade and Tourism promotional activities. Relatedly, unlike in FY 2017/2018 when the department received Extension funds from Ministry of Agriculture, this FY 2018/2019, all funds for Extension services Non-wage and Development will be sent direct by Ministry of Finance and Planning and this explains an increment in the budgets for Non-Wage and Development Grants to improve production and productivity.

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	3,571,368	2,698,716	5,140,686
Locally Raised Revenues	0	20,191	0
Sector Conditional Grant (Non-Wage)	429,291	321,968	429,291
Sector Conditional Grant (Wage)	3,142,077	2,356,558	4,711,395
Development Revenues	959,794	583,831	2,176,520
District Discretionary Development Equalization Grant	3,500	3,500	0
Donor Funding	956,294	580,331	160,000
Other Transfers from Central Government	0	0	1,450,286
Sector Development Grant	0	0	566,234
Total Revenue Shares	4,531,162	3,282,547	7,317,206
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,142,077	2,356,558	4,711,395
Non Wage	429,291	342,159	429,291
Development Expenditure			
Domestic Development	3,500	3,500	2,016,520

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Donor Development	956,294	434,997	160,000
Total Expenditure	4,531,162	3,137,213	7,317,206

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend 7,317,206,000/=. The department expects to receive and spend a total budget more than that of last financial year. This is because more funds have been allocated to the department under OGT (MUWRP), PHC wage to cater for the salary increment for health workers. Also, under the Development component, in a move by the Government to upgrade HC II to HCIII's, more funds were allocated to Sector Development to improve on service delivery through construction of staff houses, OPD wards & Operation theater. The increase in development funds is due to the fact that MUWRP have come on board to support the district to pay the contract staff salaries under and to carry out birth registration exercise in 5 sub counties. Of the total department annual budget, 4,711,395,000/= (64%) will be spent on salaries for both medical and health workers, 2,016,520,000/= (28%) will be spent of non wage development activities and payment of contract staff salaries under MUWRP, 6% (429,291,000/=) will be spent on non wage recurrent activities like PHC transfers to Health facilities and 2% (160,000,000/=) will be spent on donor activities.

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	16,384,249	12,199,099	18,125,865
District Unconditional Grant (Wage)	51,654	42,478	55,875
Locally Raised Revenues	10,000	27,842	0
Other Transfers from Central Government	14,000	21,000	25,000
Sector Conditional Grant (Non-Wage)	2,384,009	1,589,339	2,765,286
Sector Conditional Grant (Wage)	13,924,586	10,518,439	15,279,705
Development Revenues	530,652	480,550	1,450,846
District Discretionary Development Equalization Grant	153,000	128,403	178,171
District Unconditional Grant (Non-Wage)	35,386	23,495	0
Locally Raised Revenues	13,614	0	0
Sector Development Grant	328,652	328,652	1,272,676
Total Revenue Shares	16,914,900	12,679,649	19,576,712
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,976,240	10,279,545	15,335,579
Non Wage	2,408,009	1,627,303	2,790,286
Development Expenditure			
Domestic Development	530,652	329,967	1,450,846
Donor Development	0	0	0
Total Expenditure	16,914,900	12,236,815	19,576,712

Narrative of Workplan Revenues and Expenditure

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The department plans to receive a total of 19,576,712,000/=. Of this total annual budget, 15,335,579,000/= (78%) will be payment of salaries for Primary & Secondary teachers, Tertiary instructors and staff in the Education Department at the District headquarters. 14% will be non wage recurrent funds which will be spent on UPE,USE, Tertiary capitation grants and other recurrent activities in the department like inspection of schools and monitoring of schools and projects. 7% will be development funds for DDDEG and sector Development Grant for construction of class room blocks, staff houses pit latrines and procurement of desks. The Department budget increased above that of the current FY because of the increment in staff salary and also the provision of Sector Development Grant to improve on service delivery through construction of staff houses, classroom block.

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	772,507	639,854	1,341,060
District Unconditional Grant (Wage)	51,546	64,222	92,757
Locally Raised Revenues	13,000	11,180	5,000
Other Transfers from Central Government	0	564,452	1,222,488
Sector Conditional Grant (Non-Wage)	707,960	0	0
Urban Unconditional Grant (Wage)	0	0	20,815
Development Revenues	94,000	94,000	125,000
District Discretionary Development Equalization Grant	94,000	94,000	122,000
Other Transfers from Central Government	0	0	3,000
Total Revenue Shares	866,507	733,854	1,466,060
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,546	64,222	113,572
Non Wage	720,960	516,220	1,227,488
Development Expenditure			
Domestic Development	94,000	94,000	125,000
Donor Development	0	0	0
Total Expenditure	866,507	674,442	1,466,060

Narrative of Workplan Revenues and Expenditure

The Department of Roads and Engineering plans to receive Shs 1,466,060,000 for the FY 2018/18. It will receive more funds compared to last year's budget because of urban-wage (for Urban Works department) which has been centrally budgeted for under works department in the previous year. Of the Funds to be received in the FY 2018/19, Shs 113,572,000 (8%) will be spent on wages for urban and district staff , Shs 1,227,488,000 (84%) will be spent on recurrent activities i.e Maintenance of roads under the Uganda road fund and Shs 125,000,000 (9%) will be spent on development activities under DDEG to cater for the maintenance of buildings and payment of Electricity and maintenance of CAIP roads respectively.

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
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	62,961	47,223	77,911
District Unconditional Grant (Wage)	25,663	19,249	35,467
Locally Raised Revenues	0	0	7,000
Sector Conditional Grant (Non-Wage)	37,298	27,973	35,444
Development Revenues	599,433	599,433	567,280
District Discretionary Development Equalization Grant	60,000	60,000	0
Sector Development Grant	518,795	518,795	546,227
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	662,394	646,656	645,191
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,663	19,249	35,467
Non Wage	37,298	24,900	42,444
Development Expenditure			
Domestic Development	599,433	559,903	567,280
Donor Development	0	0	0
Total Expenditure	662,394	604,052	645,191

Narrative of Workplan Revenues and Expenditure

The department of water plans to receive shs 645,191,000 in FY 2018/2019. It will receive less funds than last FY 2017/18 because it has not been considered under the District Discretionary Development Grant (DDDEG) in FY 2018/2019. However, there is an increment in the Water Development Grant compared to FY 2017/18 and also there is an allocation from Local revenue to boost on the activities. The department will receive Shs 35,467,000 (5%) for salaries, Shs 42,444,000 (7%) for non-wage recurrent activities and Shs 567,280,000 (87%) for development activities. There has been an increase in salaries as a result of a Government policy of enhancing salaries for Science staff . The biggest amount of funds will be spent on developmental projects ie drilling and installation of hand pumps, construction of piped water scheme, rehabilitation of deep wells, and construction of public latrines in growth centers.

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	156,477	108,368	239,803
District Unconditional Grant (Non-Wage)	0	0	20,000
District Unconditional Grant (Wage)	114,796	83,371	179,073
Locally Raised Revenues	32,000	17,737	15,000
Sector Conditional Grant (Non-Wage)	9,681	7,261	9,161
Urban Unconditional Grant (Wage)	0	0	16,569
Development Revenues	37,326	0	0

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District Discretionary Development Equalization Grant	37,326	0	0
Total Revenue Shares	193,803	108,368	239,803
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	114,796	83,371	195,642
Non Wage	41,681	24,998	44,161
<i>Development Expenditure</i>			
Domestic Development	37,326	0	0
Donor Development	0	0	0
Total Expenditure	193,803	108,368	239,803

Narrative of Workplan Revenues and Expenditure

The Department of Natural Resources plans to receive Shs 239,803,000 in the FY 2018/19. Shs 195,642,000 (82%) will be spent on wages while Shs 44,161,000 will be spent on Non-wage recurrent activities. The Department will receive more funds compared to last financial year due to the Government policy of increasing salaries for science staff. Also less funds have been provided under Local Revenue than the previous FY 2017/2018, go support itigation towards degradation of the Environment.

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			
<i>Recurrent Revenues</i>	1,198,294	513,459	1,090,702
District Unconditional Grant (Non-Wage)	125,000	0	8,000
District Unconditional Grant (Wage)	120,024	86,874	123,636
Locally Raised Revenues	6,800	6,300	9,000
Other Transfers from Central Government	870,177	363,066	870,178
Sector Conditional Grant (Non-Wage)	76,293	57,220	70,359
Urban Unconditional Grant (Wage)	0	0	9,529
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	1,198,294	513,459	1,090,702
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	120,024	86,874	133,165
Non Wage	1,078,270	389,871	957,537
<i>Development Expenditure</i>			
Domestic Development	0	0	0

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Donor Development	0	0	0
Total Expenditure	1,198,294	476,745	1,090,702

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend Shs 1,090,702,000/= slightly less than the previous years' budget. This is because funds for Community Development Non-wage and Unconditional Grant-Non-Wage have reduced. There is a slight increment in Wage because even Urban staff under community have been budget for under this Department. Of the total department budget 88% (957,537,000/=) will be spent on non wage recurrent activities and the biggest percentage revenue (90%) of the non wage budget will be spent on group activities under Youth Likelihood (YLP) and UWEP Projects, 11% (123,636,000/=) will be spent on payment of staff salaries in the Department at the district headquarters and Community Development officers in the LLGs and 1% (9,529,000/=) will also be spent on community staff at the Town council.

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	84,927	67,791	91,951
District Unconditional Grant (Non-Wage)	9,000	24,966	17,000
District Unconditional Grant (Wage)	47,927	36,319	65,951
Locally Raised Revenues	28,000	6,507	9,000
Development Revenues	650,864	504,739	730,143
District Discretionary Development Equalization Grant	606,691	460,566	33,471
Donor Funding	0	0	83,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	613,672
Urban Discretionary Development Equalization Grant	44,173	44,173	0
Total Revenue Shares	735,791	572,530	822,094
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,927	36,319	65,951
Non Wage	37,000	31,473	26,000
Development Expenditure			
Domestic Development	650,864	500,657	647,143
Donor Development	0	0	83,000
Total Expenditure	735,791	568,448	822,094

Narrative of Workplan Revenues and Expenditure

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The department plans to receive and spend shs. 822,093,969 for the FY 2018/19. Of these funds shs.65,951,000 (8%) is allocated to pay wages from the central government, shs.26,000,000(3%) for non-wage recurrent activities of which 17,000,000 shs. (2.1%) is from the central government while 9,000,000(1%) is from locally raised revenue. 647,143,253 is DDEG development funds of which 613,672,496 (75%) is for multi sectoral transfers to LLGs, 33,471,000(4.1%) for monitoring and supervision of DDEG projects, all these three from central government, shs. 83,000,000 (10%) from donor development grant from UNICEF. The wage funds will be used to pay salaries for staff in the planning unit, the non-wage and local revenue funds will be used to facilitate the recurrent activities in the department. The donor funds will be used to carry out the door to door birth registration of children under 5 years of age under NIRA birth and death registration facilitated by UNICEF. Of the DDEG grant, shs. 613,672,496 will be sent down to the LLGs for their development activities while shs.33,470,757 will be used in the department to facilitate monitoring and other project related activities. of all these funds, Local revenue will be the least due%) to the little revenue to be collected in the district.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	69,025	45,955	71,551
District Unconditional Grant (Non-Wage)	24,000	18,773	15,000
District Unconditional Grant (Wage)	29,025	22,209	29,611
Locally Raised Revenues	16,000	4,973	8,000
Urban Unconditional Grant (Wage)	0	0	18,939
Development Revenues	0	0	0
N/A			
Total Revenue Shares	69,025	45,955	71,551
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,025	22,209	48,551
Non Wage	40,000	23,745	23,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	69,025	45,955	71,551

Narrative of Workplan Revenues and Expenditure

The Department expects to receive UG Shs 71,551,000 in this FY 2018/19, out of this, Shs 48,551,000 is meant to cover salaries of staff both for the district and urban. Shs 15,000,000 is expected to be received from Unconditional grant Non-wage and shillings 8,000,000 from locally raised revenue for recurrent activities. The biggest percentage (67.9%) of the funds will be spent on salaries, while recurrent activities will take the remaining 32.1%. Despite of an increase in Wage especially for urban, there is a decrease in funding under Unconditional grant and local Revenue due to budget constraints. The department will use the available resources to accomplish the panned activities.