

# Vote: 524 Kibaale 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](http://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](http://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 :



Christopher Sande Kyomya

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

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

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

**Vote: 524 Kibaale 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 |
| <b>Local Revenues</b>                     | 375,456                           | 370,971   | 1,369,752                      |
| <b>Discretionary Government Transfers</b> | 3,583,943                         | 2,758,956                                       | 3,703,215                      |
| <b>Conditional Government Transfers</b>   | 12,485,066                        | 9,964,041                                       | 12,952,792                     |
| <b>Other Government Transfers</b>         | 608,159                           | 663,598   | 1,410,270                      |
| <b>Donor Funding</b>                      | 929,222                           | 272,455   | 789,222                        |
| <b>Grand Total</b>                        | <b>17,981,846</b>                 | <b>14,030,022</b>                               | <b>20,225,251</b>              |

**Revenue Performance by end of March of the Running FY**

By the end of the 3rd quarter, a cumulative income of Ushs. 14,030,022,000 had been received by the District (including Multi Sectoral Transfers to Lower Local Governments) representing 78% of the projected annual income i.e. slightly above the projection for the three quarters of 75%. This excellent performance was mainly because most of central Government Transfers had been fully released by the Government namely; all Development grants from MoFPED, General Public Service Pension Arrears (Budgeting) and Salary arrears (Budgeting). Furthermore, Local revenue had also performed excellently at 99% because of the funds for Project Affected Persons for tarmacking of Mubende - Kibaale -Kagadi Road that was received as compensation to Kibaale Health Centre IV and some sub counties along the road. It is only donor funding that was still performing poorly at 29%. The poor performance of donor funding was because this funding had only been realised from UNICEF and Infectious Diseases Institute while other donor sources had not yet yielded any amount.

**Planned Revenues for next FY**

The projected total Resource envelope for the district for the FY 2018/2019 including multi sectoral transfers to Lower Local Governments stands at 20,225,251,000 and has increased by 12.5% compared to FY 2017/2018 mainly due to the increase the wage provisions due to salary enhancement of some staff categories. More so, there are increments in the proposed Indicative Planning Figures for sector Development Grant for Education and Health while there are also increments in the Indicative Planning Figures for the Uganda Women Entrepreneurship Programme. The Indicative Planning figures for Local Revenue have also been greatly increased due to the planned introduction of haulage fees from tobacco companies and loading fees on construction materials. The District resource envelope for the FY 2019/2019 is expected to be realised from the following sources: Local Revenue 6.8%, central Government Transfers 89.3% and Donor funding 3.9%.

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

| Uganda Shillings Thousands | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|----------------------------|--------------------------------|---|--------------------------------|
| Administration             | 4,543,238                      | 3,885,897                                       | 2,796,673                      |
| Finance                    | 405,958                        | 313,756   | 1,257,415                      |
| Statutory Bodies           | 585,250                        | 415,623   | 812,105                        |
| Production and Marketing   | 840,766                        | 554,842   | 1,458,975                      |
| Health                     | 2,265,771                      | 1,623,323                                       | 2,906,113                      |
| Education                  | 5,582,918                      | 4,059,976                                       | 6,462,131                      |
| Roads and Engineering      | 1,345,529                      | 1,201,493                                       | 1,590,508                      |

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|                            |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|
| Water                      | 1,032,468         | 1,019,911         | 1,137,851         |
| Natural Resources          | 229,195           | 166,148           | 279,613           |
| Community Based Services   | 899,917           | 270,930           | 1,245,654         |
| Planning                   | 160,598           | 92,915            | 185,554           |
| Internal Audit             | 90,236            | 65,989            | 92,657            |
| <b>Grand Total</b>         | <b>17,981,845</b> | <b>13,670,803</b> | <b>20,225,251</b> |
| <i>o/w: Wage:</i>          | 8,578,807         | 6,434,105         | 9,933,372         |
| <i>Non-Wage Recurrent:</i> | 5,025,761         | 4,135,134         | 3,922,762         |
| <i>Domestic Devt:</i>      | 3,448,055         | 2,854,524         | 5,579,894         |
| <i>Donor Devt:</i>         | 929,222           | 247,040           | 789,222           |

**Expenditure Performance by end of March FY 2017/18**

The aggregate expenditure of the district as at 31/03/2018 stood at 8,179,046,000 (including expenditure under multi sectoral transfers to Lower Local Governments) representing 59.8% of the releases that had so far been made to departments. There was very low funds utilisation in Roads and Engineering, Water and Administration departments because implementation of development projects was still ongoing. Regarding Administration department, the low funds absorption was mainly attributed to the fact that the process for payment of General Public service Pension Arrears (budgeting) and Salary arrears (budgeting) was still ongoing while the funds for these items had been fully released by the Ministry of Finance, Planning and Economic Development. More so, vacant posts in all departments were not yet filled leading to unspent balances on wage releases. The District Service Commission had just finalized appointment of some new staff members while other posts had been advertised.

**Planned Expenditures for the FY 2018/19**

The total expenditure projection for the FY 2018/2019 for the district (including Multi sectoral Transfers to Lower Local Governments) stands at 20,225,251,000 and is allocated to departments as follows: Administration 13.8%, Finance 6.2%, Statutory Bodies 4.0%, Production and marketing 7.2%, Health 14.4%, Education and Sports 32.0%, Roads and Engineering 7.9%, Water 5.6%, Natural Resources 1.4%, Community Services 6.2%, Planning 0.9% and Internal Audit 0.5%. The departmental allocation of funds has not changed much save for administration, Finance, Production and marketing, Health and Education. Regarding Administration department, there has been a reduction in the Indicative Planning Figures for Gratuity for Local Governments and Pension arrears for Local Governments while there is no budget provision for salary arrears leading to a reduction in the Indicative Planning Figures for the department. As for Finance department, the Indicative Planning figures have increased to facilitate procurement of equipment for the District Cash office. Regarding Production, there is an increase in the sector conditional grant non wage recurrent to cater for extension services while staff salaries have also been enhanced. Regarding Education and Health, there is an increment for staff salaries while sector Development Grant has also been increased.

**Medium Term Expenditure Plans**

In line with the Local Government Development Plan, the projected resource envelope for the medium term is expected to be expended as follows: Administration 13.8%, Finance 6.2%, Statutory Bodies 4.0%, Production and marketing 7.2%, Health 14.4%, Education and Sports 32.0%, Roads and Engineering 7.9%, Water 5.6%, Natural Resources 1.4%, Community Services 6.2%, Planning 0.9% and Internal Audit 0.5%.

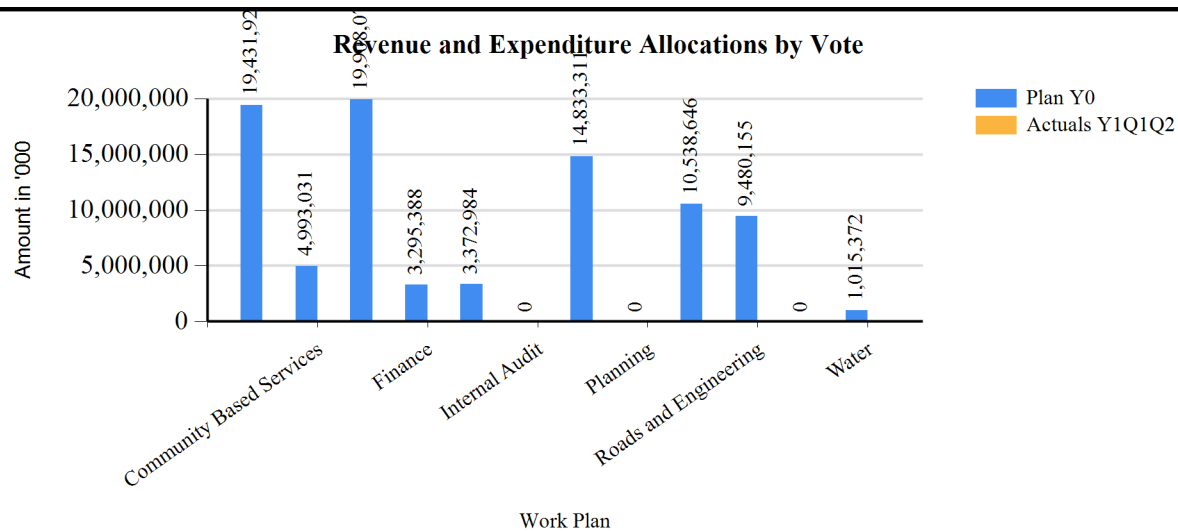
**Challenges in Implementation**

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High Population growth rate: The District has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

**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<br>FY 2017/18 | Cumulative Receipts<br>By End March for FY<br>2017/18 | Approved Budget for<br>FY 2018/19 |
|--|-----------------------------------|---|-----------------------------------|
| <b>1. Locally Raised Revenues</b>                        | <b>375,456</b>                    | <b>370,971</b>  | <b>1,369,752</b>                  |
| Agency Fees  | 0                                 | 0   | 10,000                            |
| Animal & Crop Husbandry related Levies                   | 0                                 | 0   | 815,222                           |
| Application Fees   | 6,750                             | 4,883   | 9,000                             |
| Business licenses  | 40,000                            | 46,862  | 47,450                            |
| Interest from private entities - Domestic                | 0                                 | 0   | 3,000                             |
| Land Fees  | 0                                 | 0   | 0                                 |
| Local Hotel Tax  | 10,000                            | 8,500   | 10,000                            |
| Local Services Tax                                       | 20,000                            | 44,201  | 51,450                            |
| Market /Gate Charges                                     | 70,000                            | 30,677  | 31,000                            |
| Other Fees and Charges                                   | 73,424                            | 100,129   | 230,000                           |
| Other fines and Penalties - private                      | 0                                 | 0   | 2,000                             |
| Other licenses   | 0                                 | 0   | 4,280                             |
| Park Fees  | 20,000                            | 4,500   | 6,600                             |
| Property related Duties/Fees                             | 51,404                            | 71,666  | 20,000                            |
| Rates – Produced assets – from other govt. units         | 0                                 | 34,377  | 0                                 |
| Rates – Produced assets- from private entities           | 0                                 | 2,204   | 18,000                            |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 0                                 | 0   | 500                               |
| Registration of Businesses                               | 200                               | 413   | 500                               |
| Rent & rates – produced assets – from other govt. units  | 0                                 | 0   | 70,750                            |
| Sale of non-produced Government Properties/assets        | 47,443                            | 11,326  | 40,000                            |
| Stamp duty   | 25,000                            | 0   | 0                                 |

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|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| Unspent balances – Locally Raised Revenues                 | 11,235            | 11,235            | 0                 |
| <b>2a. Discretionary Government Transfers</b>              | <b>3,583,943</b>  | <b>2,758,956</b>  | <b>3,703,215</b>  |
| District Discretionary Development Equalization Grant      | 262,289           | 262,289           | 239,332           |
| District Unconditional Grant (Non-Wage)                    | 690,212           | 517,659           | 623,175           |
| District Unconditional Grant (Wage)                        | 2,396,219         | 1,797,164         | 2,446,498         |
| Urban Discretionary Development Equalization Grant         | 21,707            | 21,707            | 21,371            |
| Urban Unconditional Grant (Non-Wage)                       | 53,607            | 40,206            | 36,785            |
| Urban Unconditional Grant (Wage)                           | 159,910           | 119,932           | 336,055           |
| <b>2b. Conditional Government Transfer</b>                 | <b>12,485,066</b> | <b>9,964,041</b>  | <b>12,952,792</b> |
| General Public Service Pension Arrears (Budgeting)         | 983,970           | 983,970           | 97,558            |
| Gratuity for Local Governments                             | 576,448           | 432,336           | 104,129           |
| Pension for Local Governments                              | 856,157           | 642,117           | 865,051           |
| Salary arrears (Budgeting)                                 | 281,215           | 281,215           | 0                 |
| Sector Conditional Grant (Non-Wage)                        | 1,195,466         | 538,262           | 1,091,525         |
| Sector Conditional Grant (Wage)                            | 6,022,679         | 4,517,009         | 7,150,819         |
| Sector Development Grant                                   | 595,079           | 595,079           | 1,868,642         |
| Transitional Development Grant                             | 1,974,052         | 1,974,052         | 1,775,067         |
| <b>2c. Other Government Transfer</b>                       | <b>608,159</b>    | <b>663,598</b>    | <b>1,410,270</b>  |
| Infectious Diseases Institute (IDI)                        | 0                 | 0                 | 45,000            |
| Micro Projects under Luwero Rwenzori Development Programme | 0                 | 0                 | 0                 |
| Other  | 0                 | 106,841           | 0                 |
| Support to PLE (UNEB)                                      | 13,231            | 5,837             | 13,231            |
| Support to Production Extension Services                   | 0                 | 248,695           | 0                 |
| Uganda Road Fund (URF)                                     | 0                 | 285,542           | 536,778           |
| Uganda Women Entrepreneurship Program(UWEP)                | 152,116           | 3,132             | 372,450           |
| Youth Livelihood Programme (YLP)                           | 442,811           | 13,551            | 442,811           |
| <b>3. Donor</b>  | <b>929,222</b>    | <b>272,455</b>    | <b>789,222</b>    |
| Baylor International (Uganda)                              | 10,000            | 0                 | 0                 |
| The AIDS Support Organisation (TASO)                       | 4,000             | 0                 | 0                 |
| United Nations Children Fund (UNICEF)                      | 789,222           | 237,525           | 749,222           |
| Global Fund for HIV, TB & Malaria                          | 24,000            | 0                 | 0                 |
| World Health Organisation (WHO)                            | 0                 | 0                 | 40,000            |
| United Nations Expanded Programme on Immunisation (UNEPI)  | 50,000            | 0                 | 0                 |
| Infectious Diseases Institute (IDI)                        | 20,000            | 34,930            | 0                 |
| Neglected Tropical Diseases (NTDs)                         | 6,000             | 0                 | 0                 |
| Sight Savers International (Uganda)                        | 20,000            | 0                 | 0                 |
| Uganda Reproductive Health Voucher Project                 | 6,000             | 0                 | 0                 |
| <b>Total Revenues shares</b>                               | <b>17,981,846</b> | <b>14,030,022</b> | <b>20,225,251</b> |

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## i) Revenue Performance by March FY 2017/18

### Locally Raised Revenues

By the end of the 3rd quarter, there was excellent performance of Local revenue. In aggregate terms, the district had realised 99% of the annual projected local revenue i.e. far above the projection for the three quarters of 75%. Most of the sources of local revenue had performed above the projection for the three quarters save for Stamp duty, sale of non produced government properties/assets, rates from produced assets from other Government units, park fees plus market and gate charges. The excellent performance of local revenue was mainly due to funds for Project Affected Persons for tarmacking of Mubende – Kibaale – Kagadi Road that was received as compensation to Kibaale Health Centre IV and some sub counties along the road.

### Central Government Transfers

By the end of the 3rd quarter the performance of Central Government Transfers was generally excellent. The district had so far realised 80.3% of the annual projected release from central Government Transfers i.e. above the projection for the three quarters of 75%. This excellent performance was because some revenue sources under this category had been fully released by the centre namely; all development grants from MoFPED, General Public Service Pension Arrears (Budgeting) and Salary arrears (Budgeting). More so, some revenue sources under this category had been released at 58% of their annual budget namely; District Discretionary Development Equalization Grant and Urban Discretionary Development Equalization Grant.

### Donor Funding

By the end of the 3rd quarter, there was very poor performance of donor funding. The district had so far realised only 29% of the projected annual release from donor funding i.e. far below the projection for the three quarters of 75%. The poor performance was because this funding had only been realised from UNICEF and Infectious Diseases Institute while other donor sources had not yet yielded any amount.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The projected Local revenue for the district during the FY 2018/19 including local revenue for the Lower Local Governments stands at 1,369,752,000 representing 6.8% of the total Budget. This revenue is expected to be realised from the following sources: animal and crop related levies - 59.5%, sale of non produced government properties/assets – 5.2%, Business licenses – 3.5%, other fees and charges – 16.8%, Local service tax – 3.8%, Rent & rates produced assets from other govt. units – 1.3%, while other local revenue sources will generate 10.0% of the projected local revenue.

### Central Government Transfers

The projected Central Government transfers for the district for the FY 2018/19 including multi sectoral transfers to Lower Local Governments stands at 18,066,277,000 which accounts for 89.3% of the total Budget. Out of this income, 71.2% will be conditional transfers, Discretionary Government Transfers will constitute 20.2% while other Government Transfers will constitute 8.6%.

### Donor Funding

The projected donor funding to the district for the FY 2018/19 stands at ushs 789,222,000 which constitutes 3.9% of the total Budget. This revenue is expected to be received by Health department, Community Based Services, Education and Sports and Planning department.

## 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 |
|-----------------------------------|--------------------------------|---|--------------------------------|
| <b>Sector: Agriculture</b>        |                                |   |                                |
| Agricultural Extension Services   | 0                              | 0   | 373,416                        |
| District Production Services      | 723,988                        | 415,946   | 1,072,866                      |



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|   |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|
| District Commercial Services                  | 116,778                 | 10,830                  | 12,692                  |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>840,766</i></b>   | <b><i>426,776</i></b>   | <b><i>1,458,975</i></b> |
| <b>Sector: Works and Transport</b>            |                         |                         |                         |
| District, Urban and Community Access Roads    | 1,278,029               | 369,368                 | 1,185,481               |
| District Engineering Services                 | 67,500                  | 27,954                  | 405,027                 |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>1,345,529</i></b> | <b><i>397,322</i></b>   | <b><i>1,590,508</i></b> |
| <b>Sector: Education</b>                      |                         |                         |                         |
| Pre-Primary and Primary Education             | 4,185,742               | 2,324,955               | 4,280,864               |
| Secondary Education                           | 897,647                 | 566,185                 | 1,642,698               |
| Skills Development                            | 9,827                   | 4,914                   | 9,827                   |
| Education & Sports Management and Inspection  | 486,440                 | 189,819                 | 525,481                 |
| Special Needs Education                       | 3,262                   | 220                     | 3,262                   |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>5,582,918</i></b> | <b><i>3,086,093</i></b> | <b><i>6,462,131</i></b> |
| <b>Sector: Health</b>                         |                         |                         |                         |
| Primary Healthcare                            | 1,502,359               | 613,506                 | 2,820,739               |
| Health Management and Supervision             | 763,412                 | 447,208                 | 85,374                  |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>2,265,771</i></b> | <b><i>1,060,714</i></b> | <b><i>2,906,113</i></b> |
| <b>Sector: Water and Environment</b>          |                         |                         |                         |
| Rural Water Supply and Sanitation             | 1,032,468               | 256,466                 | 1,137,851               |
| Natural Resources Management                  | 229,195                 | 137,760                 | 279,613                 |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>1,261,664</i></b> | <b><i>394,226</i></b>   | <b><i>1,417,464</i></b> |
| <b>Sector: Social Development</b>             |                         |                         |                         |
| Community Mobilisation and Empowerment        | 899,917                 | 172,095                 | 1,245,654               |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>899,917</i></b>   | <b><i>172,095</i></b>   | <b><i>1,245,654</i></b> |
| <b>Sector: Public Sector Management</b>       |                         |                         |                         |
| District and Urban Administration             | 4,543,237               | 1,970,128               | 2,796,673               |
| Local Statutory Bodies                        | 585,250                 | 268,303                 | 812,105                 |
| Local Government Planning Services            | 160,598                 | 73,627                  | 185,554                 |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>5,289,086</i></b> | <b><i>2,312,058</i></b> | <b><i>3,794,332</i></b> |
| <b>Sector: Accountability</b>                 |                         |                         |                         |
| Financial Management and Accountability(LG)   | 405,958                 | 233,101                 | 1,257,415               |
| Internal Audit Services                       | 90,236                  | 43,484                  | 92,657                  |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>496,195</i></b>   | <b><i>276,586</i></b>   | <b><i>1,350,072</i></b> |

**Vote: 524 Kibaale District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>4,333,693</b>                          | <b>3,676,445</b>   | <b>2,560,433</b>                          |
| District Unconditional Grant (Non-Wage)               | 31,426                                    | 5,083  | 37,327                                    |
| District Unconditional Grant (Wage)                   | 1,379,233                                 | 1,095,727  | 1,157,708                                 |
| General Public Service Pension Arrears (Budgeting)    | 983,970                                   | 983,970  | 97,558                                    |
| Gratuity for Local Governments                        | 576,448                                   | 432,336  | 104,129                                   |
| Locally Raised Revenues                               | 16,335                                    | 66,866   | 10,559                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 132,976                                   | 103,780  | 145,500                                   |
| Pension for Local Governments                         | 856,157                                   | 642,117  | 865,051                                   |
| Salary arrears (Budgeting)                            | 281,215                                   | 281,215  | 0   |
| Urban Unconditional Grant (Wage)                      | 75,933                                    | 65,351   | 142,600                                   |
| <b>Development Revenues</b>                           | <b>209,544</b>                            | <b>209,452</b>   | <b>236,240</b>                            |
| District Discretionary Development Equalization Grant | 10,684                                    | 10,684   | 9,932                                     |
| Multi-Sectoral Transfers to LLGs_Gou                  | 20,860                                    | 20,768   | 25,708                                    |
| Transitional Development Grant                        | 178,000                                   | 178,000  | 200,600                                   |
| <b>Total Revenue Shares</b>                           | <b>4,543,238</b>                          | <b>3,885,897</b>   | <b>2,796,673</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 1,455,166                                 | 442,513  | 1,300,308                                 |
| Non Wage  | 2,878,527                                 | 1,389,858  | 1,260,124                                 |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 209,544                                   | 137,757  | 236,240                                   |
| Donor Development                                     | 0   | 0  | 0   |
| <b>Total Expenditure</b>                              | <b>4,543,237</b>                          | <b>1,970,128</b>   | <b>2,796,673</b>                          |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 2,796,673,000 out of which 91.6% is recurrent while 8.4% is Development. Of the recurrent revenue, 46.5% is wage while 53.5% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 38.4% compared to that of FY 2017/2018 mainly due to the decrease in the Indicative Planning Figures for the General Public Service Pension arrears (budgeting), District Unconditional Grant Wage, Gratuity to Local Governments and no provision for salary arrears (budgeting).

**Workplan Title : Finance**

## Vote: 524 Kibaale District

FY 2018/19

| <i>Ushs Thousands</i>                        | Approved Budget<br>for FY 2017/18 | Cumulative Receipts<br>by End March for<br>FY 2017/18 | Approved Budget<br>for FY 2018/19 |
|--|-----------------------------------|---|-----------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                   |   |                                   |
| <b>Recurrent Revenues</b>                    | <b>403,652</b>                    | <b>313,149</b>  | <b>440,193</b>                    |
| District Unconditional Grant (Non-Wage)      | 59,706                            | 66,062  | 40,947                            |
| District Unconditional Grant (Wage)          | 215,544                           | 161,658   | 215,544                           |
| Locally Raised Revenues                      | 21,713                            | 6,061   | 68,213                            |
| Multi-Sectoral Transfers to LLGs_NonWage     | 83,619                            | 62,066  | 68,266                            |
| Urban Unconditional Grant (Wage)             | 23,069                            | 17,302  | 47,223                            |
| <b>Development Revenues</b>                  | <b>2,306</b>                      | <b>607</b>  | <b>817,222</b>                    |
| Locally Raised Revenues                      | 0                                 | 0   | 815,222                           |
| Multi-Sectoral Transfers to LLGs_Gou         | 2,306                             | 607   | 2,000                             |
| <b>Total Revenue Shares</b>                  | <b>405,958</b>                    | <b>313,756</b>  | <b>1,257,415</b>                  |
| <b>B: Breakdown of Workplan Expenditures</b> |                                   |   |                                   |
| <b>Recurrent Expenditure</b>                 |                                   |   |                                   |
| Wage   | 238,613                           | 112,835   | 262,768                           |
| Non Wage                                     | 165,039                           | 119,659   | 177,425                           |
| <b>Development Expenditure</b>               |                                   |   |                                   |
| Domestic Development                         | 2,306                             | 607   | 817,222                           |
| Donor Development                            | 0                                 | 0   | 0                                 |
| <b>Total Expenditure</b>                     | <b>405,958</b>                    | <b>233,101</b>  | <b>1,257,415</b>                  |

## Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands at shs 1,257,415,000 of which 35% is recurrent while 65% is development. Of the recurrent revenue, 59.7% is wage while 40.3% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly increased by 210% compared to that of FY 2017/2018 mainly due to the increase of the indicative Planning figures for local revenue for procurement of equipment for the District cash office.

## Workplan Title : Statutory Bodies

| <i>Ushs Thousands</i>                    | Approved Budget<br>for FY 2017/18 | Cumulative Receipts<br>by End March for<br>FY 2017/18 | Approved Budget<br>for FY 2018/19 |
|--|-----------------------------------|---|-----------------------------------|
| <b>A: Breakdown of Workplan Revenues</b> |                                   |   |                                   |
| <b>Recurrent Revenues</b>                | <b>585,250</b>                    | <b>415,623</b>  | <b>812,105</b>                    |
| District Unconditional Grant (Non-Wage)  | 301,698                           | 175,918   | 287,739                           |
| District Unconditional Grant (Wage)      | 173,426                           | 130,070   | 380,224                           |
| Locally Raised Revenues                  | 49,262                            | 67,809  | 81,430                            |
| Multi-Sectoral Transfers to LLGs_NonWage | 60,864                            | 41,827  | 62,712                            |
| <b>Development Revenues</b>              | <b>0</b>                          | <b>0</b>  | <b>0</b>                          |

**Vote: 524 Kibaale District****FY 2018/19**

|  |                |                |                |
|--|----------------|----------------|----------------|
| N/A  |                |                |                |
| <b>Total Revenue Shares</b>                  | <b>585,250</b> | <b>415,623</b> | <b>812,105</b> |
| <b>B: Breakdown of Workplan Expenditures</b> |                |                |                |
| <i>Recurrent Expenditure</i>                 |                |                |                |
| Wage   | 173,426        | 90,827         | 380,224        |
| Non Wage                                     | 411,824        | 177,476        | 431,881        |
| <i>Development Expenditure</i>               |                |                |                |
| Domestic Development                         | 0              | 0              | 0              |
| Donor Development                            | 0              | 0              | 0              |
| <b>Total Expenditure</b>                     | <b>585,250</b> | <b>268,303</b> | <b>812,105</b> |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 812,105,000 all of which is recurrent. Of the recurrent revenue, 46.8% is wage while 53.2% is for non wage recurrent. The departmental budget has increased by 38.8% compared to that of FY 2017/2018 mainly due to the increase in the District Unconditional Grant Wage to cater for salary enhancement for political leaders and introduction of payment of Honoraria to LCIII councilors.

**Workplan Title : Production and Marketing**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <i>Recurrent Revenues</i>                    | <b>783,791</b>                            | <b>494,490</b>   | <b>1,340,855</b>                          |
| District Unconditional Grant (Non-Wage)      | 22,872                                    | 25,152   | 4,000                                     |
| District Unconditional Grant (Wage)          | 87,069                                    | 0  | 0   |
| Locally Raised Revenues                      | 25,855                                    | 0  | 8,000                                     |
| Multi-Sectoral Transfers to LLGs_NonWage     | 17,985                                    | 5,232  | 9,696                                     |
| Sector Conditional Grant (Non-Wage)          | 34,101                                    | 25,576   | 333,398                                   |
| Sector Conditional Grant (Wage)              | 584,706                                   | 438,530  | 985,761                                   |
| Urban Unconditional Grant (Wage)             | 11,202                                    | 0  | 0   |
| <i>Development Revenues</i>                  | <b>56,975</b>                             | <b>60,352</b>  | <b>118,120</b>                            |
| Multi-Sectoral Transfers to LLGs_Gou         | 23,299                                    | 26,676   | 17,426                                    |
| Sector Development Grant                     | 33,676                                    | 33,676   | 100,695                                   |
| <b>Total Revenue Shares</b>                  | <b>840,766</b>                            | <b>554,842</b>   | <b>1,458,975</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <i>Recurrent Expenditure</i>                 |   |  |   |
| Wage   | 682,977                                   | 322,241  | 985,761                                   |
| Non Wage                                     | 100,814                                   | 46,184   | 355,094                                   |
| <i>Development Expenditure</i>               |   |  |   |

**Vote: 524 Kibaale District****FY 2018/19**

|                          |                |                |                  |
|--------------------------|----------------|----------------|------------------|
| Domestic Development     | 56,975         | 58,352         | 118,120          |
| Donor Development        | 0              | 0              | 0                |
| <b>Total Expenditure</b> | <b>840,766</b> | <b>426,776</b> | <b>1,458,975</b> |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 1,458,975,000 out of which 93% is recurrent while 7% is Development. Of the recurrent revenue, 74.9% is wage while 25.9% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly increased by 44.2% compared to that of FY 2017/2018 mainly due to the increase of the indicative Planning figures for the sector conditional grant non wage recurrent to facilitate agricultural extension services; sector conditional grant wage to cater for salary enhancement of staff and the sector development grant.

**Workplan Title : Health**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>1,409,238</b>                          | <b>1,162,770</b>   | <b>1,935,777</b>                          |
| District Unconditional Grant (Non-Wage)               | 1,124                                     | 6,438  | 6,982                                     |
| Locally Raised Revenues                               | 3,855                                     | 0  | 25,271                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 30,169                                    | 18,923   | 22,351                                    |
| Other Transfers from Central Government               | 0   | 106,841  | 0   |
| Sector Conditional Grant (Non-Wage)                   | 45,405                                    | 34,054   | 90,473                                    |
| Sector Conditional Grant (Wage)                       | 1,328,685                                 | 996,514  | 1,790,700                                 |
| <b>Development Revenues</b>                           | <b>856,533</b>                            | <b>460,554</b>   | <b>970,336</b>                            |
| District Discretionary Development Equalization Grant | 69,431                                    | 69,431   | 63,947                                    |
| Donor Funding   | 501,695                                   | 100,638  | 319,222                                   |
| Multi-Sectoral Transfers to LLGs_Gou                  | 13,406                                    | 18,484   | 18,023                                    |
| Other Transfers from Central Government               | 0   | 0  | 45,000                                    |
| Sector Development Grant                              | 0   | 0  | 524,144                                   |
| Transitional Development Grant                        | 272,000                                   | 272,000  | 0   |
| <b>Total Revenue Shares</b>                           | <b>2,265,771</b>                          | <b>1,623,323</b>   | <b>2,906,113</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 1,328,685                                 | 716,865  | 1,790,700                                 |
| Non Wage  | 80,553                                    | 160,157  | 145,077                                   |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 354,837                                   | 83,054   | 651,114                                   |
| Donor Development                                     | 501,695                                   | 100,638  | 319,222                                   |
| <b>Total Expenditure</b>                              | <b>2,265,771</b>                          | <b>1,060,714</b>   | <b>2,906,113</b>                          |

# Vote: 524 Kibaale District

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands at shs 2,906,113,000 out of which 66.6% is recurrent while 33.4% is Development. Of the recurrent revenue, 92.5% is wage while 7.5% is for non wage recurrent. Of the development revenue, 67.1% is domestic while 32.9% is donor. The departmental budget has increased by 28.3% compared to that of FY 2017/2018 due to the increase in the indicative Planning figures for sector conditional grant wage to cater for salary enhancement of health workers, sector conditional grant non wage and sector development grant.

### Workplan Title : Education

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <b>Recurrent Revenues</b>                    | <b>4,870,068</b>                          | <b>3,605,475</b>   | <b>5,157,924</b>                          |
| District Unconditional Grant (Non-Wage)      | 23,672                                    | 33,231   | 13,975                                    |
| District Unconditional Grant (Wage)          | 88,433                                    | 66,325   | 98,433                                    |
| Locally Raised Revenues                      | 9,804                                     | 2,900  | 53,705                                    |
| Multi-Sectoral Transfers to LLGs_NonWage     | 7,232                                     | 2,945  | 7,432                                     |
| Other Transfers from Central Government      | 13,231                                    | 5,837  | 13,231                                    |
| Sector Conditional Grant (Non-Wage)          | 618,408                                   | 412,272  | 596,791                                   |
| Sector Conditional Grant (Wage)              | 4,109,287                                 | 3,081,965  | 4,374,358                                 |
| <b>Development Revenues</b>                  | <b>712,850</b>                            | <b>454,500</b>   | <b>1,304,207</b>                          |
| Donor Funding                                | 317,710                                   | 71,798   | 250,000                                   |
| Multi-Sectoral Transfers to LLGs_Gou         | 44,007                                    | 31,569   | 31,260                                    |
| Sector Development Grant                     | 151,133                                   | 151,133  | 822,947                                   |
| Transitional Development Grant               | 200,000                                   | 200,000  | 200,000                                   |
| <b>Total Revenue Shares</b>                  | <b>5,582,918</b>                          | <b>4,059,976</b>   | <b>6,462,131</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <b>Recurrent Expenditure</b>                 |   |  |   |
| Wage   | 4,197,720                                 | 2,339,605  | 4,472,791                                 |
| Non Wage                                     | 672,348                                   | 453,042  | 685,133                                   |
| <b>Development Expenditure</b>               |   |  |   |
| Domestic Development                         | 395,140                                   | 235,227  | 1,054,207                                 |
| Donor Development                            | 317,710                                   | 58,219   | 250,000                                   |
| <b>Total Expenditure</b>                     | <b>5,582,918</b>                          | <b>3,086,093</b>   | <b>6,462,131</b>                          |

## Narrative of Workplan Revenues and Expenditure

**Vote: 524 Kibaale District****FY 2018/19**

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands at shs 6,462,131,000 out of which 80.5% is recurrent while 19.5% is Development. Of the recurrent revenue, 84.8% is wage while 15.2% is for non wage recurrent. Of the development revenue, 81% is domestic while 19% is donor. The departmental budget has increased by 15.7% compared to that of FY 2017/2018 mainly due to the increase in the indicative Planning figures for sector conditional grant wage to cater for salary enhancement of staff; sector development grant; sector conditional grant non wage and local revenue to facilitate improved school inspection.

**Workplan Title : Roads and Engineering**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <b>Recurrent Revenues</b>                    | <b>543,712</b>                            | <b>406,088</b>   | <b>781,605</b>                            |
| District Unconditional Grant (Non-Wage)      | 0   | 0  | 1,996                                     |
| District Unconditional Grant (Wage)          | 104,412                                   | 78,309   | 134,412                                   |
| Locally Raised Revenues                      | 3,855                                     | 24,587   | 3,644                                     |
| Multi-Sectoral Transfers to LLGs_NonWage     | 10,940                                    | 6,075  | 10,390                                    |
| Other Transfers from Central Government      | 0   | 285,542  | 536,778                                   |
| Sector Conditional Grant (Non-Wage)          | 409,071                                   | 0  | 0   |
| Urban Unconditional Grant (Wage)             | 15,434                                    | 11,575   | 94,385                                    |
| <b>Development Revenues</b>                  | <b>801,816</b>                            | <b>795,405</b>   | <b>808,903</b>                            |
| Multi-Sectoral Transfers to LLGs_Gou         | 48,402                                    | 41,991   | 55,489                                    |
| Transitional Development Grant               | 753,414                                   | 753,414  | 753,414                                   |
| <b>Total Revenue Shares</b>                  | <b>1,345,529</b>                          | <b>1,201,493</b>   | <b>1,590,508</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <b>Recurrent Expenditure</b>                 |   |  |   |
| Wage   | 119,846                                   | 41,123   | 228,797                                   |
| Non Wage                                     | 423,867                                   | 215,047  | 552,808                                   |
| <b>Development Expenditure</b>               |   |  |   |
| Domestic Development                         | 801,816                                   | 141,152  | 808,903                                   |
| Donor Development                            | 0   | 0  | 0   |
| <b>Total Expenditure</b>                     | <b>1,345,529</b>                          | <b>397,322</b>   | <b>1,590,508</b>                          |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 1,590,508,000 out of which 50.9% is development while 49.1% is recurrent. Of the recurrent revenue, 29.3% is wage while 70.7% is for non wage recurrent. All development revenue is domestic. The departmental budget has increased by 18.2% compared to that of FY 2017/2018 mainly due to the increase in the indicative Planning figures for district unconditional grant wage and urban unconditional grant wage to cater for salary enhancement of staff and other Government transfers (Uganda Road Fund).

**Workplan Title : Water**

**Vote: 524 Kibaale District****FY 2018/19**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <b>Recurrent Revenues</b>                    | <b>51,560</b>                             | <b>39,003</b>  | <b>95,942</b>                             |
| District Unconditional Grant (Wage)          | 17,096                                    | 12,822   | 63,000                                    |
| Locally Raised Revenues                      | 0   | 333  | 0   |
| Sector Conditional Grant (Non-Wage)          | 34,464                                    | 25,848   | 32,942                                    |
| <b>Development Revenues</b>                  | <b>980,908</b>                            | <b>980,908</b>   | <b>1,041,910</b>                          |
| Sector Development Grant                     | 410,270                                   | 410,270  | 420,857                                   |
| Transitional Development Grant               | 570,638                                   | 570,638  | 621,053                                   |
| <b>Total Revenue Shares</b>                  | <b>1,032,468</b>                          | <b>1,019,911</b>   | <b>1,137,851</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <b>Recurrent Expenditure</b>                 |   |  |   |
| Wage   | 17,096                                    | 6,537  | 63,000                                    |
| Non Wage                                     | 34,464                                    | 25,180   | 32,942                                    |
| <b>Development Expenditure</b>               |   |  |   |
| Domestic Development                         | 980,908                                   | 224,749  | 1,041,910                                 |
| Donor Development                            | 0   | 0  | 0   |
| <b>Total Expenditure</b>                     | <b>1,032,468</b>                          | <b>256,466</b>   | <b>1,137,851</b>                          |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands at shs 1,137,851,000 out of which 8.2% is recurrent while 91.8% is Development. Of the recurrent revenue, 64.6% is wage while 35.4% is for non wage recurrent. All development revenue is domestic. The departmental budget has increased by 10.2% compared to that of FY 2017/2018 mainly due to the increase in the indicative Planning figures for district unconditional grant wage to cater for salary enhancement of staff and the Transitional Development Grant.

**Workplan Title : Natural Resources**

| <i>Ushs Thousands</i>                    | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b> |   |  |   |
| <b>Recurrent Revenues</b>                | <b>202,939</b>                            | <b>137,246</b>   | <b>264,960</b>                            |
| District Unconditional Grant (Non-Wage)  | 34,342                                    | 20,537   | 15,971                                    |
| District Unconditional Grant (Wage)      | 138,385                                   | 103,788  | 180,000                                   |
| Locally Raised Revenues                  | 12,565                                    | 1,000  | 41,948                                    |
| Multi-Sectoral Transfers to LLGs_NonWage | 3,066                                     | 985  | 3,760                                     |
| Sector Conditional Grant (Non-Wage)      | 4,067                                     | 3,050  | 4,022                                     |
| Urban Unconditional Grant (Wage)         | 10,515                                    | 7,886  | 19,258                                    |
| <b>Development Revenues</b>              | <b>26,256</b>                             | <b>28,902</b>  | <b>14,653</b>                             |



**Vote: 524 Kibaale District****FY 2018/19**

|   |                |                |                |
|---|----------------|----------------|----------------|
| District Discretionary Development Equalization Grant | 8,559          | 8,559          | 8,559          |
| Multi-Sectoral Transfers to LLGs_Gou                  | 17,697         | 20,343         | 6,094          |
| <b>Total Revenue Shares</b>                           | <b>229,195</b> | <b>166,148</b> | <b>279,613</b> |
| <b>B: Breakdown of Workplan Expenditures</b>          |                |                |                |
| <b>Recurrent Expenditure</b>                          |                |                |                |
| Wage  | 148,899        | 99,344         | 199,258        |
| Non Wage  | 54,040         | 12,964         | 65,701         |
| <b>Development Expenditure</b>                        |                |                |                |
| Domestic Development                                  | 26,256         | 25,452         | 14,653         |
| Donor Development                                     | 0              | 0              | 0              |
| <b>Total Expenditure</b>                              | <b>229,195</b> | <b>137,760</b> | <b>279,613</b> |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands at shs 279,613,000 out of which 96.8% is recurrent while 3.2% is Development. Of the recurrent revenue, 76.3% is wage while 23.7% is for non wage recurrent. All development revenue is domestic. The departmental budget has increased by 22.0% compared to that of FY 2017/2018 mainly due to the increase in the indicative Planning figures for district unconditional grant wage and urban unconditional grant wage to cater for salary enhancement of staff and Local revenue.

**Workplan Title : Community Based Services**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <b>Recurrent Revenues</b>                    | <b>230,605</b>                            | <b>178,208</b>   | <b>245,013</b>                            |
| District Unconditional Grant (Non-Wage)      | 11,480                                    | 27,876   | 9,982                                     |
| District Unconditional Grant (Wage)          | 129,814                                   | 97,361   | 147,646                                   |
| Locally Raised Revenues                      | 5,855                                     | 0  | 13,218                                    |
| Multi-Sectoral Transfers to LLGs_NonWage     | 22,305                                    | 7,108  | 19,437                                    |
| Sector Conditional Grant (Non-Wage)          | 49,950                                    | 37,462   | 33,900                                    |
| Urban Unconditional Grant (Wage)             | 11,202                                    | 8,401  | 20,830                                    |
| <b>Development Revenues</b>                  | <b>669,312</b>                            | <b>92,722</b>  | <b>1,000,641</b>                          |
| Donor Funding                                | 69,817                                    | 74,604   | 180,000                                   |
| Multi-Sectoral Transfers to LLGs_Gou         | 4,568                                     | 4,568  | 5,380                                     |
| Other Transfers from Central Government      | 594,928                                   | 13,551   | 815,261                                   |
| <b>Total Revenue Shares</b>                  | <b>899,917</b>                            | <b>270,930</b>   | <b>1,245,654</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <b>Recurrent Expenditure</b>                 |   |  |   |
| Wage   | 141,016                                   | 59,415   | 168,477                                   |
| Non Wage                                     | 89,589                                    | 54,044   | 76,537                                    |

**Vote: 524 Kibaale District****FY 2018/19**

| <i>Development Expenditure</i> |                |                |                  |
|--------------------------------|----------------|----------------|------------------|
| Domestic Development           | 599,495        | 9,085          | 820,641          |
| Donor Development              | 69,817         | 49,551         | 180,000          |
| <b>Total Expenditure</b>       | <b>899,917</b> | <b>172,095</b> | <b>1,245,654</b> |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands at shs 1,245,654,000 out of which 19.7% is recurrent while 80.3% is Development. Of the recurrent revenue, 68.8% is wage while 31.2% is for non wage recurrent. Of the development revenue, 82.0% is domestic while 18.0% is donor. The departmental budget has greatly increased by 38.4% compared to that of FY 2017/2018 mainly because of the increase in the Indicative planning figures for donor development, other government transfers (Uganda Women Entrepreneurship Programme), district unconditional grant wage and urban unconditional grant wage

**Workplan Title : Planning**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>99,822</b>                             | <b>74,753</b>  | <b>128,670</b>                            |
| District Unconditional Grant (Non-Wage)               | 44,405                                    | 38,956   | 54,658                                    |
| District Unconditional Grant (Wage)                   | 37,377                                    | 32,032   | 39,910                                    |
| Locally Raised Revenues                               | 12,646                                    | 2,951  | 26,723                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 5,395                                     | 814  | 7,380                                     |
| <b>Development Revenues</b>                           | <b>60,776</b>                             | <b>18,162</b>  | <b>56,885</b>                             |
| District Discretionary Development Equalization Grant | 18,162                                    | 18,162   | 16,885                                    |
| Donor Funding   | 40,000                                    | 0  | 40,000                                    |
| Multi-Sectoral Transfers to LLGs_Gou                  | 2,614                                     | 0  | 0   |
| <b>Total Revenue Shares</b>                           | <b>160,598</b>                            | <b>92,915</b>  | <b>185,554</b>                            |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 37,377                                    | 30,751   | 39,910                                    |
| Non Wage  | 62,446                                    | 33,178   | 88,760                                    |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 20,776                                    | 9,698  | 16,885                                    |
| Donor Development                                     | 40,000                                    | 0  | 40,000                                    |
| <b>Total Expenditure</b>                              | <b>160,598</b>                            | <b>73,627</b>  | <b>185,554</b>                            |

**Narrative of Workplan Revenues and Expenditure**

**Vote: 524 Kibaale District****FY 2018/19**

The projected revenue for the department for FY 2018/19 excluding multi sectoral transfers to Lower Local Governments is 185,554,000 of which 68.3% is recurrent while 31.7% is Development. Of the recurrent revenue, 30.5% is for wage recurrent while 69.5% is for non wage recurrent. Of the Development revenue, 70.3% is donor development while 29.7% is domestic. The departmental budget has increased by 15.5% compared to that of the FY 2017/18 mainly due to some increments in the District unconditional grant non wage and local revenue to cater for the study tour for the Political and technical leadership and funding the operations of the Information Communication Technology whose staff members are newly recruited.

**Workplan Title : Internal Audit**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <b>Recurrent Revenues</b>                    | <b>90,236</b>                             | <b>65,989</b>  | <b>92,657</b>                             |
| District Unconditional Grant (Non-Wage)      | 30,356                                    | 24,531   | 18,975                                    |
| District Unconditional Grant (Wage)          | 25,429                                    | 19,072   | 29,619                                    |
| Locally Raised Revenues                      | 11,565                                    | 9,458  | 25,505                                    |
| Multi-Sectoral Transfers to LLGs_NonWage     | 10,329                                    | 3,510  | 6,800                                     |
| Urban Unconditional Grant (Wage)             | 12,557                                    | 9,418  | 11,758                                    |
| <b>Development Revenues</b>                  | <b>0</b>                                  | <b>0</b>   | <b>0</b>                                  |
| N/A  |   |  |   |
| <b>Total Revenue Shares</b>                  | <b>90,236</b>                             | <b>65,989</b>  | <b>92,657</b>                             |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <b>Recurrent Expenditure</b>                 |   |  |   |
| Wage   | 37,986                                    | 5,985  | 41,377                                    |
| Non Wage                                     | 52,250                                    | 37,499   | 51,280                                    |
| <b>Development Expenditure</b>               |   |  |   |
| Domestic Development                         | 0   | 0  | 0   |
| Donor Development                            | 0   | 0  | 0   |
| <b>Total Expenditure</b>                     | <b>90,236</b>                             | <b>43,484</b>  | <b>92,657</b>                             |

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2018/2019 excluding multi sectoral transfers to Lower Local Governments stands 92,657,000 at shs all of which recurrent. Of the recurrent revenue, 44.7% is wage while 55.3% is for non wage recurrent. The departmental budget has slightly increased by 2.7% compared to that of FY 2017/2018 due to the increase in the indicative Planning figures for the District unconditional grant wage and local revenue.