

Vote: 530 Kyenjojo 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 :



Samuel Ruhweza Kaija -Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	242,500	150,854	242,500
Discretionary Government Transfers	4,655,250	3,731,185	5,539,790
Conditional Government Transfers	19,007,390	13,651,655	23,031,563
Other Government Transfers	898,739	1,133,677	4,121,985
Donor Funding	2,446,100	512,751	803,522
Grand Total	27,249,979	19,180,121	33,739,360

Revenue Performance by end of March of the Running FY

The District Budget for 2017/18FY including LLGs was UGX 27,249,979,000= and the Cumulative receipt was UGX.12, 440,343,000= an equivalent of 46% of the total Budget. However, UGX12, 440,343, 000= (46%) was disbursed to all departments and out of which sectors spent cumulatively a total of UGX 10,448,198,000= respectively by all departments (39%). The percentage releases spent was 85%. Almost all departments performed above average of the releases spent, with exception of works sector which depends heavily on contractual obligations. However, most contractors delayed to execute their respective contracts and hence could not be paid in Q2.

Planned Revenues for next FY

The District revenue projections for the financial year 2018/2019 is expected to increase as follows: The total District estimates is projected to increase by 25% (UGX.34,122,900,000=) 2018/19FY compared to 2017/19FY (UGX. 27,249,979,000=). This disaggregated as follows: Local Revenue has slightly reduction from UGX 242,500,000= in FY 2017/18FY to UGX.226,181,000= 2018/19FY. There are proposed interventions, new sources of tax planned to be implemented by the revenue team as endorsed by the District Executive Committee. In addition to the usual tax sources, the team has also proposed some of the following: Carry out registration of all businesses in the District to enable establishment of revenue data bank; Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs. Discretionary Government Transfers increased by 19% and Conditional grant by 21.5% respectively.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,286,718	2,725,964	4,990,028
Finance	419,692	278,897	225,792
Statutory Bodies	824,519	538,729	672,073
Production and Marketing	2,475,504	1,074,489	3,332,533
Health	4,532,684	3,225,755	6,924,317
Education	11,072,872	8,192,566	13,001,689
Roads and Engineering	1,742,606	1,544,128	2,300,443
Water	1,100,847	878,795	1,088,794
Natural Resources	181,070	158,068	45,394

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Community Based Services	1,358,901	399,856	1,004,464
Planning	163,507	96,104	117,835
Internal Audit	91,060	66,770	36,000
Grand Total	27,249,979	19,180,121	33,739,360
<i>o/w: Wage:</i>	14,818,750	11,114,062	17,733,963
<i>Non-Wage Recurrent:</i>	6,827,103	4,609,403	9,948,774
<i>Domestic Devt:</i>	3,158,025	2,943,905	5,253,101
<i>Donor Devt:</i>	2,446,100	512,751	803,522

Expenditure Performance by end of March FY 2017/18

The District Budget for 2017/18FY including LLGs was UGX 27,249,979,000= and the Cumulative receipt was UGX.12, 440,343,000= an equivalent of 46% of the total Budget. However, UGX12, 440,343, 000= (46%) was disbursed to all departments and out of which sectors spent cumulatively a total of UGX 10,448,198,000= respectively by all departments (39%). The percentage releases spent was 85%. Almost all departments performed above average of the releases spent, with exception of works sector which depends heavily on contractual obligations. However, most contractors delayed to execute their respective contracts and hence could not be paid in Q2.

Planned Expenditures for the FY 2018/19

There are no serious adjustments in the expenditures plans. The increase in the central releases were affecting specifically education and health where more capital projects have been planned for to reduce the gap at school level and health facilities respectively.

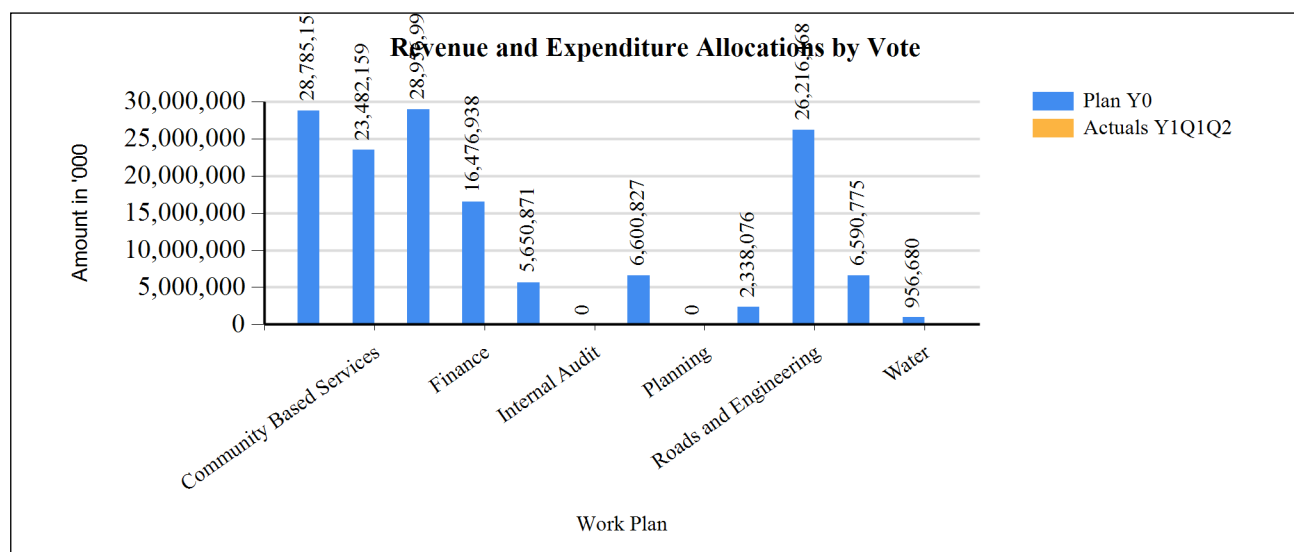
Medium Term Expenditure Plans

In the medium term the District will embark at completion of all projects and putting emphersise on quick procurement process so that projects are executed according to the time allocated. And to conduct Mid-Term Review for the five Year DDP

Challenges in Implementation

The major constraint is inadequate transport facilities for filed work activities and delayed submissions from heads of departments.

G1: Graph on the revenue and expenditure allocations by Department



Vote: 530 Kyenjojo District**FY 2018/19****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	242,500	150,854	242,500
Animal & Crop Husbandry related Levies	20,000	4,493	11,800
Application Fees	1,500	2,082	1,000
Business licenses	25,000	16,678	16,000
Inspection Fees	4,000	1,748	2,000
Land Fees	16,000	6,952	13,000
Liquor licenses	300	35	200
Local Hotel Tax	100	0	50
Local Services Tax	88,000	83,309	95,750
Market /Gate Charges	20,000	10,046	10,000
Miscellaneous receipts/income	40,000	21,528	46,110
Other Fees and Charges	0	1,853	7,500
Property related Duties/Fees	5,000	2,130	7,000
Rent & Rates - Non-Produced Assets – from other Govt units	100	0	100
Sale of (Produced) Government Properties/Assets	15,000	0	16,319
Sale of non-produced Government Properties/assets	0	0	15,671
Stamp duty	7,500	0	0
2a. Discretionary Government Transfers	4,655,250	3,731,185	5,539,790
District Discretionary Development Equalization Grant	836,180	836,180	1,047,536
District Unconditional Grant (Non-Wage)	929,303	696,977	1,085,244
District Unconditional Grant (Wage)	1,806,000	1,354,500	2,150,761
Urban Discretionary Development Equalization Grant	122,810	122,810	108,667
Urban Unconditional Grant (Non-Wage)	279,996	209,997	279,370
Urban Unconditional Grant (Wage)	680,961	510,721	868,212
2b. Conditional Government Transfer	19,007,390	13,651,655	23,031,563
General Public Service Pension Arrears (Budgeting)	72,949	72,949	0
Gratuity for Local Governments	311,613	233,710	575,070
Pension for Local Governments	802,509	601,882	843,433
Salary arrears (Budgeting)	204,167	204,167	2,324
Sector Conditional Grant (Non-Wage)	3,632,587	1,735,830	3,083,411
Sector Conditional Grant (Wage)	12,331,789	9,248,842	14,714,991
Sector Development Grant	941,139	941,139	3,381,282
Support Services Conditional Grant (Non-Wage)	390,000	292,500	410,000
Transitional Development Grant	320,638	320,638	21,053
2c. Other Government Transfer	898,739	1,133,677	4,121,985

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Support to PLE (UNEB)	13,000	15,952	15,000
Support to Production Extension Services	0	99,045	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	1,642,578
Uganda Road Fund (URF)	0	883,873	1,769,844
Uganda Women Entrepreneurship Program(UWEP)	248,639	112,848	228,639
Youth Livelihood Programme (YLP)	637,100	21,959	465,925
3. Donor	2,446,100	512,751	803,522
Baylor International (Uganda)	300,000	30,019	300,000
United Nations Children Fund (UNICEF)	503,522	132,317	503,522
Belgium Technical Cooperation (BTC)	0	15,750	0
Food For The Hungry (U)	1,642,578	334,665	0
Total Revenues shares	27,249,979	19,180,121	33,739,360

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

The total budget for the quarter for local revenue was UGX 242,500,000= and only 55,749,000= was collected (23%). It is worth noting that some sources exceptionally performed well, for instance property related duties/fees at 43%; followed by local hotel tax at 37% and application fees at 35%, other sources were average while others performed poorly. The poor performance of revenue was due to: inadequate parish chiefs, poor tax assessment of tax payers, low reserve prices for markets and slaughter fees, most of the big markets went to town councils.

Central Government Transfers

The approved budget for conditional Government transfers was UGX 19,007,390,000= but by the end of quarter one the District had received a cumulative total of UGX 4,875,438,000= (26%) - which is a good Performance since its above 25% of the expected receipts. The best Performance came from the Salary arrears (budgeting) 100% and Transitional development and sector development grant both at 33% respectively. The rest performed at average of 25%.

Donor Funding

The approved budget for Donor was UGX 2,446,100,000= and only UGX 211,439,933= was cumulatively received an equivalent of 9% by the end of quarter one. However, of the three major donors, only UNICEF performed slightly better at 21% but the remaining donor such as Baylor and Uganda Multi-sectoral Food Security Project all performed poorly at 5%. The quarterly performance against the quarterly budget was 34.6%.

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

The District has planned to collect revenue locally from various sources worth UGX 242,500,000=, excluding the LLGs local revenue projections in 2018/19FY as it was 2017/18 FY. However, there are proposed interventions, new sources of tax planned to be implemented by the revenue team as endorsed by the District Executive. In addition to the usual tax sources, the team has also proposed some of the following: Carry out registration of all businesses in the District to enable establishment of revenue data bank; Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs; Conducting quarterly meetings with Local Revenue collectors more especially the Sub county Chiefs and Parish chiefs; and To ensure that all vacant positions of Parish Chiefs are filled to avoid excuses of lack of revenue collectors .

Central Government Transfers

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The expected central Government transfers for 2018/2019FY are worth UGX 23,031,563,000=, this shows an increase compared to 2017-18FY where central governed transfers was estimated at UGX 19,007,390,000=. The increase is due to the increase in the Development grant especially the support services conditional grant (NW) This therefore implies that the central Government transfers will contribute 98.8% of the total district budget and the balance will a supplement from Local revenue and donor funding.

Donor Funding

The District expects to get support from donors such as UNICEF, Baylor College of Medicine. It is clear that donor support has reduced drastically because the new modification where the Uganda Multi-sectoral Food and Security project reorganization to other government transfers.

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	1,645,108	114,652	1,543,266
District Production Services	811,262	560,133	1,767,922
District Commercial Services	19,134	5,869	21,345
<i>Sub- Total of allocation Sector</i>	<i>2,475,504</i>	<i>680,654</i>	<i>3,332,533</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,683,865	1,062,532	2,000,480
District Engineering Services	58,741	35,603	299,963
<i>Sub- Total of allocation Sector</i>	<i>1,742,606</i>	<i>1,098,135</i>	<i>2,300,443</i>
Sector: Education			
Pre-Primary and Primary Education	8,244,106	5,743,294	9,547,812
Secondary Education	1,851,934	1,482,058	2,175,314
Skills Development	727,409	522,831	877,450
Education & Sports Management and Inspection	248,422	123,219	400,113
Special Needs Education	1,000	253	1,000
<i>Sub- Total of allocation Sector</i>	<i>11,072,872</i>	<i>7,871,654</i>	<i>13,001,689</i>
Sector: Health			
Primary Healthcare	807,645	286,348	2,008,292
District Hospital Services	450,813	105,205	140,274
Health Management and Supervision	3,274,226	2,444,016	4,775,751
<i>Sub- Total of allocation Sector</i>	<i>4,532,684</i>	<i>2,835,569</i>	<i>6,924,317</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	710,848	71,740	678,794
Urban Water Supply and Sanitation	390,000	292,500	410,000
Natural Resources Management	181,070	118,623	45,394
<i>Sub- Total of allocation Sector</i>	<i>1,281,918</i>	<i>482,863</i>	<i>1,134,187</i>
Sector: Social Development			

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Community Mobilisation and Empowerment	1,353,995	397,097	1,004,464
<i>Sub- Total of allocation Sector</i>	<i>1,353,995</i>	<i>397,097</i>	<i>1,004,464</i>
Sector: Public Sector Management			
District and Urban Administration	3,286,718	2,568,318	4,990,028
Local Statutory Bodies	824,519	489,858	672,073
Local Government Planning Services	163,507	88,931	117,835
<i>Sub- Total of allocation Sector</i>	<i>4,274,744</i>	<i>3,147,108</i>	<i>5,779,935</i>
Sector: Accountability			
Financial Management and Accountability(LG)	419,692	260,388	225,792
Internal Audit Services	91,060	59,642	36,000
<i>Sub- Total of allocation Sector</i>	<i>510,752</i>	<i>320,030</i>	<i>261,792</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,165,123	2,581,888	4,892,427
District Unconditional Grant (Non-Wage)	89,783	67,337	107,361
District Unconditional Grant (Wage)	609,972	538,999	2,150,761
General Public Service Pension Arrears (Budgeting)	72,949	72,949	0
Gratuity for Local Governments	311,613	233,710	575,070
Locally Raised Revenues	67,222	27,178	80,940
Multi-Sectoral Transfers to LLGs_NonWage	325,946	324,946	264,327
Multi-Sectoral Transfers to LLGs_Wage	680,961	510,721	868,212
Pension for Local Governments	802,509	601,882	843,433
Salary arrears (Budgeting)	204,167	204,167	2,324
Development Revenues	121,595	144,076	97,601
District Discretionary Development Equalization Grant	40,500	40,500	40,000
Multi-Sectoral Transfers to LLGs_Gou	81,095	103,576	57,601
Total Revenue Shares	3,286,718	2,725,964	4,990,028
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,290,933	1,049,719	3,018,973
Non Wage	1,874,190	1,406,027	1,873,455
Development Expenditure			
Domestic Development	121,595	112,573	97,601
Donor Development	0	0	0
Total Expenditure	3,286,718	2,568,318	4,990,028

Narrative of Workplan Revenues and Expenditure

The budget for the sector is expected to increase due to increased allocation of pension and gratuity.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	405,300	268,497	187,489

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District Unconditional Grant (Non-Wage)	95,960	71,970	89,000
District Unconditional Grant (Wage)	184,015	140,234	0
Locally Raised Revenues	19,440	6,860	18,000
Multi-Sectoral Transfers to LLGs_NonWage	105,885	49,433	80,489
Development Revenues	14,392	10,400	38,303
District Discretionary Development Equalization Grant	7,500	7,500	0
Multi-Sectoral Transfers to LLGs_Gou	6,892	2,900	38,303
Total Revenue Shares	419,692	278,897	225,792

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

Wage	184,015	140,234	0
Non Wage	221,285	117,255	187,489

Development Expenditure

Domestic Development	14,392	2,900	38,303
Donor Development	0	0	0
Total Expenditure	419,692	260,388	225,792

Narrative of Workplan Revenues and Expenditure

The departmental total budget allocation of Non wage has reduced from 267,332,000 in financial year 2017/18 to 187,489,144 in FY 2018/2018. Multi sectoral allocation to LLGs has reduced from 157,832,000 in FY 2017/18 to 80,489,144 in 2018/19 FY and HLG allocation to the District Finance department has also reduced from 109,500,000 in 2017/2018 to 107,000,000 in financial Year 2018/19

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	813,304	533,229	655,680
District Unconditional Grant (Non-Wage)	351,238	264,428	514,182
District Unconditional Grant (Wage)	281,784	164,676	0
Locally Raised Revenues	48,936	38,734	56,600
Multi-Sectoral Transfers to LLGs_NonWage	131,346	65,391	84,897
Development Revenues	11,215	5,500	16,393
District Discretionary Development Equalization Grant	9,500	5,500	0
Multi-Sectoral Transfers to LLGs_Gou	1,715	0	16,393
Total Revenue Shares	824,519	538,729	672,073
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	281,784	164,676	0

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Non Wage	531,520	323,182	655,680
Development Expenditure			
Domestic Development	11,215	2,000	16,393
Donor Development	0	0	0
Total Expenditure	824,519	489,858	672,073

Narrative of Workplan Revenues and Expenditure

The sector expects an increase in the budget estimates from UGX 351,238,000 to 415,182,000 as compared to the previous FY

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	775,547	682,445	3,134,413
District Unconditional Grant (Non-Wage)	6,286	8,152	0
District Unconditional Grant (Wage)	133,728	100,296	0
Multi-Sectoral Transfers to LLGs_NonWage	2,530	200	7,979
Other Transfers from Central Government	0	99,045	1,642,578
Sector Conditional Grant (Non-Wage)	66,771	50,078	455,293
Sector Conditional Grant (Wage)	566,232	424,674	1,028,562
Development Revenues	1,699,957	392,044	198,120
Donor Funding	1,642,578	334,665	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,097
Sector Development Grant	57,379	57,379	197,024
Total Revenue Shares	2,475,504	1,074,489	3,332,533
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	699,960	524,970	1,028,562
Non Wage	75,587	38,152	2,105,851
Development Expenditure			
Domestic Development	57,379	3,081	198,120
Donor Development	1,642,578	114,452	0
Total Expenditure	2,475,504	680,654	3,332,533

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the expected revenues increased by 44.7% as compared to the FY 2017/18. This increase in revenues is due to increased wage allocation by 50% for Agricultural extension worker to operationalise salary enhancement for scientists and increase on Non wage conditional grants and Development grants respectively. The major source of funding for the department for FY 2018/19 will be Central Government expected at 99% of its total revenues. Of the total revenues received, 78% will be spent on recurrent expenditures and 22% on Capital Developments.

Vote: 530 Kyenjojo District

FY 2018/19

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,645,636	2,721,612	5,148,192
District Unconditional Grant (Non-Wage)	4,840	3,630	4,000
Multi-Sectoral Transfers to LLGs_NonWage	16,820	0	27,655
Sector Conditional Grant (Non-Wage)	395,915	296,936	395,915
Sector Conditional Grant (Wage)	3,228,061	2,421,046	4,720,623
Development Revenues	887,048	504,143	1,776,124
District Discretionary Development Equalization Grant	51,959	51,959	165,914
Donor Funding	535,089	152,184	497,582
Multi-Sectoral Transfers to LLGs_Gou	0	0	32,200
Sector Development Grant	0	0	1,080,428
Transitional Development Grant	300,000	300,000	0
Total Revenue Shares	4,532,684	3,225,755	6,924,317
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,228,061	2,421,046	4,720,623
Non Wage	417,575	274,523	427,570
Development Expenditure			
Domestic Development	351,959	0	1,278,542
Donor Development	535,089	140,000	497,582
Total Expenditure	4,532,684	2,835,569	6,924,317

Narrative of Workplan Revenues and Expenditure

The Budget estimates for Health Sector is expected to increase from UGX 4,532,684,000= to UGX 6,924,317,000= in 2018/19FY. This is due to increased allocation of development grant because of the expected major upgrading of 2 Health Centre Twos (Kyankaramata HCII and Myeri HCII) to Health Centre Threes. The OPD ward at Nyankwanzi HCIII will be completed using the DDEG. More works shall be done at Kyenjojo Hospital. Extra increase is on wage due to the salary enhancements for health workers

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	10,571,386	7,781,565	11,143,484
District Unconditional Grant (Non-Wage)	11,941	22,634	8,000
District Unconditional Grant (Wage)	100,350	75,263	0

Vote: 530 Kyenjojo District**FY 2018/19**

Locally Raised Revenues	2,000	2,000	4,000
Multi-Sectoral Transfers to LLGs_NonWage	1,780	0	53,950
Other Transfers from Central Government	0	0	15,000
Sector Conditional Grant (Non-Wage)	1,917,818	1,278,546	2,096,728
Sector Conditional Grant (Wage)	8,537,496	6,403,122	8,965,806
Development Revenues	501,486	411,002	1,858,205
District Discretionary Development Equalization Grant	0	0	75,000
Donor Funding	81,095	0	118,601
Multi-Sectoral Transfers to LLGs_Gou	30,341	18,000	99,148
Other Transfers from Central Government	13,000	15,952	0
Sector Development Grant	377,050	377,050	1,565,455
Total Revenue Shares	11,072,872	8,192,566	13,001,689

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

Wage	8,637,846	6,478,384	8,965,806
Non Wage	1,933,540	1,191,469	2,177,678

Development Expenditure

Domestic Development	420,391	201,801	1,739,603
Donor Development	81,095	0	118,601
Total Expenditure	11,072,872	7,871,654	13,001,689

Narrative of Workplan Revenues and Expenditure

In 2017/2018 a total of 11,072,872= was spent In this year a total of 113,001,689= has been budgeted for. the increment is due to additional funding for Rugorra Community Seed School that has been grant Aided this Financial Year

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	1,207,830	406,912	1,837,671
District Unconditional Grant (Non-Wage)	16,263	12,637	10,000
District Unconditional Grant (Wage)	81,465	61,099	0
Locally Raised Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	2,046	8,924	57,827
Other Transfers from Central Government	0	324,253	1,769,844
Sector Conditional Grant (Non-Wage)	1,105,056	0	0
Development Revenues	534,776	1,137,216	462,772
District Discretionary Development Equalization Grant	195,000	212,414	105,115
Locally Raised Revenues	29,000	8,000	0

Vote: 530 Kyenjojo District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	310,776	357,182	357,657
Other Transfers from Central Government	0	559,620	0
Total Revenue Shares	1,742,606	1,544,128	2,300,443
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,465	61,099	0
Non Wage	1,126,365	235,055	1,837,671
Development Expenditure			
Domestic Development	534,776	801,981	462,772
Donor Development	0	0	0
Total Expenditure	1,742,606	1,098,135	2,300,443

Narrative of Workplan Revenues and Expenditure

The road sector budget for 2018-19FY is expected to increase to UGX 2,300,443,000= compared to 2017-18FY where the budget was (UGX 1,769,843,758=) . the reason for the use and Maintenance of road equipment, ncreased fuel costs and increased wages for road gang in the budget is explained by multi sectoral transfers and allocations by the LLGs.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	488,228	351,447	447,466
District Unconditional Grant (Wage)	58,897	29,448	0
Sector Conditional Grant (Non-Wage)	39,332	29,499	37,466
Support Services Conditional Grant (Non-Wage)	390,000	292,500	410,000
Development Revenues	612,619	527,348	641,328
Donor Funding	81,900	0	81,900
Multi-Sectoral Transfers to LLGs_Gou	3,371	0	0
Sector Development Grant	506,710	506,710	538,375
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	1,100,847	878,795	1,088,794
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,897	29,448	0
Non Wage	429,332	310,338	447,466
Development Expenditure			
Domestic Development	530,719	24,453	559,428

Vote: 530 Kyenjojo District**FY 2018/19**

Donor Development	81,900	0	81,900
Total Expenditure	1,100,848	364,240	1,088,794

Narrative of Workplan Revenues and Expenditure

There has been aslight increase in the development plan and a decrease in recurrent expenditure compared to last financial year of 2017-18

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	164,678	120,268	40,294
District Unconditional Grant (Non-Wage)	18,020	13,515	18,020
District Unconditional Grant (Wage)	124,126	96,095	0
Locally Raised Revenues	8,480	3,120	8,480
Multi-Sectoral Transfers to LLGs_NonWage	4,000	0	3,680
Sector Conditional Grant (Non-Wage)	10,052	7,539	10,114
Development Revenues	16,392	37,800	5,100
District Discretionary Development Equalization Grant	13,000	35,500	0
Multi-Sectoral Transfers to LLGs_Gou	3,392	2,300	5,100
Total Revenue Shares	181,070	158,068	45,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,126	96,095	0
Non Wage	40,552	20,228	40,294
Development Expenditure			
Domestic Development	16,392	2,300	5,100
Donor Development	0	0	0
Total Expenditure	181,070	118,623	45,394

Narrative of Workplan Revenues and Expenditure

Total revenues amount to shs 169,519,658 of which shs 124,126,000 to be spent on staff salaries, and shs 8,780,100 to transfer to lower local government as multi sector transfers. There is a reduction in the budget estimates for 2018/19FY due to a reduction in the allocation of DDEG

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	217,366	132,904	113,424

Vote: 530 Kyenjojo District**FY 2018/19**

District Unconditional Grant (Non-Wage)	0	0	9,520
District Unconditional Grant (Wage)	110,943	57,852	0
Locally Raised Revenues	4,480	1,620	4,480
Multi-Sectoral Transfers to LLGs_NonWage	4,300	200	11,528
Sector Conditional Grant (Non-Wage)	97,643	73,232	87,896
Development Revenues	1,141,535	266,953	891,041
District Discretionary Development Equalization Grant	0	0	20,000
District Unconditional Grant (Non-Wage)	9,520	4,760	0
Donor Funding	62,500	25,902	62,500
Multi-Sectoral Transfers to LLGs_Gou	183,776	101,484	113,977
Other Transfers from Central Government	885,739	134,806	694,564
Total Revenue Shares	1,358,901	399,856	1,004,464

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

Wage	110,943	57,852	0
Non Wage	101,517	72,416	113,424

Development Expenditure

Domestic Development	1,079,035	240,928	828,541
Donor Development	62,500	25,902	62,500
Total Expenditure	1,353,995	397,097	1,004,464

Narrative of Workplan Revenues and Expenditure

The sector budget is expected to reduce from UGX 1,353,995,000 to ugx1,004,464,000 as compared to the previous year due to reduction in IPF for social development grant and LRR allocation

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	103,897	79,429	46,199
District Unconditional Grant (Non-Wage)	36,594	27,423	32,237
District Unconditional Grant (Wage)	60,360	45,270	0
Locally Raised Revenues	6,942	6,736	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,962
Development Revenues	59,610	16,675	71,636
District Discretionary Development Equalization Grant	16,672	16,675	28,698
Donor Funding	42,938	0	42,938
Total Revenue Shares	163,507	96,104	117,835

Vote: 530 Kyenjojo District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	60,360	45,270	0
Non Wage	43,537	31,661	46,199
<i>Development Expenditure</i>			
Domestic Development	16,672	12,000	28,698
Donor Development	42,938	0	42,938
Total Expenditure	163,507	88,931	117,835

Narrative of Workplan Revenues and Expenditure

The Planning Unit expects some changes in the allocation especially on the wage component which has been budgeted under Administration and this explains the decline in the 2018-19FY budget estimate.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	87,560	63,270	36,000
District Unconditional Grant (Non-Wage)	16,000	15,000	24,000
District Unconditional Grant (Wage)	60,360	45,270	0
Locally Raised Revenues	8,000	3,000	6,000
Multi-Sectoral Transfers to LLGs_NonWage	3,200	0	6,000
<i>Development Revenues</i>	3,500	3,500	0
District Discretionary Development Equalization Grant	3,500	3,500	0
Total Revenue Shares	91,060	66,770	36,000
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	60,360	45,270	0
Non Wage	27,200	14,372	36,000
<i>Development Expenditure</i>			
Domestic Development	3,500	0	0
Donor Development	0	0	0
Total Expenditure	91,060	59,642	36,000

Narrative of Workplan Revenues and Expenditure

Shs 30,000,000 will be received by internal audit from un conditional and local revenue sources to be expended on recurrent operational costs for the department for 2018/2019 FY, There is also UGX 6,000,000 for LLGs-Town councils