

Vote: 546 Ntungamo 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 :

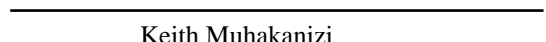


Kweyamba Ruhemba

(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: 546 Ntungamo District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,380,399	704,028	316,821
Discretionary Government Transfers	4,323,826	3,409,533	4,735,999
Conditional Government Transfers	33,375,598	25,024,343	36,790,916
Other Government Transfers	806,149	594,117	5,293,735
Donor Funding	2,786,932	142,577	650,000
Grand Total	42,672,903	29,874,599	47,787,473

Revenue Performance by end of March of the Running FY

The District total approved Budget estimates for FY 2017/2018 of Ugsh 42,672,903,000. By close 3rd quarter, the district had received a cumulative total of Ugsh 29,874,599,000. This represented 71%, of the budget 4% below the desired target of 75%.

Locally raised was Ugsh 704,028,000. This represented 51%, 24 % below expected collection. This poor performance was because sources which were expected to yield 81% of projected revenue yielded only 20%.

Discretionary Government transfers performed at 79% above expected 75% as most Development grants were fully released to complete for Capital development. Other government transfers over performed at 73% because of delays in mobilizing beneficiary groups in both women and youth.

Donor funding poorly performed at (5%), because major funders had not released money by end of the quarter pending review of country cooperation programmes.

The future plans is to boost Local Revenue Enhancement plan as well as mobilizing Donors

Planned Revenues for next FY

The district expects total Budget Estimates of Ugsh 47,137,473,000 during the FY 2018/2019 to be funded by locally raised revenues of Ugsh 316,821,000, Discretionary Government transfers Ugsh 4,735,999,000, Conditional Government Transfers Ugsh 36,790,916,000 and Other Government transfers Ugsh 5,293,735,000

Globally Local revenue is expected to shrink by 77% because of several new administrative units being created. But Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers have increased by 10%, 10% and 557% 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
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Administration	7,233,195	6,073,539	6,897,266
Finance	1,153,139	958,362	346,312
Statutory Bodies	973,247	560,196	1,025,008
Production and Marketing	2,915,085	713,127	3,644,000
Health	5,235,024	3,466,599	8,121,632
Education	21,817,790	16,258,215	23,234,253
Roads and Engineering	1,244,271	456,600	2,510,613
Water	680,050	670,390	619,722
Natural Resources	130,382	92,277	148,298
Community Based Services	1,062,566	441,061	1,050,607
Planning	169,213	101,860	130,561
Internal Audit	58,942	38,637	59,202
Grand Total	42,672,904	29,830,864	47,787,473
<i>o/w: Wage:</i>	24,022,141	18,016,606	27,372,485
<i>Non-Wage Recurrent:</i>	12,720,755	8,992,402	15,784,679
<i>Domestic Devt:</i>	3,143,076	2,679,278	3,980,308
<i>Donor Devt:</i>	2,786,932	142,577	650,000

Expenditure Performance by end of March FY 2017/18

By close of 3rd quarter, the district had a total of Ugsh 29,460,987,000 representing 69 % of its budget released. Out this a total of Ugsh 19,925,698,000 representing 68% was spent. The difference between budget release and budget spent constituted attributed Domestic development funds that were earmarked for Capital development under Education, Production, Roads and engineering and Water which were not yet spent as projects were not yet complete.

Cumulative wage expenditure was at 72% and the balance was mainly meant for the new staff whose recruitment was on going. The cumulative expenditure for Non-wage recurrent stood at 72% as there were funds that were set aside in different departments for the activities that were under way. These are explained in the respective departments. The Cumulative expenditure for Domestic development performed at 28% because most development activities were under way by the end of the 3rd quarter and works were expected to be completed during 4th quarter.

Planned Expenditures for the FY 2018/19

The District will spend a total of Ugsh 47,137,473,000 in FY 2018/2019 of which Ugsh 27,372,458,000 shall be wage recurrent representing an increase of 14%. This increase is as a result of salary enhancement of wage for science employees. Non-wage recurrent expenditure will increase from Ugsh 12,720,75,000 in FY 2017/2018 to Ugsh 16,596,950,000 during FY 2018/2019 representing an increase of 30% brought about by increases in Discretionary Government Transfers (10%), Conditional Government Transfers (10%), and Other Government Transfers(557%).

Medium Term Expenditure Plans

The District is prioritizing construction of classroom blocks in primary schools as well as staff house construction at 8 primary schools, Completion of World bank funded projects in secondary Schools, improvement of Safe water coverage, and improvement of road and procurement medical equipment for Health centres.

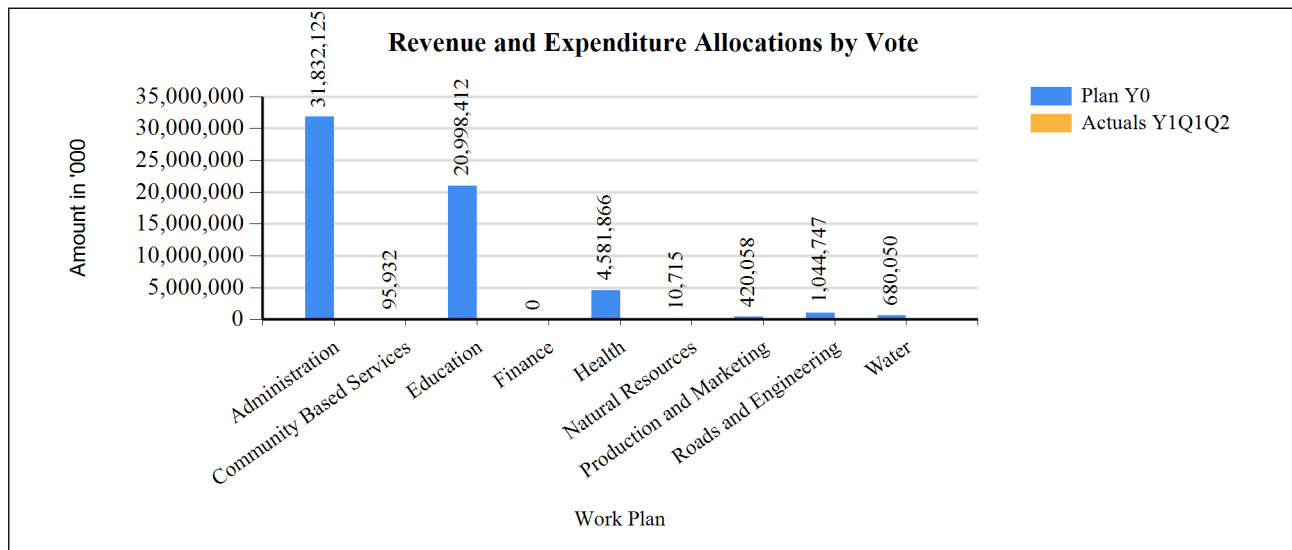
Challenges in Implementation

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The district is grossly affected by under staffing having only reached at 66% especially in departments of Health and Education. There is a lack of departmental vehicles that stiffly hamper delivery provision for many departments especially those that are charged with coordination like Administration, Finance, Statutory Bodies, Planning and Audit, consistent Out-break of Foot and Mouth Diseases has continued to constrain Local Revenue realization and incomes of the entire populace of the District. Long distances travelled by Pupils and lack of Public UPE schools and USE schools in some parishes and Sub-counties had hindered access to education in the affected areas

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,380,399	704,028	316,821
Animal & Crop Husbandry related Levies	29,184	83,092	46,432
Application Fees	33,176	19,598	12,280
Business licenses	165,372	21,526	16,265
Inspection Fees	11,456	20,381	21,520
Land Fees	52,860	36,734	36,819
Liquor licenses	2,800	1,690	8,340
Local Hotel Tax	30,000	1,364	6,172
Local Services Tax	131,338	113,362	9,500
Market /Gate Charges	561,650	279,902	0
Miscellaneous receipts/income	220,000	51,276	21,832
Other Fees and Charges	0	0	60,141
Park Fees	8,860	29,585	17,980
Property related Duties/Fees	3,635	9,200	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,500	15,490	19,095

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Rent & Rates - Non-Produced Assets – from other Govt units	70,950	20,830	0
Rent & rates – produced assets – from other govt. units	0	0	40,446
Stamp duty	57,618	0	0
2a. Discretionary Government Transfers	4,323,826	3,409,533	4,735,999
District Discretionary Development Equalization Grant	548,860	548,860	435,560
District Unconditional Grant (Non-Wage)	1,021,986	766,490	1,216,195
District Unconditional Grant (Wage)	2,013,540	1,510,155	2,333,341
Urban Discretionary Development Equalization Grant	117,796	117,796	93,156
Urban Unconditional Grant (Non-Wage)	256,081	192,061	251,652
Urban Unconditional Grant (Wage)	365,562	274,172	406,096
2b. Conditional Government Transfer	33,375,598	25,024,343	36,790,916
General Public Service Pension Arrears (Budgeting)	2,528,504	2,528,504	1,366,588
Gratuity for Local Governments	989,109	741,832	1,001,505
Pension for Local Governments	1,476,206	1,107,154	1,783,447
Salary arrears (Budgeting)	0	0	110,293
Sector Conditional Grant (Non-Wage)	5,068,469	2,744,303	4,444,443
Sector Conditional Grant (Wage)	21,643,038	16,232,279	24,633,048
Sector Development Grant	999,634	999,634	3,330,540
Transitional Development Grant	670,638	670,638	121,053
2c. Other Government Transfer	806,149	594,117	5,293,735
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	17,050	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	2,136,932
Uganda Road Fund (URF)	0	396,701	2,350,779
Uganda Women Entrepreneurship Program(UWEP)	279,404	3,498	277,351
Youth Livelihood Programme (YLP)	526,744	176,868	528,673
3. Donor	2,786,932	142,577	650,000
United Nations Children Fund (UNICEF)	650,000	0	650,000
Global Alliance for Vaccines and Immunization (GAVI)	0	28,864	0
Food and Agricultural Organisation (FAO)	2,136,932	113,713	0
Total Revenues shares	42,672,903	29,874,599	47,787,473

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

During the quarter a total of Ugsh 208,262,554 was collected in local revenue. This was 74% of expected. This poor performance was because 61% of the the sources have not started generating incomes

Central Government Transfers

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Government Transfers performed at 58%. This good performance was because of full release of General Public Service Pension Arrears (Budgeting) as well as District Discretionary Equalization Grant all at 100% during this quarter.

Donor Funding

Donor funding performed at 5%. This because the main donors, Global Alliance for Vaccines and Immunization (GAVI) and United Nations Children Fund (UNICEF) didn't release any fund during the quarter. They are still mapping out a fresh country cooperation programme

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district expects Ugsh 1,129,092,242 from Ugsh 1,380,399,000 in the previous Financial Year. Major reduction is because of segmentation of major source by creation of town councils.

Central Government Transfers

The district expects Ugsh 46,593,555,000 compared to Ugsh 44,205,316,000 in the previous Year reflecting an increase of 5%. This increase is because of provision for enhancement of wage during the year under review

Donor Funding

The donor funding reduced from Ugsh 2,786,932,000 to Ugsh 650,000,000. this sharp fall in funding is because the main donor UNICEF has not sent in its IPFs

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	2,296,604	158,654	866,813
District Production Services	596,932	327,487	2,755,904
District Commercial Services	21,550	6,588	21,283
Sub- Total of allocation Sector	2,915,086	492,728	3,644,000
Sector: Works and Transport			
District, Urban and Community Access Roads	984,283	191,071	2,489,083
District Engineering Services	259,987	9,848	21,530
Sub- Total of allocation Sector	1,244,271	200,919	2,510,613
Sector: Education			
Pre-Primary and Primary Education	15,277,038	1,247,865	16,386,703
Secondary Education	5,273,719	3,399,720	5,478,093
Skills Development	927,898	575,030	1,104,895
Education & Sports Management and Inspection	338,135	152,495	264,562
Special Needs Education	1,000	690	0
Sub- Total of allocation Sector	21,817,790	5,375,800	23,234,253
Sector: Health			
Primary Healthcare	284,074	287	263,876
District Hospital Services	161,349	396	192,373

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Health Management and Supervision	4,789,601	3,043,066	7,665,384
<i>Sub- Total of allocation Sector</i>	<i>5,235,024</i>	<i>3,043,749</i>	<i>8,121,632</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	680,050	206,327	619,722
Natural Resources Management	130,382	66,333	148,298
<i>Sub- Total of allocation Sector</i>	<i>810,431</i>	<i>272,660</i>	<i>768,020</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,062,566	136,394	1,050,607
<i>Sub- Total of allocation Sector</i>	<i>1,062,566</i>	<i>136,394</i>	<i>1,050,607</i>
Sector: Public Sector Management			
District and Urban Administration	7,233,196	5,782,558	6,897,266
Local Statutory Bodies	973,247	560,196	1,025,008
Local Government Planning Services	169,213	82,789	130,561
<i>Sub- Total of allocation Sector</i>	<i>8,375,656</i>	<i>6,425,543</i>	<i>8,052,834</i>
Sector: Accountability			
Financial Management and Accountability(LG)	1,153,139	165,824	346,312
Internal Audit Services	58,942	34,949	59,202
<i>Sub- Total of allocation Sector</i>	<i>1,212,080</i>	<i>200,773</i>	<i>405,513</i>

Vote: 546 Ntungamo District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,759,531	5,679,133	6,404,118
District Unconditional Grant (Non-Wage)	47,737	122,445	131,121
District Unconditional Grant (Wage)	732,385	549,369	1,041,187
General Public Service Pension Arrears (Budgeting)	2,528,504	2,528,504	1,366,588
Gratuity for Local Governments	989,109	741,832	1,001,505
Locally Raised Revenues	74,665	11,940	26,530
Multi-Sectoral Transfers to LLGs_NonWage	545,364	343,717	537,352
Pension for Local Governments	1,476,206	1,107,154	1,783,447
Salary arrears (Budgeting)	0	0	110,293
Urban Unconditional Grant (Wage)	365,562	274,172	406,096
Development Revenues	473,664	394,406	493,148
District Discretionary Development Equalization Grant	21,444	21,444	45,189
Multi-Sectoral Transfers to LLGs_Gou	452,221	372,962	347,958
Transitional Development Grant	0	0	100,000
Total Revenue Shares	7,233,195	6,073,539	6,897,266
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,097,947	640,760	1,447,283
Non Wage	5,661,584	4,800,307	4,956,835
Development Expenditure			
Domestic Development	473,665	341,491	493,148
Donor Development	0	0	0
Total Expenditure	7,233,196	5,782,558	6,897,266

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugsh 6,852,554,000 out of which 93% will be recurrent revenues while 7% will be development. This represents a reduction of 5% compared to last financial year.

The reasons for this reduction is because general public pension arrears(Budgeting), multisectoral transfers, locally raised revenue, reduced by 46%,10% and 64% respectively.

The department will spend 93% on recurrent activities leaving 7% for development projects.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,068,139	800,522	291,312
District Unconditional Grant (Non-Wage)	57,748	100,141	55,318
District Unconditional Grant (Wage)	142,009	106,509	142,009
Locally Raised Revenues	43,400	194,288	93,984
Multi-Sectoral Transfers to LLGs_NonWage	824,982	399,584	0
Development Revenues	85,000	157,840	55,000
District Discretionary Development Equalization Grant	85,000	143,441	55,000
Multi-Sectoral Transfers to LLGs_Gou	0	14,399	0
Total Revenue Shares	1,153,139	958,362	346,312
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,009	106,508	142,009
Non Wage	926,130	59,316	149,303
Development Expenditure			
Domestic Development	85,000	0	55,000
Donor Development	0	0	0
Total Expenditure	1,153,139	165,824	346,312

Narrative of Workplan Revenues and Expenditure

The department expects a total revenue of Ugsh 1,158,583,000. out of this 5% is development, 70% and 25% are for multisectoral transfers to LLGs and recurrent respectively. This represents an increase of Ugsh 5,444,000 from previous Financial Year which is less than 1%

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	973,247	560,196	1,025,008
District Unconditional Grant (Non-Wage)	469,175	322,470	607,712
District Unconditional Grant (Wage)	262,853	197,140	262,853
Locally Raised Revenues	241,219	38,076	154,443
Multi-Sectoral Transfers to LLGs_NonWage	0	2,510	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	973,247	560,196	1,025,008

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	262,853	197,140	262,853
Non Wage	710,394	363,057	762,155
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	973,247	560,196	1,025,008

Narrative of Workplan Revenues and Expenditure

The department will receive Ugsh 1,025,008,000 in FY 2018/2019 compared to Ugsh 973,247,000 during FY 2017/2018 representing an increase of 5.4%. This is because an increase in both wage (as the result of salary enhancement) and Sector conditional Grant (non wage) at 30%

The department will use utilize 26% for payment of wage, 74% for recurrent expenditure.

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	709,181	530,441	3,431,102
District Unconditional Grant (Non-Wage)	1,232	616	1,796
District Unconditional Grant (Wage)	354,938	266,203	354,938
Locally Raised Revenues	1,926	308	593
Other Transfers from Central Government	0	0	2,136,932
Sector Conditional Grant (Non-Wage)	71,833	53,875	363,856
Sector Conditional Grant (Wage)	279,252	209,439	572,987
Development Revenues	2,205,904	182,686	212,898
District Discretionary Development Equalization Grant	0	0	5,423
Donor Funding	2,136,932	113,713	0
Sector Development Grant	68,973	68,973	207,475
Total Revenue Shares	2,915,085	713,127	3,644,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	634,189	386,908	927,925
Non Wage	74,992	38,780	2,503,177
Development Expenditure			
Domestic Development	68,973	56,949	212,898

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Donor Development	2,136,932	10,093	0
Total Expenditure	2,915,086	492,728	3,644,000

Narrative of Workplan Revenues and Expenditure

Production and Marketing sector 2018/2019 has a approved budget of 3,644,000,000 as compared to 2,915,085,000 the previous financial year with an increased budget allocation of 25%.Significant increase was in wage increase of staff in science .

Of the total budget,recurrent budget will take 94.2% and Development 5.8%.

Further more, of the recurrent expenditure,wage will contribute to 27.2% and recurrent non wage 72.6%and of the non wage recurrent uganda multi sectoral food security and nutrition will take 62.2%.

Overall the production and marketing sector wage allocation will take 25.46%,Non wage recurrent 68.69% and Development 5.85%

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	4,585,024	3,437,735	6,367,153
District Unconditional Grant (Non-Wage)	1,232	924	1,429
Locally Raised Revenues	1,926	308	593
Multi-Sectoral Transfers to LLGs_NonWage	0	104	0
Sector Conditional Grant (Non-Wage)	524,745	393,559	524,745
Sector Conditional Grant (Wage)	4,057,121	3,042,841	5,840,387
Development Revenues	650,000	28,864	1,754,479
Donor Funding	650,000	28,864	650,000
Sector Development Grant	0	0	1,104,479
Total Revenue Shares	5,235,024	3,466,599	8,121,632
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,057,121	3,042,841	5,840,387
Non Wage	527,903	852	526,767
Development Expenditure			
Domestic Development	0	0	1,104,479
Donor Development	650,000	57	650,000
Total Expenditure	5,235,024	3,043,749	8,121,632

Narrative of Workplan Revenues and Expenditure

Vote: 546 Ntungamo District**FY 2018/19**

The department expects to receive shs 7,471,632,482 of which sector conditional wage will be 5,840,386,628.43 (78%), non wage grant of shs 524,744,751.49 (7%) and the sector development grant fo shs 1,104,479,317.52. The rest will be for unconditional grant allocation as well as locally raised revenue. The expected revenues have been increased by about shs 2,899708,485 due to salary enhancement and due to the development grant allocated to the sector.

As for the previous years, no increase has been realized for the sector non wage allocations.

All funds are expected to be spent as planned.

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	20,857,903	15,298,328	21,777,479
District Unconditional Grant (Non-Wage)	73,973	51,602	42,371
District Unconditional Grant (Wage)	79,704	59,778	79,704
Locally Raised Revenues	115,701	18,502	14,959
Multi-Sectoral Transfers to LLGs_NonWage	0	540	0
Sector Conditional Grant (Non-Wage)	3,281,859	2,187,906	3,420,771
Sector Conditional Grant (Wage)	17,306,665	12,979,999	18,219,674
Development Revenues	959,887	959,887	1,456,773
Sector Development Grant	409,887	409,887	1,456,773
Transitional Development Grant	550,000	550,000	0
Total Revenue Shares	21,817,790	16,258,215	23,234,253
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,386,369	2,776,025	18,299,378
Non Wage	3,471,534	2,258,011	3,478,101
Development Expenditure			
Domestic Development	959,887	341,764	1,456,773
Donor Development	0	0	0
Total Expenditure	21,817,790	5,375,800	23,234,253

Narrative of Workplan Revenues and Expenditure

The department will receive Ugsh 23,234,253,000 in FY 2018/2019 compared to Ugsh 21,817,790,000 during FY 2017/2018 representing an increase of 6.6%. This is because an increase in both wage (as the result of salary enhancement) and Sector conditional Grant (non wage) at 5.3% and 4.5% respectively

The department will use utilize 79% for payment of wage, 15% for recurrent expenditure and 6% for development in construction of classrooms and latrine stances in schools.

Workplan Title : Roads and Engineering

Vote: 546 Ntungamo District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,189,271	233,197	2,489,083
District Unconditional Grant (Non-Wage)	13,999	10,499	20,683
District Unconditional Grant (Wage)	108,628	81,471	108,628
Locally Raised Revenues	21,896	3,502	8,992
Multi-Sectoral Transfers to LLGs_NonWage	0	1,598	1,147,864
Other Transfers from Central Government	0	136,127	1,202,916
Sector Conditional Grant (Non-Wage)	1,044,747	0	0
Development Revenues	55,000	223,404	21,530
District Discretionary Development Equalization Grant	55,000	32,082	21,530
Other Transfers from Central Government	0	191,322	0
Total Revenue Shares	1,244,271	456,600	2,510,613
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,628	81,471	108,628
Non Wage	1,080,642	119,447	2,380,454
Development Expenditure			
Domestic Development	55,000	0	21,530
Donor Development	0	0	0
Total Expenditure	1,244,271	200,919	2,510,613

Narrative of Workplan Revenues and Expenditure

The department expects estimates for FY 2018/19 is Ugsh 2,530,613,000 compared to Ugsh 1,244,271,000 for FY 2017/18 representing an increase of 103%. This increase is explained by more than doubling of sector conditional grant non wage from Ugsh 1,080,642,000 to Ugsh 2,380,454,000 because of commencement of 3 more town councils.

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	38,638	28,978	36,857
Sector Conditional Grant (Non-Wage)	38,638	28,978	36,857
Development Revenues	641,412	641,412	582,865
Sector Development Grant	520,774	520,774	561,812
Transitional Development Grant	120,638	120,638	21,053
Total Revenue Shares	680,050	670,390	619,722

Vote: 546 Ntungamo District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	38,638	11,372	36,857
Development Expenditure			
Domestic Development	641,412	194,955	582,865
Donor Development	0	0	0
Total Expenditure	680,050	206,327	619,722

Narrative of Workplan Revenues and Expenditure

Water Department estimates for FY 2018/2019 is Ugsh 619,722,000 compared to Ugsh 680,050,000 for FY 2017/2018. This represents a reduction of 9% as both Transitional and Development grants at 9% and 4.7% respectively.

Development will take 94% of the budget with 6% being used to support other activities of the department

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	110,382	72,277	98,298
District Unconditional Grant (Non-Wage)	9,155	4,806	8,193
District Unconditional Grant (Wage)	76,192	57,144	76,192
Locally Raised Revenues	14,319	2,290	3,744
Sector Conditional Grant (Non-Wage)	10,715	8,036	10,168
Development Revenues	20,000	20,000	50,000
District Discretionary Development Equalization Grant	20,000	20,000	50,000
Total Revenue Shares	130,382	92,277	148,298
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,192	51,195	76,192
Non Wage	34,189	15,132	22,105
Development Expenditure			
Domestic Development	20,000	5	50,000
Donor Development	0	0	0
Total Expenditure	130,382	66,333	148,298

Narrative of Workplan Revenues and Expenditure

Vote: 546 Ntungamo District

FY 2018/19

The department is planning to pay wages for 7 staff members, promote office working environment, wetland management by capacity building and technical back stopping, compliance monitoring and enforcement of wetland related projects. Also 10 land titles for Government lands will be processed, private surveyors supervised and physical development plan produced. In forestry sub sector training in forestry management will be carried out and forestry regulation inspections.

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	256,418	260,695	1,050,607
District Unconditional Grant (Non-Wage)	3,243	2,432	2,120
District Unconditional Grant (Wage)	152,170	114,127	152,170
Locally Raised Revenues	5,073	811	2,248
Multi-Sectoral Transfers to LLGs_NonWage	0	162	0
Other Transfers from Central Government	0	71,214	806,024
Sector Conditional Grant (Non-Wage)	95,932	71,949	88,046
Development Revenues	806,149	180,366	0
Other Transfers from Central Government	806,149	180,366	0
Total Revenue Shares	1,062,566	441,061	1,050,607
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	152,170	114,127	152,170
Non Wage	104,248	22,267	898,438
Development Expenditure			
Domestic Development	806,149	0	0
Donor Development	0	0	0
Total Expenditure	1,062,566	136,394	1,050,607

Narrative of Workplan Revenues and Expenditure

The department Expects Ugsh 1,050,607,000 from Ugsh 1,062,560,000. This represents a decrease of 2%. This was because of the reduction in Sector Conditional Grant (Non-Wage) from Ugsh 95,932,000 to Ugsh 88,046,000.

The department will spend Ugsh 152,170,000 on wage representing 16% and the rest on Non wage. The total budget for the FY 2017/2018 was Ugsh 1,062,566,000 and the actual release by December was Ugsh 98,352,000 making 93 % percent

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	136,222	68,869	126,946
District Unconditional Grant (Non-Wage)	40,537	12,424	39,931

Vote: 546 Ntungamo District**FY 2018/19**

District Unconditional Grant (Wage)	69,776	52,302	80,775
Locally Raised Revenues	25,909	4,143	6,240
Development Revenues	32,991	32,991	3,615
District Discretionary Development Equalization Grant	32,991	32,991	3,615
Total Revenue Shares	169,213	101,860	130,561
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,776	52,302	80,775
Non Wage	66,446	14,025	46,171
Development Expenditure			
Domestic Development	32,991	16,462	3,615
Donor Development	0	0	0
Total Expenditure	169,213	82,789	130,561

Narrative of Workplan Revenues and Expenditure

The department expects Ugsh 130,561,000 during FY 2018/2019 compared to Ugsh 169,213,000 for FY 2017/2018. This represents a reduction of 22% as the result of reductions of 1.5%, 76% and 89% in District Unconditional Grant (Non Wage), Locally Raised Revenue and District Discretionary Development Equalization Grant respectively

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	58,942	38,637	59,202
District Unconditional Grant (Non-Wage)	14,674	11,026	19,820
District Unconditional Grant (Wage)	34,886	26,111	34,886
Locally Raised Revenues	9,382	1,500	4,496
Development Revenues	0	0	0
N/A			
Total Revenue Shares	58,942	38,637	59,202
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,886	26,111	34,886
Non Wage	24,056	8,837	24,316
Development Expenditure			
Domestic Development	0	0	0

Vote: 546 Ntungamo District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	58,942	34,949	59,202

Narrative of Workplan Revenues and Expenditure

The department expects total revenue of Ugsh 59,202,000 composed of District Unconditional Grant (Non wage) and Locally Raised Revenue of Ugsh 19,820,000 and Ugsh 4,496,000 r respectively. This represents an increase of 0.4% from the previous Financial Year.

The department will spend 59% of its total budget on wage leaving 41% to conduct operations of the department.