

Vote: 550 Rukungiri 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 :



Ndifuna Mathias

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote: 550 Rukungiri District

FY 2018/19

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.

Vote: 550 Rukungiri District**FY 2018/19**

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: 550 Rukungiri District

FY 2018/19

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	768,329	665,809	768,329
Discretionary Government Transfers	3,585,871	2,786,405	3,978,084
Conditional Government Transfers	26,314,424	19,574,173	29,522,467
Other Government Transfers	1,239,886	2,232,138	1,873,561
Donor Funding	0	0	450,000
Grand Total	31,908,510	25,258,525	36,592,441

Revenue Performance by end of March of the Running FY

The District revenue received for the 9 Months was UGX.22,860,127,000 against UGX.31,908,510,000 budgeted which is 71.6%. The locally raised revenue performed at 50% of the targeted revenue. Discretionary Transfers performed at 51%, Conditional Grant at 50% while Other Government Transfers at 103 due to UWA which performed at 99% and release from Ministry of Education for Global Partnership for Education (GPE).

Planned Revenues for next FY

The District expects to receive UGX.36,592,441,000 composed of UGX. 3,978,084,000 Discretionary Government Transfers, UGX. 29,522,467,000 Conditional Government Transfers UGX.2,873,561,000 Other Government Transfers ,Donor UGX.450,000,000 and UGX. 768,329,000 Locally Raised Revenues. The overall Central Government transfers ,Donor and local revenue constitute 97% ,1% and 2% respectively. The increase in the budget is as a result of the wage enhancement, increase in development grants and the provision of agriculture extension staff facilitation. The Locally raised revenue has decreased due to one off activities of lease of lock ups and sale of trees.

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	5,731,413	4,846,086	5,544,298
Finance	559,848	459,447	556,538
Statutory Bodies	813,609	557,774	1,184,977
Production and Marketing	597,442	575,109	1,126,181
Health	3,901,963	2,694,080	5,566,363
Education	17,303,258	14,037,246	19,327,206
Roads and Engineering	1,237,149	1,056,887	1,490,743
Water	336,069	329,100	369,144
Natural Resources	201,784	134,371	212,426
Community Based Services	1,019,468	327,342	1,013,404
Planning	99,145	90,597	97,692
Internal Audit	107,362	71,223	103,469

Vote: 550 Rukungiri District**FY 2018/19**

Grand Total	31,908,510	25,179,264	36,592,441
<i>o/w: Wage:</i>	19,049,644	14,287,233	21,635,826
<i>Non-Wage Recurrent:</i>	11,331,997	8,187,919	11,163,243
<i>Domestic Devt:</i>	1,526,869	2,704,112	3,343,372
<i>Donor Devt:</i>	0	0	450,000

Expenditure Performance by end of March FY 2017/18

The district expenditure as at nine months was UGX. 25,179,264,000 of which wage is UGX.14,287,233,000 , Non wage is UGX.8,187,919,000 and Domestic Development UGX. 2,704,112,000 . The expenditure stand at 99% of the received funds. The releases were done as expected and expenditures done within the limits for proper budget management.

Planned Expenditures for the FY 2018/19

The departments plan to spend as per the allocation indicated fitting within the available resource envelope as most of the resources have increased. The allocation in comparison is as follows: Administration UGX. 5,544,298,000 compared to UGX. 5,731,413,000; Finance UGX. 556,538,000 compared to UGX. 559,848,000; Statutory Bodies UGX.1,184,977,000 compared to UGX. 813,609,000; Production and Marketing UGX. 1,126,181,000 compared to UGX. 597,442,000; Health UGX. 5,566,363,000 compared to UGX. 3,901,963,000; Education UGX. 19,327,206,000 compared to 17,303,258,000; Roads and Engineering UGX.1,490,743,000 compared to UGX.1,237,149,000; Water UGX.369,144,000 compared to UGX. 336,069,000; Natural Resources UGX. 212,426,000 compared to UGX. 201,784,000; Community Based Services UGX. 1,013,404,000 compared to UGX. 1,019,468,000; Planning Unit UGX. 97,692,000 compared to UGX.99,145,000 and Internal Audit UGX. 103,469,000 compared to UGX. 107,362,000. for FY 2018/19 and 2017/18 respectively.

Medium Term Expenditure Plans

The wage is 59.1%; Non wage recurrent 30.5% , Domestic Development is 9.2% and Donor is 1.2% of the District resource envelope. The wages have been taking a big percentage leaving less for development. The medium Term Expenditure Framework (MTEF) is shared within the sectors as follows: Administration 15.2%, Finance 1.5%, Statutory Bodies 3.2%, Production and Marketing 3.2%, Health 15.2%, Education 52.8%, Roads and Engineering 4.1%, Water 1.0%, Natural Resources 0.6%, Community Based Services 2.8%, Planning Unit 0.3% and Internal Audit 0.3% of the Annual Budget of FY 2018/19.

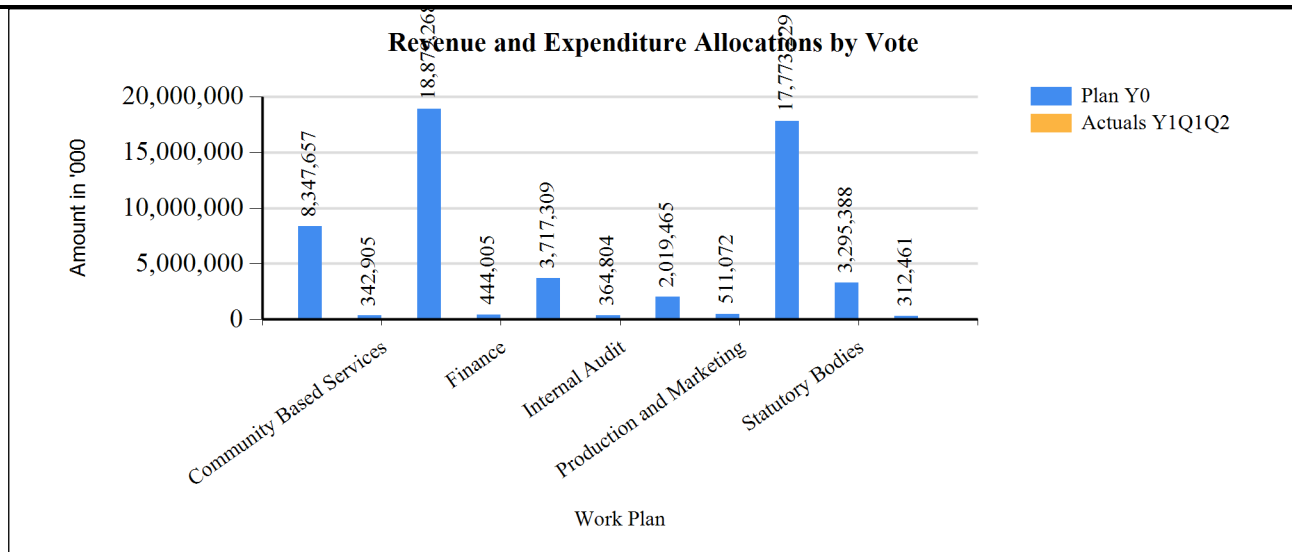
Challenges in Implementation

Lack of accommodation for staff in hard to reach and stay affecting deployment of staff especially female employees. Under funding of departments and sections thus undermining staff capacity to deliver and community to demand services. Crop and animals pest and diseases affect agriculture production and productivity leading to food insecurity and reduced household incomes which affects the vulnerable most. Low participation of parents and community in UPE and USE activities and programmes which affects learning. The District has only 3 vehicles in good running condition.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 550 Rukungiri 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	768,329	665,809	768,329
Advertisements/Bill Boards	2,450	926	1,900
Animal & Crop Husbandry related Levies	44,900	26,716	44,094
Application Fees	17,820	8,694	18,420
Business licenses	99,006	42,391	104,449
Group registration	0	0	13,800
Land Fees	17,262	73,101	16,942
Local Hotel Tax	2,720	842	2,560
Local Services Tax	130,649	126,788	130,649
Market /Gate Charges	159,160	96,232	151,047
Miscellaneous receipts/income	13,887	58,622	56,390
Other Fees and Charges	30,819	26,795	37,702
Other licenses	0	5,258	14,851
Park Fees	17,300	10,357	13,600
Registration (e.g. Births, Deaths, Marriages, etc.) fees	15,820	11,980	19,780
Registration of Businesses	16,800	8,141	0
Rent & Rates - Non-Produced Assets – from other Govt units	36,826	61,777	0
Rent & Rates - Non-Produced Assets – from private entities	55,920	105,550	0
Rent & rates – produced assets – from other govt. units	0	0	61,026
Rent & rates – produced assets – from private entities	0	0	55,920

Vote: 550 Rukungiri District**FY 2018/19**

Sale of non-produced Government Properties/assets	90,351	0	25,200
Stamp duty	16,640	1,640	0
2a. Discretionary Government Transfers	3,585,871	2,786,405	3,978,084
District Discretionary Development Equalization Grant	354,436	354,436	303,801
District Unconditional Grant (Non-Wage)	764,701	573,525	817,692
District Unconditional Grant (Wage)	1,965,594	1,474,195	2,232,246
Urban Discretionary Development Equalization Grant	33,571	33,571	32,454
Urban Unconditional Grant (Non-Wage)	90,275	67,707	110,743
Urban Unconditional Grant (Wage)	377,295	282,971	481,149
2b. Conditional Government Transfer	26,314,424	19,574,173	29,522,467
General Public Service Pension Arrears (Budgeting)	1,310,651	1,310,651	368
Gratuity for Local Governments	628,155	471,116	1,088,022
Pension for Local Governments	2,223,725	1,667,793	2,302,966
Salary arrears (Budgeting)	52,932	52,932	0
Sector Conditional Grant (Non-Wage)	4,357,805	2,507,212	4,292,220
Sector Conditional Grant (Wage)	16,706,756	12,530,067	18,922,431
Sector Development Grant	563,764	563,764	1,895,409
Transitional Development Grant	470,638	470,638	1,021,053
2c. Other Government Transfer	1,239,886	2,232,138	1,873,561
Makerere School of Public Health	450,000	160,656	0
Other	0	1,185,274	0
Support to PLE (UNEB)	16,155	18,518	18,500
Support to Production Extension Services	0	140,935	0
Uganda Road Fund (URF)	0	532,004	1,081,331
Uganda Wildlife Authority (UWA)	91,500	90,159	91,500
Uganda Women Entrepreneurship Program(UWEP)	191,511	2,169	191,511
Unspent balances - Other Government Transfers	0	27,442	0
Youth Livelihood Programme (YLP)	490,719	74,982	490,719
3. Donor	0	0	450,000
United Nations Children Fund (UNICEF)	0	0	50,000
Global Fund for HIV, TB & Malaria	0	0	23,000
World Health Organisation (WHO)	0	0	50,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	327,000
Total Revenues shares	31,908,510	25,258,525	36,592,441

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

Vote: 550 Rukungiri District

FY 2018/19

The District received UGX.380,836,000 for the Q2 against the UGX.768,329,000 representing 50%. This performance has been as a result of intensified supervision and monitoring. The low performance in some sources is a result of the markets due Banana Bactria Wilt (BBW) coffee Twig Bore and animal diseases, non compliance of Taxi owners and drivers in paying the park fees. Other Reasons are licenses and operational permits which are collected calendar year

Central Government Transfers

The District had planned to receive UGX.31,140,181,000 for FY as Central Government Transfers and to date UGX.16,198,717,000 has been received which is 52%. UGX.1,825,270,000 has been received against 3,585,871,000 as discretionary which is 51%, UGX.13,095,504,000 has been received against UGX.26,314,424,000 as conditional Grant which is 50% and UGX.1,277,944,000 as Other Government Transfers against UGX.1,239,886,000 budgeted for which is 103% which was as a result of the UWA funds release at level of 99% made it perform high and release from Ministry of Education under Global Partnership for Education (GPE) during the second Quarter.

Donor Funding

For the Current Financial Year the donors have not committed themselves in terms of funding and no funds have been received.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In the Financial Year 2018/2019 Rukungiri District Local Government projects UGX.746,803,000 to be collected as locally raised revenue. This will be from the following categories; Local Service Tax (LST) UGX.128,390,000; Local Hotel Tax UGX.2,560,000 ,Other property and other related dues including Market gates, business licenses, crop and animal related levies, land and application fees is UGX.615,853,000

Central Government Transfers

In the Financial Year 2018/2019, the District plans to receive UGX.35,628,157,000 compared to UGX.31,140,181,000 for Financial Year 2017/18 which is 14.4% increase. The increase is due to increase in wage allocation and transitional and conditional development grants as well as conditional grant for Agriculture extension. The composition is UGX.3,978,084,000 is Discretionary Government Transfers, UGX. 29,213,308,000 is Conditional Grants Transfers and UGX. 2,436,764,000 is Other Government Transfers. The other government transfers include the Uganda Road Fund , UNEB support to PLE running, the UWEP , YLP funds and transfers from Ministry of Health to support health activities.

Donor Funding

No Donor has committed to fund the district in the 2018/19

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	342,238	339,285	828,330
District Production Services	241,635	176,414	284,675
District Commercial Services	13,571	8,772	13,176
Sub- Total of allocation Sector	597,443	524,470	1,126,181
Sector: Works and Transport			
District, Urban and Community Access Roads	1,121,229	928,116	1,211,564
District Engineering Services	115,920	1,910	279,179
Sub- Total of allocation Sector	1,237,149	930,026	1,490,743
Sector: Education			

Vote: 550 Rukungiri District**FY 2018/19**

Pre-Primary and Primary Education	11,648,258	10,024,753	12,364,932
Secondary Education	4,537,972	3,201,865	5,383,730
Skills Development	964,672	667,513	1,379,035
Education & Sports Management and Inspection	151,856	103,846	199,509
Special Needs Education	500	500	0
<i>Sub- Total of allocation Sector</i>	<i>17,303,258</i>	<i>13,998,476</i>	<i>19,327,206</i>
Sector: Health			
Primary Healthcare	854,110	458,726	998,756
District Hospital Services	250,788	188,091	248,813
Health Management and Supervision	2,797,065	2,043,478	4,318,794
<i>Sub- Total of allocation Sector</i>	<i>3,901,963</i>	<i>2,690,295</i>	<i>5,566,363</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	336,068	230,667	369,144
Natural Resources Management	201,784	118,787	212,426
<i>Sub- Total of allocation Sector</i>	<i>537,852</i>	<i>349,454</i>	<i>581,570</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,019,468	245,171	1,013,404
<i>Sub- Total of allocation Sector</i>	<i>1,019,468</i>	<i>245,171</i>	<i>1,013,404</i>
Sector: Public Sector Management			
District and Urban Administration	5,731,413	4,681,889	5,544,298
Local Statutory Bodies	813,609	457,480	1,184,977
Local Government Planning Services	99,145	67,009	97,692
<i>Sub- Total of allocation Sector</i>	<i>6,644,167</i>	<i>5,206,379</i>	<i>6,826,967</i>
Sector: Accountability			
Financial Management and Accountability(LG)	559,849	402,746	556,538
Internal Audit Services	107,362	63,250	103,469
<i>Sub- Total of allocation Sector</i>	<i>667,211</i>	<i>465,996</i>	<i>660,007</i>

Vote: 550 Rukungiri 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	5,454,143	4,572,572	4,724,107
District Unconditional Grant (Non-Wage)	98,518	88,682	100,261
District Unconditional Grant (Wage)	601,688	529,980	601,688
General Public Service Pension Arrears (Budgeting)	1,310,651	1,310,651	368
Gratuity for Local Governments	628,155	471,116	1,088,022
Locally Raised Revenues	40,194	55,369	43,337
Multi-Sectoral Transfers to LLGs_NonWage	336,835	269,965	322,166
Multi-Sectoral Transfers to LLGs_Wage	161,446	121,083	265,300
Other Transfers from Central Government	0	5,000	0
Pension for Local Governments	2,223,725	1,667,793	2,302,966
Salary arrears (Budgeting)	52,932	52,932	0
Development Revenues	277,270	273,515	820,191
District Discretionary Development Equalization Grant	14,697	14,697	12,608
Multi-Sectoral Transfers to LLGs_Gou	12,574	8,818	7,583
Transitional Development Grant	250,000	250,000	800,000
Total Revenue Shares	5,731,413	4,846,086	5,544,298
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	763,134	591,218	866,988
Non Wage	4,691,010	3,921,339	3,857,119
Development Expenditure			
Domestic Development	277,270	169,333	820,191
Donor Development	0	0	0
Total Expenditure	5,731,413	4,681,889	5,544,298

Narrative of Workplan Revenues and Expenditure

Revenue is UGX.5,544,298,000 for HLG and LLGs for 2018/19 compared to UGX.5,731,413,000 for 2017/18. The decrease is a result of non inclusion of Gratuity and pension arrears as well as the transitional Development for District and Buyanja Town Council. The expenditure allocation has not changed significantly other UGX.600,000,000 for the building and Start up UGX.200,000,000 for Kebisoni and Bikurungu TC.

Workplan Title : Finance

Vote: 550 Rukungiri 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	551,031	453,597	548,770
District Unconditional Grant (Non-Wage)	102,607	80,397	93,963
District Unconditional Grant (Wage)	216,072	175,910	216,072
Locally Raised Revenues	24,715	16,996	22,000
Multi-Sectoral Transfers to LLGs_NonWage	143,436	127,702	152,534
Multi-Sectoral Transfers to LLGs_Wage	64,202	48,151	64,202
Other Transfers from Central Government	0	4,442	0
Development Revenues	8,817	5,850	7,768
Multi-Sectoral Transfers to LLGs_Gou	8,817	5,850	7,768
Total Revenue Shares	559,848	459,447	556,538
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	280,277	182,484	280,273
Non Wage	270,755	214,412	268,497
Development Expenditure			
Domestic Development	8,817	5,850	7,768
Donor Development	0	0	0
Total Expenditure	559,849	402,746	556,538

Narrative of Workplan Revenues and Expenditure

The revenue for FY 2018/19 is UGX.556,538,000 compared to UGX.559,848,000 for FY 2017/18 which is 0.6% budget decrease. The decrease is as a result of reduction of local revenue collection and reduction in the allocation of unconditional grant non-wage.

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	811,976	557,774	1,181,555
District Unconditional Grant (Non-Wage)	318,616	224,471	406,279
District Unconditional Grant (Wage)	221,019	128,802	487,671
Locally Raised Revenues	124,567	69,184	146,526
Multi-Sectoral Transfers to LLGs_NonWage	147,775	132,317	141,080
Other Transfers from Central Government	0	3,000	0
Development Revenues	1,632	0	3,422

Vote: 550 Rukungiri District**FY 2018/19**

District Discretionary Development Equalization Grant	0	0	2,000
Multi-Sectoral Transfers to LLGs_Gou	1,632	0	1,422
Total Revenue Shares	813,609	557,774	1,184,977
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	221,019	126,282	487,671
Non Wage	590,958	331,199	693,885
<i>Development Expenditure</i>			
Domestic Development	1,632	0	3,422
Donor Development	0	0	0
Total Expenditure	813,609	457,480	1,184,977

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.1,184,977,000 for 2018/19 compared to UGX.813,609,000 for 2017/18 with increase of 46%.

The increase is a result of increase in political leaders and DSC chairperson salary allocation. Expenditure allocation has changed significantly under LG and the rest of the Political and executive Oversight and other sections the changes are not significant.

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			
<i>Recurrent Revenues</i>	553,539	531,206	998,351
District Unconditional Grant (Wage)	120,863	77,355	120,863
Locally Raised Revenues	8,000	3,000	8,000
Multi-Sectoral Transfers to LLGs_NonWage	36,708	18,940	23,958
Other Transfers from Central Government	0	140,935	0
Sector Conditional Grant (Non-Wage)	45,731	34,298	334,596
Sector Conditional Grant (Wage)	342,237	256,677	510,934
<i>Development Revenues</i>	43,903	43,903	127,829
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	43,903	43,903	127,829
Total Revenue Shares	597,442	575,109	1,126,181
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	463,100	330,518	631,797
Non Wage	90,440	179,319	366,554
<i>Development Expenditure</i>			

Vote: 550 Rukungiri District**FY 2018/19**

Domestic Development	43,903	14,633	127,829
Donor Development	0	0	0
Total Expenditure	597,443	524,470	1,126,181

Narrative of Workplan Revenues and Expenditure

The department revenue is UGX.1,126,181,000 for FY 2018/19 compared to UGX.597,442,000 for 2016/17 and the increase was significant. The increase is a result of maintenance of policy shift in implementation of single spine implementation and increase on the wages , non wage grant to support agriculture extension and development grant for demonstration. Expenditure allocation has changed significantly and has been aligned to fulfilment of the department's mandate and government vision.

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	3,861,755	2,666,886	4,481,487
District Unconditional Grant (Wage)	166,486	72,887	166,486
Locally Raised Revenues	4,000	2,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	18,230	14,063	29,980
Multi-Sectoral Transfers to LLGs_Wage	28,936	21,702	28,936
Other Transfers from Central Government	450,000	160,656	0
Sector Conditional Grant (Non-Wage)	629,525	472,144	629,525
Sector Conditional Grant (Wage)	2,564,578	1,923,434	3,621,560
Development Revenues	40,208	27,194	1,084,876
District Discretionary Development Equalization Grant	25,000	25,000	48,254
Donor Funding	0	0	450,000
Multi-Sectoral Transfers to LLGs_Gou	15,208	2,194	14,375
Sector Development Grant	0	0	572,247
Total Revenue Shares	3,901,963	2,694,080	5,566,363
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,760,000	2,018,023	3,816,983
Non Wage	1,101,755	647,513	664,505
Development Expenditure			
Domestic Development	40,208	24,759	634,876
Donor Development	0	0	450,000
Total Expenditure	3,901,963	2,690,295	5,566,363

Narrative of Workplan Revenues and Expenditure

Vote: 550 Rukungiri District**FY 2018/19**

Revenue is UGX.5,566,363,000 for FY 2018/19 compared to UGX.3,901,963,000 for FY 2017/18 which is 43% increase. The increase is a result of policy shift of increasing the salary for staff and recruiting the critical staff for service delivery and upgrading of H/C ii to iii. The expenditure allocation; Primary Health care UGX. 629,524,852 which include transfers to LLHU, Hospital services UGX.250,788,010 and Health management and supervision is UGX. 378,464,000 and UGX. 44,355,000 as Multi-sectoral transfers.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,817,309	12,387,245	18,156,202
District Unconditional Grant (Wage)	94,550	72,548	94,550
Locally Raised Revenues	6,000	9,000	8,000
Multi-Sectoral Transfers to LLGs_NonWage	11,920	6,614	9,748
Other Transfers from Central Government	16,155	23,298	18,500
Sector Conditional Grant (Non-Wage)	2,888,743	1,925,829	3,235,470
Sector Conditional Grant (Wage)	13,799,941	10,349,956	14,789,936
Development Revenues	485,949	1,650,002	1,171,003
District Discretionary Development Equalization Grant	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	22,260	3,819	25,900
Other Transfers from Central Government	0	1,182,494	0
Sector Development Grant	263,689	263,689	905,103
Transitional Development Grant	200,000	200,000	200,000
Total Revenue Shares	17,303,258	14,037,246	19,327,206
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,894,490	10,421,047	14,884,485
Non Wage	2,922,819	1,961,725	3,271,717
Development Expenditure			
Domestic Development	485,949	1,615,704	1,171,003
Donor Development	0	0	0
Total Expenditure	17,303,258	13,998,476	19,327,206

Narrative of Workplan Revenues and Expenditure

The department revenue is UGX.19,327,206,000 for 2018/19 compared to UGX.17,303,258,000 for FY 2017/18 which is 12% increase. The increase is as of Transitional Development Grant that has been included in the current allocation for Kasheshe Primary School rehabilitation and increase in the SFG. The expenditure allocation has been adjusted to fit within the allocation given as per ministry guidelines. Allocation of UGX.200,000,000 has been made for Kasheshe Primary school rehabilitation. Allocation has been made of UGX. 40,000,000 under DDEG for three seater Twin desks to improve on the learning environment.

Workplan Title : Roads and Engineering

Vote: 550 Rukungiri 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	852,217	639,650	1,247,957
District Unconditional Grant (Wage)	79,355	56,172	79,355
Locally Raised Revenues	16,000	5,158	16,000
Multi-Sectoral Transfers to LLGs_NonWage	21,100	14,906	29,393
Multi-Sectoral Transfers to LLGs_Wage	41,879	31,409	41,879
Other Transfers from Central Government	0	532,004	1,081,331
Sector Conditional Grant (Non-Wage)	693,884	0	0
Development Revenues	384,932	417,237	242,786
District Discretionary Development Equalization Grant	99,920	99,920	0
Multi-Sectoral Transfers to LLGs_Gou	285,011	317,317	242,786
Total Revenue Shares	1,237,149	1,056,887	1,490,743
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,233	84,687	121,233
Non Wage	730,984	528,022	1,126,724
Development Expenditure			
Domestic Development	384,932	317,317	242,786
Donor Development	0	0	0
Total Expenditure	1,237,149	930,026	1,490,743

Narrative of Workplan Revenues and Expenditure

Revenue for the department is UGX.1,126,181,000 for 2018/19 compared to UGX.1,237,149,000 for 2017/18 which is 9% decrease. The decrease allocation to roads maintenance and multisectoral transfers. The expenditure allocation has been adjusted to fit within the allocation given.

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	59,259	52,291	57,862
District Unconditional Grant (Wage)	23,607	25,552	23,607
Sector Conditional Grant (Non-Wage)	35,652	26,739	34,255
Development Revenues	276,809	276,809	311,282

Vote: 550 Rukungiri District**FY 2018/19**

Sector Development Grant	256,172	256,172	290,230
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	336,069	329,100	369,144
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,607	17,865	23,607
Non Wage	35,652	22,900	34,255
Development Expenditure			
Domestic Development	276,809	189,901	311,282
Donor Development	0	0	0
Total Expenditure	336,068	230,667	369,144

Narrative of Workplan Revenues and Expenditure

The department will receive UGX. 369,144,000 for 2018/19 compared to UGX.336,069,000 for 2017/18 which is 10% increase. The increase is a result of the increase of transitional grant and development grant. Expenditure allocation to sections has changed significantly to fit in the available resource.

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	200,784	133,371	210,426
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	139,947	87,263	139,947
Locally Raised Revenues	7,600	8,000	10,145
Multi-Sectoral Transfers to LLGs_NonWage	14,657	4,597	19,977
Multi-Sectoral Transfers to LLGs_Wage	26,612	19,959	26,612
Other Transfers from Central Government	0	4,578	2,343
Sector Conditional Grant (Non-Wage)	6,967	5,225	6,401
Development Revenues	1,000	1,000	2,000
District Discretionary Development Equalization Grant	1,000	1,000	1,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,000
Total Revenue Shares	201,784	134,371	212,426
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	166,559	101,043	166,559
Non Wage	34,225	17,094	43,867

Vote: 550 Rukungiri District**FY 2018/19**

Development Expenditure			
Domestic Development	1,000	650	2,000
Donor Development	0	0	0
Total Expenditure	201,784	118,787	212,426

Narrative of Workplan Revenues and Expenditure

The department revenue is UGX. 211,423,000 for FY 2018/19 compared to UGX. 201,784,000 for FY 2017/18 which is 5% increase. The increase has been as a result of more allocation of the local revenue compared to previous allocation . The expenditure allocation to section has not changed significantly.

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	1,019,468	327,342	1,013,404
District Unconditional Grant (Non-Wage)	5,000	2,000	5,000
District Unconditional Grant (Wage)	217,107	173,262	217,107
Locally Raised Revenues	16,827	4,500	11,000
Multi-Sectoral Transfers to LLGs_NonWage	18,355	9,467	23,446
Multi-Sectoral Transfers to LLGs_Wage	22,647	16,985	22,647
Other Transfers from Central Government	682,231	78,151	682,231
Sector Conditional Grant (Non-Wage)	57,302	42,977	51,973
Development Revenues	0	0	0
N/A			
Total Revenue Shares	1,019,468	327,342	1,013,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	239,754	150,825	239,754
Non Wage	779,714	94,346	773,650
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,019,468	245,171	1,013,404

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.1,013,404,000 for 2018/19 compared to UGX.1,019,468,000 for 2017/18 which is a decrease. FAL and Community Development workers grants will be shared by HLG and LLGs in the ratio of 30:70 as per grant guidelines. The revenue will be constituted as follows: Local revenue UGX. 11,000,000; Unconditional nonwage- UGX. 5,000,000; Conditional grant, UGX. 51,972,765; Youth Livelihood programme- UGX. 490,729,245; UWEP-SHS.191,511,470. The expenditure had been made to fit within the limits given.

Vote: 550 Rukungiri District

FY 2018/19

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	92,797	81,996	75,477
District Unconditional Grant (Non-Wage)	34,077	25,000	16,000
District Unconditional Grant (Wage)	44,477	42,996	44,477
Locally Raised Revenues	14,243	5,000	15,000
Other Transfers from Central Government	0	9,000	0
Development Revenues	6,348	8,601	22,215
District Discretionary Development Equalization Grant	6,348	6,348	22,215
Locally Raised Revenues	0	2,253	0
Total Revenue Shares	99,145	90,597	97,692
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,477	32,313	44,477
Non Wage	48,320	32,606	31,000
Development Expenditure			
Domestic Development	6,348	2,090	22,215
Donor Development	0	0	0
Total Expenditure	99,145	67,009	97,692

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX. 97,692,000 for FY 2018/19 compared to UGX. 99,145,000 for FY 2017/18 which is 1.5% reduction. The reduction is a result of reduction of District Unconditional Grant non- Wage in 2018/19. The expenditure allocations has to section has not changed significantly. It has been adjusted to available resources.

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	107,362	71,223	103,469
District Unconditional Grant (Non-Wage)	17,915	12,000	16,000
District Unconditional Grant (Wage)	40,424	31,468	40,424
Locally Raised Revenues	8,000	3,500	8,000
Multi-Sectoral Transfers to LLGs_NonWage	9,450	574	7,472
Multi-Sectoral Transfers to LLGs_Wage	31,574	23,682	31,574
Development Revenues	0	0	0

Vote: 550 Rukungiri District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenue Shares	107,362	71,223	103,469
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	71,997	52,951	71,997
Non Wage	35,365	10,299	31,472
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	107,362	63,250	103,469

Narrative of Workplan Revenues and Expenditure

Revenue is UGX.103,469,000 for 2018/19 compared to UGX.107,362,000 for 2017/18 with 4% decrease. The funding has been maintained to the audit unit to strengthen public financial management and accountability and allocation for newly created Town Councils. The expenditure allocation has been changed to fit in the available resources.