

Vote: 551 Sembabule 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 :



WILLY BATARINGAYA - CHIEF
ADMINISTRATIVE OFFICER / SEMBABULE

(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: 551 Sembabule 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	615,345	244,202	615,345
Discretionary Government Transfers	2,744,468	2,155,590	3,088,581
Conditional Government Transfers	18,002,488	12,976,669	20,649,962
Other Government Transfers	738,068	748,058	1,895,403
Donor Funding	0	0	274,380
Grand Total	22,100,369	16,124,519	26,523,671

Revenue Performance by end of March of the Running FY

For the financial year 2017/18, the District had budgeted to collect Ugx. 615,344,887 but managed to collect cumulatively Ugx 244,202,000 by the end of the third quarter reflecting 40% performance. This under performance below the expected 75% was mainly due to the Persistent foot and mouth pandemic that seriously affected revenue collection in form of animal and crop related levies. The District had expected to receive Ugx 21,485,024,000 as Central government transfers for FY 2017/18, Cumulatively by the end of the third quarter, receipts totaled to Ugx. 15,880,317,000 reflecting 74% performance. This slight under performance below the planned 75% was due to releases in the education sector that are made on a termly basis as opposed to other releases that are made on a quarterly basis. The District had not planned to receive funds in form of Donor funds and there fore by the end of the second quarter had not receive any.

Planned Revenues for next FY

Overall the District has planned to receive Ugx. 26,613,670,000 in form of Locally raised revenue , Central government transfers and Donor funds as below:- The budget for locally raised revenue has been forecasted as Ugx. 685,343,887 expected to be collected from Majorly :- land fees, Other fees and charges, Charcoal burning, animal husbandry related levies and local service tax. compared to Ugx. 615,345,000 that had been planned for 2017/18 FY. The forecast is slightly higher than the previous years due to the revenue that is expected from miscellaneous receipts of Ugx 70,000,000 For the FY 2018/19, the District expects to receive in total Ugx 25,653,946,000 as Central government transfers Compared to 21,465,023,936 for the previous FY. The over performance is attributed to the increase in the Indicative planning figure for Wages, Development grant for administration , Education , Roads and Engineering and health. Donor funds are also expected to perform by Ugx 274,380,000 compared to last FY where we had A zero Budget for it.

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	1,674,382	1,395,932	2,314,252
Finance	396,473	305,515	597,914
Statutory Bodies	555,930	394,977	585,066
Production and Marketing	687,053	628,853	1,469,227
Health	1,680,817	1,196,756	3,009,164
Education	14,228,943	10,591,975	15,229,998
Roads and Engineering	963,130	672,247	1,362,818

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Water	628,261	566,411	610,535
Natural Resources	199,465	93,645	188,069
Community Based Services	893,339	108,098	803,535
Planning	100,315	137,811	304,826
Internal Audit	92,260	32,299	48,268
Grand Total	22,100,369	16,124,519	26,523,671
<i>o/w: Wage:</i>	15,704,248	11,778,186	17,208,869
<i>Non-Wage Recurrent:</i>	4,397,271	3,129,869	4,540,650
<i>Domestic Devt:</i>	1,998,850	1,216,464	4,499,773
<i>Donor Devt:</i>	0	0	274,380

Expenditure Performance by end of March FY 2017/18

The District managed to receive a cumulative total of Ugx 15,880,317 by the end of the third quarter that was allocated to the departments in line with the budgetally and accountability requirements as below;- Administration- 894,442,000, Finance- 218,698,000 , Statutory bodies-281,043,000, Production-396,294,000, Health-798,823,000, Education- 6,893,808, Roads - 437,062,000, Water- 334,897,000, Natural Resources-66,019,000, Community based services- 73,335,000 Planning- 66,331,000 and Internal Audit- 25,947,000. A big percentage of these funds were utilised on payment of salaries to staff and the balance which comprises of majorly development funds had not been utilised as the procurement process was still ongoing.

Planned Expenditures for the FY 2018/19

The District has planned to utilise the funds in the budget for 2018/19 on the projects embedded in the 2nd 5 year District Development Plan 2015/16- 2019/2020. The entire budget of Ugx. 26,613,670,000 will be majorly utilised on the payment of Salaries to staff, development projects in line with the priority areas of the government of Uganda.

Medium Term Expenditure Plans

The District plans to implement projects embedded in the third year of the District development plan.2018/19 FY

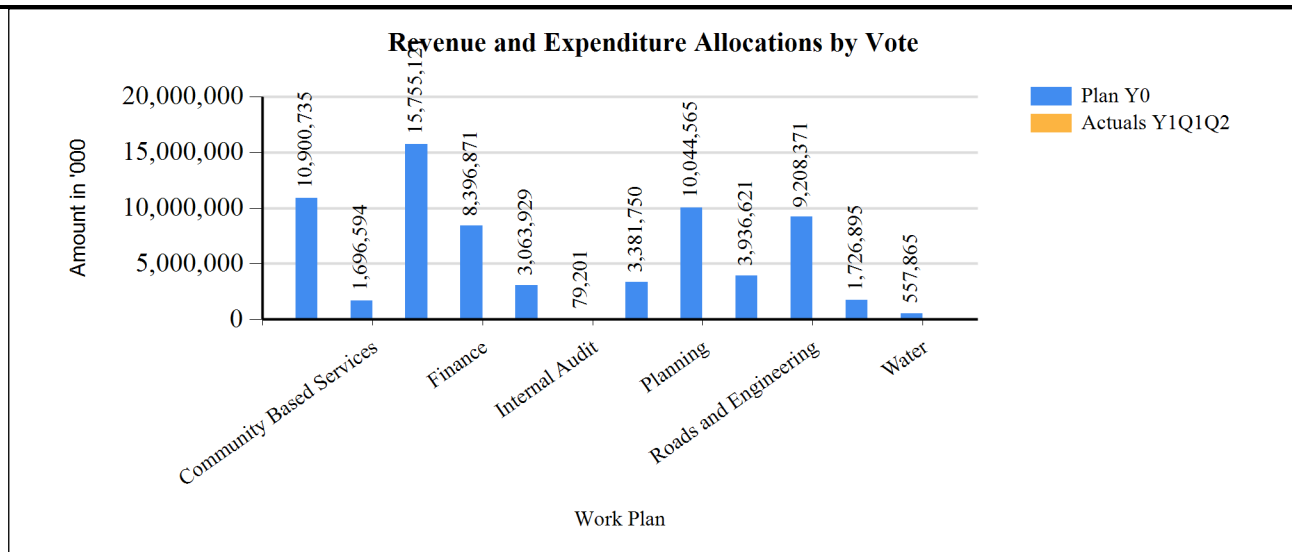
Challenges in Implementation

Lack of means of transport , inadequate facilitation in terms of allowances to staff and inadequate staffing in some sectors like Health remain a big challenge in the implementation of future plans

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	615,345	244,202	615,345
Advertisements/Bill Boards	3,200	300	3,200
Agency Fees	40,000	0	40,000
Animal & Crop Husbandry related Levies	159,280	5,760	89,281
Application Fees	6,000	7,668	6,000
Business licenses	54,583	19,091	54,583
Cess on produce	0	0	0
Educational/Instruction related levies	3,092	0	0
Ground rent	50,000	0	50,000
Inspection Fees	1,000	0	1,000
Land Fees	90,000	15,953	90,000
Local Hotel Tax	1,340	100	1,340
Local Services Tax	94,500	90,887	94,500
Market /Gate Charges	20,576	13,876	20,576
Miscellaneous receipts/income	0	0	50,000
Other Fees and Charges	48,600	83,681	71,691
Other licenses	0	0	21,340
Park Fees	18,134	4,711	18,134
Property related Duties/Fees	3,000	2,115	3,000
Rent & Rates - Non-Produced Assets – from private entities	700	60	700
Stamp duty	21,340	0	0

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2a. Discretionary Government Transfers	2,744,468	2,155,590	3,088,581
District Discretionary Development Equalization Grant	335,894	335,894	305,716
District Unconditional Grant (Non-Wage)	631,052	477,766	689,223
District Unconditional Grant (Wage)	1,384,706	1,038,530	1,647,107
Urban Discretionary Development Equalization Grant	35,156	35,156	33,483
Urban Unconditional Grant (Non-Wage)	79,265	59,449	78,631
Urban Unconditional Grant (Wage)	278,395	208,796	334,422
2b. Conditional Government Transfer	18,002,488	12,976,669	20,649,962
General Public Service Pension Arrears (Budgeting)	0	0	54,734
Gratuity for Local Governments	172,823	129,617	518,939
Pension for Local Governments	297,744	223,308	336,634
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,646,567	1,252,746	2,232,951
Sector Conditional Grant (Wage)	14,041,146	10,530,860	15,227,340
Sector Development Grant	703,570	704,499	2,058,311
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Transitional Development Grant	120,638	120,638	221,053
2c. Other Government Transfer	738,068	748,058	1,895,403
Global Fund	0	1,505	0
Other	0	0	0
Support to PLE (UNEB)	0	14,413	14,193
Support to Production Extension Services	0	121,051	0
Uganda Road Fund (URF)	0	590,812	1,242,517
Uganda Women Entrepreneurship Program(UWEP)	207,186	2,123	207,186
Youth Livelihood Programme (YLP)	530,882	18,154	431,507
3. Donor	0	0	274,380
Rakai Health Sciences Programme (RHSP)	0	0	187,500
United Nations Children Fund (UNICEF)	0	0	86,880
Total Revenues shares	22,100,369	16,124,519	26,523,671

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

In the first Quarter 2017/18 , the District had budgeted to collect Ugx 615,344,887 from locally raised revenues but managed to collect cumulatively Ugx 244,202,000 by the end of the 3rd Quarter reflecting 40% performance .This under performance below the expected 75% was mainly due to the persistent foot and mouth disease pandemic that seriously affected revenue animal and crop husbandry related levies source of revenue.

Central Government Transfers

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Overall the District had expected to receive Ugx 21,485,024,000 in form of Central Government Transfers and managed to receive Ugx.15,880,317,000 by the end of the 3rd quarter reflecting 74% budget performance an indication that funds were received as Budgeted. However important to note is that some revenue like sector development grant and transitional development grants over performed due to the government policy of releasing all the development grants by the end of the 3rd Quarter.

Donor Funding

For the FY 2017/18, the District did not receive any communication in regard to Donor funding and thus by the end of the 3rd quarter had not realised anything.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Budget for Locally raised Revenues for 2018/19 financial year, has been forecasted as Ugx 685,344,000 expected to be Collected from majory Land fees, Park fees,Other fees and charges ,Local Service Tax and Property related duties.compared to Ugx 615,345,000 that had been planned for 2017/18fy. This forecast is slightly higher than the previous years due to the revenue that is expected from miscellaneous receipts/income of Ugx 70,000,000.

Central Government Transfers

For the FY 2018/19,the Indicative Planning figures from Central Govt have improved as per the 1st Budget Call Circular issued In September 2017 and continued to register positive improvement in the final budget call circular. The IPF Is thus ugx 25,653,946,000 compared to 21,485,024,000 for 2017/18 .The over performance .is attributed to salary enhancement for scientists and an increase that has been registered in sector development grants of education, administration,Roads and Health which had taken sometime without accessing the development grant.

Donor Funding

For the financial year 2018/19, the District is expecting external funding to the tune of Ugx. 274,380,000 from RHSP and UNICEF as implementing partners

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	396,607	99,350	979,762
District Production Services	255,714	110,381	475,964
District Commercial Services	34,732	4,600	13,500
<i>Sub- Total of allocation Sector</i>	687,053	214,331	1,469,227
Sector: Works and Transport			
District, Urban and Community Access Roads	836,822	393,305	1,204,717
District Engineering Services	126,308	25,405	158,101
<i>Sub- Total of allocation Sector</i>	963,130	418,711	1,362,818
Sector: Education			
Pre-Primary and Primary Education	11,963,789	5,176,357	12,632,650
Secondary Education	1,955,473	541,706	2,154,469
Skills Development	188,274	28,132	188,274
Education & Sports Management and Inspection	117,408	72,119	254,604

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Special Needs Education	4,000	0	0
<i>Sub- Total of allocation Sector</i>	<i>14,228,943</i>	<i>5,818,313</i>	<i>15,229,998</i>
Sector: Health			
Primary Healthcare	1,453,237	903,625	2,483,798
Health Management and Supervision	227,580	90,434	525,366
<i>Sub- Total of allocation Sector</i>	<i>1,680,817</i>	<i>994,059</i>	<i>3,009,164</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	608,261	23,829	610,535
Urban Water Supply and Sanitation	20,000	15	0
Natural Resources Management	199,465	33,434	188,069
<i>Sub- Total of allocation Sector</i>	<i>827,726</i>	<i>57,278</i>	<i>798,604</i>
Sector: Social Development			
Community Mobilisation and Empowerment	893,339	6,250	803,535
<i>Sub- Total of allocation Sector</i>	<i>893,339</i>	<i>6,250</i>	<i>803,535</i>
Sector: Public Sector Management			
District and Urban Administration	1,674,382	280,134	2,314,252
Local Statutory Bodies	555,930	286,325	585,066
Local Government Planning Services	100,315	4,627	304,826
<i>Sub- Total of allocation Sector</i>	<i>2,330,626</i>	<i>571,087</i>	<i>3,204,144</i>
Sector: Accountability			
Financial Management and Accountability(LG)	396,473	182,266	597,914
Internal Audit Services	92,260	12,871	48,268
<i>Sub- Total of allocation Sector</i>	<i>488,733</i>	<i>195,136</i>	<i>646,182</i>

Vote: 551 Sembabule 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	1,431,527	1,130,983	2,090,665
District Unconditional Grant (Non-Wage)	88,506	70,507	79,657
District Unconditional Grant (Wage)	186,436	285,278	413,511
General Public Service Pension Arrears (Budgeting)	0	0	54,734
Gratuity for Local Governments	172,823	129,617	518,939
Locally Raised Revenues	44,785	14,686	114,360
Multi-Sectoral Transfers to LLGs_NonWage	356,474	179,260	238,407
Multi-Sectoral Transfers to LLGs_Wage	284,759	228,327	334,422
Pension for Local Governments	297,744	223,308	336,634
Development Revenues	242,855	264,949	223,587
District Discretionary Development Equalization Grant	36,868	4,831	23,587
District Unconditional Grant (Non-Wage)	25,000	0	0
Locally Raised Revenues	35,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	45,988	160,118	0
Transitional Development Grant	100,000	100,000	200,000
Total Revenue Shares	1,674,382	1,395,932	2,314,252
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	471,194	99,034	747,933
Non Wage	960,333	138,913	1,342,731
Development Expenditure			
Domestic Development	242,855	42,187	223,587
Donor Development	0	0	0
Total Expenditure	1,674,382	280,134	2,314,252

Narrative of Workplan Revenues and Expenditure

The planned revenues and expenditure for administration department, Ugx.2,314,252,000 compared to Ugx 1,674,382,000 that had been planned for the FY2017/18. The higher revenue is attributed to salary enhancements for some staff and an increase in 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
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	387,617	301,031	594,414
District Unconditional Grant (Non-Wage)	106,017	98,770	122,000
District Unconditional Grant (Wage)	110,415	81,801	144,729
Locally Raised Revenues	79,440	88,076	61,440
Multi-Sectoral Transfers to LLGs_NonWage	49,723	27,583	266,245
Multi-Sectoral Transfers to LLGs_Wage	42,022	4,802	0
Development Revenues	8,856	4,484	3,500
District Discretionary Development Equalization Grant	0	0	3,500
Multi-Sectoral Transfers to LLGs_Gou	8,856	4,484	0
Total Revenue Shares	396,473	305,515	597,914
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,545	28,997	144,729
Non Wage	246,072	149,480	449,685
Development Expenditure			
Domestic Development	8,856	3,789	3,500
Donor Development	0	0	0
Total Expenditure	396,473	182,266	597,914

Narrative of Workplan Revenues and Expenditure

In 2018/19 FY, the department revenues and expenditures is expected to amount to Ugx 667,913,000 of which 54% is for LLGs compared to Ugx 396,473,000 planned for 2017/18 FY. The higher revenue is attributed to an increase in multi sectoral transfers to LLGs .

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	526,590	363,917	547,066
District Unconditional Grant (Non-Wage)	224,773	173,471	291,924
District Unconditional Grant (Wage)	163,101	114,254	163,400
Locally Raised Revenues	74,209	51,282	91,742
Multi-Sectoral Transfers to LLGs_NonWage	52,880	22,079	0
Multi-Sectoral Transfers to LLGs_Wage	11,627	2,831	0
Development Revenues	29,340	31,061	38,000

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District Discretionary Development Equalization Grant	22,300	30,811	38,000
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	2,040	250	0
Total Revenue Shares	555,930	394,977	585,066
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	174,728	108,302	163,400
Non Wage	351,862	178,023	383,666
<i>Development Expenditure</i>			
Domestic Development	29,340	0	38,000
Donor Development	0	0	0
Total Expenditure	555,930	286,325	585,066

Narrative of Workplan Revenues and Expenditure

The planned revenues and expenditure for statutory bodies in 2018/19 FY are expected to amount to Ugx 585,066,000 compared to Ugx 555,930,000 planned during the FY 2017/18. The slight increase in revenue is due to an increase in multi sectoral transfers to LLGS - non wage ,District un conditional grant non wage and District un conditional grant wage for 2018/19.

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>	628,003	585,730	1,366,693
District Unconditional Grant (Wage)	174,757	123,656	339,389
Locally Raised Revenues	3,700	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	8,209	9,018	0
Other Transfers from Central Government	0	121,051	0
Sector Conditional Grant (Non-Wage)	44,730	34,550	316,329
Sector Conditional Grant (Wage)	396,607	297,456	708,975
<i>Development Revenues</i>	59,049	43,123	102,534
District Discretionary Development Equalization Grant	2,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	15,556	700	0
Sector Development Grant	41,493	42,423	102,534
Total Revenue Shares	687,053	628,853	1,469,227
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	571,364	99,474	1,048,364
Non Wage	56,639	93,170	318,329

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<i>Development Expenditure</i>			
Domestic Development	59,049	21,688	102,534
Donor Development	0	0	0
Total Expenditure	687,053	214,331	1,469,227

Narrative of Workplan Revenues and Expenditure

For 2018/19 FY, the department expects to receive and spend Ugx 1,469,227,000 compared to Ugx 687,053,000 for FY 2017/18 giving an increment 52% mainly attributed to an increment in the wage grant, and introduction of Conditional grant for extension and advisory services both recurrent and development that were not reflected in last years budget. 875,033,330 or 67% of the budget will go towards the payment of salaries and wages. 320,028,857 or 24.5% of the budget will go towards non wage recurrent expenditure and 102,533,508 or 8% of the total budget will be for GOU Capital investments.

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	1,653,769	1,190,546	2,150,629
District Unconditional Grant (Wage)	175,497	122,026	0
Locally Raised Revenues	6,500	0	13,000
Multi-Sectoral Transfers to LLGs_NonWage	6,652	1,915	0
Multi-Sectoral Transfers to LLGs_Wage	48,884	2,923	0
Other Transfers from Central Government	0	1,505	0
Sector Conditional Grant (Non-Wage)	179,412	134,559	179,412
Sector Conditional Grant (Wage)	1,236,824	927,618	1,958,217
Development Revenues	27,048	6,210	858,535
District Discretionary Development Equalization Grant	15,910	6,210	47,986
Donor Funding	0	0	274,380
Multi-Sectoral Transfers to LLGs_Gou	11,138	0	0
Sector Development Grant	0	0	536,169
Total Revenue Shares	1,680,817	1,196,756	3,009,164
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,412,321	863,351	1,958,217
Non Wage	241,448	130,707	192,412
Development Expenditure			
Domestic Development	27,048	0	584,155
Donor Development	0	0	274,380
Total Expenditure	1,680,817	994,059	3,009,164

Narrative of Workplan Revenues and Expenditure

Vote: 551 Sembabule District

FY 2018/19

The planned revenues and expenditures for Health department in 2018/19 FY are expected to amount to Ugx 3,009,164,000 compared to Ugx 1,680,817,000 planned during 2017/18 financial year. The higher revenue for 2018/19 is attributed to PHC development, District Discretionary Development Equalization and Donor funding of Ugx 274,380,000 in 2018/19 FY

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	13,999,542	10,383,684	14,301,654
District Unconditional Grant (Wage)	53,980	39,528	70,945
Locally Raised Revenues	14,500	9,528	14,500
Multi-Sectoral Transfers to LLGs_NonWage	6,741	1,529	0
Other Transfers from Central Government	0	14,413	14,193
Sector Conditional Grant (Non-Wage)	1,516,607	1,012,899	1,641,869
Sector Conditional Grant (Wage)	12,407,715	9,305,786	12,560,148
Development Revenues	229,401	208,291	928,344
Multi-Sectoral Transfers to LLGs_Gou	46,296	25,186	0
Sector Development Grant	183,105	183,105	928,344
Total Revenue Shares	14,228,943	10,591,975	15,229,998
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,461,695	4,879,166	12,631,093
Non Wage	1,537,847	939,147	1,670,562
Development Expenditure			
Domestic Development	229,401	0	928,344
Donor Development	0	0	0
Total Expenditure	14,228,943	5,818,313	15,229,998

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and utilise the allocated revenue of Ugx 15,229,998,000 for the FY 2018/19 compared to Ugx 14,228,943,000 for 2017/18. The slightly higher revenue for 2018/19 is attributed to an increase in the IPF for the sector development grant from Ugx 183,105,000 in 2017/18 to 928,343,686 in 2018/19 FY and salary enhancement for science teachers.

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	906,967	639,964	116,301
District Unconditional Grant (Wage)	55,656	39,125	106,301
Locally Raised Revenues	10,000	5,000	10,000

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Multi-Sectoral Transfers to LLGs_NonWage	6,151	208,426	0
Multi-Sectoral Transfers to LLGs_Wage	23,660	2,973	0
Other Transfers from Central Government	0	384,440	0
Sector Conditional Grant (Non-Wage)	811,500	0	0
Development Revenues	56,162	32,284	1,246,517
District Discretionary Development Equalization Grant	7,000	1,250	4,000
Multi-Sectoral Transfers to LLGs_Gou	49,002	31,034	447,234
Other Transfers from Central Government	0	0	795,283
Urban Discretionary Development Equalization Grant	160	0	0
Total Revenue Shares	963,130	672,247	1,362,818
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,316	25,283	106,301
Non Wage	827,651	362,394	10,000
Development Expenditure			
Domestic Development	56,162	31,034	1,246,517
Donor Development	0	0	0
Total Expenditure	963,130	418,711	1,362,818

Narrative of Workplan Revenues and Expenditure

In 2018/19 FY, the department expects a total of Ugx 1,362,818,000 as Revenue and expenditure compared to 963,130,000 for the FY 2017/18. the higher revenue is because of the over performance under road fund from 811,500,000 to 1,242,517,386 total budget on roads. Important to note also is that URF Monies were budgeted for under Other Central government transfers for 2018/19.

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	98,652	66,801	98,218
District Unconditional Grant (Wage)	35,188	23,109	59,733
Locally Raised Revenues	2,200	0	2,200
Multi-Sectoral Transfers to LLGs_NonWage	3,008	0	0
Sector Conditional Grant (Non-Wage)	38,256	28,692	36,284
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Development Revenues	529,610	499,610	512,317

Vote: 551 Sembabule District**FY 2018/19**

District Discretionary Development Equalization Grant	30,000	0	0
Sector Development Grant	478,972	478,972	491,265
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	628,261	566,411	610,535
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	35,188	5,279	59,733
Non Wage	63,464	10,506	38,484
<i>Development Expenditure</i>			
Domestic Development	529,610	8,059	512,317
Donor Development	0	0	0
Total Expenditure	628,261	23,844	610,535

Narrative of Workplan Revenues and Expenditure

For the FY 2018/19 , water department expects to receive and spend Ugx 630,535,000 compared to Ugx 628,261,000 that was planned, received and spent in the FY 2017/18. The budget for the FY 2018/19 is slightly higher than that of the FY 2017/18 due to a slight increase in sector conditional grant Non -wage ,sector development grant and non allocation from District discretionally development equalization grant in the FY 2018/19 and removal of urban water grant

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			
<i>Recurrent Revenues</i>	161,905	91,095	188,069
District Unconditional Grant (Non-Wage)	2,000	0	0
District Unconditional Grant (Wage)	103,341	76,017	168,477
Locally Raised Revenues	10,700	1,500	12,700
Multi-Sectoral Transfers to LLGs_NonWage	12,329	1,500	0
Multi-Sectoral Transfers to LLGs_Wage	26,374	6,707	0
Sector Conditional Grant (Non-Wage)	7,161	5,371	6,892
<i>Development Revenues</i>	37,560	2,550	0
District Discretionary Development Equalization Grant	10,413	0	0
Multi-Sectoral Transfers to LLGs_Gou	27,147	2,550	0
Total Revenue Shares	199,465	93,645	188,069
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	129,715	33,031	168,477
Non Wage	32,191	403	19,592

Vote: 551 Sembabule District**FY 2018/19**

Development Expenditure			
Domestic Development	37,560	0	0
Donor Development	0	0	0
Total Expenditure	199,465	33,434	188,069

Narrative of Workplan Revenues and Expenditure

For the FY 2018/19, the department plans to receive and spend Ugx 188,339,000 compared to Ugx 199,465,000 that had been planned for the FY 2017/18. The budget for 2018/19 is below the one for the previous financial year due to non budgeting for multi sectoral transfers- wage to LLGs and District discretionally development equalisation grant in the FY 2018/19,

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	142,106	86,345	164,842
District Unconditional Grant (Wage)	57,452	42,098	106,019
Locally Raised Revenues	6,658	0	6,658
Multi-Sectoral Transfers to LLGs_NonWage	11,027	2,879	0
Multi-Sectoral Transfers to LLGs_Wage	18,069	4,693	0
Sector Conditional Grant (Non-Wage)	48,900	36,675	52,165
Development Revenues	751,234	21,752	638,693
District Discretionary Development Equalization Grant	8,400	0	0
Multi-Sectoral Transfers to LLGs_Gou	4,766	1,475	0
Other Transfers from Central Government	738,068	20,277	638,693
Total Revenue Shares	893,339	108,098	803,535
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,520	42	106,019
Non Wage	66,585	6,206	58,823
Development Expenditure			
Domestic Development	751,234	2	638,693
Donor Development	0	0	0
Total Expenditure	893,339	6,250	803,535

Narrative of Workplan Revenues and Expenditure

The department plans to receive Ugx. 803,535,000 for the FY 2018/19 compared to Ugx. 893,339,000 for the FY 2017/18. The slight reduction in the allocation is attributed to the cut in the IPF for UWEP funds.

Workplan Title : Planning

Vote: 551 Sembabule 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	79,577	36,250	84,700
District Unconditional Grant (Non-Wage)	18,737	13,129	26,565
District Unconditional Grant (Wage)	34,522	20,790	47,635
Locally Raised Revenues	9,500	0	10,500
Multi-Sectoral Transfers to LLGs_NonWage	16,818	2,331	0
Development Revenues	20,738	101,561	220,126
District Discretionary Development Equalization Grant	14,390	87,060	7,799
Multi-Sectoral Transfers to LLGs_Gou	6,347	14,501	212,326
Total Revenue Shares	100,315	137,811	304,826
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,522	21	47,635
Non Wage	45,055	4,607	37,065
Development Expenditure			
Domestic Development	20,738	0	220,126
Donor Development	0	0	0
Total Expenditure	100,315	4,627	304,826

Narrative of Workplan Revenues and Expenditure

In 2018/19 FY, the department plans Ugx 304,826,000=as Revenue and expenditure compared to Ugx 100,315,000 that had been planned for the FY 2017/18. There is a slight increment in 2018/19 due to a general overall increase in the allocations to departments.

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	85,263	31,709	46,268
District Unconditional Grant (Non-Wage)	12,301	4,622	9,301
District Unconditional Grant (Wage)	25,407	19,928	26,967
Locally Raised Revenues	10,000	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	5,599	700	0
Multi-Sectoral Transfers to LLGs_Wage	31,956	6,459	0
Development Revenues	6,997	590	2,000
District Discretionary Development Equalization Grant	6,500	0	2,000

Vote: 551 Sembabule District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	497	590	0
Total Revenue Shares	92,260	32,299	48,268
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	57,363	12,863	26,967
Non Wage	27,900	7	19,301
<i>Development Expenditure</i>			
Domestic Development	6,997	0	2,000
Donor Development	0	0	0
Total Expenditure	92,260	12,871	48,268

Narrative of Workplan Revenues and Expenditure

Audit department has been allocated UGX 48,268,000 for the F/Y 2018/19 compared to Ugx 92,260,000 that had been planned for the FY 2017/18. The departmental budget for 2018/19 has slightly reduced due to not budgeting for multi sectoral transfers -wage to lower local governments of Ugx 31,956,000 and DDEG related activities of Ugx 6,500,000 in the financial year 2018/19 compared to the FY 2017/18.