

Vote: 555 Wakiso 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 :

Signature :

Luke L. L. Lokuda

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	12,909,050	6,182,778	1,866,456
Discretionary Government Transfers	9,133,560	7,254,024	9,904,329
Conditional Government Transfers	47,469,482	36,983,209	49,420,127
Other Government Transfers	602,128	440,324	6,781,008
Donor Funding	1,935,441	354,528	1,582,182
Grand Total	72,049,660	51,214,863	69,554,103

Revenue Performance by end of March of the Running FY

By end of the third quarter the District had received 51.2 Billion (71%) against the approved budget of 72.0 Billion. The under the Performance was observed in the LRR 48% due to poor collection of Business Licenses and Donor funding because donors did not honor their pledges.

Planned Revenues for next FY

The forecast in the Budget for the FY 2018/19 was prepared based on the IPFs totaling to 81.3 Billion slightly above that of FY 2017/18 of 72.0 Billion. The increase was attributed among others to the increase in Government Grants Transfers from 57.2 Bn to 66.1 Bn, whereby Health will receive 620M for Sector Development as a new source and Education Sector Development Grant increased from 744M to 2.8 Bn and Roads and Engineering, Domestic Development increase from 9.9 Billion to 14.5 Billion.

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	11,002,791	8,763,444	8,578,046
Finance	4,482,140	2,989,428	1,133,250
Statutory Bodies	2,131,961	1,135,679	1,346,111
Production and Marketing	1,409,446	975,808	1,942,840
Health	7,311,573	4,230,679	8,505,884
Education	25,929,299	18,626,841	30,504,399
Roads and Engineering	14,738,422	10,209,587	13,652,665
Water	1,488,359	1,754,397	1,527,875
Natural Resources	1,511,130	295,681	543,136
Community Based Services	1,178,272	1,649,179	1,189,192
Planning	636,067	490,109	490,348
Internal Audit	230,202	94,030	140,357
Grand Total	72,049,660	51,214,863	69,554,103
<i>o/w: Wage:</i>	28,283,019	21,212,265	33,799,041

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<i>Non-Wage Recurrent:</i>	27,040,204	15,499,101	14,553,430
<i>Domestic Devt:</i>	14,790,996	14,148,969	19,619,449
<i>Donor Devt:</i>	1,935,441	354,528	1,582,182

Expenditure Performance by end of March FY 2017/18

With respect to expenditure during the Third Quarter, the District spent 87% of the realized revenues. The under expenditure resulted from poor performance in departments of water, production Education and Roads and Engineering funds for capital investments whose implementation had just started because some of the contracts were signed late.

Planned Expenditures for the FY 2018/19

Focus will be on tarmacking feeder roads, improvement of water coverage in Wakiso S/C, Kakiri S/C and Kyengera T/C, Education sector through construction of Classrooms, and latrines and promotion of Girl's-child and Special needs education. Empowering of Women in leadership, Children protection, HIV/AIDS and Gender issues, Research and Innovation.

Medium Term Expenditure Plans

Planned to use the Medium Term Review Report of the District Development Plan to focus on attainment of middle income status by 2020 for the remaining period through competitiveness for sustainable wealth creation, employment, research and innovation and the elevation of the district to a City Status.

The District Council shall pursue effective Local Economic Development (LED) in collaboration with the Private sector in order to achieve the objectives and targets in the Five-year District Development Plan for 2015/16-2019/20. We shall also formulate the Local Economic Strategy in order to guide Sustainable Production, Productivity and Value Addition, Increase the Stock and Quality of Strategic Infrastructure such km of tarmac roads, Markets etc., Enhance Human Capital Development, and Strengthen Mechanisms for Quality, Effective and Efficient Service Delivery

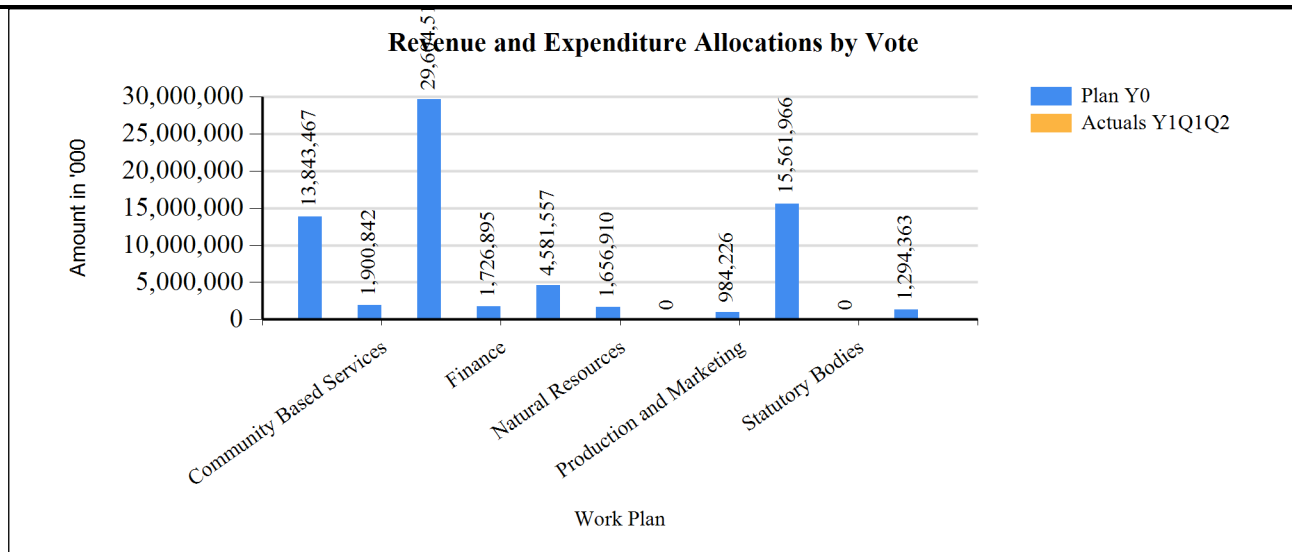
Challenges in Implementation

There are still challenges that face the District: Lack of Computerized Tax Registration, Tax evasion is the most pressing because it makes realization of the budget impossible, and challenges of timely implementation of the customized structure, whereby some of staff went hard to reach conditions staff tend to leave the district for better jobs elsewhere, illegal Landing site these have been created along the vast lake shores thus hampering data and revenue collections as well as enforcement, Environmental degradation and encroachment of Wetlands, inadequate Transport facilities for most departments either not owning or have no running vehicles.

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	12,909,050	6,182,778	1,866,456
Advertisements/Bill Boards	285,074	49,904	31,544
Agency Fees	968,140	360,153	66,000
Animal & Crop Husbandry related Levies	0	0	0
Business licenses	9,294,712	2,140,825	50,000
Educational/Instruction related levies	0	0	200,000
Inspection Fees	487,942	834,937	197,600
Land Fees	360,000	804,807	365,459
Liquor licenses	78,036	65,268	0
Local Hotel Tax	45,340	56,598	5,572
Local Services Tax	487,000	777,333	494,245
Market /Gate Charges	37,241	133,085	50,000
Miscellaneous receipts/income	20,000	392,282	10,000
Occupational Permits	0	0	164,448
Other Fees and Charges	623,564	72,046	100,000
Other licenses	15,000	3,489	0
Park Fees	30,000	38,282	0
Property related Duties/Fees	70,000	330,167	0
Quarry Charges	50,000	48,053	100,925
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	0
Registration of Businesses	13,041	53,509	30,664

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Rent & Rates - Non-Produced Assets – from other Govt units	1,200	6,769	0
Royalties	17,759	8,957	0
Sale of drugs – from other govt. units	0	0	0
Stamp duty	25,000	6,316	0
2a. Discretionary Government Transfers	9,133,560	7,254,024	9,904,329
District Discretionary Development Equalization Grant	613,930	613,930	678,037
District Unconditional Grant (Non-Wage)	877,856	658,392	1,021,959
District Unconditional Grant (Wage)	3,144,524	2,358,393	3,703,004
Urban Discretionary Development Equalization Grant	1,001,486	1,001,486	898,497
Urban Unconditional Grant (Non-Wage)	2,166,089	1,624,567	2,119,349
Urban Unconditional Grant (Wage)	1,329,676	997,257	1,483,484
2b. Conditional Government Transfer	47,469,482	36,983,209	49,420,127
General Public Service Pension Arrears (Budgeting)	994,289	994,289	0
Gratuity for Local Governments	1,024,805	768,604	1,603,446
Pension for Local Governments	1,641,571	1,231,179	1,769,840
Salary arrears (Budgeting)	104,711	104,711	263,667
Sector Conditional Grant (Non-Wage)	7,217,178	3,452,205	5,498,713
Sector Conditional Grant (Wage)	23,808,819	17,856,615	28,612,553
Sector Development Grant	1,747,271	1,747,271	4,240,657
Support Services Conditional Grant (Non-Wage)	410,000	307,500	410,000
Transitional Development Grant	10,520,836	10,520,836	7,021,251
2c. Other Government Transfer	602,128	440,324	6,781,008
Micro Projects under Luwero Rwenzori Development Programme	0	0	162,880
Neglected Tropical Diseases (NTDs)	0	0	80,000
Other	602,128	440,324	0
Support to PLE (UNEB)	0	0	80,000
Uganda Road Fund (URF)	0	0	6,030,948
Youth Livelihood Programme (YLP)	0	0	427,180
3. Donor	1,935,441	354,528	1,582,182
United Nations Development Programme (UNDP)	0	0	18,000
United Nations Children Fund (UNICEF)	1,603,301	134,041	479,182
World Health Organisation (WHO)	0	137,924	400,000
Global Alliance for Vaccines and Immunization (GAVI)	150,000	0	0
Mildmay International	90,000	0	100,000
Jhpiego Corporation	0	0	585,000
Neglected Tropical Diseases (NTDs)	45,000	82,563	0
Protecting Families Against HIV/AIDS (PREFA)	26,340	0	0
Others	20,800	0	0

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Total Revenues shares	72,049,660	51,214,863	69,554,103
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i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

Cumulative Locally raised revenues performed very poor at only 6.2bn (48%) compared to the planned budget of 9.7 billion (75%) expected to be collected by end of Q3. The poor collection of less than 20% in Business licenses, Advertisement Bill Boards and Agency fee and Inspection fees due to poor management of revenue collection and political statements. However, other fees and charges Performed above 100% due to more revenue received through penalties and fines.

Central Government Transfers

The Cumulative Performance for Central Government Transfers was over 76% above the planned 75% due to the Development funds received at 100%, Pension and Salary arrears received at 100%.

Donor Funding

During the quarter there was little fund received under Donor due the delayed accountabilities and late reporting by concerned departments. By end of March 2018 NTD, Mild May and WHO had released only 354Million.

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

The District projected Local Revenue increased from 12.90 billion of FY 2017/18 to 13.5 billion for the forthcoming FY 2018/19. During the FY 208/19 the forecaster Local Revenue more effect will be put on the local revenue mobilization to address hindering factor by implementing the establish ordinances. Major sources to target include; Property related duties/Fees, Business licences, Registration, Inspection and Advertisements among others.

Central Government Transfers

Generally the Central Government transfer for the FY 2018/19 increased from 57.2bn to 66.1bn due to increased wage from 28.3bn to 33.8bn and development from 14.8bn to 20bn.

Donor Funding

The Donor funding reduced from 1.93 billion to 1.582bn due to lack of donors committing themselves to the respective sector that will counter fund by signing the required MOUs.

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	791,814	261,705	953,736
District Production Services	566,278	420,510	920,125
District Commercial Services	51,354	28,910	68,980
<i>Sub- Total of allocation Sector</i>	<i>1,409,446</i>	<i>711,125</i>	<i>1,942,840</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	14,222,277	8,762,942	13,652,665
District Engineering Services	516,145	28,629	0
<i>Sub- Total of allocation Sector</i>	<i>14,738,422</i>	<i>8,791,570</i>	<i>13,652,665</i>

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Sector: Education			
Pre-Primary and Primary Education	13,927,185	8,714,620	12,872,889
Secondary Education	10,173,520	6,529,097	13,040,143
Skills Development	784,326	496,785	1,358,276
Education & Sports Management and Inspection	1,051,509	223,928	3,228,090
Special Needs Education	0	0	5,000
Sub- Total of allocation Sector	25,936,540	15,964,429	30,504,399
Sector: Health			
Primary Healthcare	362,881	268,915	5,569,644
District Hospital Services	541,265	405,949	541,265
Health Management and Supervision	6,407,427	3,375,851	2,394,975
Sub- Total of allocation Sector	7,311,573	4,050,715	8,505,884
Sector: Water and Environment			
Rural Water Supply and Sanitation	1,084,220	226,253	1,117,875
Urban Water Supply and Sanitation	404,139	306,907	410,000
Natural Resources Management	1,511,130	279,865	543,136
Sub- Total of allocation Sector	2,999,489	813,024	2,071,010
Sector: Social Development			
Community Mobilisation and Empowerment	1,178,272	1,574,972	1,189,192
Sub- Total of allocation Sector	1,178,272	1,574,972	1,189,192
Sector: Public Sector Management			
District and Urban Administration	11,002,791	8,026,601	8,578,046
Local Statutory Bodies	2,131,961	1,023,090	1,346,111
Local Government Planning Services	636,067	484,355	490,348
Sub- Total of allocation Sector	13,770,818	9,534,046	10,414,505
Sector: Accountability			
Financial Management and Accountability(LG)	4,482,140	2,933,772	1,133,250
Internal Audit Services	230,202	87,853	140,357
Sub- Total of allocation Sector	4,712,342	3,021,625	1,273,607

Vote: 555 Wakiso 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	10,423,493	7,825,264	8,368,661
District Unconditional Grant (Non-Wage)	140,720	105,540	136,659
District Unconditional Grant (Wage)	1,195,007	896,255	1,609,395
General Public Service Pension Arrears (Budgeting)	994,289	994,289	0
Gratuity for Local Governments	1,024,805	768,604	1,603,446
Locally Raised Revenues	508,429	304,543	423,928
Multi-Sectoral Transfers to LLGs_NonWage	3,484,284	2,422,887	1,078,242
Multi-Sectoral Transfers to LLGs_Wage	1,329,676	997,257	1,483,484
Pension for Local Governments	1,641,571	1,231,179	1,769,840
Salary arrears (Budgeting)	104,711	104,711	263,667
Development Revenues	579,298	938,180	209,385
District Discretionary Development Equalization Grant	20,000	27,000	38,139
Donor Funding	20,800	0	0
Locally Raised Revenues	115,918	0	0
Multi-Sectoral Transfers to LLGs_Gou	122,580	611,180	171,246
Transitional Development Grant	300,000	300,000	0
Total Revenue Shares	11,002,791	8,763,444	8,578,046
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,554,784	1,847,025	3,092,879
Non Wage	7,868,708	5,581,743	5,275,782
Development Expenditure			
Domestic Development	558,498	597,832	209,385
Donor Development	20,800	0	0
Total Expenditure	11,002,791	8,026,601	8,578,046

Narrative of Workplan Revenues and Expenditure

The Administration planned Revenues of 8.5 billions of which 3.4 billion is for multi-sectoral budget for Wage, Non-Wage and Development. Most of the expected departmental revenue will come from unconditional grant (non-wage), other revenues sources will come from Pension for Local Governments. Gratuity and Pension and Salary Arrears.

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	4,465,860	2,584,183	1,088,251
District Unconditional Grant (Non-Wage)	40,911	30,683	55,626
District Unconditional Grant (Wage)	330,000	247,500	330,000
Locally Raised Revenues	304,365	114,212	233,436
Multi-Sectoral Transfers to LLGs_NonWage	3,790,585	2,191,788	469,189
Development Revenues	16,280	405,245	44,999
District Discretionary Development Equalization Grant	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	16,280	405,245	34,999
Total Revenue Shares	4,482,140	2,989,428	1,133,250
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	330,000	194,143	330,000
Non Wage	4,135,860	2,334,384	758,251
Development Expenditure			
Domestic Development	16,280	405,245	44,999
Donor Development	0	0	0
Total Expenditure	4,482,140	2,933,772	1,133,250

Narrative of Workplan Revenues and Expenditure

An estimated total of Shs. 1.1 billion is forecasted for the FY 2018/2019. Most of the funds 504,188 million is for the Multi-sectoral plans. The balance of which 330 million is for sector wage and 55 million for the non-wage and 233 million is LRR. Planned expenditure is mainly on Revenue mobilisation preparation of monthly/ Quarterly Financial Statements, and books of Accounts and production of the Budget.

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	2,126,357	1,135,679	1,346,111
District Unconditional Grant (Non-Wage)	354,537	265,903	468,903
District Unconditional Grant (Wage)	252,545	189,409	252,545
Locally Raised Revenues	535,336	328,468	536,243
Multi-Sectoral Transfers to LLGs_NonWage	983,938	351,898	88,420
Development Revenues	5,604	0	0

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Locally Raised Revenues	5,604	0	0
Total Revenue Shares	2,131,961	1,135,679	1,346,111
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	252,545	168,805	252,545
Non Wage	1,873,812	854,285	1,093,566
<i>Development Expenditure</i>			
Domestic Development	5,604	0	0
Donor Development	0	0	0
Total Expenditure	2,131,961	1,023,090	1,346,111

Narrative of Workplan Revenues and Expenditure

The sector estimated budget is Shs. 1.3 billion for the FY 2018/19, of which 88,420 million is Multisectoral transfer. Wage is 252 million for both Political Leaders and Staffs, Non Wage is shs 1.0 billion allocated from Locally Raised Revenues and District non-wage.

Main Expenditure of the Department will mainly Focus on Facilitating Council and Committee meetings, office Operations and Payment of Councillors allowances.

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>	1,190,692	799,333	1,587,435
District Unconditional Grant (Non-Wage)	20,000	15,000	15,000
District Unconditional Grant (Wage)	195,591	146,693	339,683
Locally Raised Revenues	71,200	30,611	45,000
Multi-Sectoral Transfers to LLGs_NonWage	253,802	119,455	86,946
Sector Conditional Grant (Non-Wage)	172,063	129,047	355,524
Sector Conditional Grant (Wage)	478,036	358,527	745,282
<i>Development Revenues</i>	218,753	176,475	355,405
District Discretionary Development Equalization Grant	0	0	54,372
Multi-Sectoral Transfers to LLGs_Gou	43,029	750	46,513
Sector Development Grant	175,725	175,725	254,520
Total Revenue Shares	1,409,446	975,808	1,942,840
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	673,677	404,913	1,084,964
Non Wage	517,015	183,883	502,470
<i>Development Expenditure</i>			

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Domestic Development	218,754	122,330	355,405
Donor Development	0	0	0
Total Expenditure	1,409,446	711,125	1,942,840

Narrative of Workplan Revenues and Expenditure

The Revenue budget for the FY 2018/2019 stands at shs 1.9 billion compared to shs 1.4 billion for the FY 2017/18 out the planned expenditure of 1.9 billion of which 1.0 billion is wage, non-wage is shs 415,524 millions, both sector Development and DDEG is shs 308,892 million the remaining balance of 133,459 million is multisectoral.

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	5,458,256	3,852,967	6,391,364
District Unconditional Grant (Non-Wage)	2,899	2,174	2,899
District Unconditional Grant (Wage)	163,500	122,625	163,500
Locally Raised Revenues	28,592	23,237	28,592
Multi-Sectoral Transfers to LLGs_NonWage	840,111	197,904	95,471
Other Transfers from Central Government	0	189,661	0
Sector Conditional Grant (Non-Wage)	992,866	744,650	992,866
Sector Conditional Grant (Wage)	3,430,289	2,572,717	5,108,036
Development Revenues	1,853,316	377,712	2,114,520
District Discretionary Development Equalization Grant	70,000	63,000	58,000
Donor Funding	1,249,265	253,347	1,352,914
Multi-Sectoral Transfers to LLGs_Gou	132,404	61,365	3,256
Other Transfers from Central Government	401,648	0	80,000
Sector Development Grant	0	0	620,350
Total Revenue Shares	7,311,573	4,230,679	8,505,884
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,593,789	2,695,292	5,271,536
Non Wage	1,864,468	1,133,336	1,119,828
Development Expenditure			
Domestic Development	604,052	0	761,606
Donor Development	1,249,265	222,087	1,352,914
Total Expenditure	7,311,573	4,050,715	8,505,884

Narrative of Workplan Revenues and Expenditure

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FY 2018/19

Work plan Revenue increased from 7.3 Billion to 8.5 billion due to the 620M given for sector development and also wage increased from 3.4bn to 5.1bn. The sector dev't grant is planned to be spent on the Upgrading of HC IIs to HC IIIs. Where as 58m is to pay the Debt on Bussi HC III.

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	24,392,924	17,620,202	26,910,459
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	156,453	117,340	156,453
Locally Raised Revenues	605,600	87,856	45,000
Multi-Sectoral Transfers to LLGs_NonWage	104,988	72,293	34,381
Sector Conditional Grant (Non-Wage)	3,620,389	2,413,592	3,910,389
Sector Conditional Grant (Wage)	19,900,494	14,925,371	22,759,236
Development Revenues	1,536,375	1,006,639	3,593,940
Donor Funding	227,000	12,504	71,706
Multi-Sectoral Transfers to LLGs_Gou	364,830	49,589	572,360
Other Transfers from Central Government	0	0	80,000
Sector Development Grant	744,545	744,545	2,869,874
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	25,929,299	18,626,841	30,504,399
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,056,948	13,349,263	22,915,689
Non Wage	4,338,037	2,518,610	3,994,770
Development Expenditure			
Domestic Development	1,314,556	84,052	3,522,235
Donor Development	227,000	12,504	71,706
Total Expenditure	25,936,540	15,964,429	30,504,399

Narrative of Workplan Revenues and Expenditure

The forecasted sector budget for FY 2018/19 is 30.5 billion higher than 25.9 billion for the previous FY 2017/18 due to the increase in the sector Development Grant from 744m to 2.8 bn and the wage increased from 20 bn to 22.9 bn. The planned Expenditure will be on increasing number of the class rooms and toilet facilities in the UPE schools. The sector has also planned to pay salaries for the 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
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Vote: 555 Wakiso District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,762,137	667,939	715,830
District Unconditional Grant (Non-Wage)	19,687	41,126	15,687
District Unconditional Grant (Wage)	125,129	93,847	125,129
Locally Raised Revenues	79,878	82,506	248,000
Multi-Sectoral Transfers to LLGs_NonWage	2,325,471	450,461	327,014
Sector Conditional Grant (Non-Wage)	2,211,972	0	0
Development Revenues	9,976,285	9,541,648	12,936,835
District Discretionary Development Equalization Grant	40,000	26,667	0
Locally Raised Revenues	178,822	0	0
Multi-Sectoral Transfers to LLGs_Gou	257,264	14,783	405,688
Other Transfers from Central Government	0	0	6,030,948
Transitional Development Grant	9,500,198	9,500,198	6,500,198
Total Revenue Shares	14,738,422	10,209,587	13,652,665
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,129	93,847	125,129
Non Wage	4,637,008	574,092	590,701
Development Expenditure			
Domestic Development	9,976,285	8,123,632	12,936,835
Donor Development	0	0	0
Total Expenditure	14,738,422	8,791,570	13,652,665

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2018/19 greatly decreased from 14.7 billion for the FY 2017/2018 to 13.6billion for the FY 2018/19 and this is attributed to the Sector conditional Grant which has not been received and the reduction of Transitional Grant from 9.5 Billion to 6.5 Billion of URF. With regard to expenditure, the biggest proportion of the budget 2.4billion (non-wage) has been allocated to roads maintenance and Operation of Machines, whereas the given OGTs of 6bn will enhance the paved roads to reduce on narrow roads, and Traffic Jam.

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	512,344	386,758	510,910
District Unconditional Grant (Non-Wage)	15,000	7,500	15,000
District Unconditional Grant (Wage)	45,620	34,215	45,620
Locally Raised Revenues	5,000	10,000	5,000
Sector Conditional Grant (Non-Wage)	36,724	27,543	35,290

Vote: 555 Wakiso District**FY 2018/19**

Support Services Conditional Grant (Non-Wage)	410,000	307,500	410,000
Development Revenues	976,015	1,367,639	1,016,965
District Discretionary Development Equalization Grant	30,000	20,000	0
Donor Funding	93,376	0	0
Locally Raised Revenues	5,000	0	0
Sector Development Grant	827,001	827,001	495,912
Transitional Development Grant	20,638	520,638	521,053
Total Revenue Shares	1,488,359	1,754,397	1,527,875
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,620	34,215	45,620
Non Wage	466,724	352,543	465,290
Development Expenditure			
Domestic Development	882,639	146,401	1,016,965
Donor Development	93,376	0	0
Total Expenditure	1,488,359	533,160	1,527,875

Narrative of Workplan Revenues and Expenditure

The total sector forecasted budget for the FY 2018/19 increased to 1.5bn from 1.49 Billion of the previous FY 2017/2018. There has been an increase to development budget from 882 million for FY 2017/18 to 1.0bn for FY 2018/19, Planned was focusing on improving on safe water and was finalizing the 5Yr physical Development Plan.

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	970,574	289,015	524,636
District Unconditional Grant (Non-Wage)	26,305	16,902	26,305
District Unconditional Grant (Wage)	282,664	211,998	282,664
Locally Raised Revenues	82,564	39,992	141,212
Multi-Sectoral Transfers to LLGs_NonWage	569,825	13,211	64,725
Sector Conditional Grant (Non-Wage)	9,216	6,912	9,730
Development Revenues	540,556	6,667	18,500
District Discretionary Development Equalization Grant	10,000	6,667	0
Donor Funding	0	0	18,000
Multi-Sectoral Transfers to LLGs_Gou	30,556	0	500
Transitional Development Grant	500,000	0	0
Total Revenue Shares	1,511,130	295,681	543,136

Vote: 555 Wakiso District

FY 2018/19

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	282,664	211,998	282,664
Non Wage	687,910	66,867	241,972
Development Expenditure			
Domestic Development	540,556	1,000	500
Donor Development	0	0	18,000
Total Expenditure	1,511,130	279,865	543,136

Narrative of Workplan Revenues and Expenditure

The Planned Revenue for FY 2018/19 is 543,136 million inclusive of wages. It has reduced from 1.5billion for 2017/18 by 996 million due to lack of transition Development of 500 million which has been posted under the water sector. The sectoral grant under MoWE has also remained low while unconditional grant has reduced prorate to 26, 340m. Locally raised revenue has increased as IPF but not realized yet the work load is growing with urban pressure on land use.

Planned Expenditure for FY 2018/19 will focus on Environment and wet land Management.

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	610,115	1,360,642	574,842
District Unconditional Grant (Non-Wage)	6,044	4,533	6,044
District Unconditional Grant (Wage)	247,140	185,355	247,140
Locally Raised Revenues	27,064	22,962	54,064
Multi-Sectoral Transfers to LLGs_NonWage	155,920	1,017,332	72,680
Sector Conditional Grant (Non-Wage)	173,947	130,460	194,913
Development Revenues	568,157	288,537	614,351
District Discretionary Development Equalization Grant	0	0	34,083
Donor Funding	194,000	43,556	92,502
Multi-Sectoral Transfers to LLGs_Gou	374,157	244,981	60,586
Other Transfers from Central Government	0	0	427,180
Total Revenue Shares	1,178,272	1,649,179	1,189,192
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	247,140	185,355	247,140
Non Wage	362,975	1,144,636	327,701
Development Expenditure			
Domestic Development	374,157	244,981	521,848

Vote: 555 Wakiso District**FY 2018/19**

Donor Development	194,000	0	92,502
Total Expenditure	1,178,272	1,574,972	1,189,192

Narrative of Workplan Revenues and Expenditure

The forecast budget for the FY 2018/19 has increased to 1.1 billion compared to 1.189 billion of the current FY 2017/18. The planned Expenditure development is support to social-psychology of Gold child and OVC. Development is for paying of out standing CBOs and the other is for multi sector Transfers.

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	180,270	95,353	193,616
District Unconditional Grant (Non-Wage)	26,886	20,143	26,857
District Unconditional Grant (Wage)	65,210	48,908	65,210
Locally Raised Revenues	53,133	2,568	45,892
Multi-Sectoral Transfers to LLGs_NonWage	35,041	23,735	55,657
Development Revenues	455,797	394,755	296,731
District Discretionary Development Equalization Grant	98,972	98,972	86,791
Donor Funding	151,000	45,120	47,060
Multi-Sectoral Transfers to LLGs_Gou	5,345	0	0
Other Transfers from Central Government	200,480	250,663	162,880
Total Revenue Shares	636,067	490,109	490,348
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,210	48,908	65,210
Non Wage	115,060	40,692	128,406
Development Expenditure			
Domestic Development	304,797	349,635	249,671
Donor Development	151,000	45,120	47,060
Total Expenditure	636,067	484,355	490,348

Narrative of Workplan Revenues and Expenditure

The forecasted sector budget for the FY 2018/19 has been estimated at 490million, far below the previous budget worth 636million. This was attributed to shift in policies that introduced Inter-government Transfer policy as per the PFMA, 2015. The LRDP funds were integrated into the DDGE most of which is directly transferred to Lower Local Governments as per the DDEG guidelines and Inter-government Transfer policy, for FY 2018/2019.

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
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Vote: 555 Wakiso District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	230,202	94,030	140,357
District Unconditional Grant (Non-Wage)	15,000	11,250	15,000
District Unconditional Grant (Wage)	85,665	64,249	85,665
Locally Raised Revenues	39,692	18,531	39,692
Multi-Sectoral Transfers to LLGs_NonWage	89,845	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	230,202	94,030	140,357
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	85,665	59,490	85,665
Non Wage	144,537	28,363	54,692
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	230,202	87,853	140,357

Narrative of Workplan Revenues and Expenditure

The forecasted budget allocated to the department slightly reduced from 230 million to 140 milion. There is need to increase on the funding of the Audit Workplan FY 2018/19