

# Vote: 560 Isingiro 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](http://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](http://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 :

Eswilu Donath

Keith Muhakanizi

(Accounting Officer)

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	500,000	402,345	547,500
Discretionary Government Transfers	3,617,531	2,861,666	3,902,224
Conditional Government Transfers	20,736,776	14,966,635	25,040,024
Other Government Transfers	3,640,874	2,673,968	4,623,065
Donor Funding	2,279,527	278,275	10,103,954
Grand Total	30,774,708	21,182,889	44,216,767

### Revenue Performance by end of March of the Running FY

Overall Revenue Budget performed at 69% lower than the set target of 75%. Local Revenue recorded a performance of 80.5% above the set target of 75%. This was due to over release of Local Service Tax by MoFPED and collection of Tender Application fees during the period under review that was at variance compared with the Plan. On average other sources under performed due gaps in enforcing revenue contracts, drought, crop and livestock diseases that negatively affected the Local Revenue collection effort. Conditional Government Transfers recorded a performance of 72% which is slightly below the set target of 75%. Other Government transfers performed at 73% below the target of 75% as unspent funds carried forward from FY 16/17 were added under Production, Health, Education, CBS, and Roads. Discretionary Government Transfers registered a performance of 79.1% slightly above the set target of 75%. The overall performance of Central Government was determined by conditions outside control of the District Local Government. Donor revenue under performed at 12.2% far below the set target of 75% due to limited release from UNICEF the only Donor. The performance of releases from UNICEF mostly depends on issues of accountability and reporting concerning the previously released funds.

### Planned Revenues for next FY

The Total Revenue Budget FY 2018/2019 increased by 30.4% compared to that of FY 17/18. The projected Local Revenue with a share of 1.2% for FY 18/19 is to a large extent higher by 8.7% compared to one budgeted in FY 17/18. This shall be achieved by implementing the approved Ordinance by the District for collection of revenue in the District. The projected Conditional Grant Budget with a share of 56.6% for FY 18/19 is higher by 17.2% compared to the one for FY 17/18 due to enhanced allocations from the Center. The projection for Other Government transfers in FY 18/19 with a share of 10.5% increased by 21.2% compared with FY 17/18 as a result of enhanced allocation from Line Ministries. The allocation for Discretionary Government Transfers with a share of 8.8% to some extent increased by 7.3 compared with FY 2017/2018. The Development Partner revenue contribution for FY 2018 with a share of 22.9% to a big extent increased by 77.4% compared with that of FY 17/18. Variations in central Government and Donor transfers are external and beyond the LG control while local revenue depends on nature/ weather and LG capacity factors.

### 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	2,332,160	1,909,477	9,537,135
Finance	588,451	493,162	565,480
Statutory Bodies	951,504	718,607	1,048,484
Production and Marketing	1,071,655	782,908	3,037,972

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Health	5,148,645	2,718,392	6,224,952
Education	16,128,335	11,693,193	17,234,940
Roads and Engineering	1,266,821	998,790	2,145,241
Water	680,747	659,469	617,831
Natural Resources	125,695	74,844	115,262
Community Based Services	2,140,935	924,330	1,333,858
Planning	187,767	114,071	2,210,626
Internal Audit	151,993	95,645	144,986
<b>Grand Total</b>	<b>30,774,708</b>	<b>21,182,889</b>	<b>44,216,767</b>
<i>o/w: Wage:</i>	16,718,701	12,539,026	19,683,245
<i>Non-Wage Recurrent:</i>	8,423,395	5,854,250	9,376,862
<i>Domestic Devt:</i>	3,353,086	2,511,339	5,052,707
<i>Donor Devt:</i>	2,279,527	278,275	10,103,954

**Expenditure Performance by end of March FY 2017/18**

Cumulative Budget expenditure Performance target was set at 75% while Budget spent was on average at 64%. Revenue release performance was on average registered at 68.8%. Budget spent for wage performed at 75% as planned, non-wage performed at 66%, domestic development performed at 39% while donor development performed at 10%. Some departments received funds at or above the set target of 75% while others received less than the set target either due to inadequate releases. Poor performance in release spent was due to internal procurement related challenges like compliance with procurement timelines or low absorption capacity as in the case of Departments with Development Projects.

**Planned Expenditures for the FY 2018/19**

From the Total Revenue Budget of FY 18/19 Wage is to take the largest share of 44.5% which is higher by 15.1% compared to that of FY 17/18 due to planned recruitment and salary enhanced for Scientists. Non-wage expenditure is estimated to take a share of 21.2% which is 10.2% higher compared to that of FY 17/18 due to increase in Central Government Transfers. The share of domestic development expenditure shared at 11.4% higher by 33.6% than that of FY 17/18 due to increased allocations from the Center to improve on Investment in infrastructural facilities. The share of donor development expenditure is at 22.9% higher by 77.4% than that of FY 2017/2018. Development Partner funding is currently planned for Agriculture, Health, Education, Roads, Water, Natural Resources and CBS. The Development Partner Budgets are centralized under Administration and Planning Departments for coordination purposes while OGTs are coordinated by lead Departments. Allocations to Education and Health Departments that take the largest share of the budget at 39% and 14.1% higher by 6.4% and 17.3% compared by FY 17/18 respectively as priority areas of Government but including wage component that takes the largest share. Administration Budget increased by 75.5% in FY 18/19 due to budgeting for UNHCR and DRDIP programmes under the sector.

**Medium Term Expenditure Plans**

Promotion of value addition and giving priority to coffee, tea, livestock, maize, and fruits. Provision of inputs, extension services, post-harvest handling and storage, agro processing, and quality control. Infrastructure Development focusing on District, Urban and Community Access Roads (DUCAR). Improving the quality and access to social services with emphasis on Education, Health, water and sanitation. Enhancing Local Revenue Mobilization and Collection.

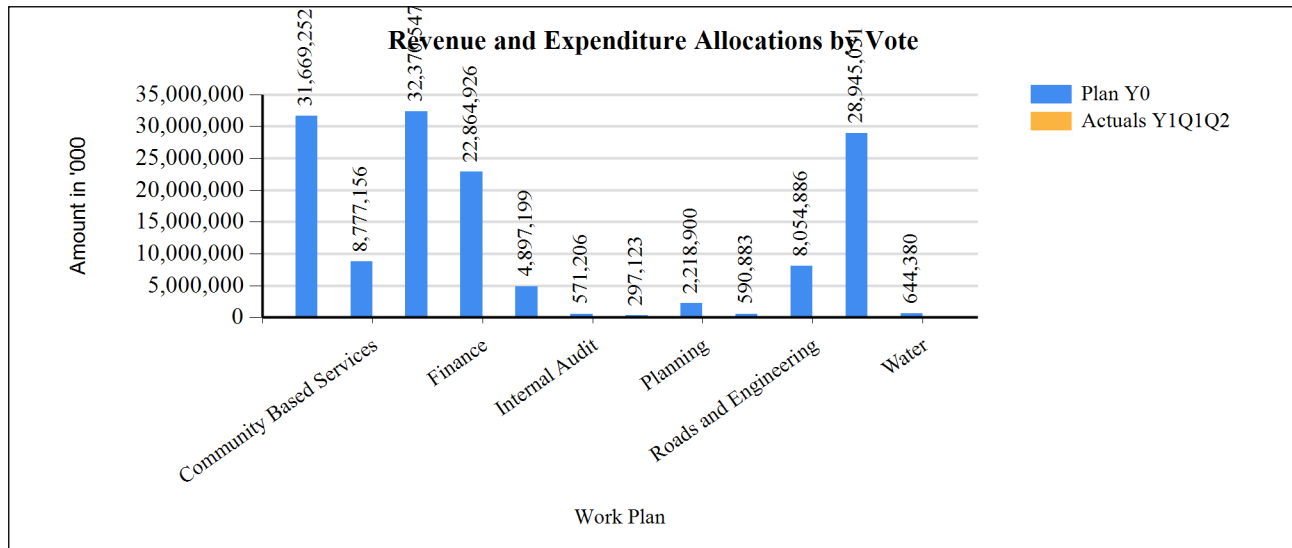
**Challenges in Implementation**

Local Revenue mobilization and Collection; weak local revenue base low levels of Local Economic Development. Inadequate monitoring of projects, programme and service delivery due to financing limitations. Human resources capacity gaps; inadequate staffing due to inadequate wage provisions. Unplanned Urban development and non-compliance to Physical Planning requirements. Low value addition to crop and livestock products, drought, diseases and pests. Inadequate water for production and human consumption.

**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
<b>1. Locally Raised Revenues</b>	<b>500,000</b>	<b>402,345</b>	<b>547,500</b>
Animal & Crop Husbandry related Levies	15,000	10,500	15,000
Application Fees	25,000	31,000	25,000
Business licenses	25,000	18,000	25,000
Ground rent	3,000	2,100	3,000
Group registration	1,000	750	7,500
Inspection Fees	2,000	1,500	2,000
Land Fees	7,000	1,750	37,000
Liquor licenses	6,000	4,500	6,000
Local Services Tax	100,000	92,265	100,000
Market /Gate Charges	195,833	164,478	105,833
Miscellaneous receipts/income	30,667	16,148	30,667
Other Fees and Charges	3,500	2,855	3,500
Park Fees	40,000	30,000	135,740
Property related Duties/Fees	2,500	0	2,500
Quarry Charges	2,000	0	2,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,500	1,500	1,500
Rent & rates – produced assets – from private entities	10,000	2,500	10,000
Royalties	30,000	22,500	30,260
Sale of Land	0	0	5,000
<b>2a. Discretionary Government Transfers</b>	<b>3,617,531</b>	<b>2,861,666</b>	<b>3,902,224</b>

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District Discretionary Development Equalization Grant	478,132	478,132	495,766
District Unconditional Grant (Non-Wage)	1,036,070	777,052	1,167,682
District Unconditional Grant (Wage)	1,241,875	931,406	1,382,683
Urban Discretionary Development Equalization Grant	115,940	115,940	90,069
Urban Unconditional Grant (Non-Wage)	258,872	194,154	227,160
Urban Unconditional Grant (Wage)	486,642	364,981	538,864
<b>2b. Conditional Government Transfer</b>	<b>20,736,776</b>	<b>14,966,635</b>	<b>25,040,024</b>
General Public Service Pension Arrears (Budgeting)	11,656	11,656	59,775
Gratuity for Local Governments	461,750	346,312	500,500
Pension for Local Governments	411,357	308,518	441,447
Salary arrears (Budgeting)	191,764	191,764	14,264
Sector Conditional Grant (Non-Wage)	3,480,313	1,675,995	2,996,851
Sector Conditional Grant (Wage)	14,990,184	11,242,638	17,761,697
Sector Development Grant	1,069,115	1,069,115	3,244,437
Transitional Development Grant	120,638	120,638	21,053
<b>2c. Other Government Transfer</b>	<b>3,640,874</b>	<b>2,673,968</b>	<b>4,623,065</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	19,500	19,500	0
Makerere School of Public Health	300,000	139,229	197,912
Support to PLE (UNEB)	20,000	20,000	25,000
Support to Production Extension Services	0	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,732,114	1,767,733	1,645,941
Uganda Road Fund (URF)	0	0	1,750,741
Uganda Women Entrepreneurship Program(UWEP)	510,736	252,367	281,688
Youth Livelihood Programme (YLP)	1,058,525	475,139	721,783
<b>3. Donor</b>	<b>2,279,527</b>	<b>278,275</b>	<b>10,103,954</b>
United Nations Children Fund (UNICEF)	2,279,527	278,275	2,026,868
Global Fund for HIV, TB & Malaria	0	0	247,160
United Nations High Commission for Refugees (UNHCR)	0	0	7,143,138
Global Alliance for Vaccines and Immunization (GAVI)	0	0	686,788
<b>Total Revenues shares</b>	<b>30,774,708</b>	<b>21,182,889</b>	<b>44,216,767</b>

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

Local Revenue recorded a performance of 80.5% above the set target of 75%. This was due to over release of Local Service Tax by MoFPED and collection of Tender Application fees during the period under review that was at variance compared with the Plan. On average other sources under performed due gaps in enforcing revenue contracts, drought, crop and livestock diseases that negatively affected the Local Revenue base and collection effort.

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## Central Government Transfers

Conditional Government Transfers recorded a performance of 72.2% which is slightly below the set target of 75%. Other Government transfers performed at 73.4% below the target of 75% due to limited release from Line Ministries. These included addition of unspent funds carried forward from FY 16/17 under Production, Health, Education, CBS, and Roads. Discretionary Government Transfers registered a performance of 79.1% slightly above the set target of 75%. The overall performance of Central Government Transfers was determined by conditions outside control of the District Local Government.

## Donor Funding

Donor revenue under performed at 12.2% far below the set target of 75% due to limited release from UNICEF the only Donor. The performance of releases from UNICEF mostly depends on accountability and reporting issues concerning the previously released funds

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The projected Budget for Local Revenue is to increase by 8.7% and with a budget share of 1.2 % for FY 18/19 is higher compared to one budgeted in FY 17/18. This is due to envisaged vigilance by the District Council to support Local Revenue collection effort. This shall be achieved by implementing the approved Ordinance by the District Council for collection of revenue in the District especially Matooke Loading as a predominant source. The purpose of enhanced allocations is to improve service delivery especially in the Departments that lack conditional Grants and support other sectors in service delivery.

### Central Government Transfers

The projected Budget for Conditional Grant Budget is to increase by 17.2% with a share of 56.6% for FY 18/19 is higher compared to the one for FY 17/18 due to enhanced allocations from the Center. The projection for Other Government transfers is to increase by 21.2% in FY 18/19 Budget with a share of 10.5% increased compared with FY 17/18 as a result of enhanced allocation from Line Ministries. The allocation for Discretionary Government Transfers is to increase by 7.3% with a share of 8.8% increased compared with FY 2017/2018. The overall goal of enhanced funding is to improve delivery of services by the targeted Sectors.

### Donor Funding

The Development Partner revenue Budget is to increase by 77.4% for FY 2018/19 with a share of 22.9% increased compared with one of FY 17/18 due to funding for Refugee hosting Districts by OPM/ World Bank DRDIP project, UNICEF and UNHCR.

### Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	465,378	291,540	2,909,663
District Production Services	582,365	213,622	104,463
District Commercial Services	23,911	15,476	23,846
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,071,655</i></b>	<b><i>520,638</i></b>	<b><i>3,037,972</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,227,138	865,491	2,057,284
District Engineering Services	20,183	4,200	87,957
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,247,321</i></b>	<b><i>869,691</i></b>	<b><i>2,145,241</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	10,568,935	7,653,569	12,516,604



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Secondary Education	3,072,166	2,238,739	3,757,917
Skills Development	614,829	438,449	795,580
Education & Sports Management and Inspection	1,872,405	931,938	164,839
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>16,128,335</i></b>	<b><i>11,262,694</i></b>	<b><i>17,234,940</i></b>
<b>Sector: Health</b>			
Primary Healthcare	4,888,458	2,570,726	6,182,346
Health Management and Supervision	260,186	12,386	42,606
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,148,645</i></b>	<b><i>2,583,112</i></b>	<b><i>6,224,952</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	680,747	116,629	617,831
Natural Resources Management	125,695	74,844	115,262
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>806,442</i></b>	<b><i>191,473</i></b>	<b><i>733,093</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	2,140,935	903,594	1,333,858
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,140,935</i></b>	<b><i>903,594</i></b>	<b><i>1,333,858</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,332,160	1,835,177	9,537,135
Local Statutory Bodies	951,504	718,607	1,048,484
Local Government Planning Services	187,767	114,071	2,210,626
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,471,431</i></b>	<b><i>2,667,856</i></b>	<b><i>12,796,246</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	588,451	493,162	565,480
Internal Audit Services	151,993	95,645	144,986
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>740,444</i></b>	<b><i>588,807</i></b>	<b><i>710,465</i></b>

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,209,884</b>	<b>1,787,201</b>	<b>2,373,423</b>
District Unconditional Grant (Non-Wage)	173,324	159,583	295,423
District Unconditional Grant (Wage)	83,658	62,744	422,038
General Public Service Pension Arrears (Budgeting)	11,656	11,656	59,775
Gratuity for Local Governments	461,750	346,312	500,500
Locally Raised Revenues	56,266	39,453	26,266
Multi-Sectoral Transfers to LLGs_NonWage	297,684	252,070	296,844
Multi-Sectoral Transfers to LLGs_Wage	522,425	415,101	0
Pension for Local Governments	411,357	308,518	441,447
Salary arrears (Budgeting)	191,764	191,764	14,264
Urban Unconditional Grant (Wage)	0	0	316,864
<b>Development Revenues</b>	<b>122,277</b>	<b>122,277</b>	<b>7,163,712</b>
District Discretionary Development Equalization Grant	22,277	22,277	20,574
Donor Funding	0	0	7,143,138
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Transitional Development Grant	100,000	100,000	0
<b>Total Revenue Shares</b>	<b>2,332,160</b>	<b>1,909,477</b>	<b>9,537,135</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	606,083	477,845	738,903
Non Wage	1,603,801	1,307,856	1,634,520
<b>Development Expenditure</b>			
Domestic Development	122,277	49,477	20,574
Donor Development	0	0	7,143,138
<b>Total Expenditure</b>	<b>2,332,160</b>	<b>1,835,177</b>	<b>9,537,135</b>

**Narrative of Workplan Revenues and Expenditure**

Total Revenue and expenditure budget increased in FY 2018/2019 compared with FY 2017/2018. All revenues increased with Donor funds from OPM DRDIP/ World Bank Project and UNHCR. Both Recurrent and Development Revenues increased compared with FY 2017/2018 with exception of Local Revenue and Salary Arrears that declined. Local Revenue to the Sector decreased due to increased allocation to Statutory Bodies for paying Councillors allowances.

**Workplan Title : Finance**

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>579,169</b>	<b>483,880</b>	<b>556,198</b>
District Unconditional Grant (Non-Wage)	116,666	93,589	109,666
District Unconditional Grant (Wage)	103,899	77,951	210,000
Locally Raised Revenues	53,604	52,131	23,266
Multi-Sectoral Transfers to LLGs_NonWage	175,601	160,739	173,266
Multi-Sectoral Transfers to LLGs_Wage	129,400	99,471	0
Urban Unconditional Grant (Wage)	0	0	40,000
<b>Development Revenues</b>	<b>9,282</b>	<b>9,282</b>	<b>9,282</b>
District Discretionary Development Equalization Grant	9,282	9,282	9,282
<b>Total Revenue Shares</b>	<b>588,451</b>	<b>493,162</b>	<b>565,480</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	233,298	177,422	250,000
Non Wage	345,871	306,459	306,198
<b>Development Expenditure</b>			
Domestic Development	9,282	9,282	9,282
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>588,451</b>	<b>493,162</b>	<b>565,480</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 are greater than those of FY 2017/2018 . Allocations for wage, non-wage revenues were increased in FY 2018/2019 to in order to fill vacant posts for improved service delivery and to enhance Local Revenue mobilization and collection.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>951,504</b>	<b>718,607</b>	<b>1,048,484</b>
District Unconditional Grant (Non-Wage)	325,649	227,908	337,399
District Unconditional Grant (Wage)	272,759	204,569	315,645
Locally Raised Revenues	102,300	80,826	242,259
Multi-Sectoral Transfers to LLGs_NonWage	162,960	141,874	141,182
Multi-Sectoral Transfers to LLGs_Wage	87,837	63,430	0
Urban Unconditional Grant (Wage)	0	0	12,000

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<i>Development Revenues</i>	0	0	0
N/A			
<b>Total Revenue Shares</b>	<b>951,504</b>	<b>718,607</b>	<b>1,048,484</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	344,757	267,999	327,645
Non Wage	606,747	450,608	720,840
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>951,504</b>	<b>718,607</b>	<b>1,048,484</b>

**Narrative of Workplan Revenues and Expenditure**

Total Revenue and expenditure budget increased in FY 2018/2019 compared with FY 2017/2018 . Recurrent revenues increased compared with FY 17/18 for purposes of improving the oversight role and payment of Councillors allowances.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>1,004,905</b>	<b>716,158</b>	<b>2,824,358</b>
District Unconditional Grant (Wage)	2,518	1,889	3,000
Locally Raised Revenues	6,468	4,200	6,500
Other Transfers from Central Government	471,785	316,969	1,645,941
Sector Conditional Grant (Non-Wage)	75,975	56,981	393,969
Sector Conditional Grant (Wage)	448,158	336,119	774,948
<i>Development Revenues</i>	<b>66,750</b>	<b>66,750</b>	<b>213,614</b>
Sector Development Grant	66,750	66,750	213,614
<b>Total Revenue Shares</b>	<b>1,071,655</b>	<b>782,908</b>	<b>3,037,972</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	450,677	283,832	777,948
Non Wage	554,228	226,520	2,046,410
<i>Development Expenditure</i>			
Domestic Development	66,750	10,286	213,614
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,071,655</b>	<b>520,638</b>	<b>3,037,972</b>

**Vote: 560 Isingiro District****FY 2018/19****Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 are greater than those of FY 2017/2018. This is for both Recurrent and development Revenues. Allocations for wage, non-wage and development revenues were increased in FY 2018/2019 to a big extent in order to recruit extension, enhance salaries for Scientists in the sector, improve service delivery and wealth creation among farming households.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,536,844</b>	<b>2,533,134</b>	<b>4,428,232</b>
Locally Raised Revenues	2,711	1,140	2,711
Other Transfers from Central Government	363,829	154,266	0
Sector Conditional Grant (Non-Wage)	327,834	245,875	327,834
Sector Conditional Grant (Wage)	2,842,470	2,131,853	4,097,687
<b>Development Revenues</b>	<b>1,611,801</b>	<b>185,258</b>	<b>1,796,720</b>
District Discretionary Development Equalization Grant	154,080	154,080	0
Donor Funding	1,435,207	1,000	933,948
Multi-Sectoral Transfers to LLGs_Gou	22,514	30,178	38,498
Other Transfers from Central Government	0	0	197,912
Sector Development Grant	0	0	626,363
<b>Total Revenue Shares</b>	<b>5,148,645</b>	<b>2,718,392</b>	<b>6,224,952</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,842,470	2,131,853	4,097,687
Non Wage	694,373	401,282	330,545
<b>Development Expenditure</b>			
Domestic Development	176,594	49,978	862,773
Donor Development	1,435,207	0	933,948
<b>Total Expenditure</b>	<b>5,148,645</b>	<b>2,583,112</b>	<b>6,224,952</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 were increased compared to those of FY 2017/2018. This is for Recurrent Revenues and development revenues. Allocations for wage, non-wage revenues and domestic development were increased in FY 2018/2019 to enhance salaries for Scientists in the sector, to improve service delivery by enhancing wages for existing staff and expanding the existing health infrastructure in Health Units with gaps.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 560 Isingiro District****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>14,865,204</b>	<b>10,700,493</b>	<b>15,078,194</b>
District Unconditional Grant (Wage)	50,743	38,057	30,000
Locally Raised Revenues	8,881	8,810	8,881
Other Transfers from Central Government	1,216,500	619,277	25,000
Sector Conditional Grant (Non-Wage)	1,889,525	1,259,683	2,125,250
Sector Conditional Grant (Wage)	11,699,555	8,774,666	12,889,062
<b>Development Revenues</b>	<b>1,263,131</b>	<b>992,700</b>	<b>2,156,747</b>
Donor Funding	540,436	277,275	0
Multi-Sectoral Transfers to LLGs_Gou	303,462	296,192	275,836
Sector Development Grant	419,233	419,233	1,880,911
<b>Total Revenue Shares</b>	<b>16,128,335</b>	<b>11,693,193</b>	<b>17,234,940</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,750,298	8,812,723	12,919,062
Non Wage	3,114,906	1,887,770	2,159,131
<b>Development Expenditure</b>			
Domestic Development	722,696	333,637	2,156,747
Donor Development	540,436	228,564	0
<b>Total Expenditure</b>	<b>16,128,335</b>	<b>11,262,694</b>	<b>17,234,940</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 were increased compared to those of FY 2017/2018. This is for Recurrent Revenues and development revenues. Allocations for wage, non-wage revenues and domestic development were increased in FY 2018/2019 to; recruit staff, enhance salaries for Science Teachers, improve service delivery and academic performance of learners by enhancing wages for Science Teachers and increasing the existing Education infrastructure in Institutions with gaps.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,185,695</b>	<b>918,058</b>	<b>1,907,711</b>
District Unconditional Grant (Wage)	77,220	57,915	85,000
Locally Raised Revenues	21,970	4,200	21,970
Multi-Sectoral Transfers to LLGs_Wage	31,299	0	0
Other Transfers from Central Government	19,500	855,943	1,750,741
Sector Conditional Grant (Non-Wage)	1,035,706	0	0
Urban Unconditional Grant (Wage)	0	0	50,000

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<b>Development Revenues</b>	<b>81,126</b>	<b>80,732</b>	<b>237,530</b>
District Discretionary Development Equalization Grant	0	0	171,772
Multi-Sectoral Transfers to LLGs_Gou	81,126	80,732	65,758
<b>Total Revenue Shares</b>	<b>1,266,821</b>	<b>998,790</b>	<b>2,145,241</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	108,519	57,915	135,000
Non Wage	1,057,676	731,044	1,772,711
<b>Development Expenditure</b>			
Domestic Development	81,126	80,732	237,530
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,247,321</b>	<b>869,691</b>	<b>2,145,241</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 were increased compared to those of FY 2017/2018. This is for Recurrent Revenues and development revenues. Allocations for wage, non-wage revenues and domestic development were increased in FY 2018/2019 to; enhance salaries for Scientists, improve on the existing road infrastructure. This is to ease faster movement of people, goods and services for wealth creation and competitiveness.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>76,977</b>	<b>55,700</b>	<b>73,229</b>
District Unconditional Grant (Wage)	33,655	25,242	32,000
Locally Raised Revenues	2,711	0	2,711
Sector Conditional Grant (Non-Wage)	40,611	30,458	38,518
<b>Development Revenues</b>	<b>603,770</b>	<b>603,770</b>	<b>544,601</b>
Sector Development Grant	583,132	583,132	523,549
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>680,747</b>	<b>659,469</b>	<b>617,831</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,656	25,242	32,000
Non Wage	43,322	30,458	41,229
<b>Development Expenditure</b>			
Domestic Development	603,770	60,930	544,601

**Vote: 560 Isingiro District****FY 2018/19**

Donor Development	0	0	0
<b>Total Expenditure</b>	<b>680,747</b>	<b>116,629</b>	<b>617,831</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure Budget in FY 18/19 reduced by 10.2% compared with that of FY 2017/18 due to reduced funding from the Line Ministry. Both recurrent and development priorities were scaled down accordingly.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>125,695</b>	<b>74,844</b>	<b>115,262</b>
District Unconditional Grant (Wage)	52,670	39,502	55,000
Locally Raised Revenues	16,860	1,820	9,089
Multi-Sectoral Transfers to LLGs_NonWage	29,403	13,450	29,403
Multi-Sectoral Transfers to LLGs_Wage	15,243	11,432	0
Sector Conditional Grant (Non-Wage)	11,520	8,640	11,771
Urban Unconditional Grant (Wage)	0	0	10,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>125,695</b>	<b>74,844</b>	<b>115,262</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	67,913	50,935	65,000
Non Wage	57,782	23,909	50,262
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>125,695</b>	<b>74,844</b>	<b>115,262</b>

**Narrative of Workplan Revenues and Expenditure**

The Recurrent Revenue and expenditure allocation for FY 2018/2019 increased compared to those of FY 2017/2018. Allocations for wage, and non-wage revenues increased in FY 2018/2019. This is to enhance wages for scientists in the sector and promote environment protection.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>267,790</b>	<b>196,817</b>	<b>330,387</b>



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District Unconditional Grant (Wage)	43,066	32,299	155,000
Locally Raised Revenues	8,813	4,000	8,813
Multi-Sectoral Transfers to LLGs_NonWage	37,064	26,112	37,064
Multi-Sectoral Transfers to LLGs_Wage	79,705	60,049	0
Sector Conditional Grant (Non-Wage)	99,143	74,357	99,510
Urban Unconditional Grant (Wage)	0	0	30,000
<b>Development Revenues</b>	<b>1,873,144</b>	<b>727,513</b>	<b>1,003,471</b>
Donor Funding	303,884	0	0
Other Transfers from Central Government	1,569,261	727,513	1,003,471
<b>Total Revenue Shares</b>	<b>2,140,935</b>	<b>924,330</b>	<b>1,333,858</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	122,771	92,348	185,000
Non Wage	145,020	104,147	145,387
<b>Development Expenditure</b>			
Domestic Development	1,569,261	707,098	1,003,471
Donor Development	303,884	0	0
<b>Total Expenditure</b>	<b>2,140,935</b>	<b>903,594</b>	<b>1,333,858</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 decreased compared to those of FY 2017/2018. This is under development Revenues from UWEP and YLP. However, Recurrent Revenues under wage and non-wage increased to fill vacant staff and promote community mobilization/ empowerment in development processes. Revenue for FY 17/18 included unspent funds for FY 2016/201 and UNICEF funds.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>186,435</b>	<b>112,739</b>	<b>179,643</b>
District Unconditional Grant (Non-Wage)	66,994	41,143	59,594
District Unconditional Grant (Wage)	32,444	24,333	45,000
Locally Raised Revenues	20,621	0	6,621
Multi-Sectoral Transfers to LLGs_NonWage	23,428	15,131	23,428
Multi-Sectoral Transfers to LLGs_Wage	42,948	32,133	0
Urban Unconditional Grant (Wage)	0	0	45,000
<b>Development Revenues</b>	<b>1,332</b>	<b>1,332</b>	<b>2,030,983</b>
District Discretionary Development Equalization Grant	1,332	1,332	4,115
Donor Funding	0	0	2,026,868

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Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>187,767</b>	<b>114,071</b>	<b>2,210,626</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	75,287	56,466	90,000
Non Wage	111,148	56,274	89,643
<i>Development Expenditure</i>			
Domestic Development	1,332	1,332	4,115
Donor Development	0	0	2,026,868
<b>Total Expenditure</b>	<b>187,767</b>	<b>114,071</b>	<b>2,210,626</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 increased compared to those of FY 2017/2018. This is under Donor development Revenues. Development revenues increased due to centralization of UNICEF funds in Planning Department for Coordination purposes .

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>151,993</b>	<b>95,645</b>	<b>144,986</b>
District Unconditional Grant (Non-Wage)	53,947	30,242	46,847
District Unconditional Grant (Wage)	28,239	21,179	30,000
Locally Raised Revenues	7,589	0	9,711
Multi-Sectoral Transfers to LLGs_NonWage	23,428	15,131	23,428
Multi-Sectoral Transfers to LLGs_Wage	38,790	29,093	0
Urban Unconditional Grant (Wage)	0	0	35,000
<i>Development Revenues</i>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>151,993</b>	<b>95,645</b>	<b>144,986</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	63,571	50,272	65,000
Non Wage	88,422	45,373	79,986
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>151,993</b>	<b>95,645</b>	<b>144,986</b>

**Vote: 560 Isingiro District****FY 2018/19**

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**Narrative of Workplan Revenues and Expenditure**

The Revenue and expenditure allocation for FY 2018/2019 increased compared to those of FY 2017/2018. This is under recurrent wage for LLG staff. Recurrent revenues reduced compared to Last FY due to reduced allocations from UCG.