

# Vote: 569 Nakaseke 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 :



KATOTORORWA JOHN-CHIEF  
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

\_\_\_\_\_  
Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

# Vote: 569 Nakaseke District

# FY 2018/19

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

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

---

**Vote: 569 Nakaseke District****FY 2018/19**

---

**NOTE:**

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

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

**Vote: 569 Nakaseke 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
<b>Local Revenues</b>	1,391,641	840,543	1,391,641
<b>Discretionary Government Transfers</b>	3,177,171	2,525,162	3,713,608
<b>Conditional Government Transfers</b>	16,560,187	11,881,500	20,086,882
<b>Other Government Transfers</b>	950,578	1,656,965	2,539,829
<b>Donor Funding</b>	0	64,848	1,911,653
<b>Grand Total</b>	<b>22,079,577</b>	<b>16,969,018</b>	<b>29,643,613</b>

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

shs.16,969,018,000= representing 76% budget performance was realized by end of third quarter 2017-2018FY slightly above 75% expected due to 100% release of development grants. Local revenue performed at 60.4% due to foot and mouth quarantine which affected animal and crop husbandry levies. Discretionary revenue at 79% due to 100% release of the discretionary development grants, central government had 71.4% and other government transfers had 174.3% performance due to supplementary from global partnership for education for construction of primary schools. Donor funding had shs.64,848,000= which was a supplementary from mildmay Uganda.

**Planned Revenues for next FY**

shs.29,643,613,000= is Budgeted representing 34.3% increase in revenue compared to 2017/2018FY Budget. local revenue no change as approved by parliament at shs.1,391,641,000=, Discretionary revenue at 16.9% due to increase in... conditional grants at ... compared to 2017/2018FY, conditional grants increased by 21.3% due to ..... , Donor funding at shs.1,911,653,000= from global partnership for Education.

**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	1,974,327	1,424,654	2,209,862
Finance	779,150	241,752	788,317
Statutory Bodies	994,133	437,686	1,013,051
Production and Marketing	702,143	497,756	1,294,858
Health	4,833,074	3,481,383	7,047,061
Education	9,631,735	7,970,549	13,008,223
Roads and Engineering	1,250,879	762,417	2,004,038
Water	409,658	401,538	348,089
Natural Resources	329,146	138,605	454,574
Community Based Services	931,799	168,103	1,278,346
Planning	112,478	47,930	73,588
Internal Audit	131,057	32,239	123,604

**Vote: 569 Nakaseke District****FY 2018/19**

<b>Grand Total</b>	<b>22,079,578</b>	<b>15,604,613</b>	<b>29,643,613</b>
<i>o/w: Wage:</i>	13,869,945	9,943,020	17,053,116
<i>Non-Wage Recurrent:</i>	6,208,272	3,745,814	8,411,268
<i>Domestic Devt:</i>	2,001,361	1,850,931	2,267,576
<i>Donor Devt:</i>	0	64,848	1,911,653

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

A total of shs.15,604,613,000= was spent representing 92% compared to the collections. wages performed at 71.7%, non wage at 60.3% development at 92.5% and donor had shs.64,848,000= which was a supplementary. in departments largest percentage was in water at 98%, followed by Education at 82.8% and community and natural resources department at 18%

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

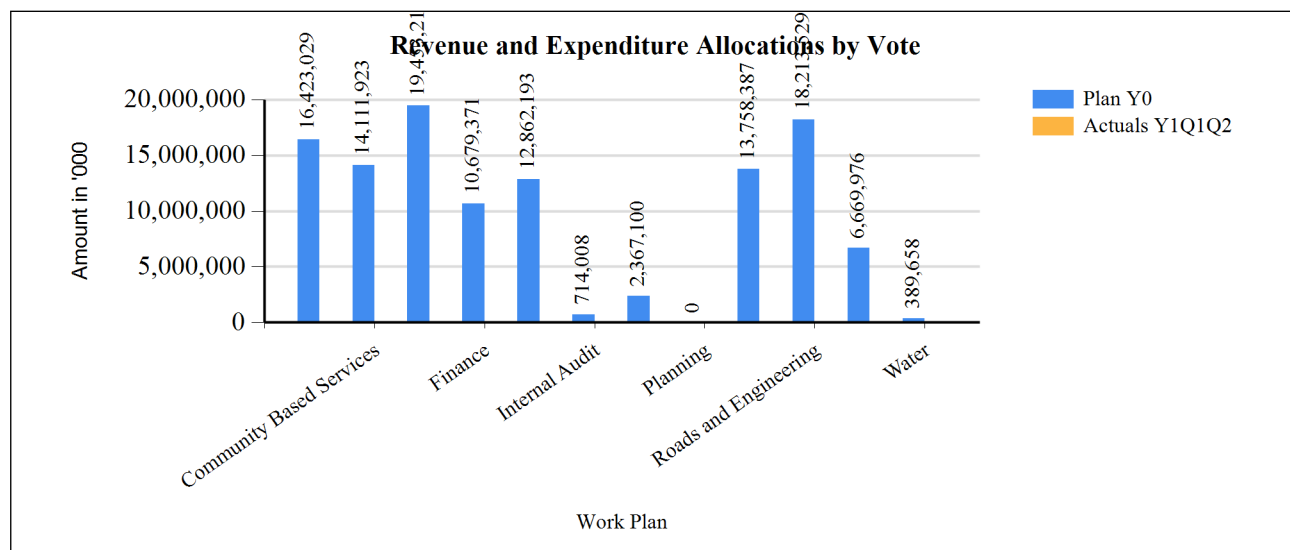
In 2018/2019FY, expenditure will be equal to the revenue at shs.29,643,613,000=. wages will consume 23.0% increase as compared to 2017/2018FY due to increase in salary for sciences staff and new recruitment, non wage at 60.3% as compared to 35.5% in 2017/2018FY due to e in sector non wage and Development at 13.3% increase due to increase in YLP and UWEP funding, and donor funding will recieve shs.1,911,653,000= from global partnership for education for construction of primary schools

**Medium Term Expenditure Plans**

construction of primary schools using SFG and global partnership for education  
valuation of properties for property rates  
opening of new roads and rehabilitation of existing ones

**Challenges in Implementation**

Poor transport means in the district  
Lack of a fully fledged road unit  
inadequate funding from centre  
Foot and mouth disease in the district

**G1: Graph on the revenue and expenditure allocations by Department****Revenue Performance, Plans and projections by Source**

**Vote: 569 Nakaseke District****FY 2018/19**

<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>1. Locally Raised Revenues</b>	<b>1,391,641</b>	<b>840,543</b>	<b>1,391,641</b>
Agency Fees	120,240	6,916	36,200
Animal & Crop Husbandry related Levies	126,278	51,389	108,024
Application Fees	12,266	4,137	7,682
Business licenses	58,053	12,744	182,704
Cess on produce	1,896	0	0
Educational/Instruction related levies	16,012	0	2,500
Fees from Hospital Private Wings	240,000	154,501	0
Group registration	0	2,043	0
Inspection Fees	55,920	5,881	0
Interest from private entities - Domestic	0	0	0
Land Fees	110,000	107,288	119,000
Liquor licenses	3,554	802	0
Local Services Tax	100,800	75,858	87,000
Lotteries	0	0	0
Market /Gate Charges	320,305	346,491	382,671
Miscellaneous receipts/income	22,098	5,934	1,200
Occupational Permits	0	0	6,000
Other Fees and Charges	50,629	24,710	306,449
Other licenses	0	0	11,100
Park Fees	25,810	278	5,000
Property related Duties/Fees	37,043	10,374	74,912
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,507	3,892	1,200
Registration of Businesses	0	0	2,000
Sale of (Produced) Government Properties/Assets	50,000	26,650	50,000
Stamp duty	18,213	0	0
Voluntary Transfers	14,016	655	8,000
<b>2a. Discretionary Government Transfers</b>	<b>3,177,171</b>	<b>2,525,162</b>	<b>3,713,608</b>
District Discretionary Development Equalization Grant	487,190	487,190	517,702
District Unconditional Grant (Non-Wage)	613,482	460,111	705,162
District Unconditional Grant (Wage)	1,190,408	892,806	1,459,815
Urban Discretionary Development Equalization Grant	81,946	81,946	62,469
Urban Unconditional Grant (Non-Wage)	191,562	143,672	189,708
Urban Unconditional Grant (Wage)	612,583	459,437	778,752
<b>2b. Conditional Government Transfer</b>	<b>16,560,187</b>	<b>11,881,500</b>	<b>20,086,882</b>
General Public Service Pension Arrears (Budgeting)	18,827	18,827	0
Gratuity for Local Governments	248,105	186,079	617,335

**Vote: 569 Nakaseke District****FY 2018/19**

Pension for Local Governments	162,904	122,178	212,312
Salary arrears (Budgeting)	212,338	212,338	48,924
Sector Conditional Grant (Non-Wage)	3,115,763	1,556,567	2,707,357
Sector Conditional Grant (Wage)	12,066,954	9,050,216	14,814,549
Sector Development Grant	564,658	564,658	1,665,352
Transitional Development Grant	170,638	170,638	21,053
<b>2c. Other Government Transfer</b>	<b>950,578</b>	<b>1,656,965</b>	<b>2,539,829</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	127,790	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	54,500	7,450	0
DVV International	0	0	0
Global Fund	10,000	0	0
Green Charcoal Project	0	0	61,024
Makerere School of Public Health	53,480	0	0
Other	0	1,542,958	0
Support to PLE (UNEB)	10,880	26,022	18,600
Uganda Road Fund (URF)	0	0	1,533,107
Uganda Women Entrepreneurship Program(UWEP)	194,795	75,021	406,133
Youth Livelihood Programme (YLP)	499,133	5,514	520,965
<b>3. Donor</b>	<b>0</b>	<b>64,848</b>	<b>1,911,653</b>
International Bank for Reconstruction and Development (IBRD)	0	0	1,771,541
Global Alliance for Vaccines and Immunization (GAVI)	0	0	100,112
Mildmay International	0	64,848	40,000
Others	0	0	0
<b>Total Revenues shares</b>	<b>22,079,577</b>	<b>16,969,018</b>	<b>29,643,613</b>

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

The overall Q3 local revenue performance was 60.4% performance. This was mainly due to under performance of animals and crop related levies at 40.7 % due to foot and mouth disease quarantine imposed ,cess on produce at 0% as it was abolished, park fees at 0% due to presidential directive to stop the collection, property related duties at 0.2% due to resistance from tax payers and its yet to be handled.

**Central Government Transfers**

Discretionary government transfers at 79.5% in Q3 Mainly due to 100% release of Discretionary development grants.conditional grants at 71.7% due to under release of sector conditional grant non wage at 50%. other government transfers at 174.3% due to a supplementary from the global partnership for education categorized

**Donor Funding**

We had no budget for donor funding but shs.64,848,000= was realized as a supplementary release from mild may to cater for health departmental activities

**Vote: 569 Nakaseke District****FY 2018/19****ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

Local revenue shs.1,391,641,000= is expected representing 0% .

**Central Government Transfers**

Discretionary grant has increased by 16.9% due to increases on district unconditional grant wage by 22.6% due to the increment of salaries of selected staff, urban wage increased by 27.1% and DDDEG also increased by 6.3% compared to last year 2017/2018FY. Conditional grants increased by 21.3% mainly due to increases in sector conditional grant wages by 22.8% in health workers, agricultural extension workers and teachers salaries increased. gratuity for local governments increased by 148.8% and pension release for local government increased by 30.3% compared to 2017/2018FY. OGT increased by 167.2% due to Global partnership for education shs.1,53,107,000= , UWEP at 108.5% increase , YLP at 4.4% increase.

**Donor Funding**

shs.1,911,653,000= is expected from donor funding mainly from Global partnership fro education at 92.8% for construction of primary schools,GAVI at 5.2% and Mild may at 2.1% to facilitate health department budget activities

**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	412,000	249,027	978,518
District Production Services	290,143	135,048	303,528
District Commercial Services	0	0	12,812
<b><i>Sub- Total of allocation Sector</i></b>	<b>702,143</b>	<b>384,076</b>	<b>1,294,858</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,217,919	664,386	1,975,147
District Engineering Services	32,960	7,202	28,892
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,250,879</b>	<b>671,588</b>	<b>2,004,038</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	6,284,225	3,476,049	8,191,043
Secondary Education	2,042,545	3,936,642	3,068,960
Skills Development	1,143,470	173,733	1,431,669
Education & Sports Management and Inspection	161,495	186,495	316,551
<b><i>Sub- Total of allocation Sector</i></b>	<b>9,631,735</b>	<b>7,772,919</b>	<b>13,008,223</b>
<b>Sector: Health</b>			
Primary Healthcare	145,018	84,400	822,166
District Hospital Services	613,304	218,961	375,296
Health Management and Supervision	4,074,752	2,980,861	5,849,600
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,833,074</b>	<b>3,284,222</b>	<b>7,047,061</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	409,658	72,318	348,089

**Vote: 569 Nakaseke District****FY 2018/19**

Natural Resources Management	329,146	138,605	454,574
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>738,804</i></b>	<b><i>210,924</i></b>	<b><i>802,664</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	931,799	168,102	1,278,346
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>931,799</i></b>	<b><i>168,102</i></b>	<b><i>1,278,346</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,974,326	1,275,539	2,209,862
Local Statutory Bodies	994,133	433,445	1,013,051
Local Government Planning Services	112,478	47,931	73,588
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,080,937</i></b>	<b><i>1,756,916</i></b>	<b><i>3,296,501</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	779,150	241,041	788,317
Internal Audit Services	131,057	32,239	123,604
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>910,207</i></b>	<b><i>273,280</i></b>	<b><i>911,921</i></b>

# Vote: 569 Nakaseke 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,707,274</b>	<b>1,046,195</b>	<b>2,133,921</b>
District Unconditional Grant (Non-Wage)	89,071	117,252	78,183
District Unconditional Grant (Wage)	211,979	295,287	462,570
General Public Service Pension Arrears (Budgeting)	18,827	18,827	0
Gratuity for Local Governments	248,105	186,079	617,335
Locally Raised Revenues	134,097	84,234	193,566
Multi-Sectoral Transfers to LLGs_NonWage	350,372	0	190,035
Multi-Sectoral Transfers to LLGs_Wage	279,581	0	330,995
Other Transfers from Central Government	0	10,000	0
Pension for Local Governments	162,904	122,178	212,312
Salary arrears (Budgeting)	212,338	212,338	48,924
<b>Development Revenues</b>	<b>267,052</b>	<b>378,459</b>	<b>75,941</b>
District Discretionary Development Equalization Grant	48,340	228,459	38,171
Multi-Sectoral Transfers to LLGs_Gou	68,713	0	37,770
Transitional Development Grant	150,000	150,000	0
<b>Total Revenue Shares</b>	<b>1,974,327</b>	<b>1,424,654</b>	<b>2,209,862</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	563,847	295,287	793,565
Non Wage	1,143,425	750,908	1,340,356
<b>Development Expenditure</b>			
Domestic Development	267,053	229,344	75,941
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,974,326</b>	<b>1,275,539</b>	<b>2,209,862</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 2,209,862,000 = representing 11.8% increase in allocation compared to 2017/2018FY at shs. 1,974,327,000. This is mainly due to significant increase in allocation to gratuity for local governments by 148.8% compared to 2017/2018FY. Equally, Pension for local government increased by 30.2% compared to 2017/2018FY, multisectoral transfers all in the administration increased ie urban wage and non-wage at 100%, district wage increased by 165.0% and non-wage at 122.2% compared to 2017/2018FY. Expenditure will include wages at 42.3%, non-wage at 45.4% and development at 12.3% of the total budget

Workplan Title : Finance

**Vote: 569 Nakaseke District****FY 2018/19**

<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>627,650</b>	<b>225,252</b>	<b>707,366</b>
District Unconditional Grant (Non-Wage)	95,900	48,013	84,840
District Unconditional Grant (Wage)	148,289	100,546	149,204
Locally Raised Revenues	164,040	76,693	228,265
Multi-Sectoral Transfers to LLGs_NonWage	137,357	0	130,541
Multi-Sectoral Transfers to LLGs_Wage	82,063	0	114,516
<b>Development Revenues</b>	<b>151,500</b>	<b>16,500</b>	<b>80,950</b>
District Discretionary Development Equalization Grant	105,900	16,500	58,910
Locally Raised Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	42,600	0	22,041
<b>Total Revenue Shares</b>	<b>779,150</b>	<b>241,752</b>	<b>788,317</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	226,353	100,546	263,720
Non Wage	401,298	123,995	443,647
<b>Development Expenditure</b>			
Domestic Development	151,500	16,500	80,950
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>779,150</b>	<b>241,041</b>	<b>788,317</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a total budget of UGX. 788,316,805 ow 521,218,923 is share for HLG and 267,097,882 for LLGs. Total wage is UGX. 263,719,655 ow 149,203,739 is District Wage and UGX. 114,515,916 is urban wage. Non wage recurrent total is UGX. 443,646,740 ow UGX. 313,105,309 is HLG share and UGX. 130,541,431 is share for LLGs. GoU Development is UGX. 80,950,410 ow 58,909,875 is for HLG and 22,040,535 is for LLGs.

Finance department at HLG has been allocated shs. 521,218,923 representing 1.8% increase in allocation compared to 2017/2018FY, ow shs. 222,158,204 being LR, Shs. 58,409,875 being DDEG Shs, 84,813,734 being Uc Conditional Grant and 149,203,739 being recurrent wage allocation

Proposed Expenditure allocation is as follows:

1. Financial Management services is planned to consume Shs. 270,663,789
2. Revenue Management and collection services is planned to consume shs. 35,600,000
3. Budgeting and planning services has been planned to consume sh. 13,026,263
4. Expenditure management services will consume shs. 77,371,892
- 4 Intergrated Financial management systems will consume Shs. 14,540,000 and
5. Accounting services is planned to consume shs. 22,999,996
6. Sector management and monitoring will consume Shs. 22,000,000 and
7. Administrative capital to consume Shs. 58,409,875. expenditure will involve wage at 29.5 %, non wage at 54.9 % and development 15.6 %

**Workplan Title : Statutory Bodies**

## Vote: 569 Nakaseke 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>994,133</b>	<b>437,686</b>	<b>993,802</b>
District Unconditional Grant (Non-Wage)	140,933	179,254	337,725
District Unconditional Grant (Wage)	395,939	124,947	276,215
Locally Raised Revenues	181,852	131,235	252,776
Multi-Sectoral Transfers to LLGs_NonWage	275,408	0	127,085
Other Transfers from Central Government	0	2,250	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>19,249</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	19,249
<b>Total Revenue Shares</b>	<b>994,133</b>	<b>437,686</b>	<b>1,013,051</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	401,939	124,947	276,215
Non Wage	592,193	308,498	717,587
<b>Development Expenditure</b>			
Domestic Development	0	0	19,249
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>994,133</b>	<b>433,445</b>	<b>1,013,051</b>

## Narrative of Workplan Revenues and Expenditure

The Department expects to receive total revenue amounting to UGX 2,209,862,000/- representing 11.9% increase in allocation compared to 2017/2018FY, This is mainly due to increase in the district non- wage allocation by 139.6% , local revenue at 39.0% and multi sectoral transfers development planned at shs. 19,249,000= compared to 2017/2018FY. expenditure will involve wages at 27.3% and non wage 70.8% and development at 1.9% of the total departmental allocation

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>640,428</b>	<b>434,096</b>	<b>1,107,290</b>
District Unconditional Grant (Non-Wage)	3,834	5,867	3,708
District Unconditional Grant (Wage)	95,146	82,070	41,485
Locally Raised Revenues	6,226	1,219	10,886
Multi-Sectoral Transfers to LLGs_NonWage	10,801	0	29,987
Other Transfers from Central Government	64,500	0	0
Sector Conditional Grant (Non-Wage)	42,009	31,507	369,303
Sector Conditional Grant (Wage)	417,912	313,434	651,921

**Vote: 569 Nakaseke District****FY 2018/19**

<b>Development Revenues</b>	<b>61,715</b>	<b>63,659</b>	<b>187,568</b>
District Discretionary Development Equalization Grant	4,000	25,945	0
Multi-Sectoral Transfers to LLGs_Gou	20,000	0	52,231
Sector Development Grant	37,715	37,715	135,337
<b>Total Revenue Shares</b>	<b>702,143</b>	<b>497,756</b>	<b>1,294,858</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	507,976	311,374	693,406
Non Wage	132,453	38,517	413,884
<b>Development Expenditure</b>			
Domestic Development	61,715	34,184	187,568
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>702,143</b>	<b>384,076</b>	<b>1,294,858</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive shs.1,294,858,391 = representing 104% increase compared to 2017/2018FY (shs. 702,143,000). This is mainly due to increased budget allocation from sector conditional grant non-wage to cater for agricultural extension workers field activities at 779% compared to 2017/2018FY and sector wages at 56.0% increase . Expenditures will include wages at 53.5%, non-wage 31.2% and development is 14.5% compared to 2018/2019FY.

**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>4,808,074</b>	<b>3,416,535</b>	<b>6,301,312</b>
District Unconditional Grant (Non-Wage)	10,484	4,730	5,892
Locally Raised Revenues	257,788	62,813	21,336
Multi-Sectoral Transfers to LLGs_NonWage	21,000	0	90,603
Other Transfers from Central Government	53,480	0	0
Sector Conditional Grant (Non-Wage)	520,295	390,221	520,295
Sector Conditional Grant (Wage)	3,945,027	2,958,770	5,663,186
<b>Development Revenues</b>	<b>25,000</b>	<b>64,848</b>	<b>745,749</b>
District Discretionary Development Equalization Grant	25,000	0	26,168
Donor Funding	0	64,848	140,112
Multi-Sectoral Transfers to LLGs_Gou	0	0	31,274
Sector Development Grant	0	0	548,195
<b>Total Revenue Shares</b>	<b>4,833,074</b>	<b>3,481,383</b>	<b>7,047,061</b>

## Vote: 569 Nakaseke District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	3,945,027	2,958,770	5,663,186
Non Wage	863,047	325,452	638,126
<i>Development Expenditure</i>			
Domestic Development	25,000	0	605,637
Donor Development	0	0	140,112
<b>Total Expenditure</b>	<b>4,833,074</b>	<b>3,284,222</b>	<b>7,047,061</b>

## Narrative of Workplan Revenues and Expenditure

The department will receive shs.7,047,061,000= representing 2.9% increase compared to sh 6,841,409,000 received in 2017/2018FY. this is mainly due to increase in wages at 30.4%, local revenue at 19.% due to increased revenue expectation, development grant will be shs.548,000.000= and donor funding at 140,112,000= . Expenditure will increase wage by 80.4% of the total departmental budget, non wage is 9.1% and development is 8.6% and donor at 2.0% of the total budget for the department.

## 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>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>9,417,330</b>	<b>6,963,913</b>	<b>10,457,253</b>
District Unconditional Grant (Non-Wage)	20,327	31,968	18,939
District Unconditional Grant (Wage)	62,875	54,041	70,864
Locally Raised Revenues	30,416	29,846	72,088
Multi-Sectoral Transfers to LLGs_NonWage	3,382	0	46,118
Other Transfers from Central Government	10,880	13,091	18,600
Sector Conditional Grant (Non-Wage)	1,585,434	1,056,956	1,731,203
Sector Conditional Grant (Wage)	7,704,015	5,778,012	8,499,442
<i>Development Revenues</i>	<b>214,405</b>	<b>1,006,636</b>	<b>2,550,970</b>
District Discretionary Development Equalization Grant	13,000	0	39,000
Donor Funding	0	0	1,771,541
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	27,390
Other Transfers from Central Government	0	808,231	0
Sector Development Grant	198,405	198,405	713,039
<b>Total Revenue Shares</b>	<b>9,631,735</b>	<b>7,970,549</b>	<b>13,008,223</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	7,766,891	5,832,052	8,570,306
Non Wage	1,650,440	1,131,861	1,886,947
<i>Development Expenditure</i>			

**Vote: 569 Nakaseke District****FY 2018/19**

Domestic Development	214,405	809,006	779,428
Donor Development	0	0	1,771,541
<b>Total Expenditure</b>	<b>9,631,735</b>	<b>7,772,919</b>	<b>13,008,223</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive shs 12,935,615,518= which is 15% increase compared to 2017/2018FY due to increase in allocation in wages by 10.3%, local revenue by 137% due to increase in costs of activities like co-circular activities, and sector conditional grants development by 37.5%; increase. The Department will spend on salaries/Wages at 66%, non wage at 14% and Development at 20% of the total departmental revenue

**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>1,119,722</b>	<b>762,417</b>	<b>1,863,014</b>
District Unconditional Grant (Non-Wage)	15,515	1,661	7,341
District Unconditional Grant (Wage)	43,936	51,749	116,854
Locally Raised Revenues	7,346	7,666	21,551
Multi-Sectoral Transfers to LLGs_NonWage	73,300	0	72,456
Multi-Sectoral Transfers to LLGs_Wage	115,443	0	111,704
Other Transfers from Central Government	0	701,341	1,533,107
Sector Conditional Grant (Non-Wage)	864,182	0	0
<b>Development Revenues</b>	<b>131,156</b>	<b>0</b>	<b>141,024</b>
Multi-Sectoral Transfers to LLGs_Gou	131,156	0	141,024
<b>Total Revenue Shares</b>	<b>1,250,879</b>	<b>762,417</b>	<b>2,004,038</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	159,379	51,749	228,559
Non Wage	960,344	619,839	1,634,455
<b>Development Expenditure</b>			
Domestic Development	131,156	0	141,024
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,250,879</b>	<b>671,588</b>	<b>2,004,038</b>

**Narrative of Workplan Revenues and Expenditure**

Shs 2,004,038,137 to be received representing 4.6 % of the District Annual Budget 2018/2019FY. Expenditure will involve wage at 12.3%, Non wage 74.3% domestic development at 13.4%.

**Workplan Title : Water**

**Vote: 569 Nakaseke District****FY 2018/19**

<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>40,482</b>	<b>30,361</b>	<b>38,256</b>
Sector Conditional Grant (Non-Wage)	40,482	30,361	38,256
<b>Development Revenues</b>	<b>369,177</b>	<b>371,177</b>	<b>309,833</b>
District Discretionary Development Equalization Grant	20,000	22,000	20,000
Sector Development Grant	328,539	328,539	268,781
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>409,658</b>	<b>401,538</b>	<b>348,089</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	40,482	30,333	38,256
<b>Development Expenditure</b>			
Domestic Development	369,177	41,985	309,833
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>409,658</b>	<b>72,318</b>	<b>348,089</b>

**Narrative of Workplan Revenues and Expenditure**

The sector expects shs.348,089,410= representing 85.9% compared to 2017/18FY allocation. This is mainly due to decrease in development & non-wage grant by about 14% compared to 2017/2018FY. Expenditure will involve non wage recurrent at 10.2% and domestic development at 84%.

**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>318,946</b>	<b>134,605</b>	<b>449,584</b>
District Unconditional Grant (Non-Wage)	15,593	8,513	9,194
District Unconditional Grant (Wage)	94,521	69,820	190,281
Locally Raised Revenues	27,659	23,637	42,440
Multi-Sectoral Transfers to LLGs_NonWage	1,750	0	29,368
Multi-Sectoral Transfers to LLGs_Wage	46,234	0	112,020
Other Transfers from Central Government	127,790	28,586	61,024
Sector Conditional Grant (Non-Wage)	5,399	4,049	5,256
<b>Development Revenues</b>	<b>10,200</b>	<b>4,000</b>	<b>4,990</b>
District Discretionary Development Equalization Grant	4,000	4,000	4,000

**Vote: 569 Nakaseke District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	6,200	0	990
<b>Total Revenue Shares</b>	<b>329,146</b>	<b>138,605</b>	<b>454,574</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	94,521	69,820	302,301
Non Wage	224,425	64,785	147,283
<i>Development Expenditure</i>			
Domestic Development	10,200	4,000	4,990
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>329,146</b>	<b>138,605</b>	<b>454,574</b>

**Narrative of Workplan Revenues and Expenditure**

The department is to receive a total of 449,584,000/= which is an increase of 40.9% compared to last year. Conditional grant (Non wage ) of 9,194,000/= representing 2% and a decline of 58.9% compared to last year. This decline is attributed to reduction in the IPF. Unconditional grant (wage) of 190,281,000, which is 42.3% and an increase of 2%. This increase is attributed to salary enhancement. Local revenue of 42,440,000/=, which is 9.4% and a increase of 53.4% attributed to balances on physical planning for last year. A total of 29,368,000/= unconditional grant (non wage) to LLGs, which is 6.5% and an increase of 678% compared to last year. This is because much of the funds to LLGs were budgeted for under administration last year. Unconditional grant (wage) to LLGs of 112,020,000/= making 24.9% and an increase of 42% attributed to salary enhancement. Green Charcoal Project funds amounting to 61,024,000/= representing 13.8% and a decline of 47.7%. This is because the project is closing and undertaking a no cost extension. Sector Conditional Grant (Non wage, Wetland management) of 5,256,000/=, which is 0.1% slight decline from last year and 4,000,000/= under DDDEG, which is 0.8%

**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>			
<i>Recurrent Revenues</i>	<b>207,059</b>	<b>165,103</b>	<b>1,233,989</b>
District Unconditional Grant (Non-Wage)	11,087	5,290	7,746
District Unconditional Grant (Wage)	87,352	75,905	122,730
Locally Raised Revenues	18,411	4,301	29,740
Multi-Sectoral Transfers to LLGs_NonWage	388	0	46,139
Multi-Sectoral Transfers to LLGs_Wage	31,859	0	57,493
Other Transfers from Central Government	0	36,135	927,098
Sector Conditional Grant (Non-Wage)	57,962	43,472	43,044
<i>Development Revenues</i>	<b>724,739</b>	<b>3,000</b>	<b>44,357</b>
District Discretionary Development Equalization Grant	4,000	3,000	10,000
Multi-Sectoral Transfers to LLGs_Gou	26,811	0	34,357
Other Transfers from Central Government	693,928	0	0
<b>Total Revenue Shares</b>	<b>931,799</b>	<b>168,103</b>	<b>1,278,346</b>

**Vote: 569 Nakaseke District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	87,352	75,904	180,223
Non Wage	119,707	89,198	1,053,766
<b>Development Expenditure</b>			
Domestic Development	724,739	3,000	44,357
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>931,799</b>	<b>168,102</b>	<b>1,278,346</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive Shs. 1,233,988,763= for the year 2018/2019 which is 37% increase compared to 2017/2018FY mainly due to increase in Local Revenue by 62% to cater for Multi sectoral activities in LLGs, other Government transfers by 34% due to increase in IPF for UWEP and YLP, wage by 41% due to the spread of wage for LLGs staff previously budgeted under Administration, Multi sectoral recurrent over 100% and Development by 80%. which was previously budgeted under Administration dept.

Expenditure include wages at 10% of the total revenue, non wage at 14.92% of the total and domestic development at 75.13%

**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>87,261</b>	<b>42,430</b>	<b>58,991</b>
District Unconditional Grant (Non-Wage)	7,026	12,399	8,568
District Unconditional Grant (Wage)	30,257	24,865	18,327
Locally Raised Revenues	49,978	5,166	27,597
Multi-Sectoral Transfers to LLGs_NonWage	0	0	4,500
<b>Development Revenues</b>	<b>25,217</b>	<b>5,500</b>	<b>14,597</b>
District Discretionary Development Equalization Grant	5,000	5,500	14,597
Multi-Sectoral Transfers to LLGs_Gou	20,217	0	0
<b>Total Revenue Shares</b>	<b>112,478</b>	<b>47,930</b>	<b>73,588</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,257	24,866	18,327
Non Wage	57,004	17,565	40,665
<b>Development Expenditure</b>			
Domestic Development	25,217	5,500	14,597
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>112,478</b>	<b>47,931</b>	<b>73,588</b>

**Vote: 569 Nakaseke District****FY 2018/19****Narrative of Workplan Revenues and Expenditure**

The Planning Unit expects shs.73, 588,409= which is 34.5 % decline compared to 2017/2018FY (shs. 112,478,000). This is due decrease in the allocation for wage since two other staff were restructured and deployed to Commercial department. In addition, LRR allocation for vehicle repair and maintenance was removed since it's beyond further repair. Expenditures will involve wage at 24.9% of the total, non-wage at 55.3% and development at 19.8% of the total revenue.

**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>			
<b>Recurrent Revenues</b>	<b>109,857</b>	<b>30,239</b>	<b>119,604</b>
District Unconditional Grant (Non-Wage)	11,087	6,367	8,204
District Unconditional Grant (Wage)	20,112	13,573	11,284
Locally Raised Revenues	21,257	10,300	26,010
Multi-Sectoral Transfers to LLGs_NonWage	0	0	22,082
Multi-Sectoral Transfers to LLGs_Wage	57,401	0	52,024
<b>Development Revenues</b>	<b>21,200</b>	<b>2,000</b>	<b>4,000</b>
District Discretionary Development Equalization Grant	4,000	2,000	4,000
Multi-Sectoral Transfers to LLGs_Gou	17,200	0	0
<b>Total Revenue Shares</b>	<b>131,057</b>	<b>32,239</b>	<b>123,604</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	71,095	13,573	63,309
Non Wage	38,761	16,666	56,296
<b>Development Expenditure</b>			
Domestic Development	21,200	2,000	4,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>131,057</b>	<b>32,239</b>	<b>123,604</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit department expects to receive shs. 123,604,000 which is a 5.8% decline compared to 2017/2018FY approved at shs. 131,057,000. This is due to budget cut under UCG wage following restructuring that left only one staff in the department, in addition to budget cuts under UCG non-wage operations. However, there was allocations under multisectoral transfers to facilitates recruited auditors at LLGs. Expenditures on wages constitute 51.2% , non-wage 45.5% and development 3.2%