

Vote: 574 Namutumba 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 :



Dembe Beyeza Davis Chief Administrative Officer/Namutumba

(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.

Vote: 574 Namutumba District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	422,985	143,479	422,985
Discretionary Government Transfers	2,457,802	1,947,758	2,816,375
Conditional Government Transfers	15,370,402	11,153,578	18,394,872
Other Government Transfers	383,890	1,113,362	1,432,808
Donor Funding	200,118	217,714	0
Grand Total	18,835,198	14,575,891	23,067,040

Revenue Performance by end of March of the Running FY

By the end of Q2 FY 2017/18, the district had received 49% of its annual total budget and of which locally raised revenue contributed 1.5%, Discretionary Government Transfers 13.6%, Central Government Transfers 76.2%, Other Government Transfers 6.3% and donor funding 2.4%. However, other Government Transfers and donor funding performed above 100% due to the release of other Government Transfers and donor funds which were not budget for like PLE funds. All the funds received were disbursed to all cost centre.

Planned Revenues for next FY

In the FY 2018/2019, Namutumba District will receive a total of UGX 23,067,040,000,000 representing an increment of 22.47% of the FY 2017/2018. The above increment is due to the enhancement of staff salaries hence increasing the wage provisions in the budget, increased provision of funding for pension, gratuity and arrears and increase in the transitional development grant for public sector management and Education sector development Grant. Of the total Local revenue projected for the FY 2018/2019, Ugx 106,000,000 will be spent on development activities. This could not be captured on the PBS because the whole local revenue was approved by parliament as non-wage. The increase in Discretionary transfers and Other Government Transfers is due more funds that were provided for under the following: UWEP, YLP, Uganda Multisectoral Food security and nutrition project. UGX 200,000,000 was provided for roads and bridge maintenance and Ministries of Education and Health are expected to release close to UGX: 1,550,000,000 as opposed to UGX: 236,000,000 for FY 2017/18 explaining the budget increase of 22.47%.

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	1,335,895	1,153,133	2,658,416
Finance	446,863	261,969	393,922
Statutory Bodies	555,148	358,568	365,122
Production and Marketing	573,969	755,617	1,137,918
Health	1,708,537	1,312,825	2,831,051
Education	11,949,270	9,021,580	13,164,075
Roads and Engineering	669,229	602,853	1,071,123
Water	652,935	592,061	606,075

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Natural Resources	91,450	72,221	116,592
Community Based Services	619,669	290,445	568,127
Planning	142,417	107,303	85,728
Internal Audit	89,817	47,316	68,890
Grand Total	18,835,198	14,575,891	23,067,040
<i>o/w: Wage:</i>	11,624,823	8,718,617	13,354,699
<i>Non-Wage Recurrent:</i>	5,365,477	4,077,843	6,841,354
<i>Domestic Devt:</i>	1,644,780	1,561,717	2,870,987
<i>Donor Devt:</i>	200,118	217,714	0

Expenditure Performance by end of March FY 2017/18

By end of December 2017/18, the district had received 49% of the annual budget. Out of the total receipts of ugx.9,258,784,000; 94.7% was spent by the different cost centres.

it is anticipated that Education department will spend silently above the total budget due to increments in the development funds and teacher's salaries in response to enhancement of science teachers salaries

Health department will equally spend more because of salary enhancement expected next financial year as per Cabinet position.

Planned Expenditures for the FY 2018/19

A total of UGX 23,067,040,000,000 will be expended and broken down into wage (58.89%), nonwage recurrent (29.66%), domestic development (11.45%) and no donor development. The allocation to administration department has increased by 53.6% due to the increase in the budget provision for unconditional grant wage, provision of funding for gratuity arrears and the transitional development for public sector management. The production department has been boosted by the allocation for the Agricultural Extension services. The Education and health sector allocations have increased due to the enhancement of salaries by the Central Government and provision of sector development funding for construction of a schools. The Non-wage recurrent budget has increased by 25% as compared to FY 2017/2018 as a result of increase in the budget for pension and gratuity inclusive of the arrears, increase in the production non-wage grant.

Medium Term Expenditure Plans

In line with NDP II and DDP II in a bid to support the Vision 2040, the district will under take the following: 26 classrooms will be constructed, 30 stances of pit latrines, supply of 524 desks to enhance attendance and retention of pupils at schools. One Health centre two (HC II) of Kagulu will be upgraded to HC III, 20 deep well will be constructed in water sector in areas that are below the district average of 65%.

Monitoring and supervision of all government projects and programmes including but not limited to: YLP, UWEP, OWC and UTSEP will be conducted regularly.

Challenges in Implementation

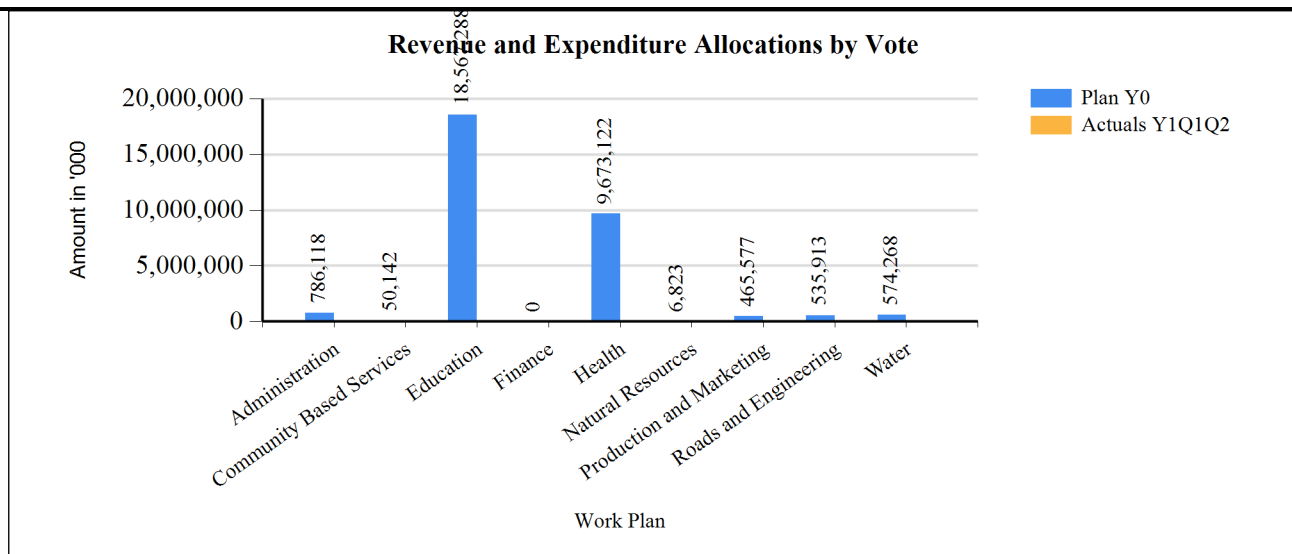
Inflation: the inflation rate affects the budget implementation by reducing the inputs that can be procured. Low staffing levels: the staffing level at Town councils is below 70% hence affecting service delivery.

Inadequate wage: the district has inadequate wage bill to fill critical positions and this makes many officers to work in acting capacity and this affects programme implementation because key decisions may not be concluded in time. Lack of adequate transport for staff: There is need to secure a new vehicle for the health workers to conduct immunization outreaches and following up the HIV/TB patients. Feeding in schools: lack of feeding (lunch) for pupils which greatly affects learning process. It is very hard to impart knowledge in a hungry person hence under performance. Incomplete road equipment: the district lacks basic road equipment. The department requires complete road equipment. Lack of vital office equipments: Most of the departments lack vital equipment like digital camera, scanner, and photocopiers to mention but a few.

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	422,985	143,479	422,985
Application Fees	32,193	5,490	16,000
Business licenses	16,500	15,964	46,500
Local Services Tax	70,000	30,190	70,000
Market /Gate Charges	11,000	13,085	31,000
Miscellaneous receipts/income	233,293	60,000	106,485
Other Fees and Charges	60,000	18,750	153,000
2a. Discretionary Government Transfers	2,457,802	1,947,758	2,816,375
District Discretionary Development Equalization Grant	383,960	383,960	509,449
District Unconditional Grant (Non-Wage)	683,906	512,930	718,513
District Unconditional Grant (Wage)	1,165,310	873,982	1,332,688
Urban Discretionary Development Equalization Grant	33,665	33,665	42,849
Urban Unconditional Grant (Non-Wage)	67,906	50,930	67,395
Urban Unconditional Grant (Wage)	123,054	92,291	145,481
2b. Conditional Government Transfer	15,370,402	11,153,578	18,394,872
General Public Service Pension Arrears (Budgeting)	1,926	1,926	267,982
Gratuity for Local Governments	210,170	157,627	404,798
Pension for Local Governments	352,020	264,015	380,781
Salary arrears (Budgeting)	0	0	112,035
Sector Conditional Grant (Non-Wage)	3,655,563	2,163,401	3,034,057
Sector Conditional Grant (Wage)	10,336,459	7,752,344	11,876,530

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Sector Development Grant	793,626	793,626	2,097,637
Transitional Development Grant	20,638	20,638	221,053
2c. Other Government Transfer	383,890	1,113,362	1,432,808
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Neglected Tropical Diseases (NTDs)	0	0	36,500
Other	0	382,589	0
Support to PLE (UNEB)	18,000	13,500	18,000
Support to Production Extension Services	0	54,333	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	121,400	124,000
Uganda Road Fund (URF)	0	377,785	819,476
Uganda Women Entrepreneurship Program(UWEP)	191,058	95,000	200,000
Vegetable Oil Development Project	0	0	60,000
Youth Livelihood Programme (YLP)	174,832	68,755	174,832
3. Donor	200,118	217,714	0
African Development Bank (ADB)	0	0	0
United Nations Development Programme (UNDP)	0	0	0
Global Alliance for Vaccines and Immunization (GAVI)	0	72,504	0
Centre for Domestic Violence Prevention (CEDOVIP)	0	4,300	0
Gender Based Violence (GBV)	21,784	3,000	0
Neglected Tropical Diseases (NTDs)	36,500	18,161	0
Support to Decentralisation for Sustainability (SDS)	139,834	0	0
Others	2,000	119,749	0
Total Revenues shares	18,835,198	14,575,891	23,067,040

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

The district cumulatively received 32% below a target of 50% by end of quarter to poor remittances from LLGs (no up to date tax payers registers) and general decline in locally raised revenues to limited revenue sources.

However, Local Government Finance Commission is supporting the district in updating registers.

Central Government Transfers

The high revenue performance was due to 100% release from Uganda road fund for LLGs (Community Access Road) and supplementary funding from MAAIF in respect of Vegetable development project.

Donor Funding

No dono fund was received up to the time of reporting. The USAID funded projects had not been approved by the donors concerned.

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

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The district anticipates to experience decrease in locally raised revenue by 25.11% due to reducing number of taxable sources. For financial year 2018/19, district expects to collect 0.316bn as opposed to 0.422bn for the current financial year

Central Government Transfers

It expected that central government transfers will increase by 19.4%. This is attributed to more funding in: salary enhancement (science teachers and health workers), transition development for road sector and more sector development funds in both education and health departments.

Donor Funding

This will remain static at UGX: 58,284,000. No donor development partner expected next financial year.

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	314,071	232,611	807,350
District Production Services	247,744	326,591	316,859
District Commercial Services	12,155	7,813	13,709
<i>Sub- Total of allocation Sector</i>	573,969	567,014	1,137,918
Sector: Works and Transport			
District, Urban and Community Access Roads	669,229	536,849	1,071,123
<i>Sub- Total of allocation Sector</i>	669,229	536,849	1,071,123
Sector: Education			
Pre-Primary and Primary Education	839,218	701,897	9,514,862
Secondary Education	2,057,212	1,332,348	2,885,679
Skills Development	447,758	133,771	495,550
Education & Sports Management and Inspection	8,605,081	6,673,443	267,985
<i>Sub- Total of allocation Sector</i>	11,949,270	8,841,458	13,164,075
Sector: Health			
Primary Healthcare	280,265	209,786	939,652
Health Management and Supervision	1,428,271	1,036,330	1,891,399
<i>Sub- Total of allocation Sector</i>	1,708,537	1,246,115	2,831,051
Sector: Water and Environment			
Rural Water Supply and Sanitation	652,935	509,057	606,075
Natural Resources Management	91,450	71,060	116,592
<i>Sub- Total of allocation Sector</i>	744,385	580,118	722,667
Sector: Social Development			
Community Mobilisation and Empowerment	619,669	288,178	568,127
<i>Sub- Total of allocation Sector</i>	619,669	288,178	568,127

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Sector: Public Sector Management			
District and Urban Administration	1,335,895	1,106,691	2,658,416
Local Statutory Bodies	555,148	352,397	365,122
Local Government Planning Services	142,417	90,931	85,728
<i>Sub- Total of allocation Sector</i>	<i>2,033,459</i>	<i>1,550,020</i>	<i>3,109,266</i>
Sector: Accountability			
Financial Management and Accountability(LG)	446,863	250,158	393,922
Internal Audit Services	89,817	46,967	68,890
<i>Sub- Total of allocation Sector</i>	<i>536,680</i>	<i>297,125</i>	<i>462,812</i>

Vote: 574 Namutumba District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,251,382	1,104,113	2,594,215
District Unconditional Grant (Non-Wage)	41,852	117,819	194,406
District Unconditional Grant (Wage)	210,269	293,204	623,378
General Public Service Pension Arrears (Budgeting)	1,926	1,926	267,982
Gratuity for Local Governments	210,170	157,627	404,798
Locally Raised Revenues	45,953	12,867	168,885
Multi-Sectoral Transfers to LLGs_NonWage	335,179	187,502	296,468
Multi-Sectoral Transfers to LLGs_Wage	54,014	69,152	145,481
Pension for Local Governments	352,020	264,015	380,781
Salary arrears (Budgeting)	0	0	112,035
Development Revenues	84,513	49,021	64,201
District Discretionary Development Equalization Grant	46,400	17,965	54,000
Locally Raised Revenues	7,000	6,231	0
Multi-Sectoral Transfers to LLGs_Gou	31,113	24,825	10,201
Total Revenue Shares	1,335,895	1,153,133	2,658,416
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	264,283	362,355	768,859
Non Wage	987,099	709,011	1,825,356
Development Expenditure			
Domestic Development	84,513	35,325	64,201
Donor Development	0	0	0
Total Expenditure	1,335,895	1,106,691	2,658,416

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive 100% of the approved budget for financial year 2018/19. Of the approved budget, the department will spent 97.48% on recurrent activities and of which 25.06% on wages/staff salaries. The development investments/projects will consume 2.52% that will be utilized on CBG and partial construction of administration block.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	444,863	261,969	393,922
District Unconditional Grant (Non-Wage)	30,135	60,614	43,400
District Unconditional Grant (Wage)	167,032	127,304	260,000
Locally Raised Revenues	35,292	13,490	34,000
Multi-Sectoral Transfers to LLGs_NonWage	137,419	49,149	56,522
Multi-Sectoral Transfers to LLGs_Wage	74,985	11,411	0
Development Revenues	2,000	0	0
District Discretionary Development Equalization Grant	2,000	0	0
Total Revenue Shares	446,863	261,969	393,922
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	242,016	138,716	260,000
Non Wage	202,847	111,443	133,922
Development Expenditure			
Domestic Development	2,000	0	0
Donor Development	0	0	0
Total Expenditure	446,863	250,158	393,922

Narrative of Workplan Revenues and Expenditure

The approved budget of the department is UGX: 393,922,000. The revenue will be spent 100% on recurrent activities with wage/salaries standing at 66%. The funds will be used to run office operations, support supervision and local revenue mobilization among others including preparation and submission of mandatory reports.

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	555,148	358,568	365,122
District Unconditional Grant (Non-Wage)	154,606	147,735	227,122
District Unconditional Grant (Wage)	182,498	153,722	73,000
Locally Raised Revenues	28,085	12,021	65,000
Multi-Sectoral Transfers to LLGs_NonWage	150,007	35,730	0
Multi-Sectoral Transfers to LLGs_Wage	39,952	9,360	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	555,148	358,568	365,122

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,450	163,081	73,000
Non Wage	332,698	189,316	292,122
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	555,148	352,397	365,122

Narrative of Workplan Revenues and Expenditure

The approved budget of the department is UGX: 365,122,000. The revenue will be spent 100% on recurrent activities with wage/salaries standing at 19.99%. The funds will be used to run office operations (Chairperson and Speaker – fuel), payment of councilor's allowances, paying for council sittings and ex-gratia.

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			
Recurrent Revenues	527,552	597,452	972,594
District Unconditional Grant (Wage)	176,099	0	0
Locally Raised Revenues	2,494	0	0
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
Other Transfers from Central Government	0	336,482	184,000
Sector Conditional Grant (Non-Wage)	42,488	31,866	222,471
Sector Conditional Grant (Wage)	305,471	229,103	566,122
Development Revenues	46,417	158,166	165,324
District Discretionary Development Equalization Grant	8,000	0	44,000
Donor Funding	0	119,749	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,000
Sector Development Grant	38,417	38,417	108,324
Total Revenue Shares	573,969	755,617	1,137,918
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	481,569	229,103	566,122
Non Wage	45,983	321,904	406,471
Development Expenditure			
Domestic Development	46,417	16,007	165,324

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Donor Development	0	0	0
Total Expenditure	573,969	567,014	1,137,918

Narrative of Workplan Revenues and Expenditure

For FY 2018/19, the department anticipates to receive a percentage increment of 96% due to more funds from Agricultural Extension Grant both recurrent and development. More support from the nutrition and vegetable development projects is still expected during this financial year.

Of the approved budget, 86.5% will be spent on recurrent activities while 13.5% on development projects. Capital development projects will include but not limited to: construction of 2 cattle crushes, completion of plant clinic and fish farms.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,451,548	1,091,383	2,116,729
District Unconditional Grant (Non-Wage)	10,760	10,393	7,000
Locally Raised Revenues	6,134	5,000	0
Other Transfers from Central Government	0	0	36,500
Sector Conditional Grant (Non-Wage)	236,037	177,028	236,037
Sector Conditional Grant (Wage)	1,198,616	898,962	1,837,192
Development Revenues	256,989	221,442	714,322
District Discretionary Development Equalization Grant	60,000	101,908	0
Donor Funding	166,195	90,665	0
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	25,793	28,869	172,139
Sector Development Grant	0	0	542,182
Total Revenue Shares	1,708,537	1,312,825	2,831,051
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,198,616	898,902	1,837,192
Non Wage	252,932	192,222	279,537
Development Expenditure			
Domestic Development	90,793	64,332	714,322
Donor Development	166,195	90,659	0
Total Expenditure	1,708,537	1,246,115	2,831,051

Narrative of Workplan Revenues and Expenditure

Vote: 574 Namutumba District**FY 2018/19**

The department anticipates receiving 100% of the approved budget for financial year 2018/19. Of the approved budget, the department will spend 74.77% on recurrent activities and of which 91.52% on wages/staff salaries. The development investments/projects will consume 25.23% that will be utilized on construction /upgrading of Kagullu HC II in Kagulu Sub county to Health Three and repairs.

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	11,713,174	8,562,644	12,018,068
District Unconditional Grant (Non-Wage)	0	0	8,400
District Unconditional Grant (Wage)	51,958	38,969	42,000
Other Transfers from Central Government	0	13,500	18,000
Sector Conditional Grant (Non-Wage)	2,828,844	1,885,896	2,476,452
Sector Conditional Grant (Wage)	8,832,372	6,624,279	9,473,216
Development Revenues	236,096	458,936	1,146,007
District Discretionary Development Equalization Grant	0	0	64,280
Multi-Sectoral Transfers to LLGs_Gou	0	0	125,888
Other Transfers from Central Government	0	222,840	0
Sector Development Grant	236,096	236,096	955,839
Total Revenue Shares	11,949,270	9,021,580	13,164,075
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,884,330	6,659,879	9,515,216
Non Wage	2,828,844	1,893,255	2,502,852
Development Expenditure			
Domestic Development	236,096	288,325	1,146,007
Donor Development	0	0	0
Total Expenditure	11,949,270	8,841,458	13,164,075

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive 100% of the approved budget for financial year 2018/19. Of the approved budget, the department will spend 91.29 % on recurrent activities and out of which 78.82% on wages/staff salaries. The development investments/projects will consume 8.71% that will be utilized on construction of classrooms and VIP lined pit latrines and supply of school furniture.

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: 574 Namutumba District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	504,181	411,861	851,476
District Unconditional Grant (Non-Wage)	864	122	0
District Unconditional Grant (Wage)	46,605	34,954	32,000
Multi-Sectoral Transfers to LLGs_NonWage	0	83,687	310,554
Other Transfers from Central Government	0	293,098	508,921
Sector Conditional Grant (Non-Wage)	456,712	0	0
Development Revenues	165,048	190,992	219,647
Multi-Sectoral Transfers to LLGs_Gou	165,048	190,992	19,647
Transitional Development Grant	0	0	200,000
Total Revenue Shares	669,229	602,853	1,071,123
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,605	34,953	32,000
Non Wage	457,576	324,944	819,476
Development Expenditure			
Domestic Development	165,048	176,951	219,647
Donor Development	0	0	0
Total Expenditure	669,229	536,849	1,071,123

Narrative of Workplan Revenues and Expenditure

The approved budget for the department is Ugx. 1,071,123,000 of which development revenue constitutes 20.51%, while 79.49% is Recurrent revenue.

The above revenue will be expended as follows;

3.76% on wage, 75.73% on non-wage recurrent activities while development activities will take up 20.51%.. The major interventions will include: installation of culverts and mechanized routine maintenance,

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	76,184	47,309	71,318
District Unconditional Grant (Non-Wage)	5,855	0	8,400
District Unconditional Grant (Wage)	28,562	21,422	30,000
Locally Raised Revenues	7,250	0	0
Sector Conditional Grant (Non-Wage)	34,517	25,888	32,918
Development Revenues	576,752	544,752	534,757
District Discretionary Development Equalization Grant	20,000	5,000	22,413
Locally Raised Revenues	17,000	0	0

Vote: 574 Namutumba District**FY 2018/19**

Sector Development Grant	519,114	519,114	491,291
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	652,935	592,061	606,075
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,562	21,422	30,000
Non Wage	47,622	25,666	41,318
Development Expenditure			
Domestic Development	576,752	461,970	534,757
Donor Development	0	0	0
Total Expenditure	652,935	509,057	606,075

Narrative of Workplan Revenues and Expenditure

The approved budget for the department is Ugx. 606,074,923 of which development revenue constitutes 88%, while 12% is recurrent revenue.

The above revenue will be expended as follows;

5% on wage, 7% on non-wage recurrent activities while development activities will take up 88%.

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	91,450	72,221	94,092
District Unconditional Grant (Non-Wage)	12,795	2,692	26,700
District Unconditional Grant (Wage)	48,703	60,879	60,310
Locally Raised Revenues	9,000	0	0
Multi-Sectoral Transfers to LLGs_Wage	14,129	3,532	0
Sector Conditional Grant (Non-Wage)	6,823	5,117	7,082
Development Revenues	0	0	22,500
District Discretionary Development Equalization Grant	0	0	22,500
Total Revenue Shares	91,450	72,221	116,592
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,832	64,411	60,310
Non Wage	28,618	6,649	33,782
Development Expenditure			
Domestic Development	0	0	22,500

Vote: 574 Namutumba District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	91,450	71,060	116,592

Narrative of Workplan Revenues and Expenditure

N/A

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	183,830	176,396	568,127
District Unconditional Grant (Non-Wage)	2,620	0	4,200
District Unconditional Grant (Wage)	91,290	73,395	126,000
Locally Raised Revenues	5,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	25,195	0	0
Multi-Sectoral Transfers to LLGs_Wage	9,582	2,396	0
Other Transfers from Central Government	0	63,000	374,832
Sector Conditional Grant (Non-Wage)	50,142	37,606	59,095
Development Revenues	435,839	114,048	0
District Discretionary Development Equalization Grant	591	0	0
Donor Funding	27,375	7,300	0
Multi-Sectoral Transfers to LLGs_Gou	23,984	5,993	0
Other Transfers from Central Government	383,890	100,755	0
Total Revenue Shares	619,669	290,445	568,127
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,873	75,790	126,000
Non Wage	82,957	99,104	442,127
Development Expenditure			
Domestic Development	408,464	105,985	0
Donor Development	27,375	7,300	0
Total Expenditure	619,669	288,178	568,127

Narrative of Workplan Revenues and Expenditure

The approved budget of the department is UGX: 568,127,000. The revenue will be spent 100% on recurrent activities with wage/salaries standing at 22.18%.

YLP and UWEP will take over 70% of the non-wage expenditure. Women, Youth and PWDs will be equally under the sector conditional grant – nonwage.

Workplan Title : Planning

Vote: 574 Namutumba District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	105,171	65,229	81,500
District Unconditional Grant (Non-Wage)	44,409	30,531	11,100
District Unconditional Grant (Wage)	44,131	33,098	38,000
Locally Raised Revenues	16,630	1,600	32,400
Development Revenues	37,246	42,073	4,228
District Discretionary Development Equalization Grant	30,698	42,073	4,228
Donor Funding	6,548	0	0
Total Revenue Shares	142,417	107,303	85,728
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,131	33,098	38,000
Non Wage	61,039	29,398	43,500
Development Expenditure			
Domestic Development	30,698	28,435	4,228
Donor Development	6,548	0	0
Total Expenditure	142,417	90,931	85,728

Narrative of Workplan Revenues and Expenditure

The approved budget of the department is UGX: 85,728,000. The revenue will be spent 95.07% on recurrent activities with wage/salaries standing at 11.13%. The development support will be spent on Budget/Planning conference, monitoring and pre project identifications.

There will be need to mobilize for resources to fund LGPA assessment and MTR of the development plan before 31/12/2018.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	85,817	47,316	68,890
District Unconditional Grant (Non-Wage)	14,859	13,840	15,890
District Unconditional Grant (Wage)	36,797	27,598	48,000
Locally Raised Revenues	18,403	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	4,000	0	0
Multi-Sectoral Transfers to LLGs_Wage	11,758	5,879	0
Development Revenues	4,000	0	0

Vote: 574 Namutumba District**FY 2018/19**

District Discretionary Development Equalization Grant	4,000	0	0
Total Revenue Shares	89,817	47,316	68,890
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	36,797	33,477	48,000
Non Wage	49,019	13,490	20,890
<i>Development Expenditure</i>			
Domestic Development	4,000	0	0
Donor Development	0	0	0
Total Expenditure	89,817	46,967	68,890

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive a total budget of 68,890,000= for the FY 2018/2019 of which 48,000,000 will be spent on salaries/ wages and the rest on recurrent expenses