

Vote: 587 Zombo 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 :



Mussa Ismal Onzu CHIEF ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote: 587 Zombo 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: 587 Zombo 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: 587 Zombo 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	1,047,898	725,979	1,709,651
Discretionary Government Transfers	3,785,518	3,255,943	4,177,923
Conditional Government Transfers	12,389,569	9,004,868	14,658,362
Other Government Transfers	1,596,726	729,535	2,568,573
Donor Funding	1,318,000	255,895	1,548,000
Grand Total	20,137,712	13,972,220	24,662,510

Revenue Performance by end of March of the Running FY

By Quarter Three for FY 2017/2018, the district had received a cumulative total of UGX 13,972,220,000 representing up to 69.4% of the planned revenues. This comprised Locally Raised Revenues , Central government transfers and Donor Funding. Central Government Transfers represents 69.4% of the overall planned revenues for the FY with the bulk contributed by Conditional and Discretionary Transfers whereas Donor and Locally Raised Revenues contributing meagre UGX 255,895,000 and UGX 725,979,000 respectively.

Planned Revenues for next FY

For the FY 2018/2019, the district expects to raise UGX 24,236,027,000 to be contributed from Locally Realised Revenues , Central Government Transfers comprising Discretionary, Conditional and Other Government Transfers, as well as Donor contributions. Of the planned revenues, UGX 1,164,782,000 (4.8%) shall come from Local revenues; UGX 4,177,923,000 (17.2%) from Discretionary Transfers; up to UGX. 14,658,362,000 representing 60.5% shall be contributed by Conditional Transfers; UGX 2,742,960,000 (11.3%) from Other Government Transfers and UGX 1,492,000,000 shall be from Donor Funding.

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	1,740,788	1,548,988	1,992,036
Finance	665,790	423,338	670,815
Statutory Bodies	495,383	301,832	704,891
Production and Marketing	878,652	851,112	1,511,172
Health	4,092,926	2,375,726	4,554,494
Education	8,590,290	6,368,909	10,184,214
Roads and Engineering	1,178,202	979,761	1,502,287
Water	479,361	454,698	538,868
Natural Resources	198,706	101,142	274,083
Community Based Services	1,505,527	374,732	2,338,672
Planning	206,355	135,301	265,021
Internal Audit	105,734	56,681	125,956

Vote: 587 Zombo District**FY 2018/19**

Grand Total	20,137,712	13,972,220	24,662,510
<i>o/w: Wage:</i>	10,008,378	7,506,284	11,479,852
<i>Non-Wage Recurrent:</i>	4,742,201	3,481,160	6,512,967
<i>Domestic Devt:</i>	4,069,134	2,728,882	5,121,691
<i>Donor Devt:</i>	1,318,000	255,895	1,548,000

Expenditure Performance by end of March FY 2017/18

By the end of third quarter, the district had cumulatively spent a total of UGX 12,531,004,000 out of the cumulative receipt of UGX 13,972,220. This further represents that 69% of the total Budget for the FY 2017/18 was released by the end of Quarter Three and 62% of this Budget was spent.

Planned Expenditures for the FY 2018/19

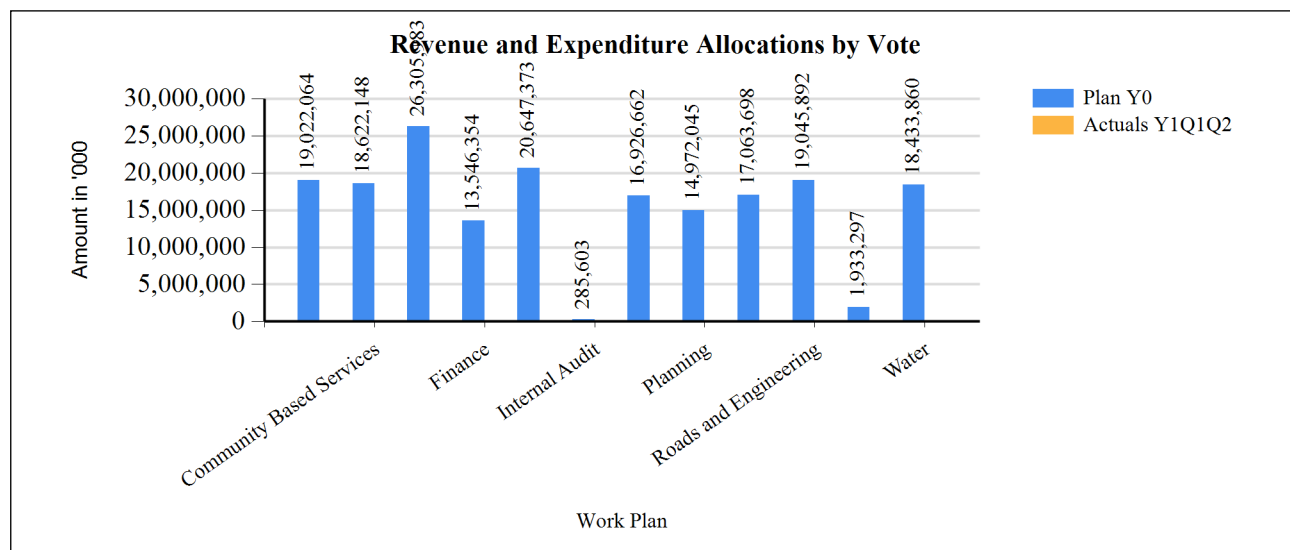
As provided by the District Discretionary Equalization Grant guideline, Not less than 70 % to the total District Discretionary Equalization Grant is to be allocated for Capital Development, Leaving very little for recurrent expenditures. This therefore affected the Allocations for some departments especially the Service Departments, The recurrent activities will mainly be financed by District Unconditional Grant N/W and Local Revenue together with other sector grants.

Medium Term Expenditure Plans

The district plans to Construct An Administration Block at Warr Sub county, conduct Capacity building for staff to enhance implementation of the DDP II. Upgrading of Atyak Health Centre, Completion of health office at the Headquarter, Construction of proposed Atyak Seed Secondary School, Rehabilitation of one Classroom block at Oturgang Boys Primary School, Completion of Nyapea Boys Primary School Block, Completion of Remand Home at Paidha T/C , opening/ Maintenance of a number of roads through out the district, drilling of boreholes across the District as well as planting of trees.

Challenges in Implementation

The Major constraints which may hinder future implementation are; Low Staffing the district which stands at 34% percent currently, Late release of fund from the Center, low generation of Local Revenue, Transport problem as many of the Service units like Health Centers and School are hard to reach thus limited supervision.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 587 Zombo District**FY 2018/19****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	1,047,898	725,979	1,709,651
Agency Fees	0	0	81,318
Animal & Crop Husbandry related Levies	0	0	2,500
Business licenses	10,200	31,000	550,000
Cess on produce	15,000	8,000	0
Interest from other government units	0	0	10,000
Land Fees	3,483	4,000	55,600
Liquor licenses	0	0	5,000
Local Hotel Tax	5,000	8,300	5,000
Local Services Tax	34,000	26,500	0
Market /Gate Charges	678,520	132,000	672,234
Miscellaneous receipts/income	22,441	214,237	94,869
Other Fees and Charges	6,254	43,847	21,000
Other licenses	0	0	10,000
Park Fees	65,000	49,990	105,000
Property related Duties/Fees	0	0	54,130
Refuse collection charges/Public convenience	0	0	2,000
Registration of Businesses	0	0	35,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	1,000
Sale of (Produced) Government Properties/Assets	0	0	5,000
Voluntary Transfers	208,000	208,105	0
2a. Discretionary Government Transfers	3,785,518	3,255,943	4,177,923
District Discretionary Development Equalization Grant	1,575,246	1,575,246	1,663,656
District Unconditional Grant (Non-Wage)	659,729	494,797	746,642
District Unconditional Grant (Wage)	1,020,737	765,553	1,187,776
Urban Discretionary Development Equalization Grant	91,972	91,972	105,227
Urban Unconditional Grant (Non-Wage)	152,005	114,004	149,975
Urban Unconditional Grant (Wage)	285,829	214,372	324,647
2b. Conditional Government Transfer	12,389,569	9,004,868	14,658,362
General Public Service Pension Arrears (Budgeting)	100,169	100,169	0
Gratuity for Local Governments	312,007	234,005	263,848
Pension for Local Governments	120,453	90,340	144,283
Salary arrears (Budgeting)	0	0	171,237
Sector Conditional Grant (Non-Wage)	1,986,791	992,332	2,199,757
Sector Conditional Grant (Wage)	8,701,812	6,526,359	9,967,429

Vote: 587 Zombo District**FY 2018/19**

Sector Development Grant	540,087	540,087	1,808,990
Transitional Development Grant	628,250	521,576	102,818
2c. Other Government Transfer	1,596,726	729,535	2,568,573
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Infectious Diseases Institute (IDI)	0	0	49,000
Neglected Tropical Diseases (NTDs)	0	0	75,000
Northern Uganda Social Action Fund (NUSAF)	0	14,796	902,000
Other	931,042	63,102	0
Support to Production Extension Services	0	129,943	0
Uganda Road Fund (URF)	665,684	457,345	973,978
Uganda Women Entrepreneurship Program(UWEP)	0	2,377	219,000
Vegetable Oil Development Project	0	59,595	59,595
Youth Livelihood Programme (YLP)	0	2,377	250,000
3. Donor	1,318,000	255,895	1,548,000
Baylor International (Uganda)	0	0	0
European Union (EU)	0	0	56,000
United Nations Children Fund (UNICEF)	0	241,176	700,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	0	12,000
Belgium Technical Cooperation (BTC)	0	0	780,000
Others	1,318,000	14,719	0
Total Revenues shares	20,137,712	13,972,220	24,662,510

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

By Quarter 3 of FY 2017/18, the district had received a total Locally Raised Revenues of UGX. 725,979 ,000 representing 69.3% of its budget. Though this falls short 75% mark expected by third quarter. This represents a fairly good performance and is attributed to improved mobilizations program by Finance Department. However the good performance was largely from Paidha Town Council whose revenue is non sharable.

Central Government Transfers

The Central Government Transfers by Quarter 3, FY 2017/2018 amounted to 12,990,346,000 representing 64.5% of the total collections for by the quarter. of this, conditional transfers was UGX. 9,004,868 representing 64.4% , Discretionary transfer of UGX. 3,255,943,000 constituting 23.3% and Other government Transfers of 729,535,000 (5.2%) of the cumulative receipts by third quarter of the financial year. The overall outlook was a fair performance attributed to the deliberate effort to transfer development Funds early to allow timely absorption.

Donor Funding

The donor performance was generally poor at UGX. 255,895,000 presents a9% of the annual donor revenue plan but a meagre 1.8% of the cumulative receipts. this could be explained by independence of donor budget cycle to the government financial/budgeting calendar.

Vote: 587 Zombo District

FY 2018/19

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In the FY 2018/19, the District expects to generate Local Revenue of 1,164,782,000 Which will comprise of revenues form Urban Councils(non shareable) and Rural LLGs and from all the Different Sources.

Central Government Transfers

The expected central Government transfers in the FY 2018/19 is 21,721,800,000, of which 4,177,923,000 will be Discretionary government transfers, conditional Government transfers will amount to 14,829,917,000 and other government transfers expected is 2,173,960,000.

Donor Funding

The District expects to get Financial assistance from other development partners which amounts to 1,616,000,000. These partners include IDI, UNICEF, enabel (Formerly Belgian Technical Cooperation) will be financing the health sector through the results Based Financing, Danish Refugee Council. The activities under Danish Refugee Council Council covers mainly Capacity Building and Retooling and will be implemented directly By the Donor.

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	0	0	249,398
District Production Services	865,032	692,501	1,247,748
District Commercial Services	13,620	11,960	14,026
<i>Sub- Total of allocation Sector</i>	878,652	704,461	1,511,172
Sector: Works and Transport			
District, Urban and Community Access Roads	1,067,480	784,338	1,497,073
District Engineering Services	110,722	41,846	5,214
<i>Sub- Total of allocation Sector</i>	1,178,202	826,183	1,502,287
Sector: Education			
Pre-Primary and Primary Education	7,141,518	5,022,669	7,192,299
Secondary Education	1,082,746	781,190	1,851,386
Skills Development	281,099	210,824	779,758
Education & Sports Management and Inspection	84,027	59,547	360,771
Special Needs Education	900	0	0
<i>Sub- Total of allocation Sector</i>	8,590,290	6,074,230	10,184,214
Sector: Health			
Primary Healthcare	681,263	188,262	1,526,473
District Hospital Services	117,862	88,397	501,770
Health Management and Supervision	3,293,801	1,928,786	2,526,250
<i>Sub- Total of allocation Sector</i>	4,092,927	2,205,444	4,554,494
Sector: Water and Environment			

Vote: 587 Zombo District**FY 2018/19**

Rural Water Supply and Sanitation	479,361	131,885	497,268
Urban Water Supply and Sanitation	0	0	41,600
Natural Resources Management	198,706	78,287	274,083
<i>Sub- Total of allocation Sector</i>	<i>678,067</i>	<i>210,172</i>	<i>812,951</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,505,527	322,522	2,338,672
<i>Sub- Total of allocation Sector</i>	<i>1,505,527</i>	<i>322,522</i>	<i>2,338,672</i>
Sector: Public Sector Management			
District and Urban Administration	1,740,788	1,370,068	1,992,036
Local Statutory Bodies	495,383	273,027	704,891
Local Government Planning Services	206,355	115,731	265,021
<i>Sub- Total of allocation Sector</i>	<i>2,442,525</i>	<i>1,758,826</i>	<i>2,961,948</i>
Sector: Accountability			
Financial Management and Accountability(LG)	665,791	405,256	670,815
Internal Audit Services	105,734	56,541	125,956
<i>Sub- Total of allocation Sector</i>	<i>771,525</i>	<i>461,797</i>	<i>796,771</i>

Vote: 587 Zombo 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	1,357,474	1,195,451	1,434,962
District Unconditional Grant (Non-Wage)	81,210	63,050	70,958
District Unconditional Grant (Wage)	313,837	235,431	517,310
General Public Service Pension Arrears (Budgeting)	100,169	100,169	0
Gratuity for Local Governments	312,007	234,005	263,848
Locally Raised Revenues	70,000	21,100	70,000
Multi-Sectoral Transfers to LLGs_NonWage	297,789	236,984	87,126
Multi-Sectoral Transfers to LLGs_Wage	62,010	214,372	110,199
Pension for Local Governments	120,453	90,340	144,283
Salary arrears (Budgeting)	0	0	171,237
Development Revenues	383,314	353,536	557,074
District Discretionary Development Equalization Grant	160,973	153,998	230,104
Multi-Sectoral Transfers to LLGs_Gou	222,341	199,538	326,970
Total Revenue Shares	1,740,788	1,548,988	1,992,036
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	313,837	449,710	627,509
Non Wage	1,043,637	652,805	807,452
Development Expenditure			
Domestic Development	383,314	267,552	557,074
Donor Development	0	0	0
Total Expenditure	1,740,788	1,370,068	1,992,036

Narrative of Workplan Revenues and Expenditure

A total of UGX: 1,992,036,000 will be received from different sources during the FY 2018/19. Of this UGX1,434,962,000 will be Re-current Grant and will constitute District Unconditional Grant Non Wage of UGX 70,958,000, District Unconditional Grant-Wage of UGX 517,310,000, Gratuity for Local Government of UGX 263,848,000, Local Revenue of UGX 70,000,000, Pension for Local Government of UGX 144,283,000, Salary Arrears UGX, 171,237,000 and Multi Sectoral Transfers to LLGs for Wage and Non Wage of 110,190,000 and 87,126,000 respectively.

The development grant expected amounts to UGX, 557,074,000 of which UGX 230,104,000 and Multi sectoral transfers to LLGs of UGX, 326,970,000.

Workplan Title : Finance

Vote: 587 Zombo 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	623,210	388,765	369,745
District Unconditional Grant (Non-Wage)	89,000	77,540	75,000
District Unconditional Grant (Wage)	117,719	88,289	136,829
Locally Raised Revenues	58,000	46,400	68,000
Multi-Sectoral Transfers to LLGs_NonWage	307,451	176,537	36,421
Multi-Sectoral Transfers to LLGs_Wage	0	0	53,495
Urban Unconditional Grant (Wage)	51,041	0	0
Development Revenues	42,580	34,572	301,070
Donor Funding	0	0	56,000
Multi-Sectoral Transfers to LLGs_Gou	42,580	34,572	245,070
Total Revenue Shares	665,790	423,338	670,815
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	168,759	88,289	190,324
Non Wage	454,452	282,395	179,421
Development Expenditure			
Domestic Development	42,580	34,572	245,070
Donor Development	0	0	56,000
Total Expenditure	665,791	405,256	670,815

Narrative of Workplan Revenues and Expenditure

The Department's Total IPF is Shs. 670,815,000 with Local Revenue of Shs. 68,000,000 Representing of 10.1%. Unconditional Grant of 75,000,000, Accounting for 11.1% IFMS Recurrent Cost of 30,000,000 representing 4.5%. DINU (donor) of shs. 56,000,000 representing 8.3% while Salaries of shs. 136,829,328 representing 20.4%.

This will be spent by the various sectors of the department as follows;

Finance and Management Sector 254,909,328 accounting for 76%

Revenue Management and Collection Services 19,920,000 making 6%

Budgeting and Planning takes 3,000,000 Representing 0.8%

Expenditure Management Services 5,500,000 representing 1.6%

LG Accounting Services 16,500,000 representing 5%

Integrated Financial Mgt Services of 30,000,00 representing 9% and Sector Capacity Development of shs. 6,000,000 representing 1.8%

Multi Sectoral Transfers to LLGs Non Wage of Shs. 36,421,000 and Multi Sectoral Transfers to LLGs wage of shs. 53,495,000 for the two urban Councils of Paidha and Zombo Town Council and Development transfers to LLGs of shs. 245,070

These funds will be spent as 190,324,000 on wage making 28.4% Non wage both Higher and LLGs of 179,421,000 26.7% while GOU Dev't of shs. 245,070,000 making 36.5% and DINU activities worth 56,000,000 accounting for the remaining 8.3%

Workplan Title : Statutory Bodies

Vote: 587 Zombo 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	475,183	294,081	548,889
District Unconditional Grant (Non-Wage)	187,420	132,369	305,779
District Unconditional Grant (Wage)	10,090	7,568	144,248
Locally Raised Revenues	60,000	21,800	50,000
Multi-Sectoral Transfers to LLGs_NonWage	206,319	132,345	41,375
Multi-Sectoral Transfers to LLGs_Wage	0	0	7,488
Urban Unconditional Grant (Wage)	11,353	0	0
Development Revenues	20,200	7,751	156,002
Multi-Sectoral Transfers to LLGs_Gou	20,200	7,751	156,002
Total Revenue Shares	495,383	301,832	704,891
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,443	7,568	151,736
Non Wage	453,739	265,459	397,153
Development Expenditure			
Domestic Development	20,200	0	156,002
Donor Development	0	0	0
Total Expenditure	495,383	273,027	704,891

Narrative of Workplan Revenues and Expenditure

Council and Statutory Bodies expects to receive a total of UGX. 704,891,000 in the FY 2018/2019. Of this, UGX. 548,890,000 will come from Re- current grants and will include District Unconditional Grant-Non Wage of UGX 305,779,000, District Unconditional Grant- Wage of UGX 144,248,000 , Local Revenue of UGX 50,000,000 and Multi sectoral transfers Non-wage and Wage components of 41,375,000 and 7,488,000 respectively.

The expected Developmental Revenues amounts to UGX 156,002,000 which is basically multi-sectoral transfers to LLGs.

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	670,570	700,859	1,034,000
District Unconditional Grant (Non-Wage)	7,714	6,114	7,600
District Unconditional Grant (Wage)	283,216	212,412	66,199
Locally Raised Revenues	2,651	1,000	3,000
Multi-Sectoral Transfers to LLGs_NonWage	38,774	124,464	6,010
Multi-Sectoral Transfers to LLGs_Wage	0	0	22,739

Vote: 587 Zombo District**FY 2018/19**

Other Transfers from Central Government	0	114,245	59,595
Sector Conditional Grant (Non-Wage)	43,674	32,756	296,152
Sector Conditional Grant (Wage)	279,825	209,869	572,705
Urban Unconditional Grant (Wage)	14,716	0	0
Development Revenues	208,082	150,253	477,171
District Discretionary Development Equalization Grant	0	0	49,400
Multi-Sectoral Transfers to LLGs_Gou	166,823	108,994	299,730
Sector Development Grant	41,259	41,259	128,041
Total Revenue Shares	878,652	851,112	1,511,172
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	577,757	422,281	661,643
Non Wage	92,813	169,664	372,357
Development Expenditure			
Domestic Development	208,082	112,517	477,171
Donor Development	0	0	0
Total Expenditure	878,652	704,461	1,511,172

Narrative of Workplan Revenues and Expenditure

In the 2018/19 the department expects to receive a total of UGX 1,511,172,000 of which recurrent grants sum up to UGX 1,054,800,000 and constitute of District Unconditional Grant Non- Wage of UGX 7,600,000 ,District Unconditional Grant -Wage of UGX , Local Revenue of UGX 3,000,000 Other Government transfers of UGX59,595,000, Sector conditional Grant - Non Wage of UGX 296,152,000 ,Sector conditional Grant Wage of UGX 572,705,000 and Multi-sectoral transfers to LLGs of Wage and Non wage of UGX 6,010,000 and UGX 22,739,000.

The development grant expected sums up to UGX, 477,171,000 and this is constituted of District Discretionary Development Equalization Grant of UGX49,400,000, Sector Development Grant of UGX 128,041,000 and Multi-sectoral transfers to LLGs of UGX 299,730,000.

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	2,055,962	1,395,206	2,585,588
District Unconditional Grant (Non-Wage)	7,714	6,114	7,600
District Unconditional Grant (Wage)	57,154	42,866	0
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	63,903	27,778	11,789
Other Transfers from Central Government	141,400	200	124,000
Sector Conditional Grant (Non-Wage)	327,997	245,998	327,997
Sector Conditional Grant (Wage)	1,429,668	1,072,251	2,112,202
Urban Unconditional Grant (Wage)	26,126	0	0

Vote: 587 Zombo District**FY 2018/19**

Development Revenues	2,036,964	980,519	1,968,906
District Discretionary Development Equalization Grant	197,842	219,681	140,125
Donor Funding	1,118,000	203,676	1,080,000
Multi-Sectoral Transfers to LLGs_Gou	114,447	57,163	109,794
Sector Development Grant	0	0	536,169
Transitional Development Grant	606,674	500,000	102,818
Total Revenue Shares	4,092,926	2,375,726	4,554,494
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,512,948	1,115,117	2,112,202
Non Wage	543,014	259,228	473,386
Development Expenditure			
Domestic Development	918,964	627,424	888,906
Donor Development	1,118,000	203,676	1,080,000
Total Expenditure	4,092,927	2,205,444	4,554,494

Narrative of Workplan Revenues and Expenditure

The Health Budget for FY 2018/2019 is Ushs. 4,554,493,644; 56.8% of the budget has been allocated to meet the cost for recurrent expenditures while 43.2% will cover development expenditures.

Revenues for the recurrent expenditures will be financed from the following sources; Sector Conditional Grant Wage (81.7%); Sector Conditional Grant Non-Wage (12.7%); Other transfers from Central Government (4.8%); Multisectoral Transfers to LLGs Non-wage (0.5%); District Unconditional Grant Non-Wage (0.3%) and Locally Raised Revenue (0.1%). The development expenditures will be financed from the following sources; Donor funding (54.9%); Discretionary Development Equalization Grant (7.1%); Sector Development Grant (27.2%); Transitional Development Grant (5.2%) and Multisectoral Transfers to LLGs_Government (5.6%).

81.7% of the Recurrent Expenditures will be Unconditional Grant Wage while 18.3% will cater for the cost of Non-Wage. More half (54.9%) of the departmental development will be financed by donor funding while 45.1% will be from domestic sources.

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	8,056,823	5,948,106	8,831,341
District Unconditional Grant (Non-Wage)	7,714	6,114	7,600
District Unconditional Grant (Wage)	33,150	24,863	53,236
Locally Raised Revenues	12,000	1,727	6,000
Multi-Sectoral Transfers to LLGs_NonWage	46,609	27,808	6,950
Sector Conditional Grant (Non-Wage)	965,031	643,354	1,475,033
Sector Conditional Grant (Wage)	6,992,319	5,244,240	7,282,522
Development Revenues	533,467	420,804	1,352,873
District Discretionary Development Equalization Grant	0	0	52,229

Vote: 587 Zombo District**FY 2018/19**

Donor Funding	0	0	200,000
Multi-Sectoral Transfers to LLGs_Gou	309,466	196,803	253,790
Sector Development Grant	224,001	224,001	846,853
Total Revenue Shares	8,590,290	6,368,909	10,184,214
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	7,025,470	5,269,102	7,335,758
Non Wage	1,031,354	659,325	1,495,583
<i>Development Expenditure</i>			
Domestic Development	533,467	145,803	1,152,873
Donor Development	0	0	200,000
Total Expenditure	8,590,290	6,074,230	10,184,214

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, Education department expects to receive a total of UGX 10, 184,214,000. Of which Re-current grant totals to UGX 8,831,341,000 and consists of District Unconditional Grant N/W of UGX 7,600,000, District Unconditional Grant- Wage of UGX 53,236,000, Local Revenue of UGX 6,000,000 , Sector Conditional Grant Non Wage and Wage 1,475,033,000 and 7,282,522,000 and Multi Sectoral Transfers of UGX 6,950,000.

On the Development side, the department expects a total of UGX 1,352,873,000 of which UGX 52,229,000 is District Discretionary Equalization Grant, Donor of UGX 200,000,000 , Sector Development grant of UGX 846,853,000 and Multi-Sectoral Transfers of UGX 253,790.

Much of the total allocation will be used on payment of salaries and wages , together with Construction works.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	797,890	614,814	1,135,690
District Unconditional Grant (Non-Wage)	7,714	8,106	7,600
District Unconditional Grant (Wage)	21,817	16,363	51,962
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	180,216	349,472	69,288
Multi-Sectoral Transfers to LLGs_Wage	0	0	30,862
Other Transfers from Central Government	0	240,874	973,978
Sector Conditional Grant (Non-Wage)	556,456	0	0
Urban Unconditional Grant (Wage)	29,686	0	0
<i>Development Revenues</i>	380,312	364,948	366,597
District Discretionary Development Equalization Grant	228,071	213,610	0
Multi-Sectoral Transfers to LLGs_Gou	152,240	151,338	366,597
Total Revenue Shares	1,178,202	979,761	1,502,287

Vote: 587 Zombo District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,503	16,363	82,824
Non Wage	746,387	553,949	1,052,866
Development Expenditure			
Domestic Development	380,312	255,872	366,597
Donor Development	0	0	0
Total Expenditure	1,178,202	826,183	1,502,287

Narrative of Workplan Revenues and Expenditure

The total expected receipts for FY 2018/19 is 1,502,287,000 this is up from 979,761,000 of FY 2017/18. Other transfers from central government as road fund constitute the bulk of the recurrent planned expenditure at 973,978,000 representing 64.8% of the overall budget and 85.8% of the recurrent budget.

Development planned receipts and expenditures is at 366,597 constituting 24.4% of the overall budget.

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	77,851	97,692	62,382
District Unconditional Grant (Non-Wage)	7,714	6,114	7,600
District Unconditional Grant (Wage)	23,851	17,888	14,132
Locally Raised Revenues	2,000	0	3,651
Multi-Sectoral Transfers to LLGs_NonWage	9,885	2,526	4,150
Other Transfers from Central Government	0	45,363	0
Sector Conditional Grant (Non-Wage)	34,401	25,801	32,849
Development Revenues	401,509	357,006	476,486
District Discretionary Development Equalization Grant	0	0	18,050
Multi-Sectoral Transfers to LLGs_Gou	105,106	60,603	160,510
Sector Development Grant	274,828	274,828	297,926
Transitional Development Grant	21,576	21,576	0
Total Revenue Shares	479,361	454,698	538,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,851	17,888	14,132
Non Wage	54,000	29,555	48,250
Development Expenditure			
Domestic Development	401,509	84,442	476,486

Vote: 587 Zombo District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	479,361	131,885	538,868

Narrative of Workplan Revenues and Expenditure

The sector expects to receive a total of Ug.Shs 538,868,000 consisting of 11.58% and 88.42% recurrent and development revenues respectively. The recurrent revenue of Ug.Shs. 62,382,000 consists of District Unconditional Grant-Non Wage (12.18%); District Unconditional Grant-Wage (22.65%); Locally Raised Revenues (5.85%); Sectoral Conditional Grant-Non Wage (52.66%) and Multisectoral transfers to LLGs (6.65%)

The Development revenue of 476,486,000 will cater for activities under DDEG (3.79%; Multisectoral Transfers to LLGs (33.69%) and Sector development conditional Grant (62.53%)

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	122,683	47,185	168,853
District Unconditional Grant (Non-Wage)	11,327	5,877	7,600
District Unconditional Grant (Wage)	26,904	20,178	60,557
Locally Raised Revenues	12,000	5,612	12,000
Multi-Sectoral Transfers to LLGs_NonWage	29,413	11,229	5,250
Multi-Sectoral Transfers to LLGs_Wage	0	0	37,320
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	5,719	4,290	6,126
Urban Unconditional Grant (Wage)	37,320	0	0
Development Revenues	76,023	53,957	105,230
District Discretionary Development Equalization Grant	15,000	9,365	47,500
Donor Funding	0	0	12,000
Multi-Sectoral Transfers to LLGs_Gou	61,023	44,592	45,730
Total Revenue Shares	198,706	101,142	274,083
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,224	20,178	97,877
Non Wage	58,459	17,111	70,976
Development Expenditure			
Domestic Development	76,023	40,998	93,230
Donor Development	0	0	12,000
Total Expenditure	198,706	78,287	274,083

Narrative of Workplan Revenues and Expenditure

Vote: 587 Zombo District**FY 2018/19**

The Total Expected departmental revenues for the FY 2018/2019 is UGX 274,084,000, a rise compared to the previous FY. Recurrent budget is expected to be UGX. 168,853,000 and consists of District Unconditional Grant N/W of UGX 7,600,000, District Unconditional Grant Wage of UGX 60,557,000, Locally Raised Revenue of UGX 12,000,000, Other government transfers of UGX 40,000,000, Sector Conditional Grant N/W of 6,126,000 and Multi-sectoral transfers of Wage and Non- Wage of UGX 37,320,000 and UGX 5,250,000 respectively.

The Development component amounts to UGX. 105,230,000 and constitutes of District Discretionary Equalization Grant of UGX 47,500,000, Donor fund of UGX 12,000,000 and Multi-Sectoral Transfers of UGX 45,730,000.

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	253,500	171,620	1,595,072
District Unconditional Grant (Non-Wage)	7,714	5,877	7,600
District Unconditional Grant (Wage)	84,360	63,270	100,542
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	78,757	38,614	25,171
Multi-Sectoral Transfers to LLGs_Wage	0	0	27,159
Other Transfers from Central Government	0	23,725	1,371,000
Sector Conditional Grant (Non-Wage)	53,511	40,133	61,600
Urban Unconditional Grant (Wage)	27,159	0	0
Development Revenues	1,252,026	203,112	743,601
District Discretionary Development Equalization Grant	29,128	26,696	114,000
Donor Funding	200,000	52,219	200,000
Multi-Sectoral Transfers to LLGs_Gou	242,452	124,197	429,601
Other Transfers from Central Government	780,446	0	0
Total Revenue Shares	1,505,527	374,732	2,338,672
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	111,519	63,270	127,700
Non Wage	141,982	92,564	1,467,372
Development Expenditure			
Domestic Development	1,052,026	123,997	543,601
Donor Development	200,000	42,690	200,000
Total Expenditure	1,505,527	322,522	2,338,672

Narrative of Workplan Revenues and Expenditure

Vote: 587 Zombo District**FY 2018/19**

The department expects to receive a total of UGX 2,338,672,000, of which the recurrent grant amounts to UGX 1,595,072,000 and constitutes District unconditional grant NW of UGX 7,600,000, District unconditional grant Wage of UGX 100,542,000, Locally Raised Revenue of UGX 2,000,000, Other government transfers of UGX 1,371,000, Sector conditional grant NW of 61,600,000 and multi-sectoral transfer of Wage and None wage of UGX 27, 159,000 and UGX 25,171,000.

On the development side, the total grant expected amounts to UGX 743,601,000 of which UGX 114,000,000 will be District Discretionary Equalization Grant, UGX 200,000,000 will be donor fund and Multi-sectoral transfers to LLGs of UGX 429,601,000.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	153,698	76,983	132,196
District Unconditional Grant (Non-Wage)	63,696	42,258	59,800
District Unconditional Grant (Wage)	23,554	17,666	20,039
Locally Raised Revenues	32,000	6,470	32,000
Multi-Sectoral Transfers to LLGs_NonWage	34,448	10,590	11,550
Multi-Sectoral Transfers to LLGs_Wage	0	0	8,807
Development Revenues	52,657	58,318	132,825
District Discretionary Development Equalization Grant	12,878	27,900	39,009
Multi-Sectoral Transfers to LLGs_Gou	39,779	30,418	93,817
Total Revenue Shares	206,355	135,301	265,021
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,554	17,666	28,846
Non Wage	130,144	57,798	103,350
Development Expenditure			
Domestic Development	52,657	40,268	132,825
Donor Development	0	0	0
Total Expenditure	206,355	115,731	265,021

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the District Planning Unit expects to receive a total of UGX 265,021,000. This includes both the re-current and Development Grants. The expected Recurrent grants sums upto UGX 132,196,000 of which UGX 32,000,000 will be Local Revenue, UGX 59,800,000 will be District Unconditional Grant - Non Wage; The Unconditional grant Wage will be UGX 20,039,000, and Re-current Multi sectoral transfers to LLGs of UGX 8,807,000 and UGX 11,550,000 for wage and non- wage respectively.

The expected development grant amounts to UGX 132,825,000 of which UGX 93,817,000 will be Multi-sectoral transfers to LLGs and UGX 39,009,000 is expected to be received at the HLG level and is to be used for Monitoring (i.e. 2% of DDEG) and investment service costs.

Vote: 587 Zombo District**FY 2018/19****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	105,734	56,681	94,101
District Unconditional Grant (Non-Wage)	20,000	17,852	22,000
District Unconditional Grant (Wage)	25,085	18,760	22,722
Locally Raised Revenues	14,000	2,810	18,000
Multi-Sectoral Transfers to LLGs_NonWage	20,230	17,259	4,800
Multi-Sectoral Transfers to LLGs_Wage	0	0	26,579
Urban Unconditional Grant (Wage)	26,419	0	0
Development Revenues	0	0	31,855
Multi-Sectoral Transfers to LLGs_Gou	0	0	31,855
Total Revenue Shares	105,734	56,681	125,956
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,504	18,760	49,301
Non Wage	54,230	37,781	44,800
Development Expenditure			
Domestic Development	0	0	31,855
Donor Development	0	0	0
Total Expenditure	105,734	56,541	125,956

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of UGX 125,956,000, from the different Revenue sources to be spent during the FY 2018/19. Of this, the Recurrent grants amounts to 94,101,000 of which UGX 22,000,000 will be District Unconditional grand Non Wage UGX, 22,722,000 will be District Unconditional Grant Wage, UGX 18,000,000 will be Local Revenue and Re-current Multi Sectoral Transfers of UGX 4,800,000 and UGX 26,579,000 for Non Wage and Wage respectively.

The department grant expected amounts to UGX 31,855,000 and is basically Multi- sectoral transfers to the Two Town Councils i.e there is no development grant allocation at the HLG.

All these funds will be spent as per the approved work plan and Budget.