

Vote: 592 Kiryandongo 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 :

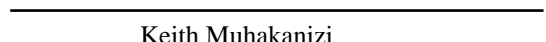


Wamburu David Wasikye

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,190,481	671,209	1,190,481
Discretionary Government Transfers	3,102,041	2,618,001	3,498,113
Conditional Government Transfers	13,300,651	9,412,232	14,687,676
Other Government Transfers	2,333,265	2,758,804	12,940,908
Donor Funding	2,521,047	640,979	60,000
Grand Total	22,447,485	16,101,225	32,377,178

Revenue Performance by end of March of the Running FY

By the end of Third quarter, Third quarter total cumulative receipts was Shs 16,101,225,000/= of the total approved budget for FY 2017/2018 of Shs 22,447,485,000/= equivalent to 72% performance. This was good performance but slight under performance was due to sources that performed poorly including locally raised revenue caused by no receipts from stamp duty and property related fees and little from Animal & Crop Husbandry related Levies as well as Registration (e.g. Births, Deaths, Marriages, etc.) fees. However, cumulative disbursement to departments totaled only Shs 15,295,990,000/= equivalent to 68% and cumulative expenditure totalling Shs 9,605,741,000/= equivalent to 42.79% of approved budget. Releases spent was equivalent to 63% of cumulative releases to departments.

Planned Revenues for next FY

There has been an increase of 44.24% in this FY's Budget as compared to last FY's budget 2017/2018, The increase has been brought about by the increase in discretionary government transfers, conditional government transfers in salaries and other government transfers and donor funds increase in development grants under education, Production (agriculture extension services) and community sectors, among others.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,613,584	2,005,112	2,026,273
Finance	400,484	268,548	673,769
Statutory Bodies	347,335	303,375	471,485
Production and Marketing	2,909,949	706,192	3,605,183
Health	3,067,632	2,436,120	4,058,460
Education	7,972,592	6,076,210	9,362,715
Roads and Engineering	1,612,772	769,627	2,172,022
Water	563,952	574,507	442,334
Natural Resources	286,963	124,142	358,404
Community Based Services	2,461,072	1,919,902	8,878,444
Planning	125,931	59,863	264,011

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Internal Audit	85,219	52,392	64,077
Grand Total	22,447,486	15,295,990	32,377,178
<i>o/w: Wage:</i>	9,966,857	7,386,832	12,116,717
<i>Non-Wage Recurrent:</i>	5,008,397	2,687,691	4,568,003
<i>Domestic Devt:</i>	4,951,185	4,591,494	15,632,458
<i>Donor Devt:</i>	2,521,047	629,974	60,000

Expenditure Performance by end of March FY 2017/18

The district spent Shs 9,605,741,000 as follows:-

Administration 40%, Finance 51%, statutory Bodies

73%, Production and marketing 14%, Health 64%, Education 64%, Roads and engineering 09%, water 17%, Natural Resources 28%, community Based services 10%, Planning 36% and Internal Audit 53%.

In summary wage performed at 67%, Non wage recurrent performed at 35% and domestic development performed at 21% and donor 06%.

The development performed poorly because most capital projects had been awarded and contracts had started but payment to the contractors had not been made since they had not requested for the payments.

Generally wage performed slightly below as planned because medical workers and agricultural extension staff recruitment was on going hence not performing as planned and non wage recurrent performed slightly poorly because the funds had not been remitted as expected especially the NUSAF, Uganda multi sectoral and nutrition food security project under MAAIF, UWEP and YLP among others.

Planned Expenditures for the FY 2018/19

Expenditure plans are focused improving infrastructure and community livelihoods. In this case classrooms, staff houses and laterines have been prioritized for construction including OPDs and staff houses at health facilities. Road opening and rehabilitation as well as borehole drilling and installation have also been planned.

Medium Term Expenditure Plans

Medium expenditure plans hinge on infrastructure development focusing on health, education, water and roads infrastructure. Capacity building for staff, completion of office block, and natural resource conservation have been prioritized.

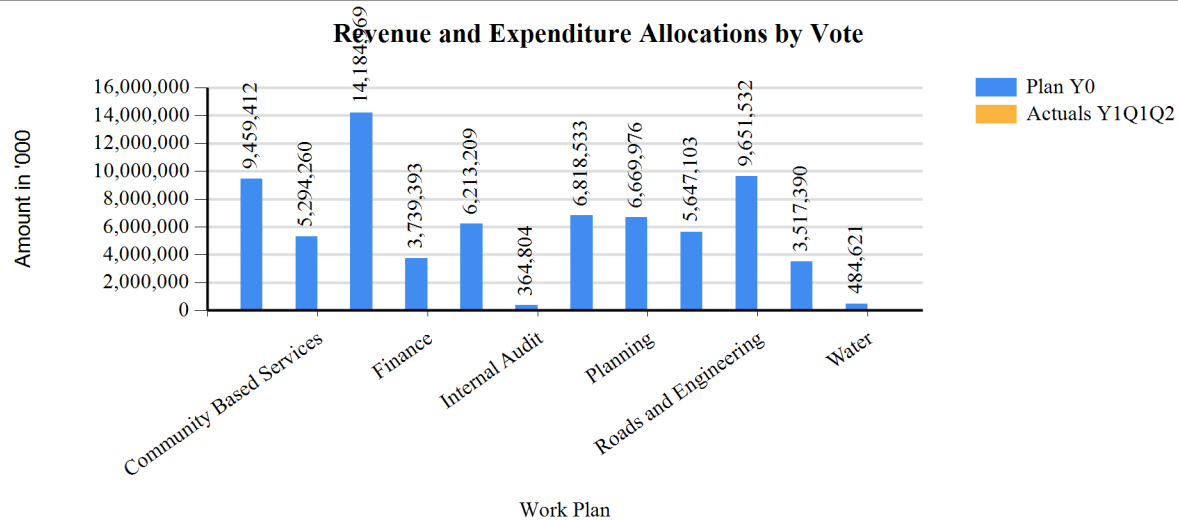
Challenges in Implementation

The major constraints in implementing future plans mainly include staff turn over, staffing gaps, swept back funds, newly recruited staff who need capacity development. Delays in processing funds to facilitate timely plan implementation is also a major constraint.

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	1,190,481	671,209	1,190,481
Agency Fees	16,302	1,550	16,302
Animal & Crop Husbandry related Levies	1,259	21	21,259
Application Fees	0	460	0
Business licenses	6,192	686	16,192
Fees from Hospital Private Wings	0	30,030	60,000
Land Fees	164,450	8,167	164,450
Local Services Tax	46,825	136,658	35,700
Market /Gate Charges	25,618	4,894	25,618
Miscellaneous and unidentified taxes	0	298,355	20,000
Miscellaneous receipts/income	45,793	16,714	45,793
Other Fees and Charges	844,496	171,897	733,621
Other licenses	0	836	19,667
Park Fees	4,780	925	4,780
Property related Duties/Fees	14,995	0	26,995
Registration (e.g. Births, Deaths, Marriages, etc.) fees	105	14	105
Stamp duty	19,667	0	0
2a. Discretionary Government Transfers	3,102,041	2,618,001	3,498,113
District Discretionary Development Equalization Grant	1,037,780	1,037,780	1,153,690
District Unconditional Grant (Non-Wage)	517,172	387,879	627,206
District Unconditional Grant (Wage)	824,406	618,305	995,641

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Urban Discretionary Development Equalization Grant	128,100	128,100	97,878
Urban Unconditional Grant (Non-Wage)	238,844	179,133	199,052
Urban Unconditional Grant (Wage)	355,740	266,805	424,646
2b. Conditional Government Transfer	13,300,651	9,412,232	14,687,676
General Public Service Pension Arrears (Budgeting)	181,766	181,766	27,886
Gratuity for Local Governments	163,665	122,749	179,693
Pension for Local Governments	104,347	78,260	116,879
Salary arrears (Budgeting)	105,158	105,158	0
Sector Conditional Grant (Non-Wage)	2,771,518	1,146,779	2,226,806
Sector Conditional Grant (Wage)	8,786,711	6,590,033	10,696,430
Sector Development Grant	717,238	717,238	1,418,930
Transitional Development Grant	470,249	470,249	21,053
2c. Other Government Transfer	2,333,265	2,758,804	12,940,908
Development Response to Displacement Impacts Project (DRDIP)	0	0	3,950,043
Infectious Diseases Institute (IDI)	0	0	80,000
Northern Uganda Social Action Fund (NUSAF)	1,626,265	1,411,426	3,903,163
Support to PLE (UNEB)	0	11,832	11,000
Support to Production Extension Services	0	108,583	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	2,160,000
Uganda Road Fund (URF)	0	758,012	1,819,179
Uganda Wildlife Authority (UWA)	0	0	209,547
Uganda Women Entrepreneurship Program(UWEP)	207,000	122,802	222,000
Vegetable Oil Development Project	0	52,449	60,000
Youth Livelihood Programme (YLP)	500,000	293,701	525,976
3. Donor	2,521,047	640,979	60,000
United Nations Development Programme (UNDP)	117,000	57,445	60,000
United Nations Children Fund (UNICEF)	0	270,224	0
United States Agency for International Development (USAID)	0	0	0
Infectious Diseases Institute (IDI)	80,000	51,418	0
Lake Victoria Environmental Management Project (LVEMP)	104,047	0	0
Sight Savers International (Uganda)	0	17,341	0
Food and Agricultural Organisation (FAO)	60,000	0	0
Others	2,160,000	244,551	0
Total Revenues shares	22,447,485	16,101,225	32,377,178

i) Revenue Performance by March FY 2017/18

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Locally Raised Revenues

The cumulative receipt of locally raised revenue up to the end of Q3 2017/2018 was UGX 671,209,000/= against the approved budget of UGX 1,190,480,730/= representing 56% revenue performance. The main source of local revenue that majorly contributed to this performance was local service tax, Market /Gate Charges, other fees and charges, Park Fees and miscellaneous receipts.

Central Government Transfers

By the end of the quarter, the overall central transfers performance was at 91% which was excellent performance despite low outturn from Conditional Government Transfers which was 71% as elaborated below. First, cumulative discretionary government transfers receipt was Shs , 2,618,001,000/= against approved budget of shs 3,102,041,000/= resulting into 84% performance. All sources performed well. On the other hand cumulative conditional government transfers receipts was shs 9,412,232,000/= equivalent to 71%. Among others

Donor Funding

Cumulative donor funding receipts was shs 640,979,000/= against approved budget of shs 2,521,047,000/= resulting into 25% performance. This was poor performance caused by no funding from various funders

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In FY 2018/2019 revenue forecast expected to be collected from local revenue has not changed as compared to the previous FY 2017/2018.

Central Government Transfers

In FY 2018/2019 revenue forecast expected to be collected from central government transfers is Shs 31,126,697,000/= compared to that of previous FY 2017/2018 which totals Shs 18,735,957,000/= representing an increase by 66%. the increase is attributed to new additional funding from development response to displacement impacts for refugees project under OPM, education and health development grant funding all from central government among others.

Donor Funding

In FY 2018/2019 revenue forecast expected to be collected from donor funding is Shs 60,000,000/= compared to that of current FY 2017/2018 which totals Shs 2,521,047,000/= representing an decrease by 4,101.745%. The decrease was caused by no funding committed by a number of donors in FY 2018/2019 compared to FY 2017/2018.

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	945,661
District Production Services	2,895,427	393,535	2,643,753
District Commercial Services	14,521	2,097	15,769
Sub- Total of allocation Sector	2,909,949	395,632	3,605,183
Sector: Works and Transport			
District, Urban and Community Access Roads	1,594,676	134,000	2,120,350
District Engineering Services	18,096	3,660	51,672
Sub- Total of allocation Sector	1,612,772	137,660	2,172,022

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Sector: Education			
Pre-Primary and Primary Education	6,176,428	4,185,054	6,383,931
Secondary Education	1,347,904	694,386	2,078,525
Skills Development	353,786	157,795	677,077
Education & Sports Management and Inspection	94,475	39,847	223,182
Sub- Total of allocation Sector	7,972,592	5,077,082	9,362,715
Sector: Health			
Primary Healthcare	210,598	190,269	1,462,824
District Hospital Services	1,745,361	1,258,243	2,375,458
Health Management and Supervision	1,111,673	512,974	220,177
Sub- Total of allocation Sector	3,067,632	1,961,485	4,058,460
Sector: Water and Environment			
Rural Water Supply and Sanitation	563,952	97,096	442,334
Natural Resources Management	286,963	81,695	358,404
Sub- Total of allocation Sector	850,915	178,791	800,738
Sector: Social Development			
Community Mobilisation and Empowerment	2,461,072	253,413	8,878,444
Sub- Total of allocation Sector	2,461,072	253,413	8,878,444
Sector: Public Sector Management			
District and Urban Administration	2,613,583	1,054,575	2,026,273
Local Statutory Bodies	347,335	252,981	471,485
Local Government Planning Services	125,931	44,959	264,011
Sub- Total of allocation Sector	3,086,849	1,352,515	2,761,770
Sector: Accountability			
Financial Management and Accountability(LG)	400,484	204,146	673,769
Internal Audit Services	85,219	45,017	64,077
Sub- Total of allocation Sector	485,703	249,163	737,847

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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	1,626,840	1,292,354	1,484,463
District Unconditional Grant (Non-Wage)	94,688	25,159	90,688
District Unconditional Grant (Wage)	340,629	190,948	370,660
General Public Service Pension Arrears (Budgeting)	181,766	181,766	27,886
Gratuity for Local Governments	163,665	122,749	179,693
Locally Raised Revenues	116,521	51,235	151,121
Multi-Sectoral Transfers to LLGs_NonWage	214,030	284,119	280,811
Multi-Sectoral Transfers to LLGs_Wage	306,036	252,961	266,724
Pension for Local Governments	104,347	78,260	116,879
Salary arrears (Budgeting)	105,158	105,158	0
Development Revenues	986,744	712,758	541,810
District Discretionary Development Equalization Grant	192,368	313,764	431,990
Locally Raised Revenues	0	45,562	0
Multi-Sectoral Transfers to LLGs_Gou	694,376	253,432	109,820
Transitional Development Grant	100,000	100,000	0
Total Revenue Shares	2,613,584	2,005,112	2,026,273
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	646,665	338,119	637,384
Non Wage	980,174	425,024	847,079
Development Expenditure			
Domestic Development	986,744	291,432	541,810
Donor Development	0	0	0
Total Expenditure	2,613,583	1,054,575	2,026,273

Narrative of Workplan Revenues and Expenditure

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There has been a decrease in revenue from 2,613,583,000/= to 2,026,273,000/= causing a decrease of 22.47% of the department's total Budget of the FY 2018/2019 as compared to the FY 2017/2018. The decrease in revenue has been caused by decrease of pension arrears, reduction in the urban unconditional grant non wage among others. However there has been an increase in the allocation of locally raised revenue and urban unconditional grant wage.

The department expects to spend the funds on transfers of funds to the LLGs, staff salaries, and repair of vehicles and capacity building of staff among others.

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	353,379	226,645	648,678
District Unconditional Grant (Non-Wage)	59,354	94,533	93,354
District Unconditional Grant (Wage)	56,092	42,069	147,046
Locally Raised Revenues	41,574	0	62,274
Multi-Sectoral Transfers to LLGs_NonWage	196,359	90,043	301,394
Multi-Sectoral Transfers to LLGs_Wage	0	0	44,610
Development Revenues	47,105	41,903	25,091
District Discretionary Development Equalization Grant	47,105	25,587	0
Multi-Sectoral Transfers to LLGs_Gou	0	16,316	25,091
Total Revenue Shares	400,484	268,548	673,769
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,092	42,069	191,656
Non Wage	297,287	145,761	457,022
Development Expenditure			
Domestic Development	47,105	16,316	25,091
Donor Development	0	0	0
Total Expenditure	400,484	204,146	673,769

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue by 68.24% of the department's total budget for the FY 2018/2019 as compared to the FY 2017/2018 budget . were urban unconditional grant wage has been increased among others
The department expects to spend funds on production of the budget and final accounts, revenue mobilisation and sensitisation of the tax payers, evaluation of the tax payers, follow-up on the payment of taxes, recurrent costs for IFMS etc.

Workplan Title : Statutory Bodies

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	347,335	303,375	464,485
District Unconditional Grant (Non-Wage)	177,809	107,285	177,809
District Unconditional Grant (Wage)	26,352	100,656	26,352
Locally Raised Revenues	55,750	0	77,150
Multi-Sectoral Transfers to LLGs_NonWage	87,424	95,434	137,751
Multi-Sectoral Transfers to LLGs_Wage	0	0	45,423
Development Revenues	0	0	7,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	7,000
Total Revenue Shares	347,335	303,375	471,485
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,352	79,056	71,775
Non Wage	320,983	173,925	392,710
Development Expenditure			
Domestic Development	0	0	7,000
Donor Development	0	0	0
Total Expenditure	347,335	252,981	471,485

Narrative of Workplan Revenues and Expenditure

During the FY 2018/2019, there has been an increase of 35.74% as compared from last FY's budget. The increase is attributed to an increase of urban unconditional grant non wage and wage.

The expenditure for the department will cater for the payment of councilors' allowance, payment of service providers, payment of utilities, study tours for councilors, repair of the motorvehicles and wage for technical and political leaders and payment of LC I and II's 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	492,571	375,666	1,015,319
District Unconditional Grant (Non-Wage)	11,043	14,763	11,043
District Unconditional Grant (Wage)	0	0	30,588
Locally Raised Revenues	8,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	36,570	33,184	38,173

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Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Sector Conditional Grant (Non-Wage)	48,653	36,490	262,627
Sector Conditional Grant (Wage)	388,305	291,229	664,890
Development Revenues	2,417,378	330,526	2,589,864
District Discretionary Development Equalization Grant	27,270	0	27,791
Donor Funding	2,220,000	124,433	0
Multi-Sectoral Transfers to LLGs_Donor	104,047	0	0
Multi-Sectoral Transfers to LLGs_Gou	21,000	0	32,536
Other Transfers from Central Government	0	161,032	2,429,547
Sector Development Grant	45,061	45,061	99,990
Total Revenue Shares	2,909,949	706,192	3,605,183
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	388,305	216,084	695,477
Non Wage	104,265	58,056	319,842
Development Expenditure			
Domestic Development	93,331	83,206	2,589,864
Donor Development	2,324,047	38,286	0
Total Expenditure	2,909,949	395,632	3,605,183

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been an increase of revenue from Shs. 2,909,949,000 to shs. 3,605,183,000 causing a percentage increase of 23.89% as compared to last year's budget. This has been brought about by increase in wage for extension workers, inclusion of development grant under agriculture extension, among others .

The department expects to spend it is budget on payment of salaries, payment of the service providers, Procurement of Rabies vaccines, etc

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	2,921,632	2,168,671	3,911,963
District Unconditional Grant (Non-Wage)	4,069	7,273	4,069
District Unconditional Grant (Wage)	149,577	31,068	0
Locally Raised Revenues	9,000	30,030	74,000
Multi-Sectoral Transfers to LLGs_NonWage	52,936	78,435	78,346
Multi-Sectoral Transfers to LLGs_Wage	10,231	0	0
Sector Conditional Grant (Non-Wage)	452,181	339,135	452,181
Sector Conditional Grant (Wage)	2,243,639	1,682,729	3,303,367

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Development Revenues	146,000	267,449	146,498
District Discretionary Development Equalization Grant	45,000	0	0
Donor Funding	80,000	242,699	0
Multi-Sectoral Transfers to LLGs_Gou	21,000	24,750	36,433
Other Transfers from Central Government	0	0	80,000
Sector Development Grant	0	0	30,064
Total Revenue Shares	3,067,632	2,436,120	4,058,460
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,253,447	1,470,104	3,303,367
Non Wage	668,186	391,697	608,595
Development Expenditure			
Domestic Development	66,000	24,750	146,498
Donor Development	80,000	74,934	0
Total Expenditure	3,067,632	1,961,485	4,058,460

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been an increase in the revenue of 32.3% to the department. The increase has been brought about wage to cater enhancements for scientists under medical cadres.

The department expects to spend the funds as follows; payment of salaries, sensitization of communities, carrying out outreaches, providing minimum health care package services,.

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	7,338,060	5,338,987	8,274,013
District Unconditional Grant (Non-Wage)	12,073	9,003	12,073
District Unconditional Grant (Wage)	44,596	22,298	44,596
Locally Raised Revenues	10,557	0	15,557
Multi-Sectoral Transfers to LLGs_NonWage	80,901	1,500	64,051
Sector Conditional Grant (Non-Wage)	1,035,166	690,111	1,409,564
Sector Conditional Grant (Wage)	6,154,767	4,616,075	6,728,173
Development Revenues	634,532	737,223	1,088,702

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Donor Funding	0	130,858	0
Multi-Sectoral Transfers to LLGs_Gou	40,000	0	141,913
Other Transfers from Central Government	0	11,832	11,000
Sector Development Grant	245,859	245,859	935,789
Transitional Development Grant	348,673	348,673	0
Total Revenue Shares	7,972,592	6,076,210	9,362,715
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	6,140,898	4,400,322	6,772,769
Non Wage	1,197,162	426,953	1,501,244
<i>Development Expenditure</i>			
Domestic Development	634,532	249,808	1,088,702
Donor Development	0	0	0
Total Expenditure	7,972,592	5,077,082	9,362,715

Narrative of Workplan Revenues and Expenditure

In this financial year 2018/2019, there has been an increase of 17.44% of the total budget from the previous financial year 2017/2018 majorly being brought about by an increase in Sector Development Grant and Conditional grants to primary, secondary and tertiary salaries

The Department expects to spend the Revenue majorly on wages, Transfer of capitation grants to schools, school inspection & monitoring, training of SMCs, construction of a seed secondary school, Latrines and Procurement of Furniture among others.

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>	1,398,848	65,721	206,967
District Unconditional Grant (Non-Wage)	8,918	7,000	41,408
District Unconditional Grant (Wage)	33,140	24,855	33,140
Locally Raised Revenues	19,000	0	19,000
Multi-Sectoral Transfers to LLGs_NonWage	203,947	33,866	72,837
Multi-Sectoral Transfers to LLGs_Wage	6,383	0	40,583
Sector Conditional Grant (Non-Wage)	1,127,460	0	0
<i>Development Revenues</i>	213,924	703,906	1,965,054
District Discretionary Development Equalization Grant	35,598	0	0
Multi-Sectoral Transfers to LLGs_Gou	178,327	47,761	145,875
Other Transfers from Central Government	0	656,145	1,819,179
Total Revenue Shares	1,612,772	769,627	2,172,022

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	39,523	14,936	73,723
Non Wage	1,359,325	39,366	133,245
<i>Development Expenditure</i>			
Domestic Development	213,924	83,359	1,965,054
Donor Development	0	0	0
Total Expenditure	1,612,772	137,660	2,172,022

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been an increase of 34.68% as compared to the budget of the FY 2017/2018. The increase has been brought about by increase in the allocation of wage to carter for scientists, and development among others.

The department expects to spend the funds on the following areas, payment of wages and gratuity for road gangs, routine mechanised road maintenance, , monitoring and supervision of the ongoing projects, maintenance of road equipment's.

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			
<i>Recurrent Revenues</i>	65,985	52,159	68,195
District Unconditional Grant (Non-Wage)	2,682	9,182	2,682
District Unconditional Grant (Wage)	20,576	15,432	20,576
Locally Raised Revenues	6,000	0	6,000
Sector Conditional Grant (Non-Wage)	36,727	27,545	38,937
<i>Development Revenues</i>	497,967	522,348	374,139
District Discretionary Development Equalization Grant	50,073	0	0
Donor Funding	0	74,454	0
Sector Development Grant	426,318	426,318	353,087
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	563,952	574,507	442,334
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	20,576	15,432	20,576
Non Wage	45,409	28,075	47,619
<i>Development Expenditure</i>			
Domestic Development	497,967	53,589	374,139

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Donor Development	0	0	0
Total Expenditure	563,952	97,096	442,334

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been a decrease of 21.57% as compared to the budget of the FY 2017/2018. The decrease has been brought about by reduction in the domestic development among others.

The department expects to spend the funds on the following areas, payment of wages and drilling of wells, sanitation activities among others.

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	147,463	60,692	176,061
District Unconditional Grant (Non-Wage)	7,674	3,848	7,674
District Unconditional Grant (Wage)	66,652	49,987	115,881
Locally Raised Revenues	30,400	0	32,400
Multi-Sectoral Transfers to LLGs_NonWage	25,856	1,110	2,991
Multi-Sectoral Transfers to LLGs_Wage	11,125	1,430	11,125
Sector Conditional Grant (Non-Wage)	5,756	4,317	5,990
Development Revenues	139,500	63,451	182,342
District Discretionary Development Equalization Grant	22,500	6,006	0
Donor Funding	117,000	57,445	60,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	122,342
Total Revenue Shares	286,963	124,142	358,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,777	31,557	127,007
Non Wage	69,686	9,187	49,055
Development Expenditure			
Domestic Development	22,500	6,006	122,342
Donor Development	117,000	34,946	60,000
Total Expenditure	286,963	81,695	358,404

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been an increase of 24.90% of the total budget from the financial year 2017/2018 which has been brought about by increase of domestic development grant and wage due to enhancement of science cadres' salaries among others

The Department expects to spend on payment of wages, titling of land, green charcoal project, staff emoluments, and payment of the service providers among others.

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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	127,807	91,974	225,762
District Unconditional Grant (Non-Wage)	7,973	18,294	7,973
District Unconditional Grant (Wage)	25,704	19,278	104,484
Locally Raised Revenues	7,000	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	13,995	5,221	27,615
Multi-Sectoral Transfers to LLGs_Wage	7,560	0	16,182
Sector Conditional Grant (Non-Wage)	65,575	49,181	57,508
Development Revenues	2,333,265	1,827,928	8,652,682
Multi-Sectoral Transfers to LLGs_Gou	0	0	51,500
Other Transfers from Central Government	2,333,265	1,827,928	8,601,182
Total Revenue Shares	2,461,072	1,919,902	8,878,444
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,264	12,852	120,665
Non Wage	94,543	33,855	105,097
Development Expenditure			
Domestic Development	2,333,265	206,706	8,652,682
Donor Development	0	0	0
Total Expenditure	2,461,072	253,413	8,878,444

Narrative of Workplan Revenues and Expenditure

There has been an increase of 260.76% of the department's total revenue for the FY 2018/2019 as compared to the budget of the FY

2017/2018 and this has been due to the increase in the YLP, UWEP and wage among others, among others.

The department expects to spend the funds on payment of staff salaries, Monitoring of community projects, community mobilisation and sensitisation, training adult learners, support to YLP and UWEP groups.

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	83,614	45,886	145,036
District Unconditional Grant (Non-Wage)	20,706	23,305	30,706
District Unconditional Grant (Wage)	30,108	22,581	71,338

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Locally Raised Revenues	32,800	0	42,992
Development Revenues	42,317	13,977	118,976
District Discretionary Development Equalization Grant	42,317	13,893	19,000
Multi-Sectoral Transfers to LLGs_Donor	0	84	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	99,976
Total Revenue Shares	125,931	59,863	264,011
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,108	15,054	71,338
Non Wage	53,506	16,155	73,698
Development Expenditure			
Domestic Development	42,317	13,750	118,976
Donor Development	0	0	0
Total Expenditure	125,931	44,959	264,011

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, there has been an increase of 109.65% as compared to the budget of the FY 2017/2018. The increase has been brought by increase in wage enhancement for scientists and domestic grant

The revenue will be spent on payment of wages, coordination and production of the PBS reports, conducting of the budget conference, carrying out monitoring of the ongoing capital projects, support to LLGs and data collection, preparation and submission of progress reports etc.

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	71,719	52,392	63,777
District Unconditional Grant (Non-Wage)	10,953	21,247	10,953
District Unconditional Grant (Wage)	30,980	23,235	30,980
Locally Raised Revenues	10,382	0	10,382
Multi-Sectoral Transfers to LLGs_NonWage	5,000	7,910	11,462
Multi-Sectoral Transfers to LLGs_Wage	14,404	0	0
Development Revenues	13,500	0	300
District Discretionary Development Equalization Grant	13,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	300
Total Revenue Shares	85,219	52,392	64,077

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	45,384	23,235	30,980
Non Wage	26,335	21,782	32,797
<i>Development Expenditure</i>			
Domestic Development	13,500	0	300
Donor Development	0	0	0
Total Expenditure	85,219	45,017	64,077

Narrative of Workplan Revenues and Expenditure

There has been a decrease in revenue of 24.81% in the FY 2018/2019 as compared to the budget of the FY 2017/2018; the decrease has been brought about by the reduction in the allocation of domestic development

The department expects to spend the funds on payment of staff salaries, payment of service providers, production of quarterly audit reports, auditing books of accounts, monitoring of the ongoing council activities.