

Vote: 597 Kyankwanzi 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.

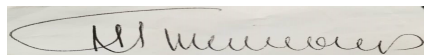
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



Marion Pamela Tukahirirwa, Chief Administrative Officer-Kyankwanzi

(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.

Vote: 597 Kyankwanzi 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	525,164	236,531	525,164
Discretionary Government Transfers	2,669,350	2,182,918	3,516,638
Conditional Government Transfers	13,059,633	9,599,515	15,590,442
Other Government Transfers	68,500	1,162,737	1,152,088
Donor Funding	70,000	100,003	120,000
Grand Total	16,392,648	13,281,706	20,904,332

Revenue Performance by end of March of the Running FY

Revenue performance by the end third quarter stood at 13,281,706,000 translating into 81.02% of the total Budget of UGX 16,392,648,000 out of which UGX 12,334,089,000 was spent by sectors representing 75% of the annual budget. In terms of Release Expenditure performance it translated into 93% expenditure while 7% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less by cumulative transfers to sectors because most capital works had not started as most of them were pushed to third quarter when more development resources are released

Planned Revenues for next FY

The Local revenue outturn for the FY2018/2019 is projected at UGX 545,223,000 representing 2.61% of the total annual budget of UGX 20,924,390,000. This has increased from estimated 525,164,000= as of 2017/2018. The increase is due to the anticipated rise in revenues from Lands and inspection and forest related charges due to massive mobilization and enhanced involvement by all leaders within the District

Central Government transfers will be the major source of revenue for the district since it is contributing 96.82% of the overall district budget out Of which discretionary government transfers stand at 16.81%, Conditional Government transfers 74.51%, other government transfers 5.51% of the total budget for the year. Generally there has been a increase in the overall budget of 27.64%. This is due to a increase in in Development grants under Education, Health and production while wage IPFs also increased significantly due to anticipated salary enhancements and recruitments

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	1,933,226	1,554,105	1,526,336
Finance	427,464	250,209	440,363
Statutory Bodies	445,958	401,989	701,826
Production and Marketing	669,233	675,875	1,178,011
Health	1,784,943	1,389,963	3,467,870
Education	8,987,118	7,230,267	10,528,148
Roads and Engineering	887,691	812,758	1,377,752
Water	586,975	562,413	604,558

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Natural Resources	151,233	100,108	207,240
Community Based Services	280,278	170,491	603,506
Planning	142,658	82,122	165,664
Internal Audit	95,870	48,057	103,058
Grand Total	16,392,648	13,278,358	20,904,332
<i>o/w: Wage:</i>	10,505,512	7,879,134	13,025,437
<i>Non-Wage Recurrent:</i>	4,107,492	3,243,518	3,873,750
<i>Domestic Devt:</i>	1,709,643	2,055,702	3,885,144
<i>Donor Devt:</i>	70,000	100,003	120,000

Expenditure Performance by end of March FY 2017/18

By the end of the Third quarter, the departments had spent 75% of the total budget over all. The quarterly expenditure performance stood at 93% overall, leaving about 7% of the quarterly actual unspent by end of quarter.

The total cumulative expenditure was less than the cumulative transfers to sectors since some capital works had not been completed as some of them were pushed to next quarter when more resources are availed and procurement processes concluded

Planned Expenditures for the FY 2018/19

The expenditure plans for FY 2018/19 will be as follows; out of the budget of 20,904,332,000 shillings, 7.30% is allocated to administration this slightly lower than that FY 2017/18 due to decrease in Gratuity and Domestic Arrears Budgeting. 2.11% is allocated to Finance department. 3.36% is allocated to statutory bodies 5.64% is allocated to production following the introduction of support to production extension services. Health is allocated 16.59%. Education is allocated a lion share of 50.36% since the department has the biggest number of staff and some funds were earmarked for construction of class rooms and toilets. Roads and Engineering is allocated 6.9% whereas water is allocated 2.89%. Natural resources has been allocated 0.99% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, and internal audit were allocated 2.89%, 0.79%, and 0.49% respectively given the routine nature of their activities

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

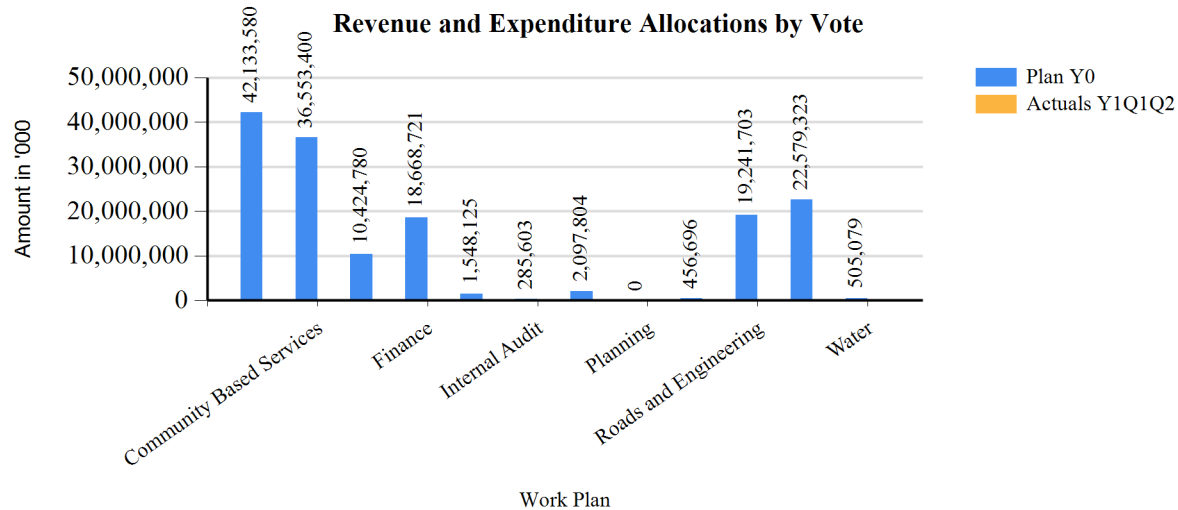
Challenges in Implementation

The un-certainty that surrounds the IPFS communicated by MoFPED cause a challenge for implementation of some of the district plans. For example the IPF communicated for un-conditional grant wage is not sufficient enough to cater for future recruitments of some key posts in the district that greatly affects the implementation

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	525,164	236,531	525,164
Advertisements/Bill Boards	40	0	40
Animal & Crop Husbandry related Levies	79,220	15,395	79,220
Application Fees	6,000	2,900	6,000
Beer	0	0	0
Business licenses	35,796	23,206	39,796
Ground rent	0	0	23,443
Inspection Fees	50,000	13,285	36,070
Land Fees	150,000	70,990	135,000
Liquor licenses	50	0	50
Local Services Tax	60,752	53,392	60,752
Market /Gate Charges	70,010	23,537	70,010
Miscellaneous receipts/income	450	0	1,400
Other Fees and Charges	6,640	20,966	8,127
Other licenses	950	1,540	3,750
Park Fees	40,857	11,230	40,857
Property related Duties/Fees	14,899	0	14,899
Registration (e.g. Births, Deaths, Marriages, etc.) fees	750	90	750
Sale of non-produced Government Properties/assets	5,000	0	5,000
Stamp duty	3,750	0	0
2a. Discretionary Government Transfers	2,669,350	2,182,918	3,516,638

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District Discretionary Development Equalization Grant	659,863	659,863	674,427
District Unconditional Grant (Non-Wage)	652,654	489,490	764,461
District Unconditional Grant (Wage)	910,002	682,502	1,489,239
Urban Discretionary Development Equalization Grant	63,760	63,760	55,524
Urban Unconditional Grant (Non-Wage)	137,955	103,466	138,313
Urban Unconditional Grant (Wage)	245,117	183,838	394,675
2b. Conditional Government Transfer	13,059,633	9,599,515	15,590,442
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	585,161	438,871	83,833
Pension for Local Governments	188,779	141,584	199,957
Salary arrears (Budgeting)	354,483	354,483	30,706
Sector Conditional Grant (Non-Wage)	1,667,942	738,908	1,301,113
Sector Conditional Grant (Wage)	9,350,393	7,012,795	11,141,524
Sector Development Grant	691,299	691,299	2,612,257
Transitional Development Grant	221,576	221,576	221,053
2c. Other Government Transfer	68,500	1,162,737	1,152,088
Other	8,500	436,647	0
Support to PLE (UNEB)	0	9,408	8,500
Support to Production Extension Services	0	141,067	0
Uganda Road Fund (URF)	0	553,700	894,088
Uganda Women Entrepreneurship Program(UWEP)	0	7,518	189,500
Youth Livelihood Programme (YLP)	60,000	14,398	60,000
3. Donor	70,000	100,003	120,000
Global Fund for HIV, TB & Malaria	0	0	0
World Health Organisation (WHO)	0	12,465	0
Mildmay International	0	87,538	120,000
Infectious Diseases Institute (IDI)	70,000	0	0
Total Revenues shares	16,392,648	13,281,706	20,904,332

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

The overall budget performance on LRR by end of third quarter stood at 45%. The ideal performance should have been 75%, however the following factors are some of the reasons for the underperformance; Poor performance in forestry product levy due to a mass reduction in tree cover since the farms that had been used to support charcoal production have been cleared and no replacements have been done Revenue realization from tax parks has not yet picked up ever since the misunderstood political announcements during campaigns Fair performance was registered in some items like Local Service Tax, Land fees, other fees and other licenses. Increase in land premium was due to intensive mobilization of land owners including absentee landlords and improved functionality of the district land board Increase in local service tax was due the fact that most staff are on the payroll with very few pending cases

Central Government Transfers

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In general terms revenue performance of the central government transfers was good despite the delayed actual receipt of funds. There was a general fair performance in all the revenue categories. Conditional grants performed at 74%, 1697% for other government transfers instead of 75% because of resources under URF funds for Roads which had been planned under sector conditional grant None-Wage in the works Department but eventually reported on under Other Government Transfers since it was not encrypted as a Central Government Transfer, Discretionary revenues were at 82% slightly over projection and over 100% performance for most development grants. There was good performance in wage at 75% and urban wage was also at 75% while all non-wage for both urban and district were as targeted at 75%

Donor Funding

Donor grants performed at 143% since all the donor related funds were received by the end of the quarter under review

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Local revenue budget for the district for the FY 2018/2019 is projected to remain the same at UGX 525,164,000 as it was in 2017/2018 which is 2.51% of the total Budget. The is due to the constant anticipated rise in revenues from Lands and inspection and forest related charges due massive mobilization by all stakeholders within the District and creation of more town councils

Central Government Transfers

Central Government transfers will be the major source of revenue for the district since it is contributing 96.91% of the overall district budget. Of which discretionary government transfers stand at 16.82%, Conditional Government transfers 74.58%, other government transfers 5.51% of the total budget for the year 2018/2019. Generally there has been an increase in the overall budget of 27.52%. This is due to a Development grant under Education, Health and production while wage IPFS significantly increased due to anticipated enhancement of staff salaries and recruitments

Donor Funding

Donor funding is projected at 0.57% of the annual budget and will mainly be received from Mildmay Uganda for the HIV related interventions and Health Systems Strengthening

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	374,453	304,731	862,139
District Production Services	273,010	288,547	296,565
District Commercial Services	21,770	8,116	19,307
<i>Sub- Total of allocation Sector</i>	669,233	601,395	1,178,011
Sector: Works and Transport			
District, Urban and Community Access Roads	887,691	756,419	1,320,543
District Engineering Services	0	0	57,209
<i>Sub- Total of allocation Sector</i>	887,691	756,419	1,377,752
Sector: Education			
Pre-Primary and Primary Education	7,442,373	5,744,366	7,178,243
Secondary Education	1,448,894	1,070,874	3,201,674
Education & Sports Management and Inspection	95,851	81,235	148,231

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<i>Sub- Total of allocation Sector</i>	8,987,118	6,896,476	10,528,148
Sector: Health			
Primary Healthcare	256,648	158,388	1,248,565
Health Management and Supervision	1,528,295	1,147,219	2,219,306
<i>Sub- Total of allocation Sector</i>	1,784,943	1,305,608	3,467,870
Sector: Water and Environment			
Rural Water Supply and Sanitation	586,975	186,349	604,558
Natural Resources Management	151,233	98,983	207,240
<i>Sub- Total of allocation Sector</i>	738,208	285,332	811,798
Sector: Social Development			
Community Mobilisation and Empowerment	280,279	164,686	603,506
<i>Sub- Total of allocation Sector</i>	280,279	164,686	603,506
Sector: Public Sector Management			
District and Urban Administration	1,933,226	1,549,550	1,526,336
Local Statutory Bodies	445,958	369,297	701,826
Local Government Planning Services	142,658	80,422	165,664
<i>Sub- Total of allocation Sector</i>	2,521,841	1,999,269	2,393,825
Sector: Accountability			
Financial Management and Accountability(LG)	427,464	248,358	440,363
Internal Audit Services	95,870	48,057	103,058
<i>Sub- Total of allocation Sector</i>	523,334	296,416	543,421

Vote: 597 Kyankwanzi 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	1,821,388	1,447,724	1,456,912
District Unconditional Grant (Non-Wage)	130,559	98,548	128,940
District Unconditional Grant (Wage)	70,504	64,185	391,898
Gratuity for Local Governments	585,161	438,871	83,833
Locally Raised Revenues	67,460	44,323	39,460
Multi-Sectoral Transfers to LLGs_NonWage	157,041	108,355	188,061
Multi-Sectoral Transfers to LLGs_Wage	267,402	197,375	394,056
Pension for Local Governments	188,779	141,584	199,957
Salary arrears (Budgeting)	354,483	354,483	30,706
Development Revenues	111,838	106,381	69,424
District Discretionary Development Equalization Grant	39,388	39,388	47,577
District Unconditional Grant (Non-Wage)	5,000	0	1,350
Multi-Sectoral Transfers to LLGs_Gou	67,450	66,993	20,497
Total Revenue Shares	1,933,226	1,554,105	1,526,336
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	337,906	261,559	785,954
Non Wage	1,483,482	1,186,164	670,957
Development Expenditure			
Domestic Development	111,838	101,826	69,424
Donor Development	0	0	0
Total Expenditure	1,933,226	1,549,550	1,526,336

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 1,526,336,000 compared to UGX 1,933,226,000 in the financial year 2017/18 representing (21.05%) decrease in the indicative planning figure of the department. The reason is due to decreased allocation of District Unconditional grant Non-wage, Domestic Arrears Budgeting and Gratuity which all significantly cut for next Financial Year and a fall in allocation to the sector under LLGs under development revenues

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			

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Recurrent Revenues	399,119	230,209	426,609
District Unconditional Grant (Non-Wage)	72,197	42,137	46,316
District Unconditional Grant (Wage)	104,319	55,739	140,257
Locally Raised Revenues	42,455	30,147	40,255
Multi-Sectoral Transfers to LLGs_NonWage	105,071	62,065	105,947
Multi-Sectoral Transfers to LLGs_Wage	75,077	40,121	93,834
Development Revenues	28,345	20,000	13,754
District Discretionary Development Equalization Grant	20,000	20,000	11,254
District Unconditional Grant (Non-Wage)	8,145	0	2,500
Multi-Sectoral Transfers to LLGs_Gou	200	0	0
Total Revenue Shares	427,464	250,209	440,363
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	179,396	95,861	234,091
Non Wage	219,723	132,498	192,518
Development Expenditure			
Domestic Development	28,345	20,000	13,754
Donor Development	0	0	0
Total Expenditure	427,464	248,358	440,363

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 440,363,000 compared to UGX 427,464,000 in the financial year 2017/18 representing 3.02% increase in the indicative planning figure of the department. The reason is due to increased allocation of District Unconditional Grant wage at both District and Lower Local Governments to cater for salaries of new recruits and promoted staff

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	445,958	401,989	700,325
District Unconditional Grant (Non-Wage)	178,126	177,547	342,123
District Unconditional Grant (Wage)	84,797	102,150	141,053
Locally Raised Revenues	39,992	33,080	87,268
Multi-Sectoral Transfers to LLGs_NonWage	86,231	46,563	81,209
Multi-Sectoral Transfers to LLGs_Wage	56,812	42,649	48,672
Development Revenues	0	0	1,501
District Discretionary Development Equalization Grant	0	0	1,501
Total Revenue Shares	445,958	401,989	701,826

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,609	144,800	189,725
Non Wage	304,349	224,498	510,600
Development Expenditure			
Domestic Development	0	0	1,501
Donor Development	0	0	0
Total Expenditure	445,958	369,297	701,826

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 701,826,000 compared to UGX 445,958,000 in the financial year 2017/18 representing 57.37% increase in the indicative planning figure of the department. The reason is due to increased allocation of District Unconditional Grant Non-wage to cater for Honoraria for Elected leaders at Lower Local Governments while wage allocation increased since there is anticipated enhancement of salaries for all elected leaders on the payroll

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	533,697	539,034	994,520
District Unconditional Grant (Non-Wage)	19,898	4,200	10,898
District Unconditional Grant (Wage)	55,567	71,675	68,762
Locally Raised Revenues	20,878	1,115	12,000
Multi-Sectoral Transfers to LLGs_NonWage	19,814	7,856	13,650
Other Transfers from Central Government	0	141,034	0
Sector Conditional Grant (Non-Wage)	43,087	32,315	205,843
Sector Conditional Grant (Wage)	374,453	280,840	683,367
Development Revenues	135,536	136,841	183,491
District Discretionary Development Equalization Grant	64,680	64,680	52,003
Multi-Sectoral Transfers to LLGs_Gou	31,700	33,005	0
Sector Development Grant	39,156	39,156	131,487
Total Revenue Shares	669,233	675,875	1,178,011
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	430,020	352,515	752,129
Non Wage	103,677	135,099	242,391
Development Expenditure			
Domestic Development	135,536	113,782	183,491

Vote: 597 Kyankwanzi District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	669,233	601,395	1,178,011

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 1,178,011,000 compared to UGX 669,233,000 in the financial year 2017/18 representing 76.02% increase in the indicative planning figure of the department. The reason is due to increased allocation of both Sector Conditional Grant wage and Non-Wage to Support to salary enhancement for scientists and Production Extension services respectively while the Sector Development Grant also significantly increased to support more demos and construction of plant clinics, maize cribs and post-harvest infrastructure

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	1,600,915	1,188,463	2,255,481
District Unconditional Grant (Non-Wage)	2,000	0	2,000
District Unconditional Grant (Wage)	0	0	42,002
Locally Raised Revenues	2,000	2,194	0
Multi-Sectoral Transfers to LLGs_NonWage	48,790	25,175	42,109
Sector Conditional Grant (Non-Wage)	142,583	106,937	142,583
Sector Conditional Grant (Wage)	1,405,542	1,054,157	2,026,787
Development Revenues	184,028	201,500	1,212,389
District Discretionary Development Equalization Grant	19,600	19,600	30,000
Donor Funding	70,000	100,003	120,000
Multi-Sectoral Transfers to LLGs_Gou	94,428	81,897	0
Sector Development Grant	0	0	1,062,389
Total Revenue Shares	1,784,943	1,389,963	3,467,870
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,405,542	1,054,157	2,068,789
Non Wage	195,373	128,667	186,692
Development Expenditure			
Domestic Development	114,028	63,224	1,092,389
Donor Development	70,000	59,560	120,000
Total Expenditure	1,784,943	1,305,608	3,467,870

Narrative of Workplan Revenues and Expenditure

Vote: 597 Kyankwanzi District**FY 2018/19**

The total work plan revenue and expenditures for 2018/19 for the department is UGX 3,467,870,000 compared to UGX 1,784,943,000 in the financial year 2017/18 representing 94.28% increase in the indicative planning figure of the department. The reason is due to increased allocation of both District Unconditional Grant Wage and Sector Conditional Grant wage due to anticipated enhancement of Health Workers' salaries, increase in the donor funding to fight HIV and AIDS while there was reappearance of the Sector Development Grant under Health to support upgrade of Health Facilities which was not budgeted in previous Financial year

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	8,440,122	6,261,786	9,365,565
District Unconditional Grant (Non-Wage)	4,000	0	0
District Unconditional Grant (Wage)	29,380	22,035	29,380
Locally Raised Revenues	11,000	5,000	19,000
Multi-Sectoral Transfers to LLGs_NonWage	17,047	6,694	15,872
Other Transfers from Central Government	8,500	17,061	8,500
Sector Conditional Grant (Non-Wage)	799,797	533,198	861,443
Sector Conditional Grant (Wage)	7,570,398	5,677,799	8,431,370
Development Revenues	546,996	968,480	1,162,583
District Discretionary Development Equalization Grant	14,250	14,500	14,500
Multi-Sectoral Transfers to LLGs_Gou	125,855	128,095	850
Other Transfers from Central Government	0	418,994	0
Sector Development Grant	206,891	206,891	947,233
Transitional Development Grant	200,000	200,000	200,000
Total Revenue Shares	8,987,118	7,230,267	10,528,148
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,599,778	5,699,833	8,460,750
Non Wage	840,344	533,116	904,815
Development Expenditure			
Domestic Development	546,996	663,526	1,162,583
Donor Development	0	0	0
Total Expenditure	8,987,118	6,896,476	10,528,148

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 10,528,148,000 compared to UGX 8,987,118,000 in the financial year 2017/18 representing 17.15% increase in the indicative planning figure of the department. The reason is due to increased allocation of Sector Development Grant to fund secondary school construction in selected areas and an increase in Sector Conditional Grant Wage to cater for Salary enhancement of teachers mainly the science teachers in secondary schools.

Vote: 597 Kyankwanzi District**FY 2018/19****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			
Recurrent Revenues	733,032	637,601	742,298
District Unconditional Grant (Non-Wage)	15,571	1,400	6,071
District Unconditional Grant (Wage)	62,320	59,310	85,320
Locally Raised Revenues	16,000	1,995	0
Multi-Sectoral Transfers to LLGs_NonWage	29,670	296,860	494,880
Multi-Sectoral Transfers to LLGs_Wage	15,605	11,798	31,164
Other Transfers from Central Government	0	266,238	124,862
Sector Conditional Grant (Non-Wage)	593,866	0	0
Development Revenues	154,659	175,157	635,454
District Discretionary Development Equalization Grant	46,550	46,546	47,000
Multi-Sectoral Transfers to LLGs_Gou	108,109	128,611	289,383
Other Transfers from Central Government	0	0	299,071
Total Revenue Shares	887,691	812,758	1,377,752
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,925	71,108	116,484
Non Wage	655,107	546,930	625,813
Development Expenditure			
Domestic Development	154,659	138,380	635,454
Donor Development	0	0	0
Total Expenditure	887,691	756,419	1,377,752

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 1,377,752,000 compared to UGX 887,691,000 in the financial year 2017/18 representing 55.21% increase in the indicative planning figure of the department. The reason is due to increased allocation of multi-Sectoral revenues by LLGs to prioritize more roads and civil works at that level while there was significant increase in allocation to District Roads to improve the road network across the District. Wage also increased following anticipated enhancement of salaries for scientists

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	57,325	43,449	51,358
District Unconditional Grant (Wage)	13,074	9,806	13,074

Vote: 597 Kyankwanzi District**FY 2018/19**

Locally Raised Revenues	6,000	4,955	2,000
Sector Conditional Grant (Non-Wage)	38,250	28,688	36,284
Development Revenues	529,651	518,965	553,200
District Discretionary Development Equalization Grant	52,136	52,136	61,000
Multi-Sectoral Transfers to LLGs_Gou	10,686	0	0
Sector Development Grant	445,253	445,253	471,147
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	586,975	562,413	604,558
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,074	9,806	13,074
Non Wage	44,250	33,643	38,284
Development Expenditure			
Domestic Development	529,651	142,901	553,200
Donor Development	0	0	0
Total Expenditure	586,975	186,349	604,558

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/2019 for the Department is UGX 604,558,000 compared to UGX 586,975,000 in the financial year 2017/2018 representing 3.00% increased in the indicative planning figure of the department. The reason is due to increased allocation of development revenues to the department both Discretionary and Conditional to improve the safe water coverage in the District

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	131,733	80,841	197,140
District Unconditional Grant (Non-Wage)	7,000	12,100	3,800
District Unconditional Grant (Wage)	48,194	33,230	75,000
Locally Raised Revenues	33,779	10,503	35,000
Multi-Sectoral Transfers to LLGs_NonWage	9,581	649	16,519
Multi-Sectoral Transfers to LLGs_Wage	27,074	19,780	60,855
Sector Conditional Grant (Non-Wage)	6,105	4,578	5,966
Development Revenues	19,500	19,267	10,100
District Discretionary Development Equalization Grant	12,000	12,000	0
District Unconditional Grant (Non-Wage)	0	0	4,200
Multi-Sectoral Transfers to LLGs_Gou	7,500	7,267	5,900
Total Revenue Shares	151,233	100,108	207,240

Vote: 597 Kyankwanzi District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,568	53,010	135,855
Non Wage	57,165	27,177	61,285
Development Expenditure			
Domestic Development	19,500	18,796	10,100
Donor Development	0	0	0
Total Expenditure	151,233	98,983	207,240

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 207,240,000 compared to UGX 151,233,000 in the financial year 2017/18 representing 37.03% increase in the indicative planning figure of the department. The reason is due to increased allocation of District Unconditional Grant wage to cater for salary enhancement and recruitments, and a rise in allocation to the sector under LLGs mainly recurrent revenues

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	220,278	170,281	466,873
District Unconditional Grant (Non-Wage)	6,694	17,064	6,694
District Unconditional Grant (Wage)	50,895	30,671	50,895
Locally Raised Revenues	9,000	832	10,000
Multi-Sectoral Transfers to LLGs_NonWage	24,260	7,756	24,830
Multi-Sectoral Transfers to LLGs_Wage	85,175	48,851	75,960
Other Transfers from Central Government	0	31,915	249,500
Sector Conditional Grant (Non-Wage)	44,255	33,191	48,994
Development Revenues	60,000	210	136,633
Multi-Sectoral Transfers to LLGs_Gou	0	210	136,633
Other Transfers from Central Government	60,000	0	0
Total Revenue Shares	280,278	170,491	603,506
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	136,070	79,523	126,855
Non Wage	84,209	84,953	340,018
Development Expenditure			
Domestic Development	60,000	210	136,633

Vote: 597 Kyankwanzi District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	280,279	164,686	603,506

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department UGX 603,506,000 compared to UGX 280,278,000 in the financial year 2017/18 representing 115.32% increase in the indicative planning figure of the department. The reason is due to increased allocation in other revenues to cater for YLP and UWEP related activities. The Sector Conditional Grant Non-Wage also increased slightly to support special interest groups like Elderly, Women, PWDs and Youths

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	133,567	73,218	147,899
District Unconditional Grant (Non-Wage)	29,700	18,000	26,987
District Unconditional Grant (Wage)	57,761	30,802	77,415
Locally Raised Revenues	43,496	22,000	43,497
Multi-Sectoral Transfers to LLGs_NonWage	2,609	2,415	0
Development Revenues	9,091	8,904	17,765
District Discretionary Development Equalization Grant	9,091	8,904	15,052
District Unconditional Grant (Non-Wage)	0	0	2,713
Total Revenue Shares	142,658	82,122	165,664
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,761	30,802	77,415
Non Wage	75,806	42,415	70,484
Development Expenditure			
Domestic Development	9,091	7,204	17,765
Donor Development	0	0	0
Total Expenditure	142,658	80,422	165,664

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2018/2019 for the department is UGX 165,663,000 compared to UGX 142,658,000 in the financial year 2017/18 representing 16.13% increase in the indicative planning figure of the department. This is due to increased allocation DDEG funds for retooling and multi-sectoral monitoring while wage allocation was also increased following anticipated salary enhancement

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			

Vote: 597 Kyankwanzi District**FY 2018/19**

Recurrent Revenues	95,870	48,057	94,208
District Unconditional Grant (Non-Wage)	19,200	6,963	10,350
District Unconditional Grant (Wage)	35,733	14,639	48,887
Locally Raised Revenues	19,309	11,503	13,400
Multi-Sectoral Transfers to LLGs_NonWage	6,199	3,431	6,142
Multi-Sectoral Transfers to LLGs_Wage	15,429	11,522	15,430
Development Revenues	0	0	8,850
District Unconditional Grant (Non-Wage)	0	0	8,850
Total Revenue Shares	95,870	48,057	103,058
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,162	26,161	64,316
Non Wage	44,708	21,897	29,892
Development Expenditure			
Domestic Development	0	0	8,850
Donor Development	0	0	0
Total Expenditure	95,870	48,057	103,058

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 103,058,000 compared to UGX 95,870,000 in the financial year 2017/18 representing 7.50% increase in the indicative planning figure of the department. The reason is due to increased allocation of wage to cater for the potential recruitment