

# Vote: 598 Kalungu District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Fiida Nabirye Kyendibaiza, Chief Administrative Officer

(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	745,376	292,546	745,376
Discretionary Government Transfers	2,345,394	1,818,460	2,691,706
Conditional Government Transfers	15,482,827	11,149,148	17,251,627
Other Government Transfers	1,605,946	1,856,871	2,546,480
Donor Funding	523,731	148,547	300,000
Grand Total	20,703,274	15,265,572	23,535,189

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

Cumulatively, by end of quarter three, the District had received a total of 15,265,572,000 shillings (including Multi Sectoral Transfers to Lower Local Governments) from various revenue sources which accounts for 74 percent of the Annual Planned Revenues in the approved budget of Financial Year 2017/18. This was slightly lower than the expected 75 percent by end of quarter Three. Low performance was mainly in Donor funding for which many donors were yet to receive funds from their funders; and Locally Raised Revenue which generally performed poorly mainly attributed to the fact that the community sensitization program about taxes was still ongoing. However, it is worth noting that some individual revenue sources especially Development Grants performed at more than the expected level by end of quarter three mainly due to the Government Policy of releasing all development grants by end of quarter three, and hence more had so far been released to the district.

### Planned Revenues for next FY

In financial Year 2018/19, the Local Government expects to receive a total of 23,535,189,000 shillings from the various Revenue sources, which is about 14 percent more than the expected Revenue for Financial Year 2017/18. The increase in expected Revenues is mainly due to increased Indicative Planning Figures (IPFs) issued by Ministry of Finance, Planning and Economic Development for revenue sources under; Discretionary Government Transfers, Conditional Government Transfers, and Other Government Transfers (issued by line ministries). For instance, wage is expected to increase in Financial Year 2018/19, Gratuity for Local Governments, Pension for Local Governments, Uganda Road Funds, 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	3,185,043	2,182,340	2,861,856
Finance	145,392	99,815	156,814
Statutory Bodies	372,603	199,766	449,675
Production and Marketing	390,537	422,968	1,206,622
Health	2,628,318	1,841,218	3,679,116
Education	11,581,990	9,072,032	12,837,416
Roads and Engineering	705,626	556,343	1,175,802
Water	243,547	235,267	282,975
Natural Resources	610,088	92,945	98,099

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Community Based Services	546,980	227,350	565,757
Planning	270,983	142,436	184,334
Internal Audit	22,167	23,961	36,723
<b>Grand Total</b>	<b>20,703,274</b>	<b>15,096,440</b>	<b>23,535,189</b>
<i>o/w: Wage:</i>	12,336,122	9,185,876	13,970,255
<i>Non-Wage Recurrent:</i>	6,042,993	4,563,297	7,113,653
<i>Domestic Devt:</i>	1,800,428	1,237,221	2,151,281
<i>Donor Devt:</i>	523,731	110,045	300,000

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

By end of Quarter Three of Financial Year 2017/18, the District Local Government through various departments, had spent a total of 15,096,440,000 representing 73 percent of planned expenditure in the approved Budget of Financial Year 2017/18. This expenditure performance was lower than the expected 75 percent level and was mainly due to the fact that most development projects had either not yet taken off or were still being implemented and therefore their respective payments were yet to be completed. This delay was attributed to uncompleted procurement process of several projects most of which were still at evaluation stage or contracts had just been awarded.

Expenditure on wages took the biggest proportion of the District's expenditure by end of Quarter Three followed by Non-Wage Recurrent expenditure, then expenditure on Domestic Development and Donor development followed in that order.

### Planned Expenditures for the FY 2018/19

In Financial Year 2018/19, the District expects to spend a total of 23,535,189,000 shillings through various departments. The overall expenditure plan is 14 percent more than the expenditure plan for Financial Year 2017/18 and it is mainly due to increase in expected funds as guided through the Indicative Planning figures (IPFs). This has led to an increase in planned expenditure on wages (due to some expected salary enhancement for some categories of staff), Non-Wage Recurrent (e.g. expenditure on roads and engineering) and Domestic Development Expenditure (e.g. increase in sector Development grants for education, Health and water, among others). However, planned expenditure on Donor Development is expected to reduce since donors have pledged less funds than the level of Financial Year 2017/18.

However, it is worth noting that whereas overall planned expenditure is expected to increase, for some departments, their planned expenditure is expected to be less than the level of Financial Year 2017/18. For instance, Natural Resources' planned expenditure is expected to be less because of LAVEMP funds which are not expected since no IPFs have been issued to date.

### Medium Term Expenditure Plans

All the Projects planned for are extracted from the second Five Year District Development Plan (DDP II) which is being operationalized by the annual work plans and budgets. Since this is the third year of the second DDP, the planned expenditure on identified projects is geared towards building on the accomplished tasks or parts of tasks with the view of ensuring that by the end of the five years, there is an impact.

In line with the Local Government Development Plan, the projected resource envelope for the medium term is expected to be expended as follows:

Administration 12.2%, Finance 0.7%, Statutory Bodies 1.9%, Production and Marketing 5.1%, Health 15.6%, Education 54.5%, Roads and engineering 5.0%, Water 1.2%, Natural Resources 0.4%, Community Based Services 2.4%, Planning 0.8% and Internal Audit 0.2%

### Challenges in Implementation

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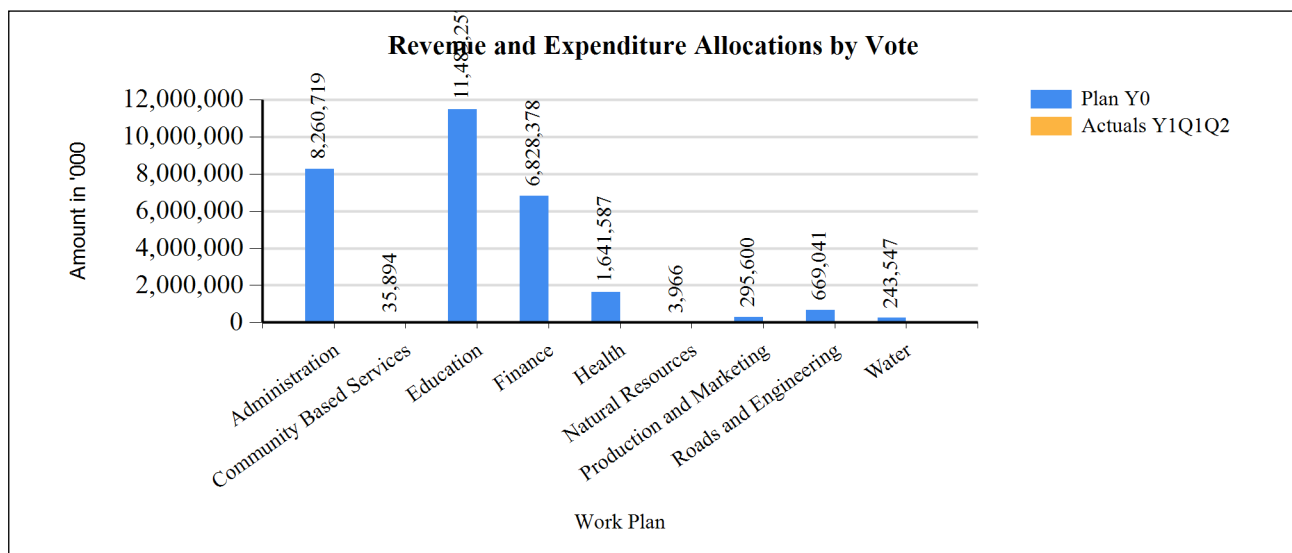
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**Inadequate Funding:** The District is still challenged by scarcity of Financial Resources. The Locally Raised Revenue base is still low coupled with sometimes budget cuts for some revenue sources under Central Government Grants.

**Inadequate Office Space:** The District has overtime recruited staff in an effort to reduce on the staffing gaps (as a requirement) and this has continuously worsened the challenge of the already inadequate office space. The district is currently housed in dilapidated Kabaka's buildings which themselves are not enough to accommodate the staff. Despite several requests to Finance Ministry for funding of Administration block construction, so far no funds have been allocated for the same purpose.

**Inadequate Transport means.** The district does not have enough transport facilities like vehicles to properly carryout supervision and monitoring of projects in addition to other work related duties.

## G1: Graph on the revenue and expenditure allocations by Department



## 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
<b>1. Locally Raised Revenues</b>	<b>745,376</b>	<b>292,546</b>	<b>745,376</b>
Animal & Crop Husbandry related Levies	1,000	170	1,000
Application Fees	6,000	6,394	6,000
Business licenses	68,522	8,544	126,931
Group registration	0	2,187	0
Inspection Fees	0	1,763	0
Land Fees	7,500	5,156	7,500
Local Services Tax	80,327	53,964	82,000
Market /Gate Charges	11,573	4,180	16,713
Miscellaneous receipts/income	408,159	136,316	263,798
Occupational Permits	0	0	30,400

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Other Fees and Charges	82,901	45,448	93,176
Other licenses	20,354	9,500	11,000
Park Fees	3,840	0	0
Property related Duties/Fees	28,000	7,051	78,069
Quarry Charges	22,200	720	23,788
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	3,304	1,000
Registration of Businesses	4,000	6,900	4,000
Royalties	0	948	0
<b>2a. Discretionary Government Transfers</b>	<b>2,345,394</b>	<b>1,818,460</b>	<b>2,691,706</b>
District Discretionary Development Equalization Grant	174,185	174,185	206,555
District Unconditional Grant (Non-Wage)	450,218	337,663	492,375
District Unconditional Grant (Wage)	1,102,755	827,066	1,284,800
Urban Discretionary Development Equalization Grant	63,474	63,474	56,223
Urban Unconditional Grant (Non-Wage)	145,926	109,445	142,652
Urban Unconditional Grant (Wage)	408,836	306,627	509,102
<b>2b. Conditional Government Transfer</b>	<b>15,482,827</b>	<b>11,149,148</b>	<b>17,251,627</b>
General Public Service Pension Arrears (Budgeting)	212,350	212,350	0
Gratuity for Local Governments	308,923	231,692	359,667
Pension for Local Governments	355,532	266,649	383,398
Salary arrears (Budgeting)	127,131	127,131	2,748
Sector Conditional Grant (Non-Wage)	3,136,412	1,674,979	2,888,392
Sector Conditional Grant (Wage)	10,824,531	8,118,398	12,176,353
Sector Development Grant	396,373	396,373	1,420,017
Transitional Development Grant	121,576	121,576	21,053
<b>2c. Other Government Transfer</b>	<b>1,605,946</b>	<b>1,856,871</b>	<b>2,546,480</b>
Global Fund	10,000	0	0
Makerere School of Public Health	20,000	0	0
National Environment Management Authority (NEMA)	542,262	0	0
National Medical Stores (NMS)	576,251	499,982	576,200
Other	0	615,834	0
Support to PLE (UNEB)	10,000	13,155	89,000
Support to Production Extension Services	0	0	300,000
Uganda Road Fund (URF)	0	534,125	1,133,847
Uganda Women Entrepreneurship Program(UWEP)	127,348	82,300	127,348
Youth Livelihood Programme (YLP)	320,085	111,475	320,085
<b>3. Donor</b>	<b>523,731</b>	<b>148,547</b>	<b>300,000</b>
The AIDS Support Organisation (TASO)	0	79,961	140,000
United Nations Children Fund (UNICEF)	266,396	11,420	80,000
World Health Organisation (WHO)	20,000	11,722	40,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	40,000

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Mildmay International	121,135	0	0
Lake Victoria Environmental Management Project (LVEMP)	0	30,800	0
Makerere University Walter Reed Project (MUWRP)	6,700	0	0
Program of All-inclusive Care for the Elderly (PACE)	5,000	0	0
Protecting Families Against HIV/AIDS (PREFA)	60,000	0	0
Others	44,500	14,644	0
<b>Total Revenues shares</b>	<b>20,703,274</b>	<b>15,265,572</b>	<b>23,535,189</b>

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

Cumulatively, by end of Quarter Three (March 2018), the district had so far realized a total of 292,546,000 shillings from Locally Raised Revenues, which accounts for 39 percent of the planned local revenue in the approved budget of the current financial Year 2017/18. This is lower than the expected 75 percent at this period since the district generally collected little and is attributed to the fact that sensitization of tax payers for most of the sources had not yet been completed. However, it is worth noting that some individual Local Revenue sources performed at more than 75% expected level. For instance, Application fees, Land fees (63%) among others, due to the fact that these sources usually perform highly during this period as compared to other periods of the Financial Year. Registration fees performed at 330 percent mainly because there had been an underestimation at budgeting time.

**Central Government Transfers**

By end of Quarter Three of Financial Year 2017/18, the District had cumulatively received 76 percent of all central Government transfers which is slightly over the expected 75 percent. The main contributor to this performance is Other Government transfers of which the Local Government received 116 percent of, which is higher than the expected 75 percent at end of quarter Three. This higher performance is because many line ministries/MDAs like UNEB which released more than budgeted for funds to cater for PLE, UCE and USE, and UWEP funds since some groups had been approved. However, there are some sources that yielded little or even no funds yet.

Discretionary Government transfers and Conditional Government Transfers performed at 78 percent and 72 percent, respectively. The reason for discretionary Government transfers performing at slightly more than the expected 75% level is mainly the release of all DDEG (Development) funds which in excess of the quarterly expectation so that by Quarter three all development Grants should have been released to allow implementation (as the new policy). On the other hand conditional Government transfers performed at slightly less than 75% expected level mainly due to budget cuts in the releases of sector conditional grants. However, it is worth noting that all Arrears (salary and pension) were paid in full.

**Donor Funding**

Cumulatively, Donor performance stands at 28 percent of the planned revenues in the approved budget. This low performance is attributed to the fact that many donors were yet to receive money from their funders and hence were yet to remit their pledges to the district.

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

In Financial Year 2018/19, the District expects to receive 745,376,000 shillings including (Multi-sectoral transfers to Lower Local Governments) from various sources under Locally Raised Revenues (LRR), which is exactly the same as expected revenues for Financial Year 2017/18. This is because the projections for the two Financial Years are the same. A separate detailed Revenue Plan for Financial Year 2018/19 has been prepared by Finance department and is being discussed.

**Central Government Transfers**



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Discretionary Government Transfers are expected to slightly increase (by 15%) in the Financial Year 2018/19 as compared to the Financial Year 2017/18. The changes are mainly as advised through the Indicative Planning Figures (IPFs) where, for example, District Discretionary Development Equalization Grant is expected to increase, while Urban Discretionary Development Equalization Grant is expected to slightly reduce. The expected wage enhancement for some categories of staff is also another reason for expected increase in revenues from central Government as compared to Financial Year 2017/18. Further, the IPFs also indicated an increase in sector Development Grants especially in Health, Education and Water departments, among others.

Other Government Transfers are expected to increase in Financial Year 2018/19 as compared to Financial Year 2017/18. This is mainly attributed to IPFS supplied by respective Line Ministries and other Agencies.

## Donor Funding

Donor funding for the Financial Year 2018/19 is expected to reduce to shillings 300,000,000 as compared to Financial year 2017/18 level of shillings 523,731,000. The expected reduction in revenues is attributed to the fact that some development partners like Mildmay, PREFA concluded their support to the district. Resources expected from some other partners are yet to be confirmed/committed.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	248,004	187,293	1,121,077
District Production Services	133,516	109,319	76,325
District Commercial Services	9,017	6,762	9,220
<b><i>Sub- Total of allocation Sector</i></b>	<b>390,537</b>	<b>303,374</b>	<b>1,206,622</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	701,826	453,578	1,175,802
District Engineering Services	3,800	458	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>705,626</b>	<b>454,036</b>	<b>1,175,802</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	7,874,680	5,745,194	8,276,314
Secondary Education	3,304,192	2,289,764	3,972,898
Skills Development	258,133	68,842	299,322
Education & Sports Management and Inspection	144,985	546,914	288,882
<b><i>Sub- Total of allocation Sector</i></b>	<b>11,581,990</b>	<b>8,650,714</b>	<b>12,837,416</b>
<b>Sector: Health</b>			
Primary Healthcare	2,054,045	1,601,143	680,916
District Hospital Services	93,493	70,120	93,493
Health Management and Supervision	480,780	163,465	2,904,707
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,628,318</b>	<b>1,834,729</b>	<b>3,679,116</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	243,547	131,312	282,975
Natural Resources Management	610,088	92,920	98,099

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<i>Sub- Total of allocation Sector</i>	<i>853,635</i>	<i>224,233</i>	<i>381,074</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	546,980	161,411	565,757
<i>Sub- Total of allocation Sector</i>	<i>546,980</i>	<i>161,411</i>	<i>565,757</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	3,185,043	2,079,068	2,861,856
Local Statutory Bodies	372,603	199,766	449,675
Local Government Planning Services	270,983	65,768	184,334
<i>Sub- Total of allocation Sector</i>	<i>3,828,628</i>	<i>2,344,602</i>	<i>3,495,865</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	145,392	99,815	156,814
Internal Audit Services	22,167	22,396	36,723
<i>Sub- Total of allocation Sector</i>	<i>167,559</i>	<i>122,212</i>	<i>193,537</i>

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,873,700</b>	<b>1,882,263</b>	<b>2,676,227</b>
District Unconditional Grant (Non-Wage)	53,553	38,768	52,486
District Unconditional Grant (Wage)	568,790	322,887	542,610
General Public Service Pension Arrears (Budgeting)	212,350	212,350	0
Gratuity for Local Governments	308,923	231,692	359,667
Locally Raised Revenues	228,822	57,520	190,083
Multi-Sectoral Transfers to LLGs_NonWage	609,762	318,640	636,132
Multi-Sectoral Transfers to LLGs_Wage	408,836	306,627	509,102
Pension for Local Governments	355,532	266,649	383,398
Salary arrears (Budgeting)	127,131	127,131	2,748
<b>Development Revenues</b>	<b>311,343</b>	<b>300,077</b>	<b>185,629</b>
District Discretionary Development Equalization Grant	8,160	8,160	8,572
District Unconditional Grant (Non-Wage)	31,125	7,248	0
Locally Raised Revenues	16,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	156,058	184,669	177,057
Transitional Development Grant	100,000	100,000	0
<b>Total Revenue Shares</b>	<b>3,185,043</b>	<b>2,182,340</b>	<b>2,861,856</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	977,627	629,514	1,051,712
Non Wage	1,896,074	1,249,932	1,624,515
<b>Development Expenditure</b>			
Domestic Development	311,343	199,622	185,629
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,185,043</b>	<b>2,079,068</b>	<b>2,861,856</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 598 Kalungu District

# FY 2018/19

In Financial Year 2018/19, the department expects to receive and spend a total of shillings 2,861,856,000 from various sources, which is 10 percent less than the expected revenues for Financial Year 2017/18. The decrease in expected revenues is attributed to the fact that there are no or much less funds expected from some sources like General Public Service Pension Arrears (Budgeting), Salary arrears (budgeting) since these were paid out in Financial Year 2017/18. Further, the Local Government does not expect transitional Development grant due to the fact that the Indicative Planning Figures (IPFs) issued by Finance Ministry did not indicate the same. Out of the funds expected, 56 percent are Recurrent Revenues while Development revenues account for only 0.6 percent. Of the recurrent revenues, wages account for 40 percent while Non-Wage recurrent accounts for 60 percent. The biggest proportion of the Departments' planned expenditure for Financial Year 2018/19 is on Non-Wage recurrent followed by wage and domestic Development. The department has no donor development.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>145,392</b>	<b>99,815</b>	<b>156,814</b>
District Unconditional Grant (Non-Wage)	27,675	14,575	23,648
District Unconditional Grant (Wage)	101,948	60,794	105,096
Locally Raised Revenues	15,770	24,446	28,070
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>145,392</b>	<b>99,815</b>	<b>156,814</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	101,948	60,794	105,096
Non Wage	43,445	39,021	51,718
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>145,392</b>	<b>99,815</b>	<b>156,814</b>

## Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/19, the department expects to receive and spend a total of shillings 156,814,000 from various sources, which is 1 percent more than the expected revenues for Financial Year 2017/18. The slight increase in expected revenues is attributed to wages to cater for the regular annual salary increments for staff due on their incremental dates. All the funds expected by the department are Recurrent. Wage recurrent accounts for a bigger proportion of than Non-Wage Recurrent.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>372,603</b>	<b>199,766</b>	<b>449,675</b>

**Vote: 598 Kalungu District****FY 2018/19**

District Unconditional Grant (Non-Wage)	144,681	77,125	230,578
District Unconditional Grant (Wage)	136,752	84,922	124,697
Locally Raised Revenues	91,171	37,719	94,400
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>372,603</b>	<b>199,766</b>	<b>449,675</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	136,752	84,922	124,697
Non Wage	235,851	114,844	324,978
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>372,603</b>	<b>199,766</b>	<b>449,675</b>

**Narrative of Workplan Revenues and Expenditure**

In Financial Year 2018/19, the department expects to receive and spend a total of shillings 449,675,000 from various sources, which is 21 percent higher than the expected revenues for Financial Year 2017/18. The increase in expected revenues is attributed to an increase in allocated District unconditional Grant (Non-Wage) to cater for several identified priorities in the department. All the funds expected by the department are Recurrent. Wage recurrent accounts for 28.8 percent while Non-Wage recurrent accounts for 71.2 percent. The biggest proportion of the Department's planned expenditure for Financial Year 2018/19 is on Non-Wage recurrent followed by (28.8 percent). The department has no Development.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>366,978</b>	<b>399,408</b>	<b>1,135,110</b>
District Unconditional Grant (Non-Wage)	3,033	286	1,783
District Unconditional Grant (Wage)	90,904	95,365	199,934
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	0	99,727	300,000
Sector Conditional Grant (Non-Wage)	30,056	22,542	251,870
Sector Conditional Grant (Wage)	241,984	181,488	380,523
<b>Development Revenues</b>	<b>23,559</b>	<b>23,559</b>	<b>71,512</b>
Sector Development Grant	23,559	23,559	71,512
<b>Total Revenue Shares</b>	<b>390,537</b>	<b>422,968</b>	<b>1,206,622</b>

**Vote: 598 Kalungu District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	332,888	276,854	580,456
Non Wage	34,090	26,151	554,654
<b>Development Expenditure</b>			
Domestic Development	23,559	369	71,512
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>390,537</b>	<b>303,374</b>	<b>1,206,622</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to operate a total budget worth shillings 1,206,622,000/= during Financial Year 2018/19. Of this shillings 1,135,110,000/= (94.1%) is for recurrent activities, while shillings 71,512,000/= (5.9%) is for development activities. Of the recurrent budget, shillings 580,456,000/= (51.1%) is for Wage expenditure, while shillings 554,654,000/= (48.9%) is for Non-wage expenditures.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,247,837</b>	<b>1,731,172</b>	<b>2,844,706</b>
Locally Raised Revenues	0	0	1,500
Other Transfers from Central Government	606,251	499,982	576,200
Sector Conditional Grant (Non-Wage)	257,753	193,315	257,753
Sector Conditional Grant (Wage)	1,383,834	1,037,875	2,009,253
<b>Development Revenues</b>	<b>380,481</b>	<b>110,045</b>	<b>834,410</b>
Donor Funding	380,481	110,045	286,215
Sector Development Grant	0	0	548,195
<b>Total Revenue Shares</b>	<b>2,628,318</b>	<b>1,841,218</b>	<b>3,679,116</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,383,834	1,037,875	2,009,253
Non Wage	864,003	686,808	835,453
<b>Development Expenditure</b>			
Domestic Development	0	0	548,195
Donor Development	380,481	110,045	286,215
<b>Total Expenditure</b>	<b>2,628,318</b>	<b>1,834,729</b>	<b>3,679,116</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 598 Kalungu District

# FY 2018/19

The department plans to receive shs 3,679,116,000 FY 2018/19 of which 2,009,253,000 is for wages, 257,733,000 PHC non wage , shs 576,200,000 other transfers from central government, 548,195,000 is PHC development and 286215,000 from donor funding, this is higher than 2,692,872,000 FY 2017/18 because of the PHC development and enhancement in health workers salaries that will be sent to Kalungu District. However there will be a reduction in donor funding because of end of program by PREFA and change in model of funding for PNFPs ( Direct funding ) hence money is not planned in the district budget. By end of Quarter three (January to March), the department had spent shs 1,834,729,000 spent out of Shs 2656872,000 total budget FY 2017/18 which is 44.4% , 691917,000 salaries paid to staff and shs 288,085,00 other transfers from Central Government, 128876,000 sector conditional grant and 59822,00 on donor funded activities to prevent and treat for HIV, Immunization.

## Workplan Title : Education

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>11,355,529</b>	<b>8,630,635</b>	<b>12,266,477</b>
District Unconditional Grant (Non-Wage)	11,272	9,906	11,000
District Unconditional Grant (Wage)	27,961	44,979	71,015
Locally Raised Revenues	1,000	500	1,000
Other Transfers from Central Government	10,000	271,827	89,000
Sector Conditional Grant (Non-Wage)	2,106,583	1,404,388	2,307,884
Sector Conditional Grant (Wage)	9,198,712	6,899,034	9,786,577
<b>Development Revenues</b>	<b>226,462</b>	<b>441,396</b>	<b>570,939</b>
Donor Funding	42,500	0	0
Other Transfers from Central Government	0	257,435	0
Sector Development Grant	183,962	183,962	570,939
<b>Total Revenue Shares</b>	<b>11,581,990</b>	<b>9,072,032</b>	<b>12,837,416</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,226,674	6,460,242	9,857,593
Non Wage	2,128,855	1,887,725	2,408,884
<b>Development Expenditure</b>			
Domestic Development	183,962	302,748	570,939
Donor Development	42,500	0	0
<b>Total Expenditure</b>	<b>11,581,990</b>	<b>8,650,714</b>	<b>12,837,416</b>

## Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/19, the department expects to receive and spend a total of shillings 12,837,416,000 from various sources, which is 10.8 percent more than the expected revenues for Financial Year 2017/18. The increase in expected revenues is attributed mainly to wages for more staff who have been recruited in the department. There is also an increase in sector development grant as per the Indicative Planning figures issued from Central Government. Out of the funds expected, 95.0 percent are Recurrent Revenues while Development revenues account for only 5.0 percent. Of the recurrent revenues, wages account for 80.9 percent while Non-Wage recurrent accounts for 19.1 percent. The biggest proportion of the Department's planned expenditure for Financial Year 2018/19 is on Wage recurrent (76.8 percent of the total planned expenditure) followed by wage (18.2 percent), then domestic Development expenditure accounts for 4.4 percent (of the total planned expenditure), and Donor Development (0.6 percent).

**Vote: 598 Kalungu District****FY 2018/19****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>705,626</b>	<b>556,343</b>	<b>1,175,802</b>
District Unconditional Grant (Non-Wage)	4,806	803	2,441
District Unconditional Grant (Wage)	30,779	20,757	38,314
Locally Raised Revenues	1,000	658	1,200
Other Transfers from Central Government	0	534,125	1,133,847
Sector Conditional Grant (Non-Wage)	669,041	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>705,626</b>	<b>556,343</b>	<b>1,175,802</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,779	20,748	38,314
Non Wage	674,848	433,288	1,137,488
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>705,626</b>	<b>454,036</b>	<b>1,175,802</b>

**Narrative of Workplan Revenues and Expenditure**

In the Financial year 2018/2019 the department expects to receive a total budget of Shs 1,175,802,000 from various sources, which is more than expected revenues for Financial Year 2017/18. The 85.3 percent increase in expected revenues is attributed to increase in Indicative Planning figures (IPFs) disseminated by Uganda Road Fund where scope of works is expected to increase. All revenues for the department are Recurrent since the department receives no development funds. About 8.7 percent of the department Budget will be on wages for the department staff while the remaining 91.3 percent is expected to be spent on Non-Wage projects and activities.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>33,119</b>	<b>24,839</b>	<b>32,551</b>
Locally Raised Revenues	0	0	500
Sector Conditional Grant (Non-Wage)	33,119	24,839	32,051
<b>Development Revenues</b>	<b>210,428</b>	<b>210,428</b>	<b>250,424</b>
Sector Development Grant	188,852	188,852	229,371



**Vote: 598 Kalungu District****FY 2018/19**

Transitional Development Grant	21,576	21,576	21,053
<b>Total Revenue Shares</b>	<b>243,547</b>	<b>235,267</b>	<b>282,975</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	0	0	0
Non Wage	33,119	24,839	32,551
<i>Development Expenditure</i>			
Domestic Development	210,428	106,474	250,424
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>243,547</b>	<b>131,312</b>	<b>282,975</b>

**Narrative of Workplan Revenues and Expenditure**

In Financial Year 2018/19, the sector is expected to receive a total of UGX. 282,975,000= from various sources, which is as per the Indicative planning figures provided at the start of the budgeting/planning period. The breakdown of the expected revenues is; with UGX. 32,051,445 under non-wage recurrent, UGX. 21,053,000 under Transitional Development, UGX.229,371,00 under development and UGX. 500,000 under locally raised revenues. The biggest proportion of the department's expenditure is on Domestic Development followed by Non-Wage recurrent expenditure. The department has no wages since the staff wages are planned for under Roads and Engineering work plan. The department has no donor funding.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>64,826</b>	<b>60,145</b>	<b>98,099</b>
District Unconditional Grant (Non-Wage)	2,904	1,542	5,375
District Unconditional Grant (Wage)	50,956	55,628	77,387
Locally Raised Revenues	7,000	0	11,500
Sector Conditional Grant (Non-Wage)	3,966	2,975	3,837
<i>Development Revenues</i>	<b>545,262</b>	<b>32,800</b>	<b>0</b>
Locally Raised Revenues	3,000	2,000	0
Other Transfers from Central Government	542,262	30,800	0
<b>Total Revenue Shares</b>	<b>610,088</b>	<b>92,945</b>	<b>98,099</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	50,956	55,628	77,387
Non Wage	13,870	4,492	20,712
<i>Development Expenditure</i>			
Domestic Development	545,262	32,800	0

**Vote: 598 Kalungu District****FY 2018/19**

Donor Development	0	0	0
<b>Total Expenditure</b>	<b>610,088</b>	<b>92,920</b>	<b>98,099</b>

**Narrative of Workplan Revenues and Expenditure**

In the Financial Year 2018/2019, the department expects to receive and spend a total of UGX 98,099,149 from various sources which is 83.9% less than the expected revenues for Financial Year 2017/2018. This huge decrease in expected revenues is attributed to the fact that Lake Victoria Environment Management Project (LVEMP) under the Ministry of Water and Environment are yet to issue the indicative Planning Figures for Financial Year 2018/2019.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>89,547</b>	<b>71,830</b>	<b>104,539</b>
District Unconditional Grant (Non-Wage)	4,337	409	2,841
District Unconditional Grant (Wage)	47,316	37,046	61,702
Locally Raised Revenues	2,000	0	5,000
Other Transfers from Central Government	0	7,454	0
Sector Conditional Grant (Non-Wage)	35,894	26,920	34,996
<b>Development Revenues</b>	<b>457,433</b>	<b>155,520</b>	<b>461,218</b>
Donor Funding	10,000	0	13,785
Other Transfers from Central Government	447,433	155,520	447,433
<b>Total Revenue Shares</b>	<b>546,980</b>	<b>227,350</b>	<b>565,757</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	47,316	37,046	61,702
Non Wage	42,231	33,837	42,837
<b>Development Expenditure</b>			
Domestic Development	447,433	90,527	447,433
Donor Development	10,000	0	13,785
<b>Total Expenditure</b>	<b>546,980</b>	<b>161,411</b>	<b>565,757</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of 565,757 shillings from various sources, in Financial Year 2018/19, which is slightly more than expected revenues from Financial Year 2017/18. The slight increase is attributed to more Locally Raised Revenues which has been allocated to the department to cater for emerging priorities, in addition to wage expected to increase from 47,316,000 to 61,702,000 to cater for the salary increments of staff and donor funding for Orphans and Vulnerable Children (OVCs) which is expected to increase from 10 million to over 13 million in the coming Financial Year. The biggest portion of planned expenditure is on Domestic Development which is majorly comprised of Youth livelihood program (YLP) and Uganda Women Empowerment Program (UWEP); followed by Non-Wage expenditure, then Wage and Donor development in that order.

**Workplan Title : Planning**

**Vote: 598 Kalungu District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>101,792</b>	<b>68,995</b>	<b>107,186</b>
District Unconditional Grant (Non-Wage)	67,948	47,980	65,498
District Unconditional Grant (Wage)	33,843	20,465	37,688
Locally Raised Revenues	0	550	4,000
<b>Development Revenues</b>	<b>169,191</b>	<b>73,441</b>	<b>77,148</b>
District Discretionary Development Equalization Grant	73,441	73,441	77,148
Donor Funding	90,750	0	0
Locally Raised Revenues	5,000	0	0
<b>Total Revenue Shares</b>	<b>270,983</b>	<b>142,436</b>	<b>184,334</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,843	20,464	37,688
Non Wage	67,948	41,551	69,498
<b>Development Expenditure</b>			
Domestic Development	78,441	3,753	77,148
Donor Development	90,750	0	0
<b>Total Expenditure</b>	<b>270,983</b>	<b>65,768</b>	<b>184,334</b>

**Narrative of Workplan Revenues and Expenditure**

In Financial Year 2018/19 the department expects to receive shs. 184,334,000/= which is lower than shs. 270,983,000/= expected for Financial Year 2017/2018. This is because the District did not get assurance from UNICEF as far as donor funds are concerned for the coming Financial Year. The biggest proportion of the department's planned expenditure is on Domestic Development followed by Non-Wage, and Wage respectively.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>22,167</b>	<b>23,961</b>	<b>36,723</b>
District Unconditional Grant (Non-Wage)	4,660	3,939	4,365
District Unconditional Grant (Wage)	13,507	18,007	26,358
Locally Raised Revenues	4,000	2,015	6,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>22,167</b>	<b>23,961</b>	<b>36,723</b>

**Vote: 598 Kalungu District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	13,507	18,007	26,358
Non Wage	8,660	4,389	10,365
<i><b>Development Expenditure</b></i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>22,167</b>	<b>22,396</b>	<b>36,723</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive shs. 36,723,217 from various sources. The figure is higher than last years due to recruitment of the Principal Internal Auditor. The Department expects to spend on Wages - 26,358,295; Fuel -4,000,000; Printing and Stationery - 1,314,922; Travel in land - 1,500,000; Workshops and Seminars - 1,580,000; Books and Periodicals - 150,000; Small Office Equipment - 250,000; Telecommunication - 120,000, Computer and IT Supplies -1,000,000, Incapacity Benefits - 200,000, Welfare and Entertainment - 250,000