

Vote: 599 Lwengo District

FY 2018/19

Terms and Conditions

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

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

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

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

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

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

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

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

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

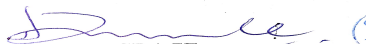
I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :

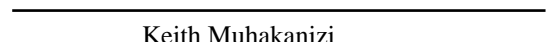
Signature :



KISEMBE GRACE

(Accounting Officer)

Signed on Date: _____



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2018/19

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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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: 599 Lwengo 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	964,773	348,978	707,390
Discretionary Government Transfers	2,369,082	1,856,574	2,658,660
Conditional Government Transfers	16,846,391	12,300,763	19,565,679
Other Government Transfers	597,345	928,202	1,561,109
Donor Funding	495,990	1,167,432	4,077,302
Grand Total	21,273,581	16,601,949	28,570,141

Revenue Performance by end of March of the Running FY

By the end of the Third Quarter the district had realized 78% (16,601,494,000) of the approved annual budget of UG shs 21,273,581,000/=, this high performance was due to; performance of other government transfers at 155% because UWEP funds were realized in Quarter two, URF funds and Donor funding of 235% due to the World Bank funds of 1,065,287,000 for school construction that had not been anticipated. However, there was under performance of locally raised revenue was at 36% because of low revenue collections due to suspended park fees, quarantine of animals and low man power of town agents and Parish due to restructuring.

Planned Revenues for next FY

In the FY 2018/19 the district expects Shs. 28,588,141,000/= compared to Shs. 21,273,581,000 in FY 2017/18 representing a 34.4% increase. This is largely due to increased; Discretionary Government transfers from 2,369,082,000 to 2,658,660,000 (10.9%) as a result of increased sector grants of education and Production, Conditional Government transfers from 16,846,391,000 to 19,527,352,000 (13.7%) mainly due to salary enhancement, Other Government Transfers from 597,345,000 to 1,807,625,000 (5.4%) largely due to increased Road and Donor Funding from 495,990 to 4,077,302 mainly because of the increased commitments from the implementing partners especially UTSEP (World Bank Schools). However; Locally raised revenues will reduce by 36.4% (from 964,773,000 to 707,390,000) as a result of removal of taxes like park fees.

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	1,786,538	1,457,285	1,885,470
Finance	629,368	343,929	485,231
Statutory Bodies	628,663	433,553	884,329
Production and Marketing	440,402	444,564	1,010,625
Health	2,481,433	1,648,138	3,868,795
Education	12,555,054	10,298,065	17,466,014
Roads and Engineering	960,134	864,502	1,336,912
Water	648,487	535,851	562,633
Natural Resources	81,782	71,336	113,774

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Community Based Services	851,228	357,460	728,228
Planning	124,299	80,602	129,026
Internal Audit	86,193	66,663	99,104
Grand Total	21,273,581	16,601,949	28,570,141
<i>o/w: Wage:</i>	13,334,704	10,001,028	15,205,437
<i>Non-Wage Recurrent:</i>	5,405,238	3,905,575	6,834,115
<i>Domestic Devt:</i>	2,037,649	1,527,914	2,453,287
<i>Donor Devt:</i>	495,990	1,167,432	4,077,302

Expenditure Performance by end of March FY 2017/18

By the end of March 2017/18, the district had realized 78% (16,601,494,000) of the approved annual budget of UG shs 21,273,581,000/=. Out of the cumulative release of shs 16,601,949,000 the district had 78% of the budget released, 65% of the budget spent and 83% releases spent, that left 13% unspent. The expenditure in by the end of the Quarter had been on the; Payment of staff salaries 3rd Phase of District Administration, bringing grid power to the District Headquarters.

Production had the highest % budget released 101% due to the extension grant and Community Department had the least release because YLP funds were not realized.

Natural Resources had the highest percentage expenditure to the budget at 184% due to funds that were received to construct Kyogya Wetland center from MWE and Community had the least budget realization 29% due to non-realization of YLP and UWEP funds.

Planned Expenditures for the FY 2018/19

In the FY 2018/19 the district expects to receive and spend Shs. 28,588,141,000/= compared to Shs. 21,273,581,000 in FY 2017/18 representing a 34.4% increase. The District plans to spend the revenues on completion of the District Administration block, Completion of World Bank Schools, increased expenditure on Wages due to salary enhancement, Upgrading of Kakoma HCII to HCIII, Construction of a seed school. This is largely due to increased; Discretionary Government transfers from 2,369,082,000 to 2,658,660,000 (10.9%) as a result of increased sector grants of education and Production, Conditional Government transfers from 16,846,391,000 to

19,527,352,000 (13.7%) mainly due to salary enhancement, Other Government Transfers from 597,345,000 to 1,807,625,000 (5.4%) largely due to increased Road and Donor Funding from 495,990 to 4,077,302 mainly because of the increased commitments from the implementing partners especially UTSEP (World Bank Schools). However; Locally raised revenues will reduce by 36.4% (from 964,773,000 to 707,390,000) as a result of removal of taxes like park fees.

Medium Term Expenditure Plans

With expected resources and strategic public private partnership, the District council will ensure that strategic objectives are achieved on social economic infrastructure like completion of District block, pit latrines (30 to 60), classroom blocks (600 to 800) as well as building capacity of district staff, providing advisory, promotion of sanitation and hygiene, child birth registration and ensuring value for money. 25% of the budget will be committed to Infrastructure development, leading to increased Economic development of 20% by July 2019. In line with the District vision of Progressive people, just society and sustainable development feeding into the National vision of 2040 ³A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years'

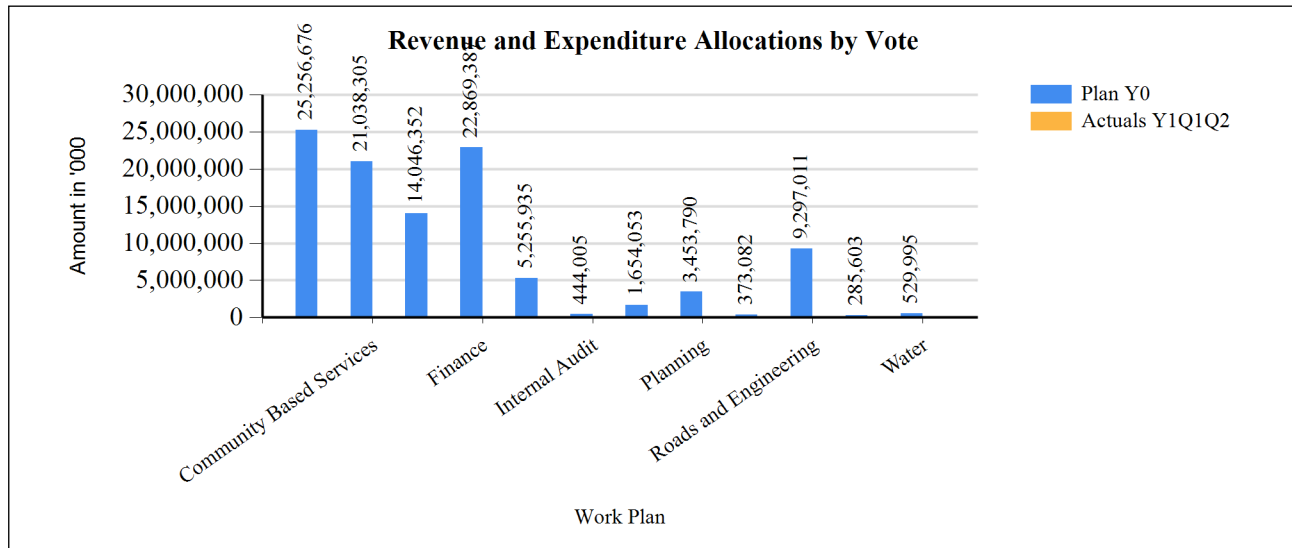
Challenges in Implementation

Lack of office space for officers hinders the efficiency and outputs of the officers. 2. Inadequate transport facilities hinders the movement of officers to the field to supervise LLG officers and collection of reports 3. Under staffing at 58% in most of the departments this compromises output as one person, does work for like four officers 4. No primary data to be used for planning for the district leading poor planning that affects the performance of the district. 5. Preferential treatment to some Departments by government compromising others this totally demotivates other members from work. 6. Dwindling Locally revenues hinder execution of work especially for departments with no Sector grants.

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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
1. Locally Raised Revenues	964,773	348,978	707,390
Advertisements/Bill Boards	33,440	1,510	0
Animal & Crop Husbandry related Levies	21,113	2,705	15,500
Application Fees	30,400	3,123	35,000
Business licenses	113,135	15,183	9,233
Group registration	8,531	689	0
Inspection Fees	8,697	314	9,322
Land Fees	10,200	0	46,000
Local Hotel Tax	9,886	760	6,460
Local Services Tax	128,951	96,484	121,431
Market /Gate Charges	173,629	91,042	191,445
Miscellaneous receipts/income	68,841	43,794	11,960
Other Court Fees	300	0	0
Other Fees and Charges	216,440	45,524	31,453
Other licenses	0	0	215,506
Park Fees	60,798	1,981	7,980
Property related Duties/Fees	48,180	6,308	0
Refuse collection charges/Public convenience	20,720	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,500	310	6,100
Stamp duty	6,012	0	0

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Unspent balances – Locally Raised Revenues	0	39,252	0
2a. Discretionary Government Transfers	2,369,082	1,856,574	2,658,660
District Discretionary Development Equalization Grant	270,676	270,676	287,944
District Unconditional Grant (Non-Wage)	603,792	452,844	692,596
District Unconditional Grant (Wage)	1,042,190	781,642	1,213,065
Urban Discretionary Development Equalization Grant	48,375	48,375	46,826
Urban Unconditional Grant (Non-Wage)	109,408	82,056	106,831
Urban Unconditional Grant (Wage)	294,641	220,981	311,398
2b. Conditional Government Transfer	16,846,391	12,300,763	19,565,679
General Public Service Pension Arrears (Budgeting)	83,392	83,392	0
Gratuity for Local Governments	344,539	258,404	696,438
Pension for Local Governments	212,183	159,137	266,662
Salary arrears (Budgeting)	99,482	99,482	0
Sector Conditional Grant (Non-Wage)	3,062,505	1,660,025	2,867,133
Sector Conditional Grant (Wage)	11,997,873	8,998,405	13,680,974
Sector Development Grant	756,842	756,842	2,033,420
Support Services Conditional Grant (Non-Wage)	18,000	13,500	0
Transitional Development Grant	271,576	271,576	21,053
2c. Other Government Transfer	597,345	928,202	1,561,109
Other	0	137,607	0
Support to PLE (UNEB)	15,000	0	0
Uganda Road Fund (URF)	0	625,122	1,088,976
Uganda Women Entrepreneurship Program(UWEP)	163,472	151,392	161,276
Unspent balances - Other Government Transfers	0	28	0
Youth Livelihood Programme (YLP)	418,872	14,053	310,857
3. Donor	495,990	1,167,432	4,077,302
Rakai Health Sciences Programme (RHSP)	0	0	120,000
International Bank for Reconstruction and Development (IBRD)	0	0	3,552,872
United Nations Children Fund (UNICEF)	299,000	42,629	80,000
Global Fund for HIV, TB & Malaria	30,000	0	64,000
World Health Organisation (WHO)	36,000	0	150,000
Global Alliance for Vaccines and Immunization (GAVI)	80,000	1,505	104,000
Mildmay International	42,300	0	0
Aids Health Care Foundation (AHF)	0	0	6,430
Program of All-inclusive Care for the Elderly (PACE)	8,690	0	0
Unspent balances - Donor Funding	0	57,010	0
Others	0	1,066,287	0
Total Revenues shares	21,273,581	16,601,949	28,570,141

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N/A

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	172,694	181,632	588,735
District Production Services	254,245	147,124	378,579
District Commercial Services	13,463	8,363	43,310
<i>Sub- Total of allocation Sector</i>	440,402	337,118	1,010,625
Sector: Works and Transport			
District, Urban and Community Access Roads	740,697	684,891	1,178,365
District Engineering Services	219,437	97,750	158,547
<i>Sub- Total of allocation Sector</i>	960,134	782,641	1,336,912
Sector: Education			
Pre-Primary and Primary Education	9,327,658	5,631,977	12,804,695
Secondary Education	2,551,584	1,113,197	3,952,040
Skills Development	476,585	1,602,356	544,107
Education & Sports Management and Inspection	197,226	93,739	163,173
Special Needs Education	2,000	0	2,000
<i>Sub- Total of allocation Sector</i>	12,555,054	8,441,269	17,466,014
Sector: Health			
Primary Healthcare	367,156	157,632	937,846
Health Management and Supervision	2,114,277	1,430,075	2,930,949
<i>Sub- Total of allocation Sector</i>	2,481,433	1,587,707	3,868,795
Sector: Water and Environment			
Rural Water Supply and Sanitation	572,779	375,382	562,633
Urban Water Supply and Sanitation	75,708	0	0
Natural Resources Management	81,782	69,218	113,774
<i>Sub- Total of allocation Sector</i>	730,269	444,599	676,407
Sector: Social Development			
Community Mobilisation and Empowerment	851,228	342,647	728,228
<i>Sub- Total of allocation Sector</i>	851,228	342,647	728,228
Sector: Public Sector Management			
District and Urban Administration	1,786,538	1,142,086	1,885,470
Local Statutory Bodies	628,663	354,622	884,329
Local Government Planning Services	124,299	69,867	129,026
<i>Sub- Total of allocation Sector</i>	2,539,500	1,566,575	2,898,825

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Sector: Accountability			
Financial Management and Accountability(LG)	629,368	328,522	485,231
Internal Audit Services	86,193	64,278	99,104
<i>Sub- Total of allocation Sector</i>	<i>715,562</i>	<i>392,800</i>	<i>584,336</i>

Vote: 599 Lwengo 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	1,498,286	1,129,492	1,748,785
District Unconditional Grant (Non-Wage)	130,023	69,637	105,587
District Unconditional Grant (Wage)	107,543	53,770	107,541
General Public Service Pension Arrears (Budgeting)	83,392	83,392	0
Gratuity for Local Governments	344,539	258,404	696,438
Locally Raised Revenues	24,910	38,962	97,866
Multi-Sectoral Transfers to LLGs_NonWage	155,601	82,563	134,074
Multi-Sectoral Transfers to LLGs_Wage	340,614	284,145	340,616
Pension for Local Governments	212,183	159,137	266,662
Salary arrears (Budgeting)	99,482	99,482	0
Development Revenues	288,252	327,794	136,685
District Discretionary Development Equalization Grant	11,787	11,787	99,182
Multi-Sectoral Transfers to LLGs_Gou	26,466	66,007	37,503
Transitional Development Grant	250,000	250,000	0
Total Revenue Shares	1,786,538	1,457,285	1,885,470
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	448,157	284,145	448,157
Non Wage	1,050,129	680,644	1,300,628
Development Expenditure			
Domestic Development	288,252	177,296	136,685
Donor Development	0	0	0
Total Expenditure	1,786,538	1,142,086	1,885,470

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, the department is projecting to receive shs 1,885,470 which is 6% more than the 2017/18 budget (1,786,538) this increment is attributed to increase in pension and gratuity and local revenue from shs 24,910,230= to 97,866,176= The expenditure will mainly be for: payments of staff salaries, ULGA subscriptions, monitor district and LLG projects, disseminate information, build capacity of staff, pay utilities

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	604,498	325,763	478,655
District Unconditional Grant (Non-Wage)	77,322	65,994	69,592
District Unconditional Grant (Wage)	79,534	59,651	82,234
Locally Raised Revenues	57,208	30,669	58,848
Multi-Sectoral Transfers to LLGs_NonWage	288,828	95,042	166,375
Multi-Sectoral Transfers to LLGs_Wage	101,606	74,408	101,606
Development Revenues	24,870	18,166	6,577
Locally Raised Revenues	15,000	15,000	0
Multi-Sectoral Transfers to LLGs_Gou	9,870	3,166	6,577
Total Revenue Shares	629,368	343,929	485,231
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,140	134,059	183,840
Non Wage	423,358	191,298	294,815
Development Expenditure			
Domestic Development	24,870	3,166	6,577
Donor Development	0	0	0
Total Expenditure	629,368	328,522	485,231

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019 Finance department expexcts shs 485,231,000 compared to Shs 604,498,000 in FY 2017/18 representing a 20% decrease. This is due cut in multi sect oral transfers to LLGS by 42.4% and reduced share of the district unconditional Grant Non wage by 10% though wage will be enhanced by 3.4%. The departmental expenditure will mainly be for payment of staff salaries ,fuel travel inland,meals and repair of motor vehicle.

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	628,663	433,553	820,284
District Unconditional Grant (Non-Wage)	165,183	176,122	305,826
District Unconditional Grant (Wage)	188,045	141,034	335,625
Locally Raised Revenues	139,235	23,841	47,587
Multi-Sectoral Transfers to LLGs_NonWage	99,075	61,146	97,400
Multi-Sectoral Transfers to LLGs_Wage	37,125	12,817	33,846
Other Transfers from Central Government	0	18,593	0
Development Revenues	0	0	64,045

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Locally Raised Revenues	0	0	64,045
Total Revenue Shares	628,663	433,553	884,329
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	225,170	112,885	369,471
Non Wage	403,492	241,738	450,813
<i>Development Expenditure</i>			
Domestic Development	0	0	64,045
Donor Development	0	0	0
Total Expenditure	628,663	354,622	884,329

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive 885,244,000/= compared to 628,663,000/= for FY 2017/18 which is a 20% increase. This is due to the increase in unconditional grant non-wage allocation by 86% and wage by 79% compared to last financial year. however the department expects a fall in local revenue apportionment

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			
<i>Recurrent Revenues</i>	394,250	402,106	917,056
District Unconditional Grant (Non-Wage)	0	0	2,097
District Unconditional Grant (Wage)	47,208	35,406	47,208
Locally Raised Revenues	1,480	1,753	3,894
Multi-Sectoral Transfers to LLGs_NonWage	14,939	9,369	15,056
Other Transfers from Central Government	0	107,611	0
Sector Conditional Grant (Non-Wage)	44,877	33,658	237,689
Sector Conditional Grant (Wage)	285,746	214,310	611,113
<i>Development Revenues</i>	46,153	42,458	93,569
Multi-Sectoral Transfers to LLGs_Gou	3,694	0	0
Sector Development Grant	42,458	42,458	93,569
Total Revenue Shares	440,402	444,564	1,010,625
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	332,954	258,799	658,321
Non Wage	61,296	76,939	258,735
<i>Development Expenditure</i>			
Domestic Development	46,153	1,380	93,569

Vote: 599 Lwengo District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	440,402	337,118	1,010,625

Narrative of Workplan Revenues and Expenditure

The overall revenue for 2018/19 which is Ug X 1,010,625,000 covers both recurrent and develop expenditures, where a greater part is wage (65.14%, 24.60% is non wage and 9.26 % for capital developmental activities. There has been a very high increase in revenue allocation compared to the previous year 2017/18 by 231.42% due to mainly increases in sector conditional grants both development and non wage as well as local revenue. Budget expenditure includes Fuel & lubricants, allowances, workshops & seminars, stationary, staff training, travel inland, vehicle repair and maintenance, telecommunication, computer supplies & accessories, information and communication technology, Bank charges, medical and agricultural supplies, agricultural supplies, Machinery & equipment, cultivated & other assets, & general staff salaries/wages

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	1,946,828	1,455,429	2,775,689
District Unconditional Grant (Non-Wage)	4,820	8,910	1,748
Locally Raised Revenues	1,480	6,928	3,246
Multi-Sectoral Transfers to LLGs_NonWage	59,182	28,581	54,132
Sector Conditional Grant (Non-Wage)	194,681	146,011	194,681
Sector Conditional Grant (Wage)	1,686,665	1,264,999	2,521,883
Development Revenues	534,605	192,710	1,093,106
Donor Funding	484,990	152,988	514,430
Multi-Sectoral Transfers to LLGs_Gou	49,615	39,722	36,494
Sector Development Grant	0	0	542,182
Total Revenue Shares	2,481,433	1,648,138	3,868,795
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,686,665	1,264,999	2,521,883
Non Wage	260,163	166,943	253,806
Development Expenditure			
Domestic Development	49,615	18,896	578,676
Donor Development	484,990	136,870	514,430
Total Expenditure	2,481,433	1,587,707	3,868,795

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, the Health Sector will receive Ug shs. 3,878,795,000 compared to shs. 2,481,433,000 in 2017/18 which is a 56% increment. This is because of increased wage 49.5%, PHC GoU development by 100% and an 8% increase in donor funding. However the district unconditional grant non-wage including multi sectoral transfers to lower local governments have been reduced by 2.4%. The Departmental Expenditure will mainly cater for salaries of 212 staff, monitoring of 35 health centres', facilitating HCT and Immunization activities, VHT activities and promotion of sanitation and hygiene.

Vote: 599 Lwengo District**FY 2018/19****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	12,270,262	8,998,070	12,994,403
District Unconditional Grant (Non-Wage)	10,792	1,692	6,819
District Unconditional Grant (Wage)	69,673	52,255	69,673
Locally Raised Revenues	24,220	13,097	12,665
Multi-Sectoral Transfers to LLGs_NonWage	13,700	4,319	12,381
Other Transfers from Central Government	15,000	0	0
Sector Conditional Grant (Non-Wage)	2,111,415	1,407,610	2,344,887
Sector Conditional Grant (Wage)	10,025,462	7,519,097	10,547,978
Development Revenues	284,792	1,299,995	4,471,611
Donor Funding	0	1,014,444	3,552,872
Multi-Sectoral Transfers to LLGs_Gou	23,011	23,770	4,960
Sector Development Grant	261,781	261,781	913,779
Total Revenue Shares	12,555,054	10,298,065	17,466,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,095,135	7,517,283	10,617,651
Non Wage	2,175,127	715,852	2,376,752
Development Expenditure			
Domestic Development	284,792	208,133	918,739
Donor Development	0	0	3,552,872
Total Expenditure	12,555,054	8,441,269	17,466,014

Narrative of Workplan Revenues and Expenditure

2018/19 Education department proposes an annual budget (ug shs 17,466,014.462/-) compared to 12,511,343,000/- of FY 2017/18. (28%) Increase. This is due to the increase of the Sector Development Grant and UTSEP/GPE Project. There is also slight increase in Locally Raised Revenues from 24,220,000= to 30,516,000=. Expenditure will be for; payment of staff salaries, fuel, Travel inland, allowances, stationery, transport refund, construction of 6 classroom blocks office, a store, One 5- stance Vip pit latrines in primary schools, Provision of 80 desks to 2 schools, co-curricular activities, Capacity building workshops and repairs. 9 schools under UTSEP/GPE Project shall be completed.

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	739,739	728,709	1,233,552

Vote: 599 Lwengo District**FY 2018/19**

District Unconditional Grant (Non-Wage)	760	0	1,398
District Unconditional Grant (Wage)	46,808	35,106	46,808
Locally Raised Revenues	3,700	35,113	2,596
Multi-Sectoral Transfers to LLGs_NonWage	41,229	321,315	526,755
Multi-Sectoral Transfers to LLGs_Wage	32,705	27,844	37,125
Other Transfers from Central Government	0	309,331	618,870
Sector Conditional Grant (Non-Wage)	614,537	0	0
Development Revenues	220,395	135,793	103,361
District Discretionary Development Equalization Grant	76,615	82,901	0
Locally Raised Revenues	80,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	63,780	52,892	103,361
Total Revenue Shares	960,134	864,502	1,336,912

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	79,513	62,950	83,933
Non Wage	660,226	628,434	1,149,619

Development Expenditure

Domestic Development	220,395	91,258	103,361
Donor Development	0	0	0
Total Expenditure	960,134	782,641	1,336,912

Narrative of Workplan Revenues and Expenditure

In the Financial year 2018/19 the Department expects to receive 1,233,551,558 compared to 803,518,893 in FY 2017/18 indicating an increment of 54%. This increase is due to increased Locally raised revenues, Multisectral transfers to LLGs and increased other transfers from central government . The funds will mainly be spent on roads, repairing vehicles, monitoring works and Construction of the District and Lwengo Town council Administration blocks.

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	161,473	61,673	57,691
District Unconditional Grant (Wage)	20,657	15,493	20,657
Locally Raised Revenues	0	2,857	0
Multi-Sectoral Transfers to LLGs_NonWage	85,000	1,461	3,722
Sector Conditional Grant (Non-Wage)	37,817	28,362	33,312
Support Services Conditional Grant (Non-Wage)	18,000	13,500	0
Development Revenues	487,014	474,179	504,942
Locally Raised Revenues	12,835	0	0

Vote: 599 Lwengo District**FY 2018/19**

Sector Development Grant	452,603	452,603	483,890
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	648,487	535,851	562,633
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	20,657	15,493	20,657
Non Wage	140,817	29,646	37,034
<i>Development Expenditure</i>			
Domestic Development	487,014	330,243	504,942
Donor Development	0	0	0
Total Expenditure	648,487	375,382	562,633

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19 the department is to receive shs 580,633,000 against the received 648, 487, 000 which is a decrease by 18.5% by the previous budget in Fy 18/19. Of this 84. 6% will be spent on Construction of water sources 6. 5% for soft ware activities, 4. 04% to carry sanitation and hygiene activities 3.52% support services conditional grant non-wage and 0. 7% for multi sectoral transfers.

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			
<i>Recurrent Revenues</i>	80,279	70,836	113,271
District Unconditional Grant (Non-Wage)	7,000	984	8,375
District Unconditional Grant (Wage)	48,210	36,158	68,806
Locally Raised Revenues	8,139	26	15,553
Multi-Sectoral Transfers to LLGs_NonWage	10,570	5,899	14,397
Other Transfers from Central Government	0	23,000	0
Sector Conditional Grant (Non-Wage)	6,359	4,769	6,141
<i>Development Revenues</i>	1,503	500	503
Multi-Sectoral Transfers to LLGs_Gou	1,503	500	503
Total Revenue Shares	81,782	71,336	113,774
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	60,447	36,158	68,806
Non Wage	19,832	32,560	44,465
<i>Development Expenditure</i>			
Domestic Development	1,503	500	503

Vote: 599 Lwengo District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	81,782	69,218	113,774

Narrative of Workplan Revenues and Expenditure

The department was allocated 112,859,000 in 2018/19 compared to 81,782,000 in FY 2017/18 indicating a 38 % increase in allocation. Wage accounts for 61.2%, Non-wage 12.8% and locally raised revenue accounts for 13.7% and multi-sectoral transfers to LLG accounts for 11.9%. On expenditure, salaries and management of NRM office will take 65.4%, Environment management will take 30.8% (inclusive of Multi-sectoral transfers to LLGs, Land management services will take 5% and forestry Services will take 2.6% of the total allocation.

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	231,800	175,344	710,873
District Unconditional Grant (Non-Wage)	12,000	1,494	9,794
District Unconditional Grant (Wage)	48,217	36,161	48,217
Locally Raised Revenues	20,919	18,939	18,190
Multi-Sectoral Transfers to LLGs_NonWage	24,581	12,448	23,237
Multi-Sectoral Transfers to LLGs_Wage	73,263	66,659	88,879
Other Transfers from Central Government	0	28	472,133
Sector Conditional Grant (Non-Wage)	52,819	39,614	50,424
Development Revenues	619,428	182,116	17,354
District Discretionary Development Equalization Grant	11,787	3,929	0
Donor Funding	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	20,297	12,742	17,354
Other Transfers from Central Government	582,345	165,445	0
Total Revenue Shares	851,228	357,460	728,228
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,480	93,797	137,096
Non Wage	110,319	72,476	573,777
Development Expenditure			
Domestic Development	614,428	176,374	17,354
Donor Development	5,000	0	0
Total Expenditure	851,228	342,647	728,228

Narrative of Workplan Revenues and Expenditure

Vote: 599 Lwengo District**FY 2018/19**

During the financial year 2018/19, the department will receive Ug shs. 728,227,814 which is reduced by 13.2% of the previous sector budget. This is mainly due to non-allocation of funds from the Donors. 82.2% of these funds will be expended at HLG of which 8% will be spent on wage, and 92% on non wage. 86% of the none wage will be expended on projects(YLP & UWEP), and 14% on other sector activities ie. FAL, culture, labour, women, Youth, PWD, and Elderly councils, CDWs and transfers to PWD groups.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,594	59,939	91,570
District Unconditional Grant (Non-Wage)	24,050	13,154	16,705
District Unconditional Grant (Wage)	42,206	31,655	42,206
Locally Raised Revenues	14,931	5,780	22,636
Multi-Sectoral Transfers to LLGs_NonWage	17,407	9,350	10,023
Development Revenues	25,705	20,663	37,456
District Discretionary Development Equalization Grant	17,680	19,252	20,314
Donor Funding	6,000	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	2,025	1,411	7,142
Total Revenue Shares	124,299	80,602	129,026
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,206	31,655	42,206
Non Wage	56,388	28,183	49,364
Development Expenditure			
Domestic Development	19,705	10,029	27,456
Donor Development	6,000	0	10,000
Total Expenditure	124,299	69,867	129,026

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, the department has been allocated Ug shs. 119,026,000 compared to 124,299,000 in FY 2017/18 indicating a 4.2% drop. This is will be due reduced District Unconditional Grant Non-wage and Multi Sectoral Transfers to LLGs, plus not expecting donor funding, however the Locally raised revenues and DDEG share increase. The funds to be utilized in the provision of planning services in the district; where 42,206,000/= will be spent on staff salaries making it 52%, leaving only 48% for activity implementation; that is running the Planning department Office, technical planning committee meetings, national consultations, updating district statistics, provision of technical support to sectors and LLGs, performance assessments and preparation and submission of mandatory district workplans and reports.

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
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Vote: 599 Lwengo District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	85,271	65,691	97,724
District Unconditional Grant (Non-Wage)	15,000	9,887	13,301
District Unconditional Grant (Wage)	31,024	23,268	31,024
Locally Raised Revenues	5,919	12,440	19,808
Multi-Sectoral Transfers to LLGs_NonWage	10,935	3,302	11,199
Multi-Sectoral Transfers to LLGs_Wage	22,393	16,795	22,393
Development Revenues	922	972	1,380
Multi-Sectoral Transfers to LLGs_Gou	922	972	1,380
Total Revenue Shares	86,193	66,663	99,104
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,417	38,578	53,417
Non Wage	31,855	24,728	44,308
Development Expenditure			
Domestic Development	922	972	1,380
Donor Development	0	0	0
Total Expenditure	86,193	64,278	99,104

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19 the department anticipates shs 99,104,000 compared to 86,193,000 in FY2017/18 indicating a 10.4% increment. This is mainly due to a 11.2% increment in Locally raised revenues and a slight increase in multi sectoral transfers to LLGs non-wage, however District unconditional grant non-wage was 1.3%. The budget will be spent to carry out value for money audits, audit of the district and LLGs plus preparation of Audit Reports among others.