

# Vote: 601 Mitooma 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 :



AKILENG SIMON PETER- CHIEF  
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

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

Signed on Date: \_\_\_\_\_

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

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

**Vote: 601 Mitooma 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
<b>Local Revenues</b>	320,041	585,640	320,041
<b>Discretionary Government Transfers</b>	2,334,118	1,868,856	2,767,217
<b>Conditional Government Transfers</b>	13,792,199	10,388,189	17,789,753
<b>Other Government Transfers</b>	494,487	1,291,435	1,452,167
<b>Donor Funding</b>	39,900	89,159	0
<b>Grand Total</b>	<b>16,980,746</b>	<b>14,223,279</b>	<b>22,329,177</b>

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

By the end of March, the District had received 63% of the Budget, which was in turn transferred to departments. Education department received the highest share 84%, followed by Administration and Audit being the least. Cumulative wage expenditure was at 78% and the balance was mainly meant for the new staff whose recruitment was on going. The cumulative expenditure for Non-wage recurrent was at 67% far below the expected 75%. These are explained in the respective departments. The Cumulative expenditure for Domestic development performed over and above 75% by 127% because more funds have been received under Transitional development and some LLGs allocated more devt funds which had not been initially captured in the OBT budget. Donor Development cumulative expenditure over performed at 223% as donors had met their obligations.

**Planned Revenues for next FY**

The District Total Budget Estimates for FY 2018/19 is projected at UGX: 22,329,177,000/= to be funded by locally raised revenues UGX: 320,041,000/=. Discretionary Government transfers UGX: 2,767,217,195,000/=. Conditional Government Transfers 17,789,753,000/=. Other Government transfers UGX: 1,452,167,000/= and no Donor Funding will be expected. The District was allocated more funds under Conditional and discretionary government transfers compared to FY 2017/18 hence the boost in budget. The increase is partially due to salary enhancement and more need for strategic sector infrastructural development. Other government transfers will also increase because more funds were allocated to the district under URF, and UWA. No Donor funding will be expected.

**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	1,674,504	1,484,382	2,684,559
Finance	384,209	216,187	332,762
Statutory Bodies	465,144	244,429	518,303
Production and Marketing	504,660	483,665	1,033,360
Health	1,265,636	949,874	2,273,248
Education	10,880,191	9,146,024	13,221,842
Roads and Engineering	677,085	478,605	1,021,063
Water	229,023	217,402	300,260
Natural Resources	124,344	174,787	204,574

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Community Based Services	618,597	109,445	596,499
Planning	83,745	48,074	84,316
Internal Audit	73,607	24,798	58,390
<b>Grand Total</b>	<b>16,980,746</b>	<b>13,577,673</b>	<b>22,329,177</b>
<i>o/w: Wage:</i>	11,262,304	8,786,676	13,942,223
<i>Non-Wage Recurrent:</i>	5,026,721	3,384,980	6,301,362
<i>Domestic Devt:</i>	651,821	1,316,857	2,085,592
<i>Donor Devt:</i>	39,900	89,159	0

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

By the end of March, the District had received 80% of the Budget, which was in turn transferred to departments. Education department received the highest share 84%, followed by Administration and Audit being the least. Cumulative wage expenditure was at 78% and the balance was mainly meant for the new staff whose recruitment was on going. The cumulative expenditure for Non-wage recurrent was at 67% below the expected 75%. These are explained in the respective departments. The Cumulative expenditure for Domestic development performed over and above 75 % by 127% because most development activities had been started by the end of the 3rd quarter and works were expected to be completed in Q4. Donor Development cumulative expenditure Over performed at 228% as the donors had met their obligations.

**Planned Expenditures for the FY 2018/19**

The District Overall Expenditure in FY 2018/19 will be as follows: wage recurrent will be UGX 13.9 Billion compared to 8.7Billion in FY 2017/18 an increase of 5% brought about by salary enhancement. Non-wage recurrent expenditure will increase from 3.3 Billion in FY 2017/18 to 3.6 Billion in FY 2018/19 an increase of 3% brought about by increased receipts in Discretionary Government transfers especially wage, district un conditional non wage, Conditional transfers from 13.7bn to 17.8 bn. This is due to increase in gratuity for local governments,pension, as well as transitional grant a pledge from the President. Other Government transfers are also expected to increase from 494.4m to 1.45b. This increase is due to increase in URF and UWA. No receipts expected from Donors.

**Medium Term Expenditure Plans**

The District is prioritizing upgrading some HCIIIs to HCIIIs, construction of classrooms and staff houses to improve education service delivery and retention of teachers in UPE schools and medical workers in Health facilities. The District further set to increase road network coverage with increased funding under URF.

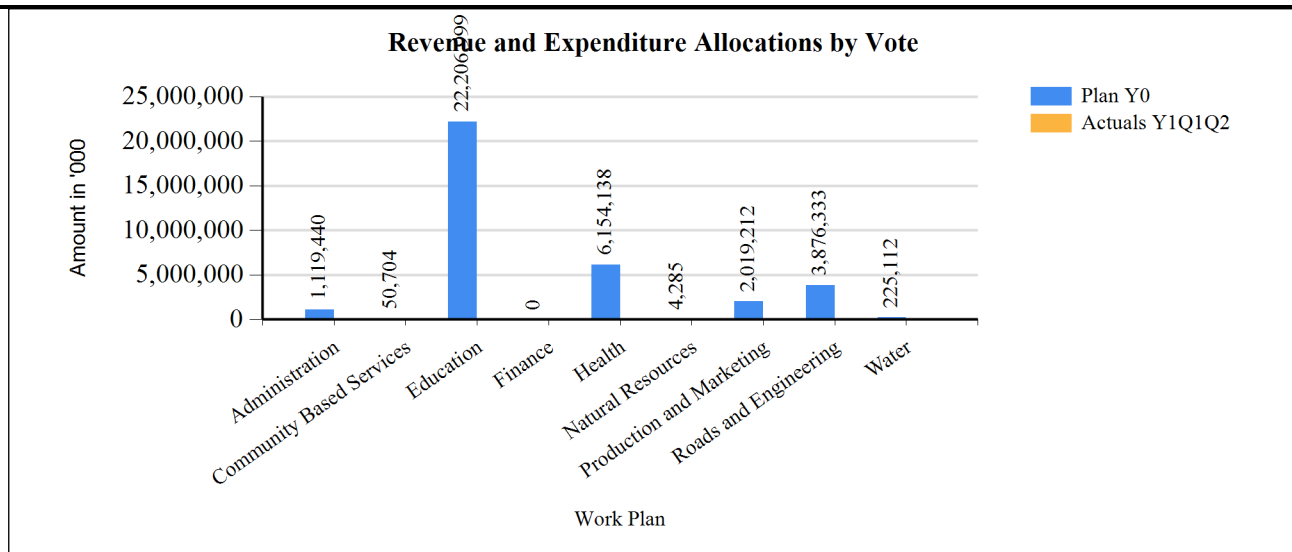
**Challenges in Implementation**

The District is struggling with gross under-staffing, many departments lack vehicles for coordinating service delivery and the District is prone to staff turn over due to low pay (remuneration).

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

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>320,041</b>	<b>585,640</b>	<b>320,041</b>
Advertisements/Bill Boards	0	50	0
Animal & Crop Husbandry related Levies	3,500	6,473	3,500
Application Fees	15,000	3,662	15,000
Business licenses	20,286	4,508	20,286
Educational/Instruction related levies	34,614	45,289	34,614
Ground rent	0	2,993	0
Inspection Fees	3,000	3,589	3,000
Interest from private entities - Domestic	0	105	0
Land Fees	0	1,292	0
Liquor licenses	7,434	5,285	7,434
Local Services Tax	80,516	74,140	80,516
Market /Gate Charges	110,000	82,435	110,000
Miscellaneous receipts/income	13,657	9,661	13,657
Other Fees and Charges	13,534	339,160	13,534
Park Fees	1,000	2,981	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,500	4,017	7,500
Voluntary Transfers	10,000	0	10,000
<b>2a. Discretionary Government Transfers</b>	<b>2,334,118</b>	<b>1,868,856</b>	<b>2,767,217</b>
District Discretionary Development Equalization Grant	217,416	217,416	225,000
District Unconditional Grant (Non-Wage)	581,094	435,821	644,661

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District Unconditional Grant (Wage)	1,347,203	1,043,044	1,605,646
Urban Discretionary Development Equalization Grant	25,327	25,327	24,865
Urban Unconditional Grant (Non-Wage)	63,323	47,492	61,759
Urban Unconditional Grant (Wage)	99,756	99,756	205,286
<b>2b. Conditional Government Transfer</b>	<b>13,792,199</b>	<b>10,388,189</b>	<b>17,789,753</b>
General Public Service Pension Arrears (Budgeting)	0	0	99,539
Gratuity for Local Governments	545,985	409,489	773,742
Pension for Local Governments	287,851	215,888	338,105
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,733,940	1,508,385	2,739,804
Sector Conditional Grant (Wage)	9,815,345	7,845,349	12,131,291
Sector Development Grant	387,502	387,502	1,486,219
Transitional Development Grant	21,576	21,576	221,053
<b>2c. Other Government Transfer</b>	<b>494,487</b>	<b>1,291,435</b>	<b>1,452,167</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	39,300	17,650	39,300
Makerere School of Public Health	25,087	0	0
Other	0	651,845	0
Support to PLE (UNEB)	11,267	13,433	11,267
Support to Production Extension Services	0	140,011	0
Uganda Road Fund (URF)	0	456,418	893,610
Uganda Wildlife Authority (UWA)	0	0	89,156
Uganda Women Entrepreneurship Program(UWEP)	119,675	1,540	119,675
Youth Livelihood Programme (YLP)	299,158	10,538	299,158
<b>3. Donor</b>	<b>39,900</b>	<b>89,159</b>	<b>0</b>
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
Others	39,900	89,159	0
<b>Total Revenues shares</b>	<b>16,980,746</b>	<b>14,223,279</b>	<b>22,329,177</b>

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

Locally raised revenue over performed at 182%. This over performance was due to over receipt of animal and crop husbandry related levies, education related levies, ground rent, inspection fees, land fees as more people were sensitized about the importance of having lands titled. Other fees performed over and above the expectations.

**Central Government Transfers**

Discretionary Government transfers performed well at 80% as expected. Conditional Government transfers performed at 75%. Other Government transfers performed over and above at 261% than expected. This is due over receipt of extensional services grant, URF and others as not planned.

**Donor Funding**

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Donor funding over performed at 223% higher than expected. This is due to over receipt of grants as the Donors met their obligations.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The projected local revenue is 320,041,000. This has remained the same to the Previous one. It expects to collect it from the same sources. However, the District expects to intensify on local revenue collection through conducting constant trainings and recruitment of more parish chiefs to ensure more local revenue collections are realized as planned.

### Central Government Transfers

Central Government transfers will be the major sources of revenue for the District budget 2018/19FY. Discretionary Government transfers and Conditional Government transfers are expected to increase. Transitional Development grant and sector conditional grant (non wage) are expected to increase. The major increase will specifically be on (62%) of the total budget, development and non wage.

### Donor Funding

The district does not expect an donor funding.

### 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	0	3,571	0
District Production Services	495,816	409,212	1,024,410
District Commercial Services	8,843	3,580	8,950
<b><i>Sub- Total of allocation Sector</i></b>	<b>504,660</b>	<b>416,363</b>	<b>1,033,360</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	675,085	475,328	932,233
District Engineering Services	2,000	1,962	88,830
<b><i>Sub- Total of allocation Sector</i></b>	<b>677,085</b>	<b>477,290</b>	<b>1,021,063</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	7,459,666	6,494,298	8,462,933
Secondary Education	2,890,046	2,054,962	3,766,637
Skills Development	264,348	165,056	787,582
Education & Sports Management and Inspection	266,131	187,845	204,691
<b><i>Sub- Total of allocation Sector</i></b>	<b>10,880,191</b>	<b>8,902,161</b>	<b>13,221,842</b>
<b>Sector: Health</b>			
Primary Healthcare	127,595	74,101	1,187,014
Health Management and Supervision	1,138,041	875,102	1,086,233
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,265,636</b>	<b>949,203</b>	<b>2,273,248</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	229,023	55,187	300,260



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Natural Resources Management	124,344	67,504	204,574
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>353,368</i></b>	<b><i>122,691</i></b>	<b><i>504,835</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	618,597	109,445	596,499
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>618,597</i></b>	<b><i>109,445</i></b>	<b><i>596,499</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,674,504	1,455,638	2,684,559
Local Statutory Bodies	465,144	220,906	518,303
Local Government Planning Services	83,745	41,797	84,316
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,223,393</i></b>	<b><i>1,718,342</i></b>	<b><i>3,287,178</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	384,209	211,010	332,762
Internal Audit Services	73,607	24,798	58,390
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>457,816</i></b>	<b><i>235,808</i></b>	<b><i>391,152</i></b>

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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>1,665,683</b>	<b>1,454,438</b>	<b>2,475,222</b>
District Unconditional Grant (Non-Wage)	90,512	44,995	87,901
District Unconditional Grant (Wage)	496,536	575,776	754,980
General Public Service Pension Arrears (Budgeting)	0	0	99,539
Gratuity for Local Governments	545,985	409,489	773,742
Locally Raised Revenues	12,835	43,829	18,180
Multi-Sectoral Transfers to LLGs_NonWage	201,407	164,460	197,489
Multi-Sectoral Transfers to LLGs_Wage	30,556	0	205,286
Pension for Local Governments	287,851	215,888	338,105
<b>Development Revenues</b>	<b>8,821</b>	<b>29,944</b>	<b>209,338</b>
District Discretionary Development Equalization Grant	8,821	29,944	9,338
Transitional Development Grant	0	0	200,000
<b>Total Revenue Shares</b>	<b>1,674,504</b>	<b>1,484,382</b>	<b>2,684,559</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	527,092	575,776	960,265
Non Wage	1,138,591	878,662	1,514,956
<b>Development Expenditure</b>			
Domestic Development	8,821	1,200	209,338
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,674,504</b>	<b>1,455,638</b>	<b>2,684,559</b>

### Narrative of Workplan Revenues and Expenditure

The sector budget 2018/19FY will be 2,684,559,000 higher than the previous budget of 1,674,504,000. This increase is due to; increase in wage by 258,444,000 due to salary enhancement and recruitment of staff during 2017/18FY. Pension arrears and gratuity increased by 99,539,000 and 227,757,000 respectively due to more staff expected to retire in this FY 2018/19. Local revenues increased by 5,345,000 to cater for supervisory services,. Transitional development of 200,000,000 under the presidential pledge which wasnt planned for previously. This budget of 2,684,559,000 will be spent on wage (36%) to pay staff salaries, non wage (56%) to coordinate department activities including supervision of government projects and programmes. 7.8% of the budget will be spent on capital projects

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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<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>384,209</b>	<b>216,187</b>	<b>332,762</b>
District Unconditional Grant (Non-Wage)	63,824	59,515	48,131
District Unconditional Grant (Wage)	117,925	86,068	117,925
Locally Raised Revenues	48,274	34,895	86,293
Multi-Sectoral Transfers to LLGs_NonWage	131,786	35,710	80,413
Multi-Sectoral Transfers to LLGs_Wage	22,400	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>384,209</b>	<b>216,187</b>	<b>332,762</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	140,325	80,934	117,925
Non Wage	243,884	130,076	214,837
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>384,209</b>	<b>211,010</b>	<b>332,762</b>

**Narrative of Workplan Revenues and Expenditure**

A total budget of 332,761,889 is expected for 2018/19 FY. There is a decrease of 5.8% in budget compared to last year's budget due to a decrease of 11% in local revenue allocated to the sector. Expenditure will be done on wages, transfers to LLGs, budgeting and planning, revenue enhancement and the sector coordination activities, Procurement of counter folios and stationery, monitoring and supervision. The sector is not expecting any development revenue for 2018/19 FY.

**Workplan Title : Statutory Bodies**

<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>465,144</b>	<b>244,429</b>	<b>518,303</b>
District Unconditional Grant (Non-Wage)	252,276	115,845	330,400
District Unconditional Grant (Wage)	168,053	68,952	168,053
Locally Raised Revenues	44,815	48,158	19,850
Multi-Sectoral Transfers to LLGs_NonWage	0	11,475	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>465,144</b>	<b>244,429</b>	<b>518,303</b>

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	168,053	68,952	168,053
Non Wage	297,091	151,954	350,249
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>465,144</b>	<b>220,906</b>	<b>518,303</b>

## Narrative of Workplan Revenues and Expenditure

The sector budget 2018/19 FY will be 518,303,000 higher than the previous budget of 465,144,000. This increase is due to; increase in non wage by 78,124,000 to payment of ex gratia, conducting Council meetings, monitoring government programs, subscription to ULGA, external & internal coordination, donations, advertising, contract management, bid preparation, openings & evaluation, Procurement planning, updating contractors' register, contracts committee meetings, submission of quarterly reports, establishing commodity prices, staff recruitment, Land board meetings, examining internal audit reports & holding standing committee meetings. However, local revenue reduced due to over budgeting. The budget of 518,303,000 will be spent on wage (32%) to pay staff salaries and non wage (68%) to conducting Council meetings, monitoring government programs, subscription to ULGA, external & internal coordination, donations, advertising, contract management, bid preparation, openings & evaluation, Procurement planning, updating contractors' register, contracts committee meetings, submission of quarterly reports, establishing commodity prices, staff recruitment, Land board meetings, examining internal audit reports

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>480,802</b>	<b>437,876</b>	<b>915,478</b>
District Unconditional Grant (Non-Wage)	3,000	1,820	4,000
District Unconditional Grant (Wage)	128,164	26,744	128,164
Locally Raised Revenues	1,977	4,985	5,711
Multi-Sectoral Transfers to LLGs_NonWage	0	3,571	0
Other Transfers from Central Government	0	140,011	0
Sector Conditional Grant (Non-Wage)	29,511	22,133	177,780
Sector Conditional Grant (Wage)	318,149	238,612	599,823
<i>Development Revenues</i>	<b>23,858</b>	<b>45,789</b>	<b>117,883</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,889
Other Transfers from Central Government	0	21,931	0
Sector Development Grant	23,858	23,858	103,993
<b>Total Revenue Shares</b>	<b>504,660</b>	<b>483,665</b>	<b>1,033,360</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	446,313	265,356	727,987

**Vote: 601 Mitooma District****FY 2018/19**

Non Wage	34,489	151,004	187,491
<b>Development Expenditure</b>			
Domestic Development	23,858	3	117,883
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>504,660</b>	<b>416,363</b>	<b>1,033,360</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget 2018/19 FY will be 1,033,360,000 higher than the previous budget of 504,660,000. This increase is due to; increase in sector wage by 281,674,000 due to salary enhancement of science staff. Sector non wage increased by 148,269,000 due to increase in allocation from central government. Local revenue increased by 3,734,000 because of prioritizing promotion of district services and intensifying production and tourism services. Sector devt grant increased by 80,135,000 because of increased allocation from central govt fro the construction of slaughter slab, procurement of motor cycles among others. This budget of 1,033,360,000 will be spent on wage (70%), non wage (18%) and development(11.4%) to do sector capital projects

**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>1,238,616</b>	<b>932,019</b>	<b>1,714,417</b>
Locally Raised Revenues	2,472	6,231	7,139
Multi-Sectoral Transfers to LLGs_NonWage	0	4,238	0
Other Transfers from Central Government	25,087	0	0
Sector Conditional Grant (Non-Wage)	125,315	93,986	125,315
Sector Conditional Grant (Wage)	1,085,741	827,564	1,581,963
<b>Development Revenues</b>	<b>27,021</b>	<b>17,855</b>	<b>558,831</b>
Multi-Sectoral Transfers to LLGs_Gou	27,021	17,855	16,648
Sector Development Grant	0	0	542,182
<b>Total Revenue Shares</b>	<b>1,265,636</b>	<b>949,874</b>	<b>2,273,248</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,085,741	827,563	1,581,963
Non Wage	152,874	103,785	132,454
<b>Development Expenditure</b>			
Domestic Development	27,021	17,855	558,831
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,265,636</b>	<b>949,203</b>	<b>2,273,248</b>

**Narrative of Workplan Revenues and Expenditure**

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The department budget 2018/19FY will be 2,273,248,000 higher than the previous budget of 1,265,636,000. This increase is due to; increase in wage by 496,667,000 because of salary enhancement of scientists. local revenue increased by 4,667,000 because of more revenue allocations to improve monitoring of Health service delivery, sector development grant increased by 542,182,000 to cater for sector development projects. This budget of 2,273,248,000 will be spent on wage (69.5%) to pay staff salaries, non wage (6%) to do monitoring and supervision of health units and 24.5% of the total budget will be committed to sector projects.

**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>10,525,905</b>	<b>8,179,535</b>	<b>12,455,290</b>
District Unconditional Grant (Wage)	77,205	17,021	77,205
Locally Raised Revenues	36,839	33,319	51,039
Multi-Sectoral Transfers to LLGs_NonWage	0	10,496	0
Other Transfers from Central Government	11,267	13,433	11,267
Sector Conditional Grant (Non-Wage)	1,989,140	1,326,093	2,366,275
Sector Conditional Grant (Wage)	8,411,454	6,779,173	9,949,505
<b>Development Revenues</b>	<b>354,286</b>	<b>966,489</b>	<b>766,552</b>
District Discretionary Development Equalization Grant	57,339	39,696	65,363
Multi-Sectoral Transfers to LLGs_Gou	103,600	81,600	90,040
Other Transfers from Central Government	0	651,845	0
Sector Development Grant	193,347	193,347	611,150
<b>Total Revenue Shares</b>	<b>10,880,191</b>	<b>9,146,024</b>	<b>13,221,842</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,488,659	6,796,194	10,026,709
Non Wage	2,037,246	1,383,341	2,428,581
<b>Development Expenditure</b>			
Domestic Development	354,286	722,626	766,552
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,880,191</b>	<b>8,902,161</b>	<b>13,221,842</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved budget 2018/19FY will be 13,221,842,000 higher than the previous budget of 10,880,191,000. This increase is due to; increase in sector wage by 1,538,051,000 to salary enhancement of science teachers, local revenue increased by 14,200,000 to boost school inspection and monitoring, sector non wage increased by 377,135,000 due to increased enrollment, DDEG increased by 8,024,000 to equip the constructed schools with desks. This budget of 13,221,842,000 will be spent on wage (76%) to pay staff salaries, non wage(18%) to do department activities including monitoring and supervision of both govt and private schools and domestic development (6%) for capital projects.

**Workplan Title : Roads and Engineering**

## Vote: 601 Mitooma District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>653,176</b>	<b>426,929</b>	<b>985,151</b>
District Unconditional Grant (Non-Wage)	1,659	34,130	22,000
District Unconditional Grant (Wage)	80,495	31,121	61,830
Locally Raised Revenues	13,977	45,415	7,711
Multi-Sectoral Transfers to LLGs_NonWage	0	2,218	0
Multi-Sectoral Transfers to LLGs_Wage	16,000	0	0
Other Transfers from Central Government	39,300	314,045	893,610
Sector Conditional Grant (Non-Wage)	501,744	0	0
<b>Development Revenues</b>	<b>23,909</b>	<b>51,676</b>	<b>35,912</b>
Multi-Sectoral Transfers to LLGs_Gou	23,909	51,676	35,912
<b>Total Revenue Shares</b>	<b>677,085</b>	<b>478,605</b>	<b>1,021,063</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	96,495	31,121	61,830
Non Wage	556,681	394,492	923,321
<b>Development Expenditure</b>			
Domestic Development	23,909	51,676	35,912
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>677,085</b>	<b>477,290</b>	<b>1,021,063</b>

## Narrative of Workplan Revenues and Expenditure

The sector budget will be 1,021,063,058 higher than the previous budget of 677,085,000. This increase is due to; increase in district non wage by 20,341,000 because of more revenue allocation to cater for repairs on buildings, Other Government transfers by 893,610,431 due to substantial increment of Uganda Road Fund (URF) to cater for increased road network, development revenues by 12,003,000. However, wage and local revenue have reduced by 18,665,000 and 6,266,000 because some wage was allocated to water and more local revenue was allocated to other District priorities respectively. The Department budget will be spent on wage (6%) for payment of staff salaries, non-wage (90%) to do roads and engineering activities majorly road works. The sector will spent 4% of the budget on development.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>37,151</b>	<b>25,530</b>	<b>50,314</b>
District Unconditional Grant (Non-Wage)	3,911	600	0
District Unconditional Grant (Wage)	0	0	18,666
Sector Conditional Grant (Non-Wage)	33,240	24,930	31,649

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<b>Development Revenues</b>	<b>191,872</b>	<b>191,872</b>	<b>249,946</b>
Sector Development Grant	170,296	170,296	228,893
Transitional Development Grant	21,576	21,576	21,053
<b>Total Revenue Shares</b>	<b>229,023</b>	<b>217,402</b>	<b>300,260</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	18,666
Non Wage	37,151	25,530	31,649
<b>Development Expenditure</b>			
Domestic Development	191,872	29,657	249,946
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>229,023</b>	<b>55,187</b>	<b>300,260</b>

**Narrative of Workplan Revenues and Expenditure**

The sector budget 2018/19FY will be 300,260,000 higher than the previous budget of 229,023,000. This increase is due to; increase in wage by 18,666,000 as previously not planned and also due to salary enhancement of scientists. Sector development grant increased by 58,597,000 for soft ware projects. This budget of 300,260,000 will be spent on wage(6.2%) to pay staff salaries, non wage (11%) to do supervision and monitoring of water projects, conducting coordination meetings, collection and analysis of data, purchase of office stationer and domestic development (83%) to improve safe water coverage in the District

**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>			
<b>Recurrent Revenues</b>	<b>84,444</b>	<b>85,628</b>	<b>76,118</b>
District Unconditional Grant (Non-Wage)	4,000	240	8,500
District Unconditional Grant (Wage)	59,176	43,546	59,176
Locally Raised Revenues	5,983	31,739	4,283
Multi-Sectoral Transfers to LLGs_NonWage	0	6,890	0
Multi-Sectoral Transfers to LLGs_Wage	11,000	0	0
Sector Conditional Grant (Non-Wage)	4,285	3,214	4,158
<b>Development Revenues</b>	<b>39,900</b>	<b>89,159</b>	<b>128,456</b>
Donor Funding	0	89,159	0
Multi-Sectoral Transfers to LLGs_Donor	39,900	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	128,456
<b>Total Revenue Shares</b>	<b>124,344</b>	<b>174,787</b>	<b>204,574</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	70,176	43,545	59,176



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Non Wage	14,268	23,959	16,942
<b>Development Expenditure</b>			
Domestic Development	0	0	128,456
Donor Development	39,900	0	0
<b>Total Expenditure</b>	<b>124,344</b>	<b>67,504</b>	<b>204,574</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental Budget FY2018/19 will be 204,574,000 higher than the previous budget of 124,344,000. This increase is due to; an increase in unconditional non wage by 4,500,000 because of more revenue allocations to cater for restoring 4hactares of degraded wetlands, processing 3 land titles and enhancing physical planning committee functions, development revenues by 128,456,000 for Securing tenure of Government lands through demarcation, surveying and titling; undertaking training of tree farmers in forestry / plantation management. This budget of 204,574,000 will be spent on wage (27%) to pay staff salaries and non wage (8.2%) and development (63%) for Securing tenure of Government lands through demarcation, surveying and titling; undertaking training of tree farmers in forestry / plantation management

**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>609,775</b>	<b>109,445</b>	<b>596,499</b>
District Unconditional Grant (Non-Wage)	1,000	640	0
District Unconditional Grant (Wage)	135,755	58,202	135,755
Locally Raised Revenues	3,483	3,739	7,283
Multi-Sectoral Transfers to LLGs_NonWage	0	1,811	0
Other Transfers from Central Government	418,833	7,025	418,833
Sector Conditional Grant (Non-Wage)	50,704	38,028	34,628
<b>Development Revenues</b>	<b>8,821</b>	<b>0</b>	<b>0</b>
District Discretionary Development Equalization Grant	8,821	0	0
<b>Total Revenue Shares</b>	<b>618,597</b>	<b>109,445</b>	<b>596,499</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	135,755	58,202	135,755
Non Wage	474,020	51,243	460,744
<b>Development Expenditure</b>			
Domestic Development	8,821	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>618,597</b>	<b>109,445</b>	<b>596,499</b>

**Narrative of Workplan Revenues and Expenditure**

## Vote: 601 Mitooma District

FY 2018/19

Community Based Services Departmental Budget estimates for FY 2018/19 is UGX: 596,499,104/= compared to UGX: 618,597,000/= for FY 2017/18 implying a 3.7% decrease. This is explained by revenue allocation cuts under Sector Conditional Grant from 50.7 Million to 34.6 Million, No allocation under Unconditional Grants and DDDEG due to priorities in other departments. However there is an increase in local revenue from 3.4 Million to 7.2 Million to cater for OVC activities. Overall, the Department expects to spend UGX: 135,755,000/= (22.8%) on wage the same figure as in FY 2017/18 and UGX: 460,744,000/= (77.2%) on non-wage recurrent Community Based service delivery coordination activities.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>70,513</b>	<b>34,842</b>	<b>65,641</b>
District Unconditional Grant (Non-Wage)	15,517	13,418	3,984
District Unconditional Grant (Wage)	40,374	16,994	40,374
Locally Raised Revenues	14,622	3,499	21,283
Multi-Sectoral Transfers to LLGs_NonWage	0	932	0
<b>Development Revenues</b>	<b>13,232</b>	<b>13,232</b>	<b>18,675</b>
District Discretionary Development Equalization Grant	13,232	13,232	18,675
<b>Total Revenue Shares</b>	<b>83,745</b>	<b>48,074</b>	<b>84,316</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,374	16,994	40,374
Non Wage	30,139	17,849	25,268
<b>Development Expenditure</b>			
Domestic Development	13,232	6,955	18,675
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>83,745</b>	<b>41,797</b>	<b>84,316</b>

## Narrative of Workplan Revenues and Expenditure

The sector budget FY 2018/19 will be 332,762,000 lower than the previous budget of 384,209,000. This reduction is due to; a decrease in district non wage by 15,693,000 due to priorities in other departments, multi sectoral transfers to LLGs by 51,737,000. However, local revenue increased by 38,019,000 because the district expects more collections the local to enable implementation of Program Based Budgeting and for District Planning activities move on smoothly. This budget of 332,762,000 will be spent on wage (35%) for payment of staff salaries, and non wage (65%) to coordinate planning activities in the District.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>73,607</b>	<b>24,798</b>	<b>58,390</b>
District Unconditional Grant (Non-Wage)	7,310	3,762	4,016

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District Unconditional Grant (Wage)	43,519	16,904	43,519
Locally Raised Revenues	2,977	2,332	10,856
Multi-Sectoral Transfers to LLGs_NonWage	0	1,800	0
Multi-Sectoral Transfers to LLGs_Wage	19,800	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>73,607</b>	<b>24,798</b>	<b>58,390</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,319	16,904	43,519
Non Wage	10,288	7,894	14,871
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,607</b>	<b>24,798</b>	<b>58,390</b>

**Narrative of Workplan Revenues and Expenditure**

The sector budget 2018/19FY will be 58,390,000 lower than the previous budget of 73,607,000. This reduction is due to; a decrease in non wage by 3,294,000, transfers to LLGs by 19,800,000. However, local revenue will increase by 7,879,000 because of more collections expected by the District. This budget of 58,390,00 will be spent on wage (75%) and non wage (25%) to do the auditing of Departments, health centres, sub counties, govt aided schools, preparing investigative reports, Monitoring govt programmes and projects which include YLP, UWEP, UWA among others.