

Vote: 605 Kibuku 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 :



Mugolo Richard Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote: 605 Kibuku District

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.

Vote: 605 Kibuku District**FY 2018/19**

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: 605 Kibuku 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	71,994	40,275	158,650
Discretionary Government Transfers	3,604,372	3,109,689	3,686,939
Conditional Government Transfers	12,745,084	9,539,842	14,699,680
Other Government Transfers	0	654,817	2,799,928
Donor Funding	0	54,258	87,564
Grand Total	16,421,450	13,398,880	21,432,761

Revenue Performance by end of March of the Running FY

During the financial year 2017/2018, by the end of March, the district had received shillings 40,275,000 locally raised revenue, representing 55.9%, shillings 3,109,689,000 DDEG, representing 86.3%, shillings 9,539,842,000 conditional government transfers representing 74.9%, shillings 654,817,000 other government transfers and shillings 54,258,000 donor funding giving a total of shillings 13,398,880,000 representing 81% of the annual approved budget. The over performance was mainly as a result of the conditional and discretionary transfers which were released at a higher proportion than planned due to the policy to have all development grants released by the close of the third quarter. Locally raised revenues under performance was due low local revenue performance at lower local government level.

Planned Revenues for next FY

The District anticipates to collect shilling 21,432,760,000 out of which shillings 158,650,000 is from local revenue, shillings 14,699,680,000 conditional government transfers, and shillings 3,686,939,000 as DDEG; shillings 2,901,338,000 as other government transfers and shillings 87,564,000 as donor fund. Analysis of the anticipated revenues for 2018/19 show an increase of 30.5% from the running financial year, and this increment is due to Salary enhancements, conditional grants Non wage for production, Health, and Education, development grant for Education and production and an increase in the Uganda road Fund grant.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,640,725	2,172,292	3,725,776
Finance	661,508	292,752	653,836
Statutory Bodies	427,743	339,129	421,263
Production and Marketing	395,057	336,867	1,068,731
Health	2,062,477	1,789,285	3,032,381
Education	8,629,212	6,408,417	9,710,015
Roads and Engineering	580,819	556,683	952,161
Water	599,036	590,689	710,749
Natural Resources	104,088	85,461	204,640
Community Based Services	180,174	157,737	756,109

Vote: 605 Kibuku District**FY 2018/19**

Planning	99,752	54,924	157,940
Internal Audit	40,860	28,180	39,160
Grand Total	16,421,450	12,812,415	21,432,761
<i>o/w: Wage:</i>	9,678,561	7,101,860	10,978,626
<i>Non-Wage Recurrent:</i>	3,858,952	3,166,131	5,948,251
<i>Domestic Devt:</i>	2,883,938	2,511,081	4,418,320
<i>Donor Devt:</i>	0	33,342	87,564

Expenditure Performance by end of March FY 2017/18

The District spent a cumulative amount of Ugx 12,812,415,000 by the close of the third quarter representing 95.6% of the total revenues received. By the end of the third quarter 2017/2018; Administration department spent shs 2,172,292,000 representing 82% of the annual budget; Finance spent 292,752,000 representing 44% of the annual budget; Statutory bodies spent 339,129,000 representing 79% of the annual budget; Production and marketing spent 336,867,000 representing 86% of the annual budget; Health spent 1,789,285,000 representing 87% of the annual budget; Education spent 6,408,417,000 representing 74% of the annual budget; Roads and Engineering spent 556,683,000 representing 96% of the annual budget; Water spent 590,689,000 representing 98.6 % of the annual budget; Natural resources spent 85,461,000 representing 82% of the annual budget ; community based services spent 157,737,000 representing 87.5% of the annual budget ; Planning spent 54,924,000 representing 55% of the annual budget and Internal audit spent 28,180,000 representing 69% of the annual budget. Over performance in the respective department was due to development expenditures under taken on capital investments. Under performance in Finance, Planning and Audit was due to poor budget performance, the department did not realise the planned budget.

Planned Expenditures for the FY 2018/19

The District plans to spend a total of shillings 21,432,761,000 from all sources during the FY 2018/19 which is a 30.5% increase from previous FY 17/18 out of which shillings 10,978,626,000 is wage with a 13.4% increase from FY 18/18; shillings 5,948,251,000 is Non-wage with a 54.1% increase from previous FY; shillings 4,418,320,000 are Domestic development funds with a 53.2% increase from FY 17/18 and shillings 87,564,000 are donor funds. The major areas of increase in expenditure as compared to the previous year are: Salaries and wages for which wage increases have been made as part of the implementation of the ongoing wage enhancement initiative of government and capital development projects. Analysis indicates increase in expenditure in the three key departments of Production and marketing, Education and Health of 170.5%, 15% and 54.9% respectively. The increases are as a result of agriculture extension grant Non-wage and development, and salary enhancements in the said departments.

Medium Term Expenditure Plans

The district expects to drill boreholes to enable the population access safe water, maintain district feeder roads and community access roads to ease transport, pay salaries to all employees of the district, procure land, restore wetlands, sensitize communities on sanitation and hygiene, carry out immunization campaigns, carry out afforestation, monitoring and supervision of Government Programmes, preparation and submission of reports and conduct council.

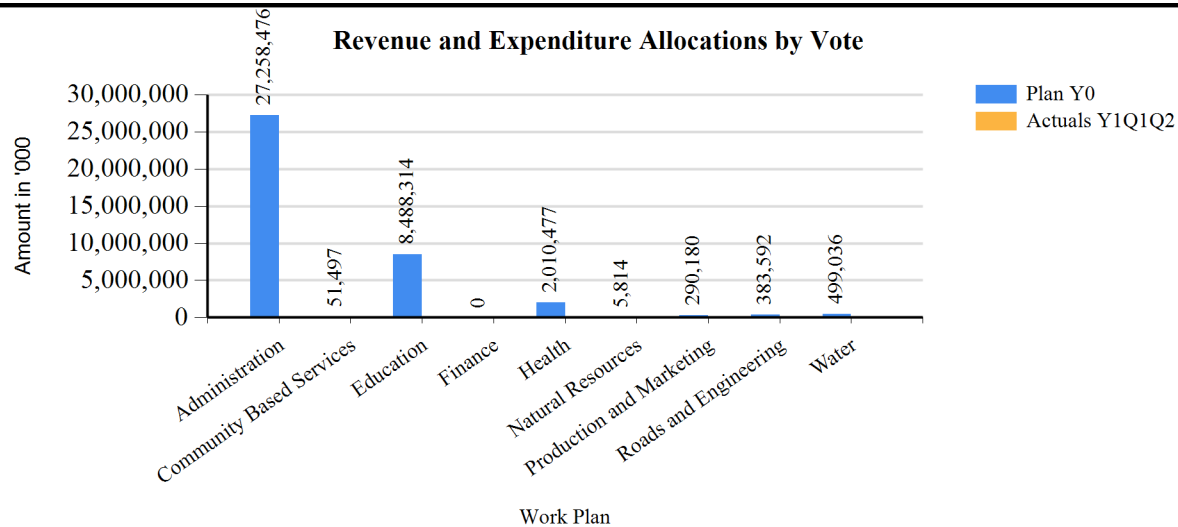
Challenges in Implementation

The District has inadequate transport facilities, inadequate land, inadequate local revenue collections and staffing gaps

G1: Graph on the revenue and expenditure allocations by Department

Vote: 605 Kibuku District

FY 2018/19



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	71,994	40,275	158,650
Agency Fees	15,000	7,706	16,528
Application Fees	3,100	1,120	10,073
Business licenses	4,500	2,066	8,233
Group registration	0	0	11,829
Inspection Fees	0	0	8,573
Land Fees	0	390	5,279
Local Services Tax	34,625	19,328	60,847
Market /Gate Charges	1,281	449	8,133
Other Fees and Charges	9,313	7,465	8,483
Park Fees	2,600	0	8,013
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,575	1,750	0
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	6,160
Rental Income Tax	0	0	0
Utilities	0	0	6,500
2a. Discretionary Government Transfers	3,604,372	3,109,689	3,686,939
District Discretionary Development Equalization Grant	1,605,655	1,605,655	1,433,146
District Unconditional Grant (Non-Wage)	607,321	455,491	708,033
District Unconditional Grant (Wage)	1,190,663	892,997	1,320,920
Urban Discretionary Development Equalization Grant	19,982	19,982	27,226
Urban Unconditional Grant (Non-Wage)	40,505	30,378	40,400

Vote: 605 Kibuku District**FY 2018/19**

Urban Unconditional Grant (Wage)	140,247	105,186	157,214
2b. Conditional Government Transfer	12,745,084	9,539,842	14,699,680
General Public Service Pension Arrears (Budgeting)	364,597	364,597	82,000
Gratuity for Local Governments	276,810	276,810	502,563
Pension for Local Governments	156,476	117,357	238,802
Salary arrears (Budgeting)	18,291	18,291	16,978
Sector Conditional Grant (Non-Wage)	2,322,958	1,315,157	2,398,597
Sector Conditional Grant (Wage)	8,347,651	6,260,738	9,500,492
Sector Development Grant	686,891	686,891	1,894,596
Transitional Development Grant	571,410	500,000	65,651
2c. Other Government Transfer	0	654,817	2,799,928
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Neglected Tropical Diseases (NTDs)	0	0	0
Northern Uganda Social Action Fund (NUSAF)	0	0	997,700
Other	0	111,582	0
Support to PLE (UNEB)	0	9,693	9,609
Support to Production Extension Services	0	70,179	280,717
Uganda Road Fund (URF)	0	368,763	874,934
Uganda Sanitation Fund	0	30,367	0
Uganda Women Entrepreneurship Program(UWEP)	0	0	189,774
Unspent balances - Other Government Transfers	0	47,116	0
Youth Livelihood Programme (YLP)	0	17,117	407,194
3. Donor	0	54,258	87,564
United Nations Children Fund (UNICEF)	0	20,916	42,000
United Nations Population Fund (UNPF)	0	14,464	45,564
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
Neglected Tropical Diseases (NTDs)	0	18,878	0
Total Revenues shares	16,421,450	13,398,880	21,432,761

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

The annual approved budget under locally raised revenues was 71,994,000. By the end of the march 2018, the district had realized shillings 40,275,000 representing 55.9% of approved budget. The main sources that of Local revenue that majorly contributed to the underperformance were agency fees, Business licenses, Local Services Tax, Market /Gate Charges and park fees hence making low level of local revenue realization.

Central Government Transfers

Vote: 605 Kibuku District**FY 2018/19**

The annual approved budget was shs 16,349,456,000, out of which 13,304,348,000 was received by the end March 2018 representing 81.4%. Out of the annual approved budget, out of which shillings 3,109,689,000 was DDEG, shillings 9,539,842,000 was conditional government transfers and shillings 654,817,000 was from other government transfers. There was an over performance because of the development components which were released in greater percentage to ensure all of it was released by the close of the third quarter.

Donor Funding

Donor funding amounting to shillings 54,258,000 was received. The funds consisted of shillings 20,916,000 from UNICEF, shillings 14,464,000 from UNPF and shillings 18,878,000 from NTDs. These were funds under health department

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

During the financial year 2018/19, the district anticipates to collect a total of shs 158,650,000 representing 0.73% budget performance, out of which shs 72,015,000 is District and shs 86,635,000 is from sub counties out of which shs 30,195,200 is urban. This represents an increase of 120% over the preceeding year. The main sources of this increase shall be from Agency fees, Application fees, group registration, inspection fees, land fees, local service tax, market/gate charges, park fees, utilities and rent and rates.

Central Government Transfers

The District anticipated revenue forecasts for 2018/19 is shillings 21,186,547,000. This represents an increase of 29.6% from the previous year; out of which shillings 3,686,939,000 is DDEG with 2.3% increase from FY 17/18, shillings 14,699,680,000 is conditional government transfers with a 15.3% increase from FY 17/18 and shillings 2,799,928,000 is other government transfers out of which shs 997,700,007 is NUSAF 3 grant; 9,606,000 is Support to PLE (UNEB); 874,934,000 is URF; 189,774,000 is UWEP; 407,194,000 is YLP; and shs 280,717,000 is support to production extension services. There is an increase in central government transfers due to increase in wage for Health workers, Science secondary teacher and other non-health scientists. There is also increase in the IPF for SFG and Agricultural extension services.

Donor Funding

The anticipated donor funding for 2018/19 is 87,564,000 representing 0.4% budget performance out of which 42,000,000 is UNICEF and 45,564,000 is UNPF

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	390,287
District Production Services	384,752	264,223	666,847
District Commercial Services	10,305	4,202	11,596
Sub- Total of allocation Sector	395,058	268,425	1,068,731
Sector: Works and Transport			
District, Urban and Community Access Roads	580,819	384,994	952,161
Sub- Total of allocation Sector	580,819	384,994	952,161
Sector: Education			
Pre-Primary and Primary Education	6,547,093	4,948,553	7,016,995
Secondary Education	1,867,502	1,304,164	2,505,597

Vote: 605 Kibuku District**FY 2018/19**

Education & Sports Management and Inspection	214,617	155,700	187,423
<i>Sub- Total of allocation Sector</i>	<i>8,629,212</i>	<i>6,408,417</i>	<i>9,710,015</i>
Sector: Health			
Primary Healthcare	2,014,561	1,399,821	2,916,758
Health Management and Supervision	47,916	18,602	115,623
<i>Sub- Total of allocation Sector</i>	<i>2,062,477</i>	<i>1,418,423</i>	<i>3,032,381</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	599,037	334,550	710,749
Natural Resources Management	104,088	80,056	204,640
<i>Sub- Total of allocation Sector</i>	<i>703,125</i>	<i>414,606</i>	<i>915,389</i>
Sector: Social Development			
Community Mobilisation and Empowerment	180,174	123,573	756,109
<i>Sub- Total of allocation Sector</i>	<i>180,174</i>	<i>123,573</i>	<i>756,109</i>
Sector: Public Sector Management			
District and Urban Administration	2,640,725	1,981,907	3,725,776
Local Statutory Bodies	427,743	339,129	421,263
Local Government Planning Services	99,752	53,424	157,940
<i>Sub- Total of allocation Sector</i>	<i>3,168,220</i>	<i>2,374,460</i>	<i>4,304,979</i>
Sector: Accountability			
Financial Management and Accountability(LG)	661,508	292,130	653,836
Internal Audit Services	40,860	26,273	39,160
<i>Sub- Total of allocation Sector</i>	<i>702,368</i>	<i>318,404</i>	<i>692,996</i>

Vote: 605 Kibuku 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	1,367,747	1,231,108	1,788,931
District Unconditional Grant (Non-Wage)	68,650	91,860	178,195
District Unconditional Grant (Wage)	482,922	362,192	613,179
General Public Service Pension Arrears (Budgeting)	364,597	364,597	82,000
Gratuity for Local Governments	276,810	276,810	502,563
Pension for Local Governments	156,476	117,357	238,802
Salary arrears (Budgeting)	18,291	18,291	16,978
Urban Unconditional Grant (Wage)	0	0	157,214
Development Revenues	1,272,978	941,185	1,936,845
District Discretionary Development Equalization Grant	84,631	82,286	73,528
Multi-Sectoral Transfers to LLGs_Gou	988,347	658,898	865,617
Other Transfers from Central Government	0	0	997,700
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	2,640,725	2,172,292	3,725,776
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	482,922	362,192	770,393
Non Wage	884,825	868,916	1,018,538
Development Expenditure			
Domestic Development	1,272,978	750,800	1,936,845
Donor Development	0	0	0
Total Expenditure	2,640,725	1,981,907	3,725,776

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shillings of 3 725,776,000 out of which shillings 1, 788,931,000 (both wage and non wage) and shillings 1,936,846,000. The department has a planned expenditure of 20.7 on wage, 27.3 on non wage activities and 52% on development activities.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

Vote: 605 Kibuku District**FY 2018/19**

Recurrent Revenues	638,026	280,756	653,836
District Unconditional Grant (Non-Wage)	156,716	62,416	152,377
District Unconditional Grant (Wage)	112,955	84,716	193,756
Locally Raised Revenues	0	32,145	0
Multi-Sectoral Transfers to LLGs_NonWage	187,603	91,353	307,704
Urban Unconditional Grant (Non-Wage)	40,505	10,126	0
Urban Unconditional Grant (Wage)	140,247	0	0
Development Revenues	23,482	11,995	0
District Discretionary Development Equalization Grant	3,500	7,000	0
Urban Discretionary Development Equalization Grant	19,982	4,995	0
Total Revenue Shares	661,508	292,752	653,836
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	252,851	84,716	193,756
Non Wage	385,175	196,040	460,080
Development Expenditure			
Domestic Development	23,482	11,374	0
Donor Development	0	0	0
Total Expenditure	661,508	292,130	653,836

Narrative of Workplan Revenues and Expenditure

The department has an approved annual budget of shillings 635,836,000, out of which shillings 151,943,000 is district unconditional grant non wage: 193,756,000 wage; 267,738,000 multisectoral transfers to lower local government and 40,400,000 is urban unconditional grant non wage.

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	427,743	339,129	421,263
District Unconditional Grant (Non-Wage)	140,777	174,059	140,777
District Unconditional Grant (Wage)	214,971	161,228	214,971
Locally Raised Revenues	71,994	3,842	65,515
Development Revenues	0	0	0
N/A			
Total Revenue Shares	427,743	339,129	421,263

Vote: 605 Kibuku District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,971	161,228	214,971
Non Wage	212,771	177,900	206,292
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	427,743	339,129	421,263

Narrative of Workplan Revenues and Expenditure

During the Financial year the statutory bodies have an approved annual budget of shillings 421,263,000, out of which shillings 140,777,000 is district unconditional grant non wage; 214,971,000 is wage and 65,515,000 is local revenue. The department has a planned expenditure of shillings 214,971,000 is wage and 206,292,000 on non wage activities.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	341,376	283,186	922,897
District Unconditional Grant (Non-Wage)	3,500	0	3,500
District Unconditional Grant (Wage)	80,801	20,200	0
Other Transfers from Central Government	0	70,179	280,717
Sector Conditional Grant (Non-Wage)	35,962	26,972	274,644
Sector Conditional Grant (Wage)	221,113	165,835	364,036
Development Revenues	53,681	53,681	145,833
District Discretionary Development Equalization Grant	20,577	20,577	0
Sector Development Grant	33,105	33,105	145,833
Total Revenue Shares	395,057	336,867	1,068,731
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	301,913	167,967	364,036
Non Wage	39,462	77,455	558,861
Development Expenditure			
Domestic Development	53,682	23,003	145,833
Donor Development	0	0	0
Total Expenditure	395,058	268,425	1,068,731

Narrative of Workplan Revenues and Expenditure

Vote: 605 Kibuku District**FY 2018/19**

The department has an annual approved budget of shillings 1,068,731,000, out of which shillings 922,897,000 are recurrent revenues and 145, 833,000 is development. Of the recurrent revenues, 280,717,000 is support to extension services, 274,644,000 is sector conditional grant non wage and 364,036,000 is sector conditional grant wage. The department has a planned expenditure of shillings 364,036,000 on wages, 558861,000 on non wage and 145,833,000 on development

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	1,641,067	1,357,889	2,305,970
District Unconditional Grant (Non-Wage)	2,000	0	2,000
Other Transfers from Central Government	0	128,589	0
Sector Conditional Grant (Non-Wage)	140,295	105,221	140,295
Sector Conditional Grant (Wage)	1,498,772	1,124,079	2,163,675
Development Revenues	421,410	431,396	726,411
District Discretionary Development Equalization Grant	50,000	50,000	25,000
Donor Funding	0	33,342	87,564
Other Transfers from Central Government	0	48,053	0
Sector Development Grant	0	0	548,195
Transitional Development Grant	371,410	300,000	65,651
Total Revenue Shares	2,062,477	1,789,285	3,032,381
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,498,772	1,124,079	2,163,675
Non Wage	142,295	199,112	142,295
Development Expenditure			
Domestic Development	421,410	95,232	638,847
Donor Development	0	0	87,564
Total Expenditure	2,062,477	1,418,423	3,032,381

Narrative of Workplan Revenues and Expenditure

The department has an annual approved budget of shillings 3,032,381,000, out of which shs. 2,305,970,000 and Shs. 726,411,000 is domestic development. Of the the total recurrent reveues shs 140,295,000 is sector conditional grant non wage while shs. 2,163,675,000 is wage. Of the development grant, Shs. 548,195,000 is sector development grant, 65,651,000 Transitional grant; 87,564,000 is donnor while shillings 25,000,000 is DDEG. The department planned to spend 100% of the approved budget on payment of staff salaries, operation of health facilities and on development activities.

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			

Vote: 605 Kibuku District**FY 2018/19**

Recurrent Revenues	8,346,072	6,125,277	8,925,112
District Unconditional Grant (Wage)	45,898	22,949	45,898
Other Transfers from Central Government	0	16,565	9,609
Sector Conditional Grant (Non-Wage)	1,672,408	1,114,939	1,896,824
Sector Conditional Grant (Wage)	6,627,766	4,970,825	6,972,780
Development Revenues	283,139	283,139	784,904
District Discretionary Development Equalization Grant	95,000	95,000	60,735
Sector Development Grant	188,139	188,139	724,169
Total Revenue Shares	8,629,212	6,408,417	9,710,015
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,673,664	4,993,774	7,018,678
Non Wage	1,672,408	1,131,504	1,906,433
Development Expenditure			
Domestic Development	283,139	283,139	784,904
Donor Development	0	0	0
Total Expenditure	8,629,212	6,408,417	9,710,015

Narrative of Workplan Revenues and Expenditure

The department has an annual approved budget of shillings 9,710,015,000, out of which shillings 8,925,112,000 are recurrent revenues while shillings 784,904,000 are development revenues. Of the recurrent revenues, shillings 45,898,000 is district unconditional grant wage, 9,609,000 is PLE, 1,896,824,000 is non wage, and 6,972,780,000 is sector conditional grant wage. Of the development funds, shillings 724,169,000 is sector development grant while shillings 60,735,000 is DDEG. The department plans to spend 100% of the budget on payment of staff salaries, making transfers to schools, and on development investments

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	420,819	396,683	912,161
District Unconditional Grant (Wage)	37,227	27,920	37,227
Other Transfers from Central Government	0	368,763	874,934
Sector Conditional Grant (Non-Wage)	383,592	0	0
Development Revenues	160,000	160,000	40,000
District Discretionary Development Equalization Grant	160,000	160,000	40,000
Total Revenue Shares	580,819	556,683	952,161
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,227	10,302	37,227

Vote: 605 Kibuku District**FY 2018/19**

Non Wage	383,592	329,932	874,934
Development Expenditure			
Domestic Development	160,000	44,760	40,000
Donor Development	0	0	0
Total Expenditure	580,819	384,994	952,161

Narrative of Workplan Revenues and Expenditure

The department has an annual approved budget of shillings 952,161,000, out of which shillings 912,161,000 are recurrent revenues while shs. 40,000,000 are development (DDEG) revenues.

Of the recurrent revenues shs. 37,227,000 is wage while shs. 974,937,000 is Uganda Road Fund. The department planned to spend 100% of the budget on payment of wage, non wage investments and development investments.

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	33,390	25,042	38,350
Locally Raised Revenues	0	0	6,500
Sector Conditional Grant (Non-Wage)	33,390	25,042	31,850
Development Revenues	565,647	565,647	672,399
District Discretionary Development Equalization Grant	100,000	100,000	196,000
Sector Development Grant	465,647	465,647	476,399
Total Revenue Shares	599,036	590,689	710,749
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	33,390	19,293	38,350
Development Expenditure			
Domestic Development	565,647	315,257	672,399
Donor Development	0	0	0
Total Expenditure	599,037	334,550	710,749

Narrative of Workplan Revenues and Expenditure

The sector has a total revenue estimate of 710,748,714 which is 3% of the District revenues. Out of which 672,398,786 is development which is 95% of sector budget, 31,849,928 is non wage recurrent which is 4% of the sector budget and 6,499,999 is local revenue which is 1% of the sector budget. The development budget has 196,000,000 as DDEG and 476,398,786 is DWSCG to be used for Sitting, Drilling, Casting and installation of Deep (hand pump) Boreholes, rehabilitation of boreholes, assessment of boreholes for rehabilitation and water quality testing and surveillance.

The 31,849,928 is for software activities and 6,499,999 is Protection of spring and supervision of projects being executed.

Workplan Title : Natural Resources

Vote: 605 Kibuku 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	68,511	49,883	106,640
District Unconditional Grant (Non-Wage)	2,000	0	0
District Unconditional Grant (Wage)	60,697	45,522	60,697
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	5,814	4,361	5,943
Development Revenues	35,577	35,578	98,000
District Discretionary Development Equalization Grant	35,577	35,578	98,000
Total Revenue Shares	104,088	85,461	204,640
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,697	45,522	60,697
Non Wage	7,814	4,250	45,943
Development Expenditure			
Domestic Development	35,577	30,284	98,000
Donor Development	0	0	0
Total Expenditure	104,088	80,056	204,640

Narrative of Workplan Revenues and Expenditure

The department has an approved annual budget of shillings 204,640,000 representing 0.95% of the annual district budget. of the department budget shs. 60,697,000 is for payment of staff salaries, 5 943,000 is ENR conditional grant, 40,000,000 is FIEFOC 2 project and 98,000,000 is Development grant DDEG.

The department planned to spent 100% of the budget on the planned outputs.

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	159,597	116,322	756,109
District Unconditional Grant (Non-Wage)	4,500	0	0
District Unconditional Grant (Wage)	103,600	77,700	103,600
Locally Raised Revenues	0	0	6,500
Other Transfers from Central Government	0	0	596,968
Sector Conditional Grant (Non-Wage)	51,497	38,622	49,041
Development Revenues	20,577	41,414	0

Vote: 605 Kibuku District**FY 2018/19**

District Discretionary Development Equalization Grant	20,577	24,297	0
Other Transfers from Central Government	0	17,117	0
Total Revenue Shares	180,174	157,737	756,109
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	103,600	77,700	103,600
Non Wage	55,997	33,427	652,509
<i>Development Expenditure</i>			
Domestic Development	20,577	12,446	0
Donor Development	0	0	0
Total Expenditure	180,174	123,573	756,109

Narrative of Workplan Revenues and Expenditure

The department has an annual approved budget of shillings 756,109,000 which is 3.53% of the annual district budget. Of the department total revenues, 103,600,000 is wage, 596,968,000 is for YLP and UWEP, 49,041,000 is sector conditional grant non wage while 6,500,000 is locally raised budget.

Analysis shows that the department planned to spend 100% of the revenues on the planned out puts.

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			
<i>Recurrent Revenues</i>	55,806	38,035	56,447
District Unconditional Grant (Non-Wage)	28,574	17,611	29,215
District Unconditional Grant (Wage)	27,232	20,424	27,232
<i>Development Revenues</i>	43,946	16,889	101,493
District Discretionary Development Equalization Grant	43,946	16,889	101,493
Total Revenue Shares	99,752	54,924	157,940
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	27,232	20,424	27,232
Non Wage	28,574	16,987	29,215
<i>Development Expenditure</i>			
Domestic Development	43,946	16,013	101,493
Donor Development	0	0	0
Total Expenditure	99,752	53,424	157,940

Narrative of Workplan Revenues and Expenditure

Vote: 605 Kibuku District**FY 2018/19**

The department has annual approved budget of shillings 157,940,000 which is 0.73 of the district approved annual budget. Of the department budget shillings 29,215,000 is non wage , shillings 27,232,000 is wage, while shillings 101,493,000 is domestic development (DDEG).

Analysis shows that the department will spend 100% of the approved budget on the planned out puts

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	37,360	24,680	39,160
District Unconditional Grant (Non-Wage)	13,000	6,002	14,800
District Unconditional Grant (Wage)	24,360	18,270	24,360
Locally Raised Revenues	0	408	0
Development Revenues	3,500	3,500	0
District Discretionary Development Equalization Grant	3,500	3,500	0
Total Revenue Shares	40,860	28,180	39,160
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,360	18,270	24,360
Non Wage	13,000	6,410	14,800
Development Expenditure			
Domestic Development	3,500	1,593	0
Donor Development	0	0	0
Total Expenditure	40,860	26,273	39,160

Narrative of Workplan Revenues and Expenditure

Internal Audit has an approved annual budget of shillings 39,160,000, out of which shillings 24,360,000 is wage while shillings 14,800,000 is non wage. The department was allocated development funds.

Analysis shows that department has planned to spend 100% of the annual approved budget.