

# Vote: 613 Kagadi 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 :

Signature :




Mahabba Maalik

(Accounting Officer)

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



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	738,284	437,467	613,700
Discretionary Government Transfers	3,073,069	2,450,049	4,197,803
Conditional Government Transfers	16,763,586	12,440,349	21,359,527
Other Government Transfers	870,072	766,379	1,902,763
Donor Funding	600,000	1,515,691	1,318,667
Grand Total	22,045,012	17,609,934	29,392,459

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

Locally Raised Revenues: By the end of third Quarter 2017/2018, the District had realized a total of 437,467,000/= representing 59% of the planned Local Revenue incomes. This is below the 75% planned score and this is a result of delays in payments by the contractors. However the District has earmarked a new approach of ensuring total payments by contractors before issuance of the contract agreement to contractors. Central and Other Government transfers: By the end of third Quarter 2017/2018, the District had realized a total of 15,656,777,000/= representing 76% of the planned revenues from Central and other Government transfers. This is above the 75% planned score resulting from increased funding meant for agricultural extensions services. The District has embarked on massive sensitization of the communities benefiting from these grants with a target of improving operations wealth creation programme. Donor Funding: By the end of third Quarter 2017/2018, the District had realized a total of 1,515,691,000/= representing 253% of the Revenue from donors. This is above the planned score and this is a result of more financial support from donations especially UNICEF and World vision. However the District has also embarked on massive lobbying, proposal writing and to ensure more support is given to the district in the next Financial Year 2018/19 from UNICEF, Word Vision and IDI. Generally revenue performance for the year 2017/18 has been good.

### Planned Revenues for next FY

The next Financial budget is estimated to increase to 29,392,459,000/=, whereby 613,700,000/= representing 2% is projected to be realized from the District Local Revenues, while 27,460,093,000/= representing 93% is expected to come from Central and Other Government transfers while 1,318,667,000/= representing 5% is expected to come from donors.

### 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	1,307,778	1,044,325	1,989,050
Finance	374,075	301,041	373,482
Statutory Bodies	669,436	520,887	856,289
Production and Marketing	750,069	711,430	1,769,051
Health	4,227,362	3,310,214	6,581,739
Education	10,221,398	8,615,587	12,651,549
Roads and Engineering	2,017,136	1,670,550	2,387,130
Water	648,652	652,439	591,335

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Natural Resources	236,390	86,096	279,702
Community Based Services	1,322,982	303,307	1,693,348
Planning	188,751	60,804	126,989
Internal Audit	80,983	28,264	92,794
<b>Grand Total</b>	<b>22,045,011</b>	<b>17,304,943</b>	<b>29,392,459</b>
<i>o/w: Wage:</i>	12,617,120	9,179,653	16,537,798
<i>Non-Wage Recurrent:</i>	5,261,918	3,610,832	6,801,834
<i>Domestic Devt:</i>	3,565,974	2,998,768	4,734,159
<i>Donor Devt:</i>	600,000	1,515,691	1,318,667

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

By Third Quarter 2017/2018, the district had already received a cumulative release to departments of 17,304,943,000/= representing 78% of the annual budget. However 13,649,243,000/= representing 79% of the releases had been spent, where by 92% was spent on wage, 92% spent on non-wage recurrent expenditures, 55% was spent on domestic development and 18% spent on donor development.

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

The planned annual income for FY 2018/2019 is expected to be 29,392,459,000/=, whereby 16,537,798,000/= representing 56% will be spent on wage, 6,801,834,000/= representing 23% will be for non-wage recurrent expenditures, 4,734,159,000/= representing 16% will be allocated to Domestic Development while 1,318,667,000/= representing 5% will be for Donor Development.

**Medium Term Expenditure Plans**

The District will conduct a comprehensive mid-term review exercise to ascertain the level of expenditures for all departments to ascertain level of consistence and improve where gaps are identified through more emphasis in monitoring, accountability and reporting, and timely implementations.

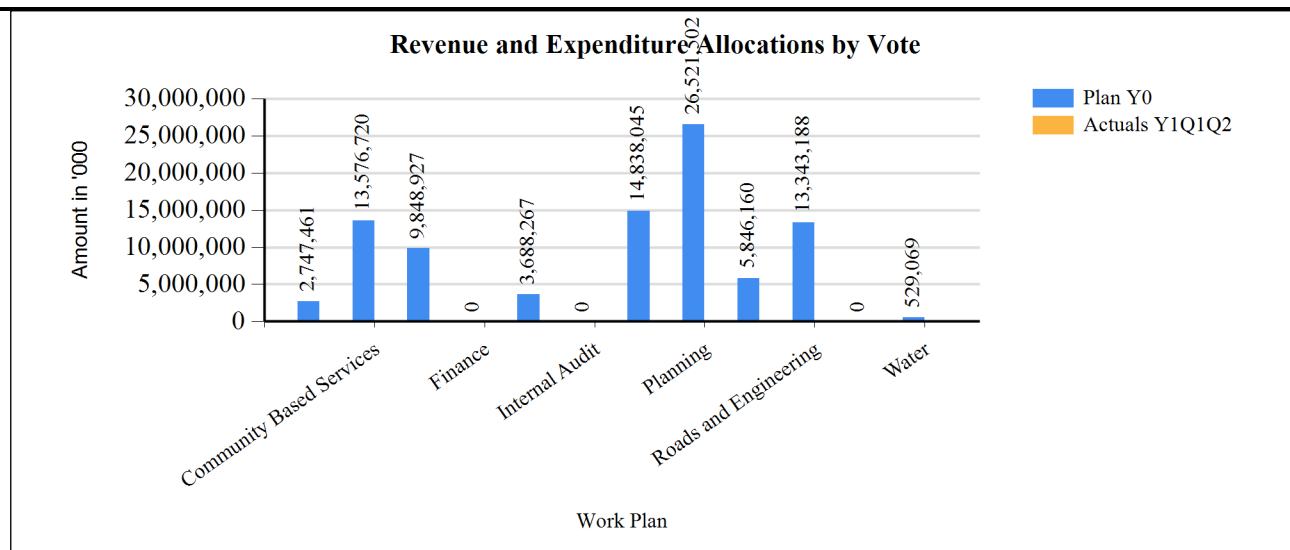
**Challenges in Implementation**

Despite all the above projected incomes and strategies, the district still face a challenge of inadequate funding more especially wage bill that has left most of the departments with inadequate staffing. More to the above the district is facing a challenge of inadequate transport means that make it harder during implementation. There is also inadequate office spaces.

**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>738,284</b>	<b>437,467</b>	<b>613,700</b>
Agency Fees	0	0	1
Animal & Crop Husbandry related Levies	0	0	0
Application Fees	29,400	50	30,400
Business licenses	53,000	45,120	23,655
Cigarettes	0	0	0
Company income tax	0	0	0
Local Hotel Tax	31,500	8,000	31,500
Local Services Tax	84,000	136,813	84,000
Market /Gate Charges	127,000	155,518	76,188
Other Fees and Charges	110,304	60,539	110,304
Other licenses	0	700	0
Park Fees	84,000	0	74,000
Property related Duties/Fees	84,000	11,500	84,000
Registration of Businesses	210	10,000	210
Rent & Rates - Non-Produced Assets – from private entities	90,270	9,227	59,242
Sale of non-produced Government Properties/assets	15,200	0	11,200
Stamp duty	29,400	0	29,000
Unspent balances – Locally Raised Revenues	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>3,073,069</b>	<b>2,450,049</b>	<b>4,197,803</b>
District Discretionary Development Equalization Grant	501,951	501,951	395,779

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District Unconditional Grant (Non-Wage)	869,755	652,316	964,978
District Unconditional Grant (Wage)	1,268,035	951,026	2,364,546
Urban Discretionary Development Equalization Grant	79,036	79,036	73,480
Urban Unconditional Grant (Non-Wage)	158,233	118,674	174,467
Urban Unconditional Grant (Wage)	196,061	147,046	224,553
<b>2b. Conditional Government Transfer</b>	<b>16,763,586</b>	<b>12,440,349</b>	<b>21,359,527</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	364,438	273,328	115,110
Pension for Local Governments	70,718	53,038	81,162
Salary arrears (Budgeting)	0	0	58,831
Sector Conditional Grant (Non-Wage)	3,060,491	1,634,299	2,890,824
Sector Conditional Grant (Wage)	11,153,024	8,364,768	13,948,699
Sector Development Grant	846,781	846,781	3,075,713
Transitional Development Grant	1,268,134	1,268,134	1,189,187
<b>2c. Other Government Transfer</b>	<b>870,072</b>	<b>766,379</b>	<b>1,902,763</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	187,519	0
National Environment Management Authority (NEMA)	0	0	0
Other	0	0	0
Social Assistance Grant for Empowerment (SAGE)	3,000	0	6,000
Support to PLE (UNEB)	0	13,896	0
Uganda Road Fund (URF)	0	532,430	1,129,717
Uganda Women Entrepreneurship Program(UWEP)	243,399	2,475	243,399
Unspent balances - Other Government Transfers	0	0	0
Youth Livelihood Programme (YLP)	623,673	30,058	523,647
<b>3. Donor</b>	<b>600,000</b>	<b>1,515,691</b>	<b>1,318,667</b>
Baylor International (Uganda)	10,000	0	0
The AIDS Support Organisation (TASO)	24,000	0	0
United Nations Development Programme (UNDP)	0	0	0
United Nations Children Fund (UNICEF)	400,000	150,214	1,318,667
Global Fund for HIV, TB & Malaria	24,000	1,160,295	0
United Nations High Commission for Refugees (UNHCR)	40,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	0	79,395	0
United Nations Expanded Programme on Immunisation (UNEPI)	50,000	107,356	0
Infectious Diseases Institute (IDI)	20,000	18,431	0
Neglected Tropical Diseases (NTDs)	12,000	0	0
Sight Savers International (Uganda)	20,000	0	0
<b>Total Revenues shares</b>	<b>22,045,012</b>	<b>17,609,934</b>	<b>29,392,459</b>

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## i) Revenue Performance by March FY 2017/18

### Locally Raised Revenues

By the end of third Quarter 2017/2018, the District had realized a total of 437,467,000/= representing 59% of the panned Local Revenue incomes. This is below the 75% planned score and this is a result of delays in payments by the contractors. However the District has earmarked a new approach of ensuring total payments by contractors before issuance of contract agreements to contractors.

### Central Government Transfers

By the end of third Quarter 2017/2018, the District had realized a total of 15,656,777,000/= representing 76% of the panned transfers from central government. This is a good turn up and above the expected 75% planned score and this is a result of increased funding for agricultural extension services among others.

### Donor Funding

By the end of the third quarter 2017/2018, a total of 1,515,691,000/= had been realized from donations representing 253% the planned budget. This was very good turn up as compared to expected score of 75% and being a result of increased support from UNICEF, World Vision and IDI.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

In FY 2018/2019 a total of the district budget is expected to be 29,392,459,000/=, compared to 22,045,012,000/= for FY 2017/18 representing 25% increment where by 613,700,000/= representing 2% is expected to be fully raised from Local Revenues,

### Central Government Transfers

Out of 29,392,459,000/= of the district budget In FY 2018/2019, a total of 27,460,093,000/= representing 93% is expected to come from Central Government.

### Donor Funding

In FY 2018/2019, of the District total budget of 29,392,459,000/= a total of 1,318,667,000/= representing 5% is expected to be realized from donations especially UNICEF and World Vision.

### 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	0	1,518,654
District Production Services	732,520	601,115	232,960
District Commercial Services	17,549	10,034	17,437
<b><i>Sub- Total of allocation Sector</i></b>	<b>750,069</b>	<b>611,149</b>	<b>1,769,051</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,977,589	1,159,579	2,314,802
District Engineering Services	39,547	24,583	72,329
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,017,136</b>	<b>1,184,162</b>	<b>2,387,130</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	7,502,348	5,534,732	8,829,375



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Secondary Education	2,160,316	1,594,374	3,144,713
Education & Sports Management and Inspection	548,735	259,880	673,435
Special Needs Education	10,000	1,004	4,026
<b>Sub- Total of allocation Sector</b>	<b>10,221,398</b>	<b>7,389,990</b>	<b>12,651,549</b>
<b>Sector: Health</b>			
Primary Healthcare	351,165	219,139	1,247,624
District Hospital Services	468,105	138,442	159,568
Health Management and Supervision	3,408,092	1,826,014	5,174,548
<b>Sub- Total of allocation Sector</b>	<b>4,227,362</b>	<b>2,183,595</b>	<b>6,581,739</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	648,652	172,598	591,335
Natural Resources Management	236,390	86,096	279,702
<b>Sub- Total of allocation Sector</b>	<b>885,042</b>	<b>258,694</b>	<b>871,037</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,322,982	303,307	1,693,348
<b>Sub- Total of allocation Sector</b>	<b>1,322,982</b>	<b>303,307</b>	<b>1,693,348</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,307,778	896,576	1,989,050
Local Statutory Bodies	669,436	494,026	856,289
Local Government Planning Services	188,751	60,804	126,989
<b>Sub- Total of allocation Sector</b>	<b>2,165,964</b>	<b>1,451,406</b>	<b>2,972,328</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	374,075	301,006	373,482
Internal Audit Services	80,983	28,264	92,794
<b>Sub- Total of allocation Sector</b>	<b>455,057</b>	<b>329,270</b>	<b>466,276</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>1,232,562</b>	<b>996,924</b>	<b>1,772,650</b>
District Unconditional Grant (Non-Wage)	79,251	73,484	116,250
District Unconditional Grant (Wage)	389,295	293,753	1,182,917
Gratuity for Local Governments	364,438	273,328	115,110
Locally Raised Revenues	48,797	47,019	90,849
Multi-Sectoral Transfers to LLGs_NonWage	230,167	220,660	127,531
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Pension for Local Governments	70,718	53,038	81,162
Salary arrears (Budgeting)	0	0	58,831
Urban Unconditional Grant (Wage)	49,897	35,642	0
<b>Development Revenues</b>	<b>75,216</b>	<b>47,402</b>	<b>216,400</b>
District Discretionary Development Equalization Grant	19,497	14,392	16,400
Multi-Sectoral Transfers to LLGs_Gou	55,719	33,010	0
Transitional Development Grant	0	0	200,000
<b>Total Revenue Shares</b>	<b>1,307,778</b>	<b>1,044,325</b>	<b>1,989,050</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	439,192	329,394	1,182,917
Non Wage	793,370	519,780	589,733
<b>Development Expenditure</b>			
Domestic Development	75,216	47,402	216,400
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,307,778</b>	<b>896,576</b>	<b>1,989,050</b>

### Narrative of Workplan Revenues and Expenditure

The overall sector budget for the FY 2018/19 is 1,989,050,000/= including multisectoral transfers to LLGs as compared to 1,307,778,000/= in FY 2017/2018 representing 34% increase.

The overall sector budget consists 60% wage, 30% is for non-wage and 10% as Development.

Generally the increase in the sector budget is a result of transitional development funds allocated to the district, and increase in wage bill meant for salary enhancement. The sector will focus more on improvement working of conditions at the headquarter through establishment of more office space, conduct recruitment of staff for key positions especially HODs, strengthen monitoring and supervision of LLGs, timely accountability and reporting and timely monitoring and reporting of all projects being implemented in the district.

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## Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>374,075</b>	<b>301,041</b>	<b>373,482</b>
District Unconditional Grant (Non-Wage)	53,842	41,520	53,299
District Unconditional Grant (Wage)	72,749	72,789	118,136
Locally Raised Revenues	22,945	18,260	28,683
Multi-Sectoral Transfers to LLGs_NonWage	181,550	166,490	37,373
Urban Unconditional Grant (Wage)	42,990	1,981	135,991
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>374,075</b>	<b>301,041</b>	<b>373,482</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	115,739	74,770	254,127
Non Wage	258,336	226,236	119,355
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>374,075</b>	<b>301,006</b>	<b>373,482</b>

## Narrative of Workplan Revenues and Expenditure

The FY 2018/2019 departmental budget is estimated at 373,482,000/= as compared to 374,075,000/= in FY 2017/2018 representing 0.1% decrease.

Of the total sector revenues 68% is wage and 32% is Non wage recurrent .

The decrease in revenues to the sector is attributed to low local revenue turn up, and strategically the sector will focus more on local revenue enhancements through timely payments by contractors, identification of more revenue sources and strengthening the district revenue team for improved revenue turn up. The sector will also focus on timely accountability, and priority allocations aimed at boosting revenues in the district.

## Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>669,436</b>	<b>520,887</b>	<b>856,289</b>
District Unconditional Grant (Non-Wage)	316,792	238,272	414,486
District Unconditional Grant (Wage)	142,908	118,173	228,001

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Locally Raised Revenues	64,262	27,640	79,076
Multi-Sectoral Transfers to LLGs_NonWage	145,474	136,802	134,726
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>669,436</b>	<b>520,887</b>	<b>856,289</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	142,908	118,173	228,001
Non Wage	526,528	375,853	628,288
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>669,436</b>	<b>494,026</b>	<b>856,289</b>

**Narrative of Workplan Revenues and Expenditure**

The sector Annual projected budget for FY 2018/2019 is estimated at 856,289,340/= as compared to 669,436,000/= in FY 2017/2018 representing 22% increase which include recurrent multisectoral transfers to LLGs.

Of the total recurrent expenditure wage is 27% and 73% is non wage expenditure.

Generally there is a revenue increment to the sector due allowance allocations to LLG Councillors. During the financial year the sector strategically will focus on enhancing the capacities of the council to effectively follow the implementations of the resolutions reached through timely siting and bench-making to explore more knowledge from other districts.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>663,672</b>	<b>628,794</b>	<b>1,544,434</b>
District Unconditional Grant (Non-Wage)	26,546	11,063	9,546
District Unconditional Grant (Wage)	80,000	61,129	9,656
Locally Raised Revenues	5,520	585	3,590
Multi-Sectoral Transfers to LLGs_NonWage	52,016	12,555	68,514
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	0	187,519	0
Sector Conditional Grant (Non-Wage)	58,593	43,944	437,661
Sector Conditional Grant (Wage)	415,997	311,998	1,015,467
Urban Unconditional Grant (Wage)	25,000	0	0
<b>Development Revenues</b>	<b>86,397</b>	<b>82,636</b>	<b>224,617</b>
District Discretionary Development Equalization Grant	25,000	24,120	44,901
Multi-Sectoral Transfers to LLGs_Gou	11,916	9,035	1,000

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FY 2018/19

Sector Development Grant	49,481	49,481	178,715
<b>Total Revenue Shares</b>	<b>750,069</b>	<b>711,430</b>	<b>1,769,051</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	520,997	373,127	1,025,122
Non Wage	142,675	155,386	519,312
<i>Development Expenditure</i>			
Domestic Development	86,397	82,636	224,617
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>750,069</b>	<b>611,149</b>	<b>1,769,051</b>

## Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for 2018/19 FY is 1,769,051,000/= as compared to 750,069,000/= in FY 2017/18 representing 57% increase. Of the annual budget 13% is development, 1,025,122,000/= (58%) is wage, 523,312,000/= (29%) is non-wage recurrent.

At HLG 450,798,000/= is non wage whereas 214,616,500/= is development and at LLG 68,513,900/= is non-wage and 1,000,000/= is development. Generally there has been a high revenue increment allocations due to salary enhancement to sector staff and sector grant increment mainly agricultural extension services geared towards improved agriculture activities. The sector will focus more on improved agricultural activities through strengthening the OWP currently supported by the GoU. Deployment, facilitation and monitoring of production officers at HLG and LLGs is key priority.

## 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>			
<i>Recurrent Revenues</i>	<b>3,506,503</b>	<b>2,592,020</b>	<b>4,459,906</b>
District Unconditional Grant (Non-Wage)	15,158	15,584	8,241
District Unconditional Grant (Wage)	0	0	120,020
Locally Raised Revenues	5,520	1,000	3,590
Multi-Sectoral Transfers to LLGs_NonWage	97,558	34,235	36,472
Sector Conditional Grant (Non-Wage)	407,720	305,790	365,337
Sector Conditional Grant (Wage)	2,980,547	2,235,410	3,926,246
<i>Development Revenues</i>	<b>720,859</b>	<b>718,194</b>	<b>2,121,833</b>
District Discretionary Development Equalization Grant	75,000	69,070	35,000
Donor Funding	294,000	262,529	1,006,405
Multi-Sectoral Transfers to LLGs_Gou	51,859	86,594	0
Sector Development Grant	0	0	1,080,428
Transitional Development Grant	300,000	300,000	0
<b>Total Revenue Shares</b>	<b>4,227,362</b>	<b>3,310,214</b>	<b>6,581,739</b>

## Vote: 613 Kagadi District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	2,980,547	1,480,339	4,046,266
Non Wage	525,957	356,610	413,640
<b>Development Expenditure</b>			
Domestic Development	426,859	87,904	1,115,428
Donor Development	294,000	258,741	1,006,405
<b>Total Expenditure</b>	<b>4,227,362</b>	<b>2,183,595</b>	<b>6,581,739</b>

## Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2018/19 is estimated at Shs. 6,581,739,000/=(including multi sectoral transfers to LLGs as compared to 4,227,362,000/= in FY 2017/2018 representing an increase of 36%.

Out of the total departmental budget 61% is recurrent expenditure on wage, (6%) is for non-wage, 15% is domestic development and 1,006,405,000/= representing 18% is donor development.

The increase in sector budget is attributed to sector grant allocated to the district to uplift health center 11s to 111. The sector will specifically look at improvements of health services through uplifting of Health Centre 11 to 111 in Muhorro TC and Kyabasara S/C, strengthen monitoring of all health centres, timely database enrichment and recruitment of substantive DHO.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,636,680</b>	<b>7,067,853</b>	<b>11,096,335</b>
District Unconditional Grant (Non-Wage)	25,392	15,822	9,395
District Unconditional Grant (Wage)	48,234	32,760	48,234
Locally Raised Revenues	9,776	5,400	6,631
Multi-Sectoral Transfers to LLGs_NonWage	9,125	4,730	52,009
Sector Conditional Grant (Non-Wage)	1,787,672	1,191,782	1,973,080
Sector Conditional Grant (Wage)	7,756,480	5,817,360	9,006,986
<b>Development Revenues</b>	<b>584,718</b>	<b>1,547,734</b>	<b>1,555,214</b>
District Discretionary Development Equalization Grant	0	0	40,000
Donor Funding	240,000	1,203,169	198,378
Multi-Sectoral Transfers to LLGs_Gou	39,944	25,895	0
Other Transfers from Central Government	0	13,896	0
Sector Development Grant	304,774	304,774	1,316,836
<b>Total Revenue Shares</b>	<b>10,221,398</b>	<b>8,615,587</b>	<b>12,651,549</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,804,714	5,909,134	9,055,221

**Vote: 613 Kagadi District****FY 2018/19**

Non Wage	1,831,966	1,217,567	2,041,114
<b>Development Expenditure</b>			
Domestic Development	344,718	255,758	1,356,836
Donor Development	240,000	7,532	198,378
<b>Total Expenditure</b>	<b>10,221,398</b>	<b>7,389,990</b>	<b>12,651,549</b>

**Narrative of Workplan Revenues and Expenditure**

The overall sector budget for the financial year 2018/19 is shs 12,651,549,000/= as compared to 10,221,398,000/= in FY 2017/2018 representing an increase of 19%.

The budget includes wage(72%),and 16% is non-wage recurrent, 10% domestic development and (2%) is donor development.

There has been an increase of the sector budget being a result of increased financial support mainly development funding to secondary schools and sector

wage increment. The sector will focus more on improvement of education standards through establishment of government supported secondary school, and strengthening inspections in all schools, and support more the ECD schools in addition to UNICEF support to the district.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>942,082</b>	<b>304,074</b>	<b>1,318,512</b>
District Unconditional Grant (Non-Wage)	7,085	3,118	3,085
District Unconditional Grant (Wage)	88,118	16,314	88,119
Locally Raised Revenues	5,520	2,000	3,590
Multi-Sectoral Transfers to LLGs_NonWage	133,564	26,813	94,003
Other Transfers from Central Government	0	255,829	1,129,717
Sector Conditional Grant (Non-Wage)	682,796	0	0
Urban Unconditional Grant (Wage)	25,000	0	0
<b>Development Revenues</b>	<b>1,075,054</b>	<b>1,366,475</b>	<b>1,068,618</b>
Multi-Sectoral Transfers to LLGs_Gou	106,920	250,810	100,484
Other Transfers from Central Government	0	147,531	0
Transitional Development Grant	968,134	968,134	968,134
<b>Total Revenue Shares</b>	<b>2,017,136</b>	<b>1,670,550</b>	<b>2,387,130</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	88,118	16,314	88,119
Non Wage	853,965	276,668	1,230,394
<b>Development Expenditure</b>			
Domestic Development	1,075,054	891,180	1,068,618

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,017,136</b>	<b>1,184,162</b>	<b>2,387,130</b>

**Narrative of Workplan Revenues and Expenditure**

The total sector budget for the FY 2018/19 is shs 2,192,644,000/= as compared to 2,017,136,000/= in FY 2017/2018 representing an increase of 8% where by wage recurrent expenditure (4%) and non-wage being (56%) while development is (40%) . Given the revenue increment, the district will strategically focus on proper utilization of the district works machines to ensure timely maintenance of the roads in the district and supervision of all works in the LLGs to improve road network. Timely contract management, and Timely support and supervision to road gangs.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>91,159</b>	<b>40,369</b>	<b>70,548</b>
District Unconditional Grant (Non-Wage)	1,616	1,254	3,616
District Unconditional Grant (Wage)	28,000	11,308	28,000
Multi-Sectoral Transfers to LLGs_NonWage	10,000	400	4,000
Sector Conditional Grant (Non-Wage)	36,543	27,407	34,931
Urban Unconditional Grant (Wage)	15,000	0	0
<b>Development Revenues</b>	<b>557,493</b>	<b>612,070</b>	<b>520,787</b>
Donor Funding	0	49,993	0
Multi-Sectoral Transfers to LLGs_Gou	64,967	69,551	0
Sector Development Grant	492,526	492,526	499,735
Transitional Development Grant	0	0	21,053
<b>Total Revenue Shares</b>	<b>648,652</b>	<b>652,439</b>	<b>591,335</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,000	11,308	28,000
Non Wage	63,159	29,061	42,548
<b>Development Expenditure</b>			
Domestic Development	557,493	132,228	520,787
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>648,652</b>	<b>172,598</b>	<b>591,335</b>

**Narrative of Workplan Revenues and Expenditure**



# Vote: 613 Kagadi District

# FY 2018/19

The projected sector budget for FY 2018/2019 is shs 591,335,000/= as compared to 648,652,000/= in FY 2017/2018 representing 9% decrease and out of the total budget. Total of 28,000,000/= (5%) is the recurrent wage, revenue and 520,787,000/= (88%) is development (including multi sector transfers). and 7% recurrent non-wage.. The sector will only receive domestic development funds of shs ,520,787,000/=. Generally there is reduction in revenues for the sector and specifically the sector will allocate most of its revenues to establish water supply system and increase percentage of safe drinking water in some few sub-counties including schools.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>184,965</b>	<b>32,026</b>	<b>170,990</b>
District Unconditional Grant (Non-Wage)	8,312	6,034	9,936
District Unconditional Grant (Wage)	132,000	13,224	80,000
Locally Raised Revenues	14,496	0	7,500
Multi-Sectoral Transfers to LLGs_NonWage	21,356	6,168	65,117
Sector Conditional Grant (Non-Wage)	8,801	6,601	8,438
<b>Development Revenues</b>	<b>51,425</b>	<b>54,070</b>	<b>108,712</b>
District Discretionary Development Equalization Grant	26,729	25,994	24,662
Multi-Sectoral Transfers to LLGs_Gou	24,696	28,076	84,050
<b>Total Revenue Shares</b>	<b>236,390</b>	<b>86,096</b>	<b>279,702</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	132,000	13,224	80,000
Non Wage	52,965	18,803	90,990
<b>Development Expenditure</b>			
Domestic Development	51,425	54,070	108,712
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>236,390</b>	<b>86,096</b>	<b>279,702</b>

## Narrative of Workplan Revenues and Expenditure

During financial year 2018/2019, the Department has planned to receive 279,702,000/= as compared to 236,390,000/= in FY 2017/2018 representing an increase of 16%.

Out of this total revenue (29%) is recurrent wage while (62%) is non-wage and (9%) is domestic development.

The sector intends to put more emphasis on re-afforestation and wetland restoration and protection through timely provision of tree seedlings to communities, massive sensitization and imposition of legal activities against deforestation and wetland encroachment.

## Workplan Title : Community Based Services

## Vote: 613 Kagadi 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>369,415</b>	<b>237,295</b>	<b>1,465,857</b>
District Unconditional Grant (Non-Wage)	5,930	14,462	9,930
District Unconditional Grant (Wage)	202,086	139,159	391,329
Locally Raised Revenues	5,520	1,000	4,590
Multi-Sectoral Transfers to LLGs_NonWage	57,129	23,900	164,693
Other Transfers from Central Government	0	0	773,046
Sector Conditional Grant (Non-Wage)	78,366	58,775	71,377
Urban Unconditional Grant (Wage)	20,383	0	50,892
<b>Development Revenues</b>	<b>953,568</b>	<b>66,011</b>	<b>227,491</b>
District Discretionary Development Equalization Grant	19,497	19,090	0
Donor Funding	34,000	0	113,883
Multi-Sectoral Transfers to LLGs_Gou	29,999	14,387	113,607
Other Transfers from Central Government	870,072	32,534	0
<b>Total Revenue Shares</b>	<b>1,322,982</b>	<b>303,307</b>	<b>1,693,348</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	216,518	139,159	442,221
Non Wage	152,897	98,137	1,023,637
<b>Development Expenditure</b>			
Domestic Development	919,568	66,011	113,607
Donor Development	34,000	0	113,883
<b>Total Expenditure</b>	<b>1,322,982</b>	<b>303,307</b>	<b>1,693,348</b>

**Narrative of Workplan Revenues and Expenditure**

The projected income for the department during 2018/2019 FY stands at shs. 1,693,348,000/= (including multi sectoral transfers) as compared to 1,322,982,000/= in FY 2017/2018 representing 22%.

Of the total sector budget 26% is for recurrent wage, 61% is for non-wage, and 7% is for domestic development and 113,883,000/=representing 6% is donor development.

The sector will focus more on support to UWEP and YLP programs, increased support to CDOs, in attempt to improve gender, labour and probation services given the overwhelming inadequate staffing of the sector.

**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>127,505</b>	<b>40,937</b>	<b>117,835</b>

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District Unconditional Grant (Non-Wage)	58,018	31,947	60,227
District Unconditional Grant (Wage)	55,645	6,389	43,476
Locally Raised Revenues	13,843	2,600	13,132
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,000
<b>Development Revenues</b>	<b>61,245</b>	<b>19,867</b>	<b>9,154</b>
District Discretionary Development Equalization Grant	29,245	19,867	3,285
Donor Funding	32,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,869
<b>Total Revenue Shares</b>	<b>188,751</b>	<b>60,804</b>	<b>126,989</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	55,645	6,389	43,476
Non Wage	71,860	34,547	74,359
<b>Development Expenditure</b>			
Domestic Development	29,245	19,867	9,154
Donor Development	32,000	0	0
<b>Total Expenditure</b>	<b>188,751</b>	<b>60,804</b>	<b>126,989</b>

**Narrative of Workplan Revenues and Expenditure**

The overall sector budget for the FY 2018/19 is shs 126,989,000/= including multi sectoral transfers as compared to 188,751,000/= in FY 2017/2018, of which (34 percent) is recurrent wage expenditure, (58%) is non-wage recurrent and (3%) is domestic development. development to LLGs representing 5%  
The sector will focus on timely planning services in the district, reporting, database update and monitoring services.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>80,983</b>	<b>28,264</b>	<b>92,794</b>
District Unconditional Grant (Non-Wage)	19,696	14,659	19,696
District Unconditional Grant (Wage)	29,000	7,188	26,659
Locally Raised Revenues	14,496	1,340	8,769
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Wage)	17,791	5,076	37,670
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>80,983</b>	<b>28,264</b>	<b>92,794</b>

**Vote: 613 Kagadi District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	46,791	12,264	64,329
Non Wage	34,192	15,999	28,465
<i><b>Development Expenditure</b></i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>80,983</b>	<b>28,264</b>	<b>92,794</b>

**Narrative of Workplan Revenues and Expenditure**

The budget for FY 2018/2019 of 92,794,000/= is expected to facilitate internal audit of the HLG departments and LLGs and production of four Internal Audit reports. 64,329,000/= representing 69% will be used for wage clearance and 28,465,000/= representing 31% is non-wage recurrent.