

Vote: 614 Kakumiro 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 :



Monday Stephen - Chief Administrative Officer
(CAO)

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote: 614 Kakumiro 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	404,243	205,477	467,109
Discretionary Government Transfers	2,775,117	2,215,190	2,875,690
Conditional Government Transfers	9,133,123	6,819,673	13,573,086
Other Government Transfers	975,713	632,370	1,576,055
Donor Funding	334,000	212,060	497,229
Grand Total	13,622,197	10,084,770	18,989,169

Revenue Performance by end of March of the Running FY

By the end of the third quarter, the District had cumulative receipts of Ugshs.10,084,770,000 representing 74% of the annual budget received. Out of these Cumulative receipts, Discretionary Government transfers contributed 80%, Conditional Government Transfers Contributed 75%, Other Government transfers contributed 65%, and Donor funding contributed 63%.

Planned Revenues for next FY

The District anticipates to realize a total budget of Ugshs.18,989,169,000 which is an increment of 39.3 % when compared to the FY

2017/2018' s budget. This increment is attributed to a salary enhancement for science cadres and political leaders and an increase in both the Transitional Development and Sector Development Grants. Locally Raised Revenue is anticipated to increase by 15.6% , an increment in central government transfers, other government transfers and donor funding by 38.1%, 61.5% and 48.9% respectively.

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	1,113,279	967,654	1,588,081
Finance	436,860	324,391	437,518
Statutory Bodies	559,042	358,576	542,021
Production and Marketing	451,065	515,352	912,803
Health	1,776,661	1,293,573	3,317,925
Education	5,877,907	4,413,414	8,403,927
Roads and Engineering	1,390,743	1,255,444	1,946,303
Water	512,164	502,546	552,655
Natural Resources	159,098	111,931	205,378
Community Based Services	1,177,601	236,255	891,902
Planning	98,813	69,190	120,273

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Internal Audit	68,967	36,442	70,384
Grand Total	13,622,197	10,084,770	18,989,169
<i>o/w: Wage:</i>	6,877,794	5,158,345	8,882,794
<i>Non-Wage Recurrent:</i>	3,301,746	2,479,186	4,156,536
<i>Domestic Devt:</i>	3,108,657	2,235,178	5,452,610
<i>Donor Devt:</i>	334,000	212,060	497,229

Expenditure Performance by end of March FY 2017/18

Departments had a cumulative expenditure of Ugshs.8,912,062,000 representing 65% and 88% of the budget spent and releases spent respectively. The shortfall in performance was mainly attributed to non payment of gratuity and pension funds to the intended beneficiaries which was brought by delays in the processing of pension files by MoPS and delayed recruitment of staff to absorb the traditional wage. The delay in recruitment was a result of the District restructuring exercise that was on going at that time.

Planned Expenditures for the FY 2018/19

In the FY 2018/2019, the District expenditure will be centered on; Payment of salaries,Gratuity ,Pension,Production of mandatory documents, procurement of class room desks, agricultural inputs,office consumables and human drugs, Construction / Rehabilitation/ Completion of ; Administration block, Class rooms, Out Patient Department and Maternity wards, Roads and Water facilities.

Medium Term Expenditure Plans

In the medium term, expenditure priorities will be geared towards interventions that have high returns for improved service delivery, and livelihood hence improving the welfare of the communities. Priority intervention shall include but not limited to Capacity Building of communities in various fields of Development, Pest and Disease Control, Provision of Improved Agricultural Technologies , ensuring good governance and accountability practices and provision of quality public facilities.

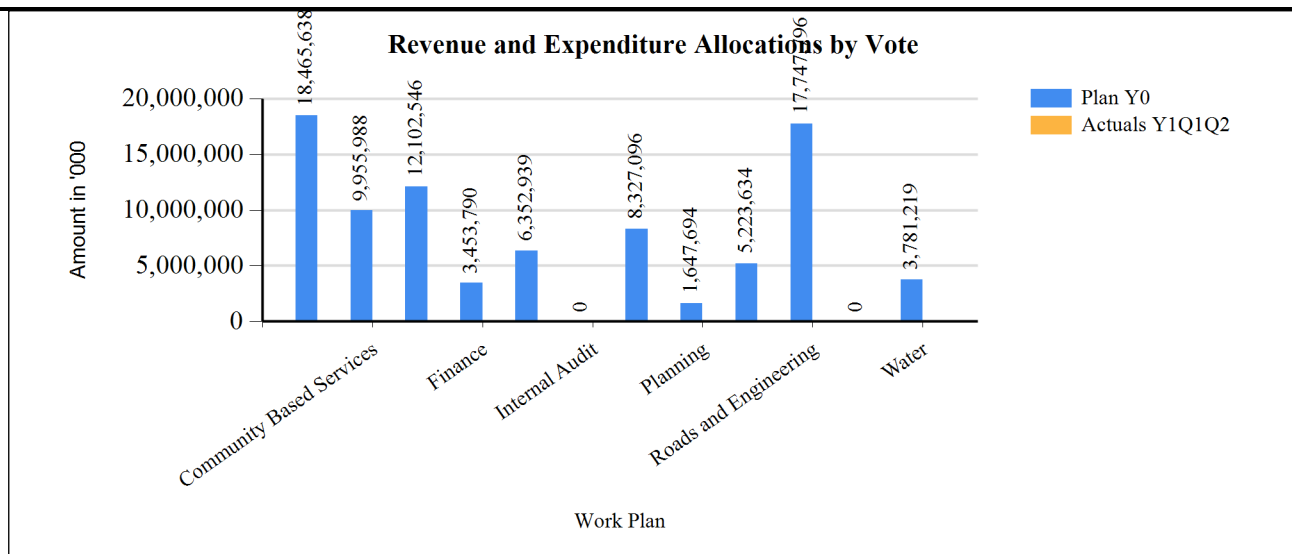
Challenges in Implementation

Among the many constraints, notable ones include; Low staffing levels across departments,inadequate means of transport, limited community participation in development interventions, uncooperative communities,Seasonal failure due to Climate Change, negative attitude of tax payers and inadequate office space.

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
1. Locally Raised Revenues	404,243	205,477	467,109
Advertisements/Bill Boards	0	385	0
Application Fees	25,000	4,900	23,800
Business licenses	88,100	53,969	97,452
Local Hotel Tax	0	0	4,700
Local Services Tax	30,000	32,003	44,052
Market /Gate Charges	134,460	55,856	129,260
Miscellaneous receipts/income	0	0	0
Other Fees and Charges	36,000	20,075	50,161
Park Fees	33,360	26,550	25,600
Property related Duties/Fees	9,094	0	39,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	125	18,500
Rent & Rates - Non-Produced Assets – from other Govt units	0	5,400	0
Rent & Rates - Non-Produced Assets – from private entities	12,905	0	0
Rent & rates – produced assets – from other govt. units	0	0	34,585
Sale of non-produced Government Properties/assets	21,000	6,215	0
Stamp duty	14,324	0	0
2a. Discretionary Government Transfers	2,775,117	2,215,190	2,875,690
District Discretionary Development Equalization Grant	507,560	507,560	439,288
District Unconditional Grant (Non-Wage)	781,856	586,392	820,743

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District Unconditional Grant (Wage)	1,268,035	951,026	1,390,359
Urban Discretionary Development Equalization Grant	27,849	27,849	27,544
Urban Unconditional Grant (Non-Wage)	64,817	48,613	65,856
Urban Unconditional Grant (Wage)	125,000	93,750	131,899
2b. Conditional Government Transfer	9,133,123	6,819,673	13,573,086
General Public Service Pension Arrears (Budgeting)	0	0	15,788
Gratuity for Local Governments	153,009	114,757	174,945
Pension for Local Governments	29,595	22,197	42,896
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,822,177	925,567	1,543,143
Sector Conditional Grant (Wage)	5,484,759	4,113,569	7,360,536
Sector Development Grant	785,080	785,080	3,306,223
Transitional Development Grant	858,503	858,503	1,129,555
2c. Other Government Transfer	975,713	632,370	1,576,055
Infectious Diseases Institute (IDI)	0	0	45,705
Support to PLE (UNEB)	0	10,380	0
Support to Production Extension Services	0	174,283	0
Uganda Road Fund (URF)	125,713	418,668	980,350
Uganda Women Entrepreneurship Program(UWEP)	300,000	2,265	250,000
Youth Livelihood Programme (YLP)	550,000	26,774	300,000
3. Donor	334,000	212,060	497,229
The AIDS Support Organisation (TASO)	5,000	0	0
United Nations Children Fund (UNICEF)	210,000	104,536	427,220
Global Fund for HIV, TB & Malaria	25,000	0	0
United Nations High Commission for Refugees (UNHCR)	30,000	0	0
World Health Organisation (WHO)	0	71,009	70,009
United Nations Expanded Programme on Immunisation (UNEPI)	40,000	0	0
Infectious Diseases Institute (IDI)	20,000	36,515	0
Uganda Reproductive Health Voucher Project	4,000	0	0
Total Revenues shares	13,622,197	10,084,770	18,989,169

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

By the end of the third quarter, the District's cumulative performance of Locally Raised Revenue stood at 51%(Ugshs. 205,477,000).The shortfall in performance was attributed to property related duties,stamp duty and rent and rates- produced assets among others that were not realized.

Central Government Transfers

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By the end of the third quarter, the District's performance stood at 65% (Ug shs.632,370,000). The decline in performance was attributed to UWEP and YLP group funds for some groups that were not realized. Only operational funds were received. However, the District received Production Extension Services Grant worth Ugshs 174,283,000 to boost service delivery under the Production department.

Donor Funding

By the end of the third quarter, the District's Cumulative performance stood at 63% (Ugshs 212,060,000). The short fall in performance was attributed to funding from TASO, UNHCR among others that was not realized.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In comparison to FY 2017/2018, Locally Raised Revenue is anticipated to increase by 15.6% in the FY 2018/19. The increment is mainly contributed by market /gate charges(27.7%) and business licenses(20.9%).

Central Government Transfers

Basing on the IPFs received from MoFPED, Central Government Transfers are anticipated to greatly increase by 38.1%. The increment is mainly attributed to an increase in sector development grant, sector conditional grant wage meant to enhance salary for science cadres, and gratuity for local governments among others. The performance of other central government transfers is anticipated to increase by 61.5% mainly due to Uganda Road Funds of Ugshs 980,350,064.

Donor Funding

In comparison to FY 2017/18, and basing on the commitments so far received from Donors, an increment of 48.9% is anticipated to be realized in the FY 2018/19. This increment is mainly contributed by UNICEF

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	600	300	636,321
District Production Services	429,465	312,373	250,354
District Commercial Services	21,000	10,250	26,127
<i>Sub- Total of allocation Sector</i>	<i>451,065</i>	<i>322,923</i>	<i>912,803</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,355,984	1,194,700	1,946,303
District Engineering Services	34,759	0	0
<i>Sub- Total of allocation Sector</i>	<i>1,390,743</i>	<i>1,194,700</i>	<i>1,946,303</i>
Sector: Education			
Pre-Primary and Primary Education	4,275,145	3,331,411	5,032,913
Secondary Education	1,194,876	625,175	2,434,918
Skills Development	212,120	220,745	307,962
Education & Sports Management and Inspection	193,051	96,455	620,334
Special Needs Education	2,715	2,043	7,800
<i>Sub- Total of allocation Sector</i>	<i>5,877,906</i>	<i>4,275,828</i>	<i>8,403,927</i>

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Sector: Health			
Primary Healthcare	417,230	298,357	1,378,547
Health Management and Supervision	1,359,431	995,217	1,939,378
<i>Sub- Total of allocation Sector</i>	<i>1,776,661</i>	<i>1,293,573</i>	<i>3,317,925</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	512,164	219,917	552,655
Natural Resources Management	159,098	111,931	205,378
<i>Sub- Total of allocation Sector</i>	<i>671,261</i>	<i>331,849</i>	<i>758,032</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,177,600	236,255	891,902
<i>Sub- Total of allocation Sector</i>	<i>1,177,600</i>	<i>236,255</i>	<i>891,902</i>
Sector: Public Sector Management			
District and Urban Administration	1,113,279	475,494	1,588,081
Local Statutory Bodies	559,042	358,576	542,021
Local Government Planning Services	98,813	69,190	120,273
<i>Sub- Total of allocation Sector</i>	<i>1,771,133</i>	<i>903,260</i>	<i>2,250,374</i>
Sector: Accountability			
Financial Management and Accountability(LG)	436,860	324,391	437,518
Internal Audit Services	68,967	36,442	70,384
<i>Sub- Total of allocation Sector</i>	<i>505,826</i>	<i>360,834</i>	<i>507,903</i>

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<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	968,412	871,213	1,159,830
District Unconditional Grant (Non-Wage)	63,363	110,072	63,363
District Unconditional Grant (Wage)	453,251	428,103	507,873
General Public Service Pension Arrears (Budgeting)	0	0	15,788
Gratuity for Local Governments	153,009	114,757	174,945
Locally Raised Revenues	35,039	41,577	31,535
Multi-Sectoral Transfers to LLGs_NonWage	153,781	108,174	236,156
Pension for Local Governments	29,595	22,197	42,896
Urban Unconditional Grant (Wage)	80,375	46,334	87,273
Development Revenues	144,867	96,441	428,251
District Discretionary Development Equalization Grant	35,485	25,747	18,230
Multi-Sectoral Transfers to LLGs_Gou	109,382	70,694	10,020
Transitional Development Grant	0	0	400,000
Total Revenue Shares	1,113,279	967,654	1,588,081
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	533,626	119,229	595,146
Non Wage	464,558	259,824	564,684
Development Expenditure			
Domestic Development	115,096	96,441	428,251
Donor Development	0	0	0
Total Expenditure	1,113,279	475,494	1,588,081

Narrative of Workplan Revenues and Expenditure

There is a great increment of 42.6% in the sector's projected budget for FY 2018/19. The increment in the budget is as a result of the allocated Transitional Development grant, pension for local government and General Public Service Pension Arrears (Budgeting). Out of the sector's budget (Ugshs.1,588,080,697), 37.47% will be spent on wage, 35.56% on Non wage and 26.97% on Development. The sector's priority areas include; Quarterly monitoring and supervision of Government programs, payment of staff salaries, Construction of the District Administration Block among others.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	434,065	323,842	434,210
District Unconditional Grant (Non-Wage)	55,948	62,428	55,948
District Unconditional Grant (Wage)	158,083	98,337	158,083
Locally Raised Revenues	11,316	20,268	10,184
Multi-Sectoral Transfers to LLGs_NonWage	192,568	112,118	193,844
Urban Unconditional Grant (Wage)	16,150	30,691	16,150
Development Revenues	2,795	549	3,309
District Unconditional Grant (Non-Wage)	1,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,795	549	3,309
Total Revenue Shares	436,860	324,391	437,518
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	174,233	129,028	174,233
Non Wage	259,831	194,814	259,977
Development Expenditure			
Domestic Development	2,795	549	3,309
Donor Development	0	0	0
Total Expenditure	436,860	324,391	437,518

Narrative of Workplan Revenues and Expenditure

The Department expects to receive total revenue of Shs 437,518,343. Out of this Shs 174,233,000 is wage representing 39.8%, Shs 259,976,830 is Non wage representing 59.4%, the rest of the funds are meant for development activities. A slight Increment of 0.38% is anticipated in the sector's resource envelope as compared to 2017/2018, this increment is attributed to DDEG funds allocated to the sector by the Subcounties. Some of the prioritized areas include; revenue mobilization and collection, and strengthening book keeping systems, financial management

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	559,042	358,576	542,021
District Unconditional Grant (Non-Wage)	241,519	131,557	275,125
District Unconditional Grant (Wage)	121,354	125,820	121,353
Locally Raised Revenues	49,262	17,723	43,220
Multi-Sectoral Transfers to LLGs_NonWage	143,163	75,166	98,580
Urban Unconditional Grant (Wage)	3,744	8,311	3,744
Development Revenues	0	0	0

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N/A			
Total Revenue Shares	559,042	358,576	542,021
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	125,098	134,131	125,097
Non Wage	433,944	224,445	416,924
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	559,042	358,576	542,021

Narrative of Workplan Revenues and Expenditure

There is a slight decline of 3.04% in the sector's projected budget of FY 2018/19. The decline is as a result of a reduction in the multisectoral transfers allocated to the sector by LLGs. Out of the projected sector's budget (Ugshs 542,021,239), 76.9% of will be spent as Non wage and 23.1% as wage. The sector's priorities will be on holding council meetings, recruitment and confirmation of staff, and awarding contracts, payment of LC1, LCIII and councillors ex-gratia among others.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	373,421	442,424	749,507
District Unconditional Grant (Non-Wage)	26,840	8,200	26,840
District Unconditional Grant (Wage)	80,000	76,163	80,000
Locally Raised Revenues	4,105	0	3,694
Multi-Sectoral Transfers to LLGs_NonWage	26,868	7,072	34,986
Other Transfers from Central Government	0	174,283	0
Sector Conditional Grant (Non-Wage)	53,956	40,467	134,433
Sector Conditional Grant (Wage)	181,652	136,239	469,553
<i>Development Revenues</i>	77,644	72,928	163,297
Donor Funding	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	27,700	27,983	16,520
Sector Development Grant	44,944	44,944	146,776
Total Revenue Shares	451,065	515,352	912,803
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	261,652	177,159	549,553
Non Wage	111,769	76,063	199,954

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Development Expenditure			
Domestic Development	72,644	69,701	163,297
Donor Development	5,000	0	0
Total Expenditure	451,065	322,923	912,803

Narrative of Workplan Revenues and Expenditure

A great increment of 104.6% is anticipated in the department's projected budget for FY 2018/19. This increment is attributed to an increment in the department's sector development grant and sector conditional non wage and sector conditional wage which is meant for enhancement of salaries. Out of the projected budget of Ugshs 912,803,419= 82% will be spent on recurrent and 18% on development activities. Among the sector priorities include; Procurement of 1 coffee Huller, procurement of 2 motorcycles, provision of extension services to the community.

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	1,298,589	955,268	1,898,232
District Unconditional Grant (Non-Wage)	29,272	10,000	29,272
Locally Raised Revenues	4,105	1,280	3,695
Multi-Sectoral Transfers to LLGs_NonWage	13,757	5,396	14,811
Other Transfers from Central Government	0	0	45,705
Sector Conditional Grant (Non-Wage)	224,051	168,039	224,051
Sector Conditional Grant (Wage)	1,027,404	770,553	1,580,698
Development Revenues	478,071	338,306	1,419,693
District Discretionary Development Equalization Grant	128,441	111,279	50,000
Donor Funding	294,000	165,436	280,009
Multi-Sectoral Transfers to LLGs_Gou	55,630	61,590	21,283
Sector Development Grant	0	0	1,068,402
Total Revenue Shares	1,776,661	1,293,573	3,317,925
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,027,404	770,553	1,580,698
Non Wage	271,185	184,715	317,534
Development Expenditure			
Domestic Development	184,071	172,870	1,139,685
Donor Development	294,000	165,436	280,009
Total Expenditure	1,776,661	1,293,573	3,317,925

Narrative of Workplan Revenues and Expenditure

Vote: 614 Kakumiro District

FY 2018/19

The department's budget is anticipated to greatly increase by 86.75%, this is as a result of increase in sector conditional grant wage. The department will spend 42.8% of the funds on development activities and 57.2% of funds be spent on recurrent expenditures. Among the department's priorities for FY 2018/19 include; Payment of health staff salaries for 12 months, equipping Kabubwa Health Centre 11 with essential materials. up grade of two Health center II, HIV prevention and control, management of communicable and non communicable diseases, hygiene and sanitation plus disease surveillance.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,351,275	3,901,616	6,494,000
District Unconditional Grant (Non-Wage)	39,905	17,598	36,877
District Unconditional Grant (Wage)	65,992	27,694	65,992
Locally Raised Revenues	7,246	3,000	6,521
Multi-Sectoral Transfers to LLGs_NonWage	18,033	6,568	7,318
Other Transfers from Central Government	0	10,380	0
Sector Conditional Grant (Non-Wage)	944,398	629,599	1,067,007
Sector Conditional Grant (Wage)	4,275,703	3,206,777	5,310,285
Development Revenues	526,631	511,798	1,909,926
District Discretionary Development Equalization Grant	0	0	53,082
Donor Funding	25,000	32,034	196,396
Multi-Sectoral Transfers to LLGs_Gou	59,961	38,094	35,828
Sector Development Grant	291,670	291,670	1,624,621
Transitional Development Grant	150,000	150,000	0
Total Revenue Shares	5,877,907	4,413,414	8,403,927
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,341,695	3,234,471	5,376,277
Non Wage	1,009,580	795,894	1,117,723
Development Expenditure			
Domestic Development	501,631	227,363	1,713,531
Donor Development	25,000	18,100	196,396
Total Expenditure	5,877,906	4,275,828	8,403,927

Narrative of Workplan Revenues and Expenditure

In comparison with the Department's budget for FY 2017/18, an increment of 46.72% is anticipated in the FY 2018/19's budget and it is mainly attributed to an increment in the wage for secondary science teachers and the allocation of Sector development grant . Out of the projected budget of(Ugshs 8,403,926,561) ,77.3% will be spent on recurrent activities and 22.7% on development activities. The sector's priorities include; Purchase of a double cabin for D.E.O's office, Conducting of 4 quarterly inspections and monitoring visits in schools and institutions, completion of Kanyawawa primary school class room block, establishment of Kikoora seed secondary school in Kakindo Sub county among others.

Vote: 614 Kakumiro District**FY 2018/19****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	578,241	436,516	1,090,426
District Unconditional Grant (Non-Wage)	6,987	1,900	6,987
District Unconditional Grant (Wage)	71,083	30,994	88,009
Locally Raised Revenues	4,105	874	3,695
Multi-Sectoral Transfers to LLGs_NonWage	5,278	123,465	3,752
Other Transfers from Central Government	0	274,139	980,350
Sector Conditional Grant (Non-Wage)	483,155	0	0
Urban Unconditional Grant (Wage)	7,634	5,144	7,634
Development Revenues	812,501	818,928	855,877
Multi-Sectoral Transfers to LLGs_Gou	103,999	110,426	147,374
Transitional Development Grant	708,503	708,503	708,503
Total Revenue Shares	1,390,743	1,255,444	1,946,303
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,717	36,138	95,643
Non Wage	499,525	350,452	994,784
Development Expenditure			
Domestic Development	812,501	808,111	855,877
Donor Development	0	0	0
Total Expenditure	1,390,743	1,194,700	1,946,303

Narrative of Workplan Revenues and Expenditure

In comparison with the budget for FY 2017/18, an increase of 39.9% is anticipated in the sector's budget for FY 2018/19. This is mainly attributed to allocation of Uganda Road Funds (other govt transfers) to the sector and salary enhancement of science staff. Out of the budget of Ugshs.1,946,303,038, 56% will be spent on recurrent activities and 44% on development. Among the sector's priorities include; Payment of staff salaries, routine manual maintenance of 220 km and routine mechanical maintenance of 106km.

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	52,398	33,039	52,060
District Unconditional Grant (Non-Wage)	1,216	500	1,216
District Unconditional Grant (Wage)	11,655	4,515	11,655

Vote: 614 Kakumiro District**FY 2018/19**

Locally Raised Revenues	1,562	0	1,406
Multi-Sectoral Transfers to LLGs_NonWage	601	0	2,000
Sector Conditional Grant (Non-Wage)	37,366	28,024	35,783
Development Revenues	459,765	469,507	500,595
Multi-Sectoral Transfers to LLGs_Gou	11,300	21,042	13,118
Sector Development Grant	448,465	448,465	466,424
Transitional Development Grant	0	0	21,053
Total Revenue Shares	512,164	502,546	552,655
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,655	4,515	11,655
Non Wage	40,744	26,299	40,405
Development Expenditure			
Domestic Development	459,765	189,103	500,595
Donor Development	0	0	0
Total Expenditure	512,164	219,917	552,655

Narrative of Workplan Revenues and Expenditure

There will be a slight increase of 7.9% in the sectors projected budget for the F/Y 2018/19. This increase is as a result of an increase in transitional development grant allocated to the sector. Out of the projected sector's budget of F/Y 2018/19 (Ugx 552,654,505), 2.1% will be spent on wage, 7.3% on non wage and 90.6% on development activities. The sector priority areas will include; 1 feasibility study, 7boreholes rehabilitated (Mumbali, Kidokere, Kijungu, Kiteledde, Kihuna, Igayaza and Kakiseke)

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	124,639	62,760	180,353
District Unconditional Grant (Non-Wage)	23,225	12,700	23,225
District Unconditional Grant (Wage)	70,000	37,076	120,777
Locally Raised Revenues	9,932	4,000	8,939
Multi-Sectoral Transfers to LLGs_NonWage	12,054	1,914	17,886
Sector Conditional Grant (Non-Wage)	9,427	7,070	9,527
Development Revenues	34,459	49,171	25,025
District Discretionary Development Equalization Grant	25,194	42,447	10,000
Multi-Sectoral Transfers to LLGs_Gou	9,265	6,725	15,025
Total Revenue Shares	159,098	111,931	205,378

Vote: 614 Kakumiro District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	70,000	37,076	120,777
Non Wage	54,639	25,684	59,576
Development Expenditure			
Domestic Development	34,459	49,171	25,025
Donor Development	0	0	0
Total Expenditure	159,098	111,931	205,378

Narrative of Workplan Revenues and Expenditure

The sector's budget for Fy 2018/19 is anticipated to increase by 29.1% in comparison with that of FY 2017/18. This is attributed to an increment in the Un conditional grant wage allocated to the department. This is meant for enhancement of salaries for staff in post .Out of the sector's budget for FY 2018/19, 58.8% will be spent on wage, 29.0% on non wage, 12.2% on development. Among the sector's priorities include; 5 ha of trees plantations established, 4 watershed management committees trained,5 ha of wetland demarcated

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	287,406	182,453	288,106
District Unconditional Grant (Non-Wage)	7,076	8,470	7,076
District Unconditional Grant (Wage)	167,594	108,042	167,594
Locally Raised Revenues	9,105	0	8,195
Multi-Sectoral Transfers to LLGs_NonWage	26,462	13,572	25,556
Sector Conditional Grant (Non-Wage)	69,825	52,369	72,342
Urban Unconditional Grant (Wage)	7,344	0	7,344
Development Revenues	890,195	53,802	603,795
District Discretionary Development Equalization Grant	0	0	16,000
Donor Funding	10,000	14,591	20,825
Multi-Sectoral Transfers to LLGs_Gou	30,195	10,173	16,971
Other Transfers from Central Government	850,000	29,039	550,000
Total Revenue Shares	1,177,601	236,255	891,902

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	174,937	108,042	174,938
Non Wage	112,468	74,411	113,168
Development Expenditure			
Domestic Development	880,195	39,212	582,971

Vote: 614 Kakumiro District**FY 2018/19**

Donor Development	10,000	14,591	20,825
Total Expenditure	1,177,600	236,255	891,902

Narrative of Workplan Revenues and Expenditure

The sector's projected budget for FY 2018/19 is anticipated to slightly decrease by 24.3% compared with that of 2017/18. this is as a result of a reduction in the other govt transfers(UWEP funds). Out of the projected budget of UG. 891,901,809 ,32.3% will be spent on recurrent activities and 67.7% on development activities. The department's priority areas will include, Payment of salary, SEED capital to Youth and women, sensitization, FAL activities, child protection to mention.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	83,086	33,382	80,201
District Unconditional Grant (Non-Wage)	28,181	31,599	28,181
District Unconditional Grant (Wage)	43,183	0	43,183
Locally Raised Revenues	9,263	1,783	8,337
Multi-Sectoral Transfers to LLGs_NonWage	2,459	0	500
Development Revenues	15,727	35,808	40,072
District Discretionary Development Equalization Grant	15,727	35,808	34,992
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,080
Total Revenue Shares	98,813	69,190	120,273
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,183	0	43,183
Non Wage	39,902	33,382	37,018
Development Expenditure			
Domestic Development	15,727	35,808	40,072
Donor Development	0	0	0
Total Expenditure	98,813	69,190	120,273

Narrative of Workplan Revenues and Expenditure

An increment of 21.7% is anticipated in the department's projected budget for FY 2018/19 when compared with the Budget of FY 2017/18. This is mainly attributed to an increase in the allocation of the DDEG and is majorly meant for retooling and other activities. Out of the department's projected budget (Ugshs.120,272,530),66.7% will be spent on recurrent activities and 33.3% spent on development activities. Among the department's priorities include; Payment of staff salaries, Production of mandatory documents like the annual budget and Workplans,and quarterly physical progressive reports.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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Vote: 614 Kakumiro District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	68,967	36,442	70,384
District Unconditional Grant (Non-Wage)	21,305	13,603	21,305
District Unconditional Grant (Wage)	25,841	14,282	25,841
Locally Raised Revenues	11,316	5,286	10,184
Multi-Sectoral Transfers to LLGs_NonWage	751	0	3,300
Urban Unconditional Grant (Wage)	9,754	3,271	9,754
Development Revenues	0	0	0
N/A			
Total Revenue Shares	68,967	36,442	70,384
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,594	17,553	35,595
Non Wage	33,372	18,889	34,789
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	68,967	36,442	70,384

Narrative of Workplan Revenues and Expenditure

The projected budget for FY 2018/19 is anticipated to increase by 2.1% due to an increment in the multisectoral transfers allocated to the sector. Out of the FY 2018/19 budget (shs 70,384,400), 50.6% will be spent on wage while 49.4% will be spent on non wage. The sector priorities for the FY 2018/19 are 04 statutory audits and 02 human resource audits among others.