

Vote: 616 Rubanda 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 :

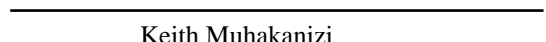


Muramira Aggrey

(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.

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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	457,328	231,310	489,328
Discretionary Government Transfers	2,322,143	1,819,931	2,454,345
Conditional Government Transfers	13,440,701	9,850,582	15,829,220
Other Government Transfers	0	544,792	2,104,706
Donor Funding	0	0	1,200,510
Grand Total	16,220,173	12,446,615	22,078,109

Revenue Performance by end of March of the Running FY

Rubanda District Local Government cumulatively receipt by the end of March was 12,446,615,000 shillings and this was 76.7% of the last financial year budget. The Local Government had received 544,792,000 shillings as other government transfers that was not anticipated and no donor funding had been received.

Planned Revenues for next FY

Rubanda District Local Government anticipates to receive 22,078,109,000 Uganda shillings in the financial year 2018/2019 of which the sum of 489,328,000 shillings is expected from Locally Raised Revenue, 2,454,345,000 shillings is expected from Discretionary Government Transfers, 15,829,220,000 shillings is expected from Conditional Government Transfers, 2,104,706,000 shillings is Other Government Transfers and 1,200,510,000 shillings is from Donor Funding. The Central Government Transfers (71.7%) is the biggest component which is mainly conditional wage and the smallest component being Locally Raised Revenue (2.2%) of the total budget. The overall budget projection for Financial Year 2018/19 has increased by 36.1%.

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	1,765,529	1,476,477	1,741,814
Finance	417,794	286,735	319,173
Statutory Bodies	473,703	317,707	779,691
Production and Marketing	261,165	245,726	927,714
Health	1,879,867	1,484,967	4,176,762
Education	9,896,260	7,347,504	11,223,165
Roads and Engineering	592,346	472,774	1,095,807
Water	503,515	495,166	530,327
Natural Resources	67,794	31,112	97,117
Community Based Services	267,000	219,914	925,986
Planning	56,688	38,534	192,895
Internal Audit	38,513	29,999	67,659
Grand Total	16,220,173	12,446,615	22,078,109

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<i>o/w: Wage:</i>	11,606,766	8,705,074	12,809,899
<i>Non-Wage Recurrent:</i>	3,486,880	2,596,820	6,073,087
<i>Domestic Devt:</i>	1,126,528	1,144,721	1,994,612
<i>Donor Devt:</i>	0	0	1,200,510

Expenditure Performance by end of March FY 2017/18

Rubanda District Local Government had spent 12,446,615,000 shillings (76.7%) equivalent to all revenue received of which the biggest expenditure was in Education sector, followed by health and administration in that order and the least was internal audit, followed by Natural resources and planning in that ascending order. This was attributed by the large volumes salaries in those big spending sectors and less staff members in least spending sectors.

Planned Expenditures for the FY 2018/19

Rubanda District Local Government has planned to spend 22,078,109,000 Uganda shillings in the financial year 2018/2019 with the biggest spending sector being Education to the tune of 11.2 billion. This is due to conditional grant wage for teachers and instructors in this sector. Education sector followed by health sector to the tune of 4.2 billion and this due to salary enhancement to health workers and administration in that order. The least allocations are given to Internal Audit and Natural resources respectively. However it noted that there is increase in allocations in all sector of the entity.

Medium Term Expenditure Plans

The priorities for Rubanda District Local Government in the medium term include the following; completion of the council administrative block, upgrading health centre IIs to health centre IIIs, improving all the roads and making them motor-able, reduction of soil erosion and improving on farming practices as well as protection of environment. The District also is committed to provision of social services not limited among other health, hygiene and education. The also in the medium term has been committed to improve governance as well as integrating all cross cutting issues in our programmes such as gender mainstreaming, environmental issue, HIV/AIDS, equity and physical planning, Human resource development. The District planned to enhance local revenue collection, Promotion of the wealth creation programme, Local Economic Development and Community development will be emphasized, intensify monitoring and evaluation of projects, ensuring value for money and enhancing Public Private Partnerships (PPP) in service delivery

Challenges in Implementation

The locally raised revenue contributes only 2.1% of the total budget and causes the local Government to over rely on Central Government transfers which is not sustainable.

Most of the areas are hard to reach and no hard reach allowances has been extend to the district and attraction and maintenance of key staff is the challenge.

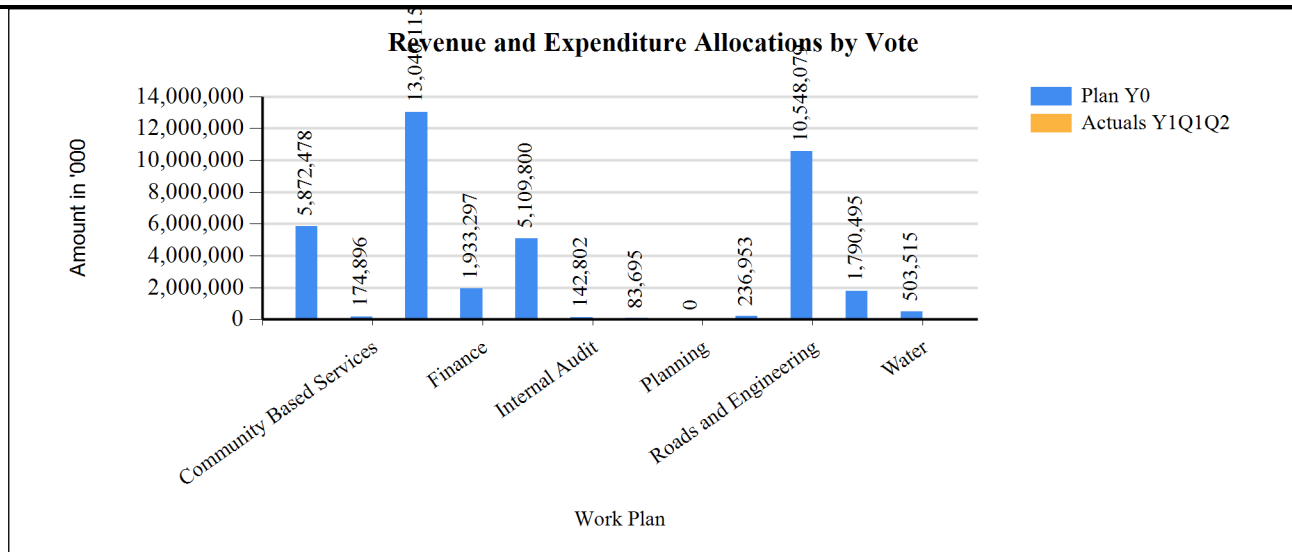
The district is endowed with resources such as minerals, and wild life. However these resources are exploited by other government agencies and private individuals without remitting royalties to the district local government.

The District is faced with problem of land degradation and soil fertility and yet the district economy depend on agriculture.

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	457,328	231,310	489,328
Advertisements/Bill Boards	0	4,000	5,000
Agency Fees	2,272	7,740	2,272
Application Fees	0	4,279	14,000
Business licenses	16,698	17,356	26,698
Ground rent	0	0	5,000
Land Fees	0	0	5,000
Liquor licenses	16,108	6,788	16,108
Local Services Tax	90,841	30,819	90,846
Market /Gate Charges	217,484	133,602	214,479
Miscellaneous receipts/income	37,361	13,689	37,361
Other Fees and Charges	15,886	8,425	15,886
Other licenses	1,040	962	0
Park Fees	416	0	416
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,663	2,890	2,663
Rent & Rates - Non-Produced Assets – from private entities	12,819	762	9,859
Royalties	13,741	0	13,741
Sale of (Produced) Government Properties/Assets	30,000	0	30,000
2a. Discretionary Government Transfers	2,322,143	1,819,931	2,454,345
District Discretionary Development Equalization Grant	265,152	265,152	229,323
District Unconditional Grant (Non-Wage)	513,631	385,223	584,967

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District Unconditional Grant (Wage)	1,268,035	951,026	1,371,166
Urban Discretionary Development Equalization Grant	48,142	48,142	43,806
Urban Unconditional Grant (Non-Wage)	102,183	76,638	100,082
Urban Unconditional Grant (Wage)	125,000	93,750	125,000
2b. Conditional Government Transfer	13,440,701	9,850,582	15,829,220
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	330,000	247,500	720,800
Pension for Local Governments	234,593	175,945	285,494
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,871,665	976,126	1,788,709
Sector Conditional Grant (Wage)	10,213,731	7,660,298	11,313,733
Sector Development Grant	690,712	690,712	1,699,431
Transitional Development Grant	100,000	100,000	21,053
2c. Other Government Transfer	0	544,792	2,104,706
Global Fund	0	94,144	0
National Medical Stores (NMS)	0	0	600,000
Support to PLE (UNEB)	0	0	5,500
Support to Production Extension Services	0	54,939	0
Uganda Road Fund (URF)	0	349,696	870,821
Uganda Wildlife Authority (UWA)	0	0	151,710
Uganda Women Entrepreneurship Program(UWEP)	0	30,993	170,000
Youth Livelihood Programme (YLP)	0	15,019	306,675
3. Donor	0	0	1,200,510
United Nations Children Fund (UNICEF)	0	0	1,085,510
Global Fund for HIV, TB & Malaria	0	0	20,000
World Health Organisation (WHO)	0	0	75,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	20,000
Total Revenues shares	16,220,173	12,446,615	22,078,109

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

The district received 12% and 48% of the planned annual and quarterly local revenue respectively. Generally all revenue sources performed poorly with only business licences above 50% which was at 52%. Revenue sources of Royalties, sale of produced government properties, park fees and other licences were at 0%

Central Government Transfers

The district received 26% and 105% of the planned annual and quarterly 1 budget for central government transfers. This performance is due to receipt of other government transfers of UGX 180,469M which had not been budgeted for in the approved budget of which UGX5,391M was for YLP, UGX85,460M was for Uganda Road Fund and UGX89,576M was from MoH for polio and measles campaign. Other revenues were at 25% save for DDEG both urban and district which was at 33% and conditional grant non wage at 24%.

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Donor Funding

The district had not received donor fund

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district is anticipating to collect locally raised revenues contributing to 2.24% of the annual budget compared to 2% in FY 2017/18. This is due to operationalization of Rubanda Town Council where we expect to collect more revenue.

Central Government Transfers

The district is anticipating to receive 92.27% of the total revenue from central government transfers . It will be from conditional and unconditional transfers plus other transfers from central government.

Donor Funding

The district anticipates to receive donor funding contributing to 5.49% of the total revenue

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	16,739	7,740	678,390
District Production Services	244,425	163,767	240,084
District Commercial Services	0	0	9,239
<i>Sub- Total of allocation Sector</i>	261,165	171,507	927,714
Sector: Works and Transport			
District, Urban and Community Access Roads	572,729	255,284	1,090,807
District Engineering Services	19,617	4,000	5,000
<i>Sub- Total of allocation Sector</i>	592,346	259,284	1,095,807
Sector: Education			
Pre-Primary and Primary Education	6,677,644	5,898,614	7,321,506
Secondary Education	2,726,776	1,179,393	3,141,403
Skills Development	161,853	0	161,852
Education & Sports Management and Inspection	319,985	71,010	591,112
Special Needs Education	10,001	1,800	7,291
<i>Sub- Total of allocation Sector</i>	9,896,260	7,150,817	11,223,165
Sector: Health			
Primary Healthcare	190,580	123,937	3,551,847
Health Management and Supervision	1,689,287	1,360,175	624,916
<i>Sub- Total of allocation Sector</i>	1,879,867	1,484,113	4,176,762
Sector: Water and Environment			
Rural Water Supply and Sanitation	503,515	61,037	530,327

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Natural Resources Management	67,794	22,184	97,117
<i>Sub- Total of allocation Sector</i>	<i>571,309</i>	<i>83,222</i>	<i>627,444</i>
Sector: Social Development			
Community Mobilisation and Empowerment	267,000	109,381	925,986
<i>Sub- Total of allocation Sector</i>	<i>267,000</i>	<i>109,381</i>	<i>925,986</i>
Sector: Public Sector Management			
District and Urban Administration	1,765,529	743,161	1,741,814
Local Statutory Bodies	473,703	287,348	779,691
Local Government Planning Services	56,688	32,531	192,895
<i>Sub- Total of allocation Sector</i>	<i>2,295,920</i>	<i>1,063,041</i>	<i>2,714,400</i>
Sector: Accountability			
Financial Management and Accountability(LG)	417,794	216,657	319,173
Internal Audit Services	38,513	23,990	67,659
<i>Sub- Total of allocation Sector</i>	<i>456,307</i>	<i>240,647</i>	<i>386,832</i>

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,447,999	1,133,199	1,714,006
District Unconditional Grant (Non-Wage)	103,873	95,790	157,961
District Unconditional Grant (Wage)	474,732	356,050	339,292
Gratuity for Local Governments	330,000	247,500	720,800
Locally Raised Revenues	61,268	19,503	34,953
Multi-Sectoral Transfers to LLGs_NonWage	118,533	144,662	126,168
Multi-Sectoral Transfers to LLGs_Wage	125,000	93,750	49,338
Pension for Local Governments	234,593	175,945	285,494
Development Revenues	317,530	343,278	27,808
District Discretionary Development Equalization Grant	92,920	114,551	25,696
Locally Raised Revenues	10,232	0	0
Multi-Sectoral Transfers to LLGs_Gou	114,378	128,728	2,113
Transitional Development Grant	100,000	100,000	0
Total Revenue Shares	1,765,529	1,476,477	1,741,814
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	599,732	313,119	388,630
Non Wage	848,266	271,413	1,325,376
Development Expenditure			
Domestic Development	317,530	158,629	27,808
Donor Development	0	0	0
Total Expenditure	1,765,529	743,161	1,741,814

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive and spend 1,741,814,000 shillings and biggest components are gratuity for local government ,pension for Local Government and District Unconditional Grant (wage). on the expenditure side, the department anticipates to spend 1,325,376,000 shillings as non wage, 388,630,000 shillings as wage and 27,808,000 as the Development Grant.

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			

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Recurrent Revenues	417,794	286,693	319,173
District Unconditional Grant (Non-Wage)	15,675	17,919	25,000
District Unconditional Grant (Wage)	221,313	165,985	106,597
Locally Raised Revenues	43,940	31,063	56,328
Multi-Sectoral Transfers to LLGs_NonWage	136,865	71,726	102,248
Multi-Sectoral Transfers to LLGs_Wage	0	0	29,000
Development Revenues	0	42	0
Multi-Sectoral Transfers to LLGs_Gou	0	42	0
Total Revenue Shares	417,794	286,735	319,173
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	221,313	95,907	135,597
Non Wage	196,481	120,708	183,576
Development Expenditure			
Domestic Development	0	42	0
Donor Development	0	0	0
Total Expenditure	417,794	216,657	319,173

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total amount of 31,9173,000 of which 25,000,000 is District Unconditional grant non wage,106,579,000 is District unconditional Grant wage,56,328,000 is locally raised revenues,102,248,000 is multi-sectoral transfers to LLGs non wage Monitoring and Evaluation of all government projects in the district and 29,000,000 is multi-sectoral transfers to LLGs -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	473,703	317,707	779,691
District Unconditional Grant (Non-Wage)	217,720	149,803	255,520
District Unconditional Grant (Wage)	118,200	88,650	338,396
Locally Raised Revenues	13,674	7,875	46,570
Multi-Sectoral Transfers to LLGs_NonWage	124,110	71,379	129,205
Multi-Sectoral Transfers to LLGs_Wage	0	0	10,000
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenue Shares	473,703	317,707	779,691

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	118,200	88,650	348,396
Non Wage	355,504	198,699	431,295
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	473,703	287,348	779,691

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive 77,9691,000 of which 255,520,000 is District Unconditional Grant (Non Wage) ,338,396,000 UGX is District Un Conditional Grant (Wage) 4,670,000 UGX is locally raised revenue,139,205,000 UGX is Multi Sectoral transfers to LLGs- (Wage). On the side of expenditure 348,396,000 UGX is Wage and 431,699,000UGX is non wage

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>	236,378	223,539	772,821
District Unconditional Grant (Non-Wage)	1,000	0	0
District Unconditional Grant (Wage)	0	0	62,821
Locally Raised Revenues	14,213	0	21,000
Multi-Sectoral Transfers to LLGs_NonWage	6,399	7,525	125,385
Other Transfers from Central Government	0	54,939	0
Sector Conditional Grant (Non-Wage)	33,114	24,835	186,004
Sector Conditional Grant (Wage)	181,652	136,239	377,611
<i>Development Revenues</i>	24,787	22,187	154,893
District Discretionary Development Equalization Grant	0	0	69,473
Multi-Sectoral Transfers to LLGs_Gou	2,600	0	0
Sector Development Grant	22,187	22,187	85,419
Total Revenue Shares	261,165	245,726	927,714
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	181,652	136,239	440,432
Non Wage	54,726	35,268	332,389
<i>Development Expenditure</i>			
Domestic Development	24,787	0	154,893

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Donor Development	0	0	0
Total Expenditure	261,165	171,507	927,714

Narrative of Workplan Revenues and Expenditure

The Department expects to receive Sh. 927,714,000 out of which Sh. 772,821,000 shall be recurrent revenues and Sh. 927,714 shall be development Revenues. Of the recurrent revenues, Sh. 62,821,000 is District Unconditional Grant (wage); Sh.21,000,000 is locally raised revenue; Sh. 125,385,000 is Multi-Sectoral Transfers to LLGs- Non wage; Sh.186,004,000 is Sector Conditional Grant (wage) and Sh.377,611,000 is Sector Conditional Grant (wage). Of the Development Revenues, Sh. 69,473,000 is District Discretionary Development Equalization Grant and Sh. 85,419,000 is Sector Development Grant. The Department planned to spend Sh. 440,432,000 on wages, Sh. 332,389,000 on recurrent non wage and Sh. 154,893,000 on Domestic 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	1,846,127	1,468,366	3,072,192
District Unconditional Grant (Non-Wage)	3,169	0	0
District Unconditional Grant (Wage)	0	0	57,846
Locally Raised Revenues	11,213	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	17,333	13,413	15,293
Other Transfers from Central Government	0	94,144	600,000
Sector Conditional Grant (Non-Wage)	156,407	117,305	179,336
Sector Conditional Grant (Wage)	1,658,006	1,243,504	2,211,718
Development Revenues	33,740	16,601	1,104,570
District Discretionary Development Equalization Grant	23,000	0	0
Donor Funding	0	0	527,788
Multi-Sectoral Transfers to LLGs_Gou	10,740	16,601	34,600
Sector Development Grant	0	0	542,182
Total Revenue Shares	1,879,867	1,484,967	4,176,762
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,658,006	1,243,504	2,269,564
Non Wage	188,121	224,008	802,628
Development Expenditure			
Domestic Development	33,740	16,601	576,782
Donor Development	0	0	527,788
Total Expenditure	1,879,867	1,484,113	4,176,762

Narrative of Workplan Revenues and Expenditure

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The Department expects receive 4,176,430,000 Uganda shillings of which 57,846,000 shillings is from District Unconditional Grant wage, 8,000,000 shillings is from locally raised revenue, 49,560,000 shilling is multi-sectoral transfers to LLGs , 600,000,000 is other transfers from Central government meant for drugs, 179,336,000 shillings is Sector Conditional grant non- Wage and 2,211,718,000 shillings is sector conditional grant wage. On side of expenditure, 2,269,564,000 shillings will spent on wages, 802,628,000 shillings will be spent on non-wage recurrent, 576,450,000 shillings will be spent on domestic development and 527,788,000 shillings will be spent based on donor guidelines.

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	9,668,699	7,137,463	10,158,094
District Unconditional Grant (Non-Wage)	1,000	5,900	0
District Unconditional Grant (Wage)	89,911	67,433	60,537
Locally Raised Revenues	28,425	1,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	3,043	1,076	7,563
Other Transfers from Central Government	0	0	5,500
Sector Conditional Grant (Non-Wage)	1,172,248	781,499	1,350,089
Sector Conditional Grant (Wage)	8,374,073	6,280,555	8,724,405
Development Revenues	227,560	210,041	1,065,071
Donor Funding	0	0	446,180
Multi-Sectoral Transfers to LLGs_Gou	29,154	11,635	6,440
Sector Development Grant	198,406	198,406	612,451
Total Revenue Shares	9,896,260	7,347,504	11,223,165
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,463,984	6,347,988	8,784,941
Non Wage	1,204,715	788,399	1,373,152
Development Expenditure			
Domestic Development	227,560	14,430	618,891
Donor Development	0	0	446,180
Total Expenditure	9,896,260	7,150,817	11,223,165

Narrative of Workplan Revenues and Expenditure

For 2018/19 FY , Education Department expects to receive 11,226,724, 000 Shillings as revenue and wish to spend 11,226,724,000 Shillings as expenditure hence a balanced budget. District Unconditional Grant [Wage] is 60,537,000 shillings, locally raised revenue= 10,000,000 Shillings, Multi-Sectoral transfers = 17,563,000 Shillings, Sector Conditional grant [Non - wage =1,350,089,000 Shillings, Sector Conditional grant [Wage] = 8,724,405,000 Shs, , donor funding of 446,180,000, Other govt transfers [UNEB] =5,500,000 Shs, Sector Dev't grant =612,451,000 Shs. Expenditure will be as follows; Wage = 8,784,941,000 Shs, Non wage is 1,367,652,000 Shs, Domestic dev't will take 622,451,000 Shs, and Donor dev't is 446,180,000 Shs.

Vote: 616 Rubanda 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	564,159	430,994	972,515
District Unconditional Grant (Non-Wage)	9,000	1,025	0
District Unconditional Grant (Wage)	101,820	76,365	65,592
Locally Raised Revenues	13,425	4,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	11,101
Multi-Sectoral Transfers to LLGs_Wage	0	0	20,000
Other Transfers from Central Government	0	349,604	870,821
Sector Conditional Grant (Non-Wage)	439,913	0	0
Development Revenues	28,187	41,781	123,292
Multi-Sectoral Transfers to LLGs_Gou	28,187	41,781	123,292
Total Revenue Shares	592,346	472,774	1,095,807
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,820	46,816	85,592
Non Wage	462,339	170,688	886,922
Development Expenditure			
Domestic Development	28,187	41,781	123,292
Donor Development	0	0	0
Total Expenditure	592,346	259,284	1,095,807

Narrative of Workplan Revenues and Expenditure

The sector is to receive a wage of 65,592,000 and Uganda Road Fund non wage of Ugx 870,821,000, Multi-Sectoral transfers to lower local Governments non wage of Ugx 11,101,000 and non wage of ugx 20,000,000 including development revenues of Ugx 118,645,000 all totalling to Uganda Shillings 1,091,159,000

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	33,395	25,046	49,895
District Unconditional Grant (Wage)	0	0	12,000
Locally Raised Revenues	0	0	6,000
Sector Conditional Grant (Non-Wage)	33,395	25,046	31,895
Development Revenues	470,119	470,119	480,431

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Sector Development Grant	470,119	470,119	459,379
Transitional Development Grant	0	0	21,053
Total Revenue Shares	503,515	495,166	530,327
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	12,000
Non Wage	33,395	25,008	37,895
Development Expenditure			
Domestic Development	470,119	36,029	480,431
Donor Development	0	0	0
Total Expenditure	503,515	61,037	530,327

Narrative of Workplan Revenues and Expenditure

The water Department expect to receive 530,327,000 Uganda shilling in the financial year 2018/2019 of which 6,000,000 /= is Locally raised revenue, 12,000,000/= is

District unconditional grant, 31,895,272/= is Sector conditional grant. 21,052,632/= is Transitional grant and 459,378,621/= is GOU Development grant .

The expected funds will be spent as follows: 12,000,000/= will be spent on Wage, 37,895,000/= will be spent on Non-Wage and 480,431,000/= will be spent on Domestic Development Grant.

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	59,794	31,112	84,602
District Unconditional Grant (Non-Wage)	5,335	1,359	0
District Unconditional Grant (Wage)	34,910	26,183	59,840
Locally Raised Revenues	15,055	0	13,000
Multi-Sectoral Transfers to LLGs_NonWage	0	200	7,590
Sector Conditional Grant (Non-Wage)	4,494	3,370	4,172
Development Revenues	8,000	0	12,515
District Discretionary Development Equalization Grant	8,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	12,515
Total Revenue Shares	67,794	31,112	97,117
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,910	17,455	59,840
Non Wage	24,884	4,729	24,762
Development Expenditure			

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Domestic Development	8,000	0	12,515
Donor Development	0	0	0
Total Expenditure	67,794	22,184	97,117

Narrative of Workplan Revenues and Expenditure

The department expects to receive total amount of 98537000. Of which district unconditional grant (wage) 59840000, locally raised revenues 13000000,

Multi-sectoral transfers to LLG non wage 7590000, sector conditional grant(non wage) 4172000, development revenues 13935000, multi- sectoral transfers LLGs _ GOU 13935000

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	250,396	179,242	799,444
District Unconditional Grant (Non-Wage)	2,397	0	0
District Unconditional Grant (Wage)	198,110	148,582	198,110
Locally Raised Revenues	13,425	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	4,370	1,198	76,784
Multi-Sectoral Transfers to LLGs_Wage	0	0	8,662
Other Transfers from Central Government	0	5,391	476,675
Sector Conditional Grant (Non-Wage)	32,094	24,071	37,213
Development Revenues	16,604	40,672	126,542
Donor Funding	0	0	126,542
Multi-Sectoral Transfers to LLGs_Gou	16,604	0	0
Other Transfers from Central Government	0	40,672	0
Total Revenue Shares	267,000	219,914	925,986
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,110	83,562	206,772
Non Wage	52,286	25,818	592,672
Development Expenditure			
Domestic Development	16,604	0	0
Donor Development	0	0	126,542
Total Expenditure	267,000	109,381	925,986

Narrative of Workplan Revenues and Expenditure

Vote: 616 Rubanda District

FY 2018/19

The department will mainly be funded from the social development non-wage, YLP, UWEP and will be also be engaged in development partners funded programmes in the district. The department is expected to receive 925,986,000, out of which 198,110,000 will be district unconditional wage, 8,662,000 will be urban wage, 2,000,000 from locally raised revenue, 76,784,000 will be multi-sectoral transfers to LLGs Non-wage, other transfers from central government in form of UWEP and YLP will be 476,675,000, sector conditional grant non-wage 37,213,000. The department is also expecting donor support of 126,542,000 TO support child protection.

The funds are expected to be spent as 206,772,000 under wage, 592,670,000 as non-wage and 126,542,000 as donor development giving a total of 925,986,000=.

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	56,688	38,534	92,895
District Unconditional Grant (Non-Wage)	24,869	18,635	15,000
District Unconditional Grant (Wage)	17,019	12,765	43,476
Locally Raised Revenues	10,940	4,700	20,000
Multi-Sectoral Transfers to LLGs_NonWage	3,859	2,435	14,418
Development Revenues	0	0	100,000
Donor Funding	0	0	100,000
Total Revenue Shares	56,688	38,534	192,895
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,019	8,510	43,476
Non Wage	39,668	24,021	49,419
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	100,000
Total Expenditure	56,688	32,531	192,895

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total amount of 192895000 of which 15000000 is District Unconditional grant non wage,43,476,000 is District unconditional Grant wage,20000000 is locally raised revenues,14,418,000 is multi-sectoral transfers to LLGs and 100,000,000 is Donor funding meant for birth registration

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	38,513	29,999	67,659

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District Unconditional Grant (Non-Wage)	7,831	9,582	12,000
District Unconditional Grant (Wage)	12,019	9,014	26,659
Locally Raised Revenues	14,213	6,884	10,000
Multi-Sectoral Transfers to LLGs_NonWage	4,450	4,519	11,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	8,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	38,513	29,999	67,659
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,019	3,005	34,659
Non Wage	26,494	20,985	33,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	38,513	23,990	67,659

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 67,659,000, of which Ugx. 12,659,000 is un conditional grant wage, Ugx. is 12,000,000 unconditional grant non wage. Ugx.10,000,000 is locally raised revenue available for department internal use. A sum of Ugx. 19,000,000 shall be multi-sectoral transfers to LLGs of which Ugx.8,000,000 shall wage and Ugx. 11,000,000 shall be non wage.