

Vote: 620 Rukiga 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 :



SSEMWOGERERE FREDRICK

(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	391,621	59,240	391,621
Discretionary Government Transfers	1,084,943	950,136	2,086,502
Conditional Government Transfers	10,953,142	9,842,666	12,952,541
Other Government Transfers	0	333,875	595,234
Donor Funding	0	0	946,777
Grand Total	12,429,706	11,185,917	16,972,674

Revenue Performance by end of March of the Running FY

By end of March 2018, the district received 11,185,917,000= representing 90% of the annual budget. The discretionary government transfers performed at 88% due to urban unconditional wage, district and urban DDEG performing at 100%. Conditional government transfers performed at 90% due to sector and transitional development grants performing at 100%. The district also received funds from other Other government transfers. these funds were specifically from, UWEP 1,656,000=, YLP 5,570,000= and 114,063,000= for extension services was received. Local revenue performed at 15% due to non realization of agency fees, registration of businesses, property related duties, and liquor licenses and park fees performing at 2% and 1% respectively. Donor funding performed at 0%.

Planned Revenues for next FY

The district expects 16,915,203,000= for 2018/19 FY where 15,634,276,000= is expected as central government transfers, 391,621,000= as locally raised revenues and 946,777,000= as donor funding from UNICEF

Out of the total revenues from the central government transfers 15,634,276,000=, 80.1% will be spent on wage, 13.2% on Non wage recurrent and 6.7% on Development expenditure. locally raised revenue will mainly be spent on non wage recurrent expenditures.

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	1,561,769	1,589,081	1,499,023
Finance	171,772	83,940	248,101
Statutory Bodies	443,793	217,258	371,823
Production and Marketing	258,822	313,244	597,014
Health	1,533,850	1,421,367	3,231,082
Education	7,659,816	6,957,586	9,735,534
Roads and Engineering	380,712	224,394	487,386
Water	221,505	200,002	212,462
Natural Resources	27,681	26,553	51,308
Community Based Services	72,681	52,399	348,897

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Planning	72,776	16,167	155,045
Internal Audit	24,530	13,836	35,000
Grand Total	12,429,706	11,115,825	16,972,674
<i>o/w: Wage:</i>	8,697,017	8,161,750	12,534,860
<i>Non-Wage Recurrent:</i>	2,205,474	1,517,276	2,663,352
<i>Domestic Devt:</i>	1,527,215	1,436,799	827,686
<i>Donor Devt:</i>	0	0	946,777

Expenditure Performance by end of March FY 2017/18

Government programmes and projects supervised and monitored across the district, Schools inspected in all LLGs, support supervision conducted in all HCs, workshops and meetings attended inside and outside the district, CARs graded and maintained, VIP latrine constructed at the district, buildings maintained, agricultural extension services provided in all LLGs. staff salaries paid for 9 months, water sources protected.

Planned Expenditures for the FY 2018/19

VIP latrines construction in primary schools and HCs, completion of administration block, payment of staff salaries, workshops and meetings attended, roads graded and maintained, provision of agricultural extension services, projects monitored.

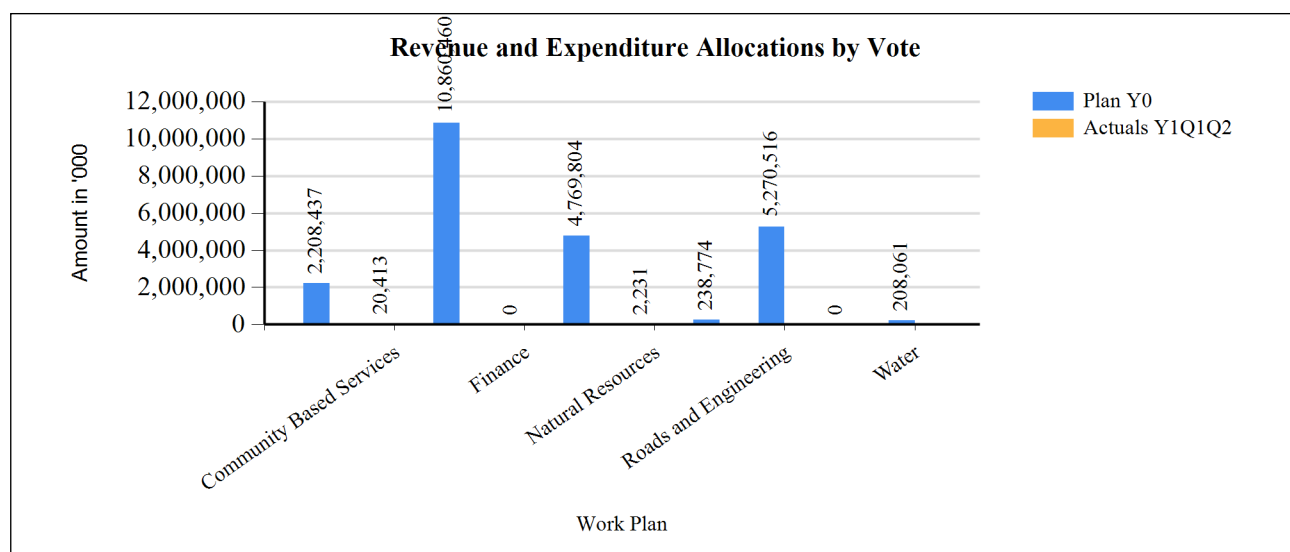
Medium Term Expenditure Plans

Roads graded, water sources protected, government programmes monitored, VIP latrines constructed, completion of administration block. payment of staff salaries.

Challenges in Implementation

Lack of accommodation for staff in hard to reach and stay affecting deployment of staff especially female employees. Under funding departments and sections thus undermining the capacity of staff to deliver. Low participation of parents and community in UPE and USE activities and programmes which affects learning. The District has only 2 vehicles in good running condition. crop and animal diseases affects agricultural production and productivity leading to food insecurity and leads to reduced household incomes

G1: Graph on the revenue and expenditure allocations by Department



Vote: 620 Rukiga District**FY 2018/19****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	391,621	59,240	391,621
Advertisements/Bill Boards	10,000	0	200
Agency Fees	12,371	0	3,000
Application Fees	20,900	1,360	5,000
Business licenses	28,911	1,141	7,100
Ground rent	0	525	200
Group registration	2,000	0	0
Land Fees	0	0	3,000
Liquor licenses	12,000	285	4,000
Local Hotel Tax	0	0	4,000
Local Services Tax	156,911	42,603	200,000
Market /Gate Charges	30,000	2,167	5,000
Miscellaneous receipts/income	15,910	290	0
Other Fees and Charges	40,000	4,393	146,621
Park Fees	6,000	35	1,000
Property related Duties/Fees	34,901	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	3,292	2,000
Registration of Businesses	4,717	0	3,000
Rent & Rates - Non-Produced Assets – from other Govt units	9,000	210	3,000
Rent & Rates - Non-Produced Assets – from private entities	0	2,939	0
Royalties	0	0	2,000
Sale of (Produced) Government Properties/Assets	0	0	2,500
2a. Discretionary Government Transfers	1,084,943	950,136	2,086,502
District Discretionary Development Equalization Grant	148,856	148,856	153,743
District Unconditional Grant (Non-Wage)	391,379	293,534	413,576
District Unconditional Grant (Wage)	314,036	295,395	1,134,933
Urban Discretionary Development Equalization Grant	32,386	32,386	29,833
Urban Unconditional Grant (Non-Wage)	73,287	54,965	71,882
Urban Unconditional Grant (Wage)	125,000	125,000	282,534
2b. Conditional Government Transfer	10,953,142	9,842,666	12,952,541
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	147,939	110,954	56,988
Pension for Local Governments	48,000	36,000	53,434
Salary arrears (Budgeting)	0	0	0

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Sector Conditional Grant (Non-Wage)	1,189,494	644,630	1,080,618
Sector Conditional Grant (Wage)	8,257,982	7,741,354	11,117,392
Sector Development Grant	289,090	289,090	623,057
Transitional Development Grant	1,020,638	1,020,638	21,053
2c. Other Government Transfer	0	333,875	595,234
Support to PLE (UNEB)	0	0	10,000
Support to Production Extension Services	0	114,063	0
Uganda Road Fund (URF)	0	212,585	370,850
Uganda Women Entrepreneurship Program(UWEP)	0	1,656	95,976
Youth Livelihood Programme (YLP)	0	5,570	118,408
3. Donor	0	0	946,777
United Nations Children Fund (UNICEF)	0	0	946,777
Total Revenues shares	12,429,706	11,185,917	16,972,674

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

Locally raised revenue performed at 15% (59,240,000) of the planned revenue (391,621,000), this was due to non realization of agency fees, registration of businesses, property related duties, advertising, and application fees, business and liquor licenses, park and market fees performing at 7%, 4%, 2%, 1% and 7% respectively. This was all due to the district not having a any staff in the Procurement Unit. This led to late tendering of local revenue sources.

Central Government Transfers

Discretionary Government Budget Released Transfers performed at 88% against the annual budget due to urban unconditional wage, district and urban DDEG all performing at 100%. Conditional Government transfers generally performed at 90% due to sector and transitional development grants performing at 100%. AS at the of Q3, the District had received 333,875,000 from Other government transfers. This money was from line ministries where by , 1.656,000 was for UWEP, 5,577,000 for YLP and 114,063,000 was for Agriculture extension services.

Donor Funding

Donor funds performed at 0% due to not having donor programmes in the district.

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

The District Anticipates to collect UGX 391,621,000= FY 2018/19 keeping it constant to that of 2017/18. This is due to the fact that Parish Chiefs were recruited and contracts committee is in place hoping to perform better. The local revenue is foretasted to be collected from majorly LST, LHT, market fees, application fees, business licenses and educational levies.

Central Government Transfers

During the FY 2018/19, the District is expecting to receive 15,634,276,000= from central government transfers making a percentage of 92% of the entire district budget as compared to 12,038,085,000 making a percentage of 97% for FY 2017/18, this has been due to an increase in district unconditional wage, urban unconditional wage, sector conditional wage and sector development grant by 261%, 126%, 34% and 25% respectively. The LG expects 595,234,000= as other gov't transfers expected from UWEP - 95m, YLP - 118m and URF - 370m. Out of the total revenues from the central government transfers 15,634,276,000=, 80.1% will spent on wage, 13.2% on Non wage recurrent and 6.7% on Development expenditure.

Donor Funding

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The LG expects 946,777,000= as donor funding from UNICEF. This will help in provision of support to child protection activities in the district such registration of births under five years.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	430,192
District Production Services	252,695	270,457	148,859
District Commercial Services	6,127	1,458	17,963
<i>Sub- Total of allocation Sector</i>	258,822	271,915	597,014
Sector: Works and Transport			
District, Urban and Community Access Roads	370,719	181,683	482,377
District Engineering Services	9,993	0	5,009
<i>Sub- Total of allocation Sector</i>	380,712	181,683	487,386
Sector: Education			
Pre-Primary and Primary Education	5,811,226	5,101,119	7,007,399
Secondary Education	1,608,685	1,510,240	2,003,148
Skills Development	150,549	149,338	170,549
Education & Sports Management and Inspection	89,357	114,636	549,438
Special Needs Education	0	0	5,000
<i>Sub- Total of allocation Sector</i>	7,659,816	6,875,333	9,735,534
Sector: Health			
Primary Healthcare	154,958	82,122	104,613
Health Management and Supervision	1,378,892	1,328,743	3,126,468
<i>Sub- Total of allocation Sector</i>	1,533,850	1,410,865	3,231,082
Sector: Water and Environment			
Rural Water Supply and Sanitation	221,505	40,422	212,462
Natural Resources Management	27,681	25,850	51,308
<i>Sub- Total of allocation Sector</i>	249,186	66,272	263,770
Sector: Social Development			
Community Mobilisation and Empowerment	72,681	50,876	348,897
<i>Sub- Total of allocation Sector</i>	72,681	50,876	348,897
Sector: Public Sector Management			
District and Urban Administration	1,561,768	645,485	1,499,023
Local Statutory Bodies	443,793	180,138	371,823
Local Government Planning Services	72,776	16,167	155,045
<i>Sub- Total of allocation Sector</i>	2,078,337	841,789	2,025,891

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Sector: Accountability			
Financial Management and Accountability(LG)	171,772	81,025	248,101
Internal Audit Services	24,530	13,836	35,000
<i>Sub- Total of allocation Sector</i>	<i>196,303</i>	<i>94,861</i>	<i>283,101</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	523,219	532,998	1,415,378
District Unconditional Grant (Non-Wage)	31,264	53,571	54,303
District Unconditional Grant (Wage)	73,986	84,923	759,193
Gratuity for Local Governments	147,939	110,954	56,988
Locally Raised Revenues	21,463	20,125	75,000
Multi-Sectoral Transfers to LLGs_NonWage	75,567	102,426	133,927
Multi-Sectoral Transfers to LLGs_Wage	125,000	125,000	282,534
Pension for Local Governments	48,000	36,000	53,434
Development Revenues	1,038,550	1,056,082	83,645
District Discretionary Development Equalization Grant	17,986	23,697	51,043
Multi-Sectoral Transfers to LLGs_Gou	20,564	32,386	32,602
Transitional Development Grant	1,000,000	1,000,000	0
Total Revenue Shares	1,561,769	1,589,081	1,499,023
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,986	209,923	1,041,727
Non Wage	324,233	213,936	373,651
Development Expenditure			
Domestic Development	1,038,549	221,626	83,645
Donor Development	0	0	0
Total Expenditure	1,561,768	645,485	1,499,023

Narrative of Workplan Revenues and Expenditure

The sector has approved a budget of UGX 1,499,023,000=for the year 2018/19 FY. There is a decrease of 21.68% in the budget compared to last year's budget due to a decrement in Gratuity for Local Governments, and non allocation of of transitional development. Expenditure will be done on payment of pension, gratuity, salaries, and transfers to LLGs, coordination of LG activities,

Workplan Title : Finance

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

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Recurrent Revenues	171,772	83,940	248,101
District Unconditional Grant (Non-Wage)	17,849	14,853	33,001
District Unconditional Grant (Wage)	76,049	52,287	76,049
Locally Raised Revenues	17,940	10,300	52,377
Multi-Sectoral Transfers to LLGs_NonWage	59,934	6,500	86,674
Development Revenues	0	0	0
N/A			
Total Revenue Shares	171,772	83,940	248,101
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,049	52,287	76,049
Non Wage	95,723	28,738	172,052
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	171,772	81,025	248,101

Narrative of Workplan Revenues and Expenditure

A total budget of UGX 248,101,000= is expected for 2018/19 FY. There is an increase of 44.34% in budget compared to last year's budget due to an increase of in local revenue allocated from UGX17,849,000=to UGX 52,377,000=to the sector. This is due to an increase in non conditional Grant (non Wage) by 85% from UGX 17,849,000= and increase in Locally raised revenue by 192% to 52,377,000= Expenditure will be done on wages, Multi -sector l transfers to LLGs, budgeting and planning revenue enhancement and the sector coordination activities, Procurement of counter folios and stationery, monitoring and supervision. The sector is not expecting any development revenue for 2018/19 FY.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	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	443,793	217,258	371,823
District Unconditional Grant (Non-Wage)	185,053	143,220	202,080
District Unconditional Grant (Wage)	72,511	69,147	72,511
Locally Raised Revenues	107,799	4,890	78,000
Multi-Sectoral Transfers to LLGs_NonWage	78,430	0	19,232
Development Revenues	0	0	0
N/A			
Total Revenue Shares	443,793	217,258	371,823

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	72,511	69,147	72,511
Non Wage	371,282	110,990	299,312
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	443,793	180,138	371,823

Narrative of Workplan Revenues and Expenditure

Statutory Bodies sector was approved UGX 371,823,000= reflecting a decrease of 03.5%. This was due to a reduction in locally raised revenues from 107,799,000= to 78,000,000= and Multi-Sector Transfers to LLGs_NonWage by 28% to 78,000,000=.

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>	243,054	297,476	542,976
District Unconditional Grant (Non-Wage)	5,589	808	3,000
District Unconditional Grant (Wage)	0	0	26,700
Locally Raised Revenues	5,617	350	12,000
Multi-Sectoral Transfers to LLGs_NonWage	8,842	0	5,405
Other Transfers from Central Government	0	114,063	0
Sector Conditional Grant (Non-Wage)	19,439	14,579	147,897
Sector Conditional Grant (Wage)	203,567	167,675	347,974
<i>Development Revenues</i>	15,768	15,768	54,038
Sector Development Grant	15,768	15,768	54,038
Total Revenue Shares	258,822	313,244	597,014
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	203,567	167,675	374,674
Non Wage	39,487	98,984	168,302
<i>Development Expenditure</i>			
Domestic Development	15,768	5,256	54,038
Donor Development	0	0	0
Total Expenditure	258,822	271,915	597,014

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Narrative of Workplan Revenues and Expenditure

This sector is approved a budget of 597,609,000= for the 2018/19 FY indicating an increase of 1318%. This is mainly from allocation of District Unconditional Grant(Wage) and 70.8% increase in sector conditional grant(wage) from 203,567,000=sector conditional grant (non-wage) by 6608% from 19,439,000=

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	1,505,145	1,421,367	2,575,968
District Unconditional Grant (Non-Wage)	2,103	304	2,000
Locally Raised Revenues	2,114	250	1,114
Multi-Sectoral Transfers to LLGs_NonWage	26,511	0	4,163
Sector Conditional Grant (Non-Wage)	131,157	98,368	134,252
Sector Conditional Grant (Wage)	1,343,260	1,322,445	2,434,439
Development Revenues	28,705	0	655,114
District Discretionary Development Equalization Grant	18,762	0	0
Donor Funding	0	0	625,049
Multi-Sectoral Transfers to LLGs_Gou	9,943	0	0
Sector Development Grant	0	0	30,064
Total Revenue Shares	1,533,850	1,421,367	3,231,082
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,343,260	1,322,445	2,434,439
Non Wage	161,885	88,420	141,529
Development Expenditure			
Domestic Development	28,705	0	30,064
Donor Development	0	0	625,049
Total Expenditure	1,533,850	1,410,865	3,231,082

Narrative of Workplan Revenues and Expenditure

The sector has a approved budget of 3,231,082,000= for 2018/19 FY compared to 1,533,850,000=for the FY 2017/18 There is an increase of 114% compared to previous budget due to increase of 81% in Sector Conditional Grant (Wage) and allocation of donor funding (UNICEF) - 625m and sector development grant (PHC) - 30m. Expenditure will done on salaries, transfers to NGO health units, sanitation and hygiene promotion, VIP latrine construction, protection of child rights, support supervision and monitoring.

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			

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Recurrent Revenues	7,493,113	6,768,461	9,136,036
District Unconditional Grant (Non-Wage)	11,019	2,593	4,000
District Unconditional Grant (Wage)	13,924	22,500	39,246
Locally Raised Revenues	11,075	1,612	3,000
Multi-Sectoral Transfers to LLGs_NonWage	10,157	0	0
Other Transfers from Central Government	0	0	10,000
Sector Conditional Grant (Non-Wage)	735,783	490,522	744,812
Sector Conditional Grant (Wage)	6,711,155	6,251,234	8,334,979
Development Revenues	166,703	189,125	599,497
District Discretionary Development Equalization Grant	15,580	0	0
Donor Funding	0	0	221,263
Multi-Sectoral Transfers to LLGs_Gou	32,988	70,989	0
Sector Development Grant	118,135	118,135	378,234
Total Revenue Shares	7,659,816	6,957,586	9,735,534
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,725,079	6,273,734	8,374,225
Non Wage	768,034	482,930	761,812
Development Expenditure			
Domestic Development	166,703	118,669	378,234
Donor Development	0	0	221,263
Total Expenditure	7,659,816	6,875,333	9,735,534

Narrative of Workplan Revenues and Expenditure

Education sectors has a approved budget for 2018/2019 FY of 9,735,534,000= and will be spent on wages for teachers at primary, secondary, tertiary and district education office staff, co-curricular activities, procurement of a departmental vehicle, VIP latrine construction in primary schools, retention payment for VIP latrine construction in primary schools and conducting P.7 mock & PLE exams and P.6 end of year exams as well office operations. There is an increase of 26% in the current budget compared to previous year's budget. This is due to allocation of 221m from UNICEF for child protection activities and an increase of 220% and 24% in Sector Conditional Grant (Wage) and Sector Development Grant respectively.

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	283,563	224,394	400,215
District Unconditional Grant (Non-Wage)	4,984	720	1,000
District Unconditional Grant (Wage)	23,356	10,839	23,356
Locally Raised Revenues	5,009	250	5,009
Multi-Sectoral Transfers to LLGs_NonWage	1,981	42,218	34,551

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Other Transfers from Central Government	0	170,367	336,299
Sector Conditional Grant (Non-Wage)	248,234	0	0
Development Revenues	97,148	0	87,171
District Discretionary Development Equalization Grant	18,762	0	0
Multi-Sectoral Transfers to LLGs_Gou	78,386	0	87,171
Total Revenue Shares	380,712	224,394	487,386
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,356	10,839	23,356
Non Wage	260,207	170,844	376,859
Development Expenditure			
Domestic Development	97,148	0	87,171
Donor Development	0	0	0
Total Expenditure	380,712	181,683	487,386

Narrative of Workplan Revenues and Expenditure

The sector has allocated UGX 487,386,000/= reflecting a 21.7% increase from last FY. This is due to an increase in other Transfers From Central Government and district discretionary development equalization grant

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	41,164	24,177	30,689
Multi-Sectoral Transfers to LLGs_NonWage	8,928	0	0
Sector Conditional Grant (Non-Wage)	32,236	24,177	30,689
Development Revenues	180,341	175,825	181,773
Multi-Sectoral Transfers to LLGs_Gou	4,516	0	0
Sector Development Grant	155,187	155,187	160,721
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	221,505	200,002	212,462
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	41,164	7,026	30,689
Development Expenditure			
Domestic Development	180,341	33,396	181,773

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Donor Development	0	0	0
Total Expenditure	221,505	40,422	212,462

Narrative of Workplan Revenues and Expenditure

The department has a proposed budget of 212,462,000=.. The expected funds will be spent on construction and rehabilitation of gravity flow schemes, carrying out supervision, monitoring and conducting the trainings, meetings and workshops, sanitation and hygiene. There is a increase of 02% in the department's budget compared to the one for previous FY due to Sector Development Grant and Transitional 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	27,681	26,553	51,308
District Unconditional Grant (Non-Wage)	4,354	629	12,000
District Unconditional Grant (Wage)	13,249	18,000	13,249
Locally Raised Revenues	4,376	6,250	24,000
Multi-Sectoral Transfers to LLGs_NonWage	3,471	0	0
Sector Conditional Grant (Non-Wage)	2,231	1,674	2,059
Development Revenues	0	0	0
N/A			
Total Revenue Shares	27,681	26,553	51,308
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,249	18,000	13,249
Non Wage	14,432	7,850	38,059
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	27,681	25,850	51,308

Narrative of Workplan Revenues and Expenditure

The sector has a passed budget for 2018/19 FY of 51,308,000=.. There is a increase (112%) on the sector budget due to a 12.92% increase in district unconditional grant(non wage).

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	72,681	52,399	328,073

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District Unconditional Grant (Non-Wage)	5,349	773	2,000
District Unconditional Grant (Wage)	23,723	28,340	89,280
Locally Raised Revenues	5,376	750	1,500
Multi-Sectoral Transfers to LLGs_NonWage	17,819	0	0
Other Transfers from Central Government	0	7,226	214,383
Sector Conditional Grant (Non-Wage)	20,413	15,310	20,909
Development Revenues	0	0	20,825
Donor Funding	0	0	20,825
Total Revenue Shares	72,681	52,399	348,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,723	28,340	89,280
Non Wage	48,958	22,536	238,793
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	20,825
Total Expenditure	72,681	50,876	348,897

Narrative of Workplan Revenues and Expenditure

The sector has a budget of 348,897,000= in the 2018/19 FY showing 536 % increase as compared to last 2017/2018 FY. There was an increase in district unconditional grant (non wage) and sector unconditional grant (non wage) and allocation of Donor funding 20,909,000= and other transfers from central government 214,383,000=.

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	72,776	16,167	62,644
District Unconditional Grant (Non-Wage)	55,549	14,667	33,147
District Unconditional Grant (Wage)	9,350	0	9,350
Locally Raised Revenues	5,260	1,500	20,147
Multi-Sectoral Transfers to LLGs_NonWage	2,617	0	0
Development Revenues	0	0	92,401
District Discretionary Development Equalization Grant	0	0	12,761
Donor Funding	0	0	79,640
Total Revenue Shares	72,776	16,167	155,045

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	9,350	0	9,350
Non Wage	63,426	16,167	53,294
<i>Development Expenditure</i>			
Domestic Development	0	0	12,761
Donor Development	0	0	79,640
Total Expenditure	72,776	16,167	155,045

Narrative of Workplan Revenues and Expenditure

The District Planning Unit has a approved budget of 155,045,000= for 2018/19 FY. There is an increase of 120% in the Planning Unit annual budget compared to last year's budget due to allocation of Donor funding from UNICEF for child rights protection activities - 79,640,000=and District DDEG - 12,761,000=. The expected funds will be spent on wages, monitoring, holding meetings, coordination of DDEG activities, district development, child rights protection activities and operational planning activities.

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			
<i>Recurrent Revenues</i>	24,530	13,836	35,000
District Unconditional Grant (Non-Wage)	2,615	3,876	5,000
District Unconditional Grant (Wage)	7,888	9,360	26,000
Locally Raised Revenues	2,629	600	4,000
Multi-Sectoral Transfers to LLGs_NonWage	11,398	0	0
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	24,530	13,836	35,000
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	7,888	9,360	26,000
Non Wage	16,642	4,476	9,000
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	24,530	13,836	35,000

Narrative of Workplan Revenues and Expenditure

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The audit department has of 35,000,000= for 2018/19 FY reflecting a 166% increase compared to previous year's budget. This is due to increase in District unconditional grant (Non-wage) and Locally Raised Revenue/