

Vote: 621 Kyotera 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 :

Signature :

 Bukenya Idris Kasozi

(Accounting Officer)

 Keith Muhakanizi

 Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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: 621 Kyotera 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	1,197,028	253,642	119,703
Discretionary Government Transfers	1,527,040	1,342,343	3,210,704
Conditional Government Transfers	20,590,968	16,033,027	21,941,960
Other Government Transfers	742,138	1,280,146	3,321,330
Donor Funding	232,000	0	470,042
Grand Total	24,289,174	18,909,158	29,063,739

Revenue Performance by end of March of the Running FY

Overall, in Quarter Three of Financial Year 2017/18, the District received a total of 18,909,158,000 shillings from various revenue sources which is about 78 percent of the Annual Planned Revenues in the approved budget of the same year. This is slightly higher than the expected 75 percent by end of quarter three. This performance was mainly in Other Government Transfers (172 percent of the approved budget), Discretionary Government Transfers (88 percent of the plan) which was mainly because all Development Grants were released to the Local Government at 100 percent level as per Government policy to ensure capital projects are completed before end of the Financial Year.

However, it is worth noting that some revenue sources performed at less than the expected level by end of quarter three. For instance, none (0 percent) of Donor Funds had been received by end of March since donors were yet to receive funds from their funders, while Locally Raised revenues had performed at 21 percent of the plan in the approved budget. This low performance was attributed to the fact that a comprehensive revenue assessment was still ongoing to ascertain all the sources and strategies for ensuring maximum collection.

Planned Revenues for next FY

In financial Year 2018/19, the Local Government expects to receive a total of 29,063,739,000 shillings from the various Revenue sources, which is about 20 percent more than the expected Revenue in the Approved Budget for Financial Year 2017/18. The increase in expected Revenues is mainly due to increased Indicative Planning Figures issued by Ministry of Finance, Planning and Economic Development for revenue sources under Discretionary Government transfers (more than doubles the level of Financial Year 2017/18); and line ministries/MDAs for other Government Transfers. However, Locally Raised Revenue projection for Financial Year 2018/19 is expected to be about 90 percent less than the expected level for the Financial Year 2017/18 and this is mainly attributed to the recent revenue assessment exercise which eliminated some sources.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,684,370	1,687,815	2,064,738
Finance	127,524	154,846	561,476
Statutory Bodies	436,197	312,774	415,079
Production and Marketing	372,447	394,352	1,076,467

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Health	4,390,086	3,159,053	6,040,154
Education	13,006,558	10,854,320	14,427,578
Roads and Engineering	1,483,116	1,005,285	2,450,701
Water	581,527	557,402	528,678
Natural Resources	58,744	52,898	605,591
Community Based Services	802,123	307,306	464,781
Planning	291,123	330,664	347,594
Internal Audit	55,359	23,216	80,902
Grand Total	24,289,174	18,839,931	29,063,739
<i>o/w: Wage:</i>	14,124,232	11,970,632	18,221,184
<i>Non-Wage Recurrent:</i>	7,383,573	4,202,266	4,729,729
<i>Domestic Devt:</i>	2,549,369	2,667,033	5,642,784
<i>Donor Devt:</i>	232,000	0	470,042

Expenditure Performance by end of March FY 2017/18

By end of Quarter Three of Financial Year 2017/18, the District Local Government had spent a total of 16,064,038,000 which is 66 percent of the planned expenditure of the annual planned expenditure in the approved budget through the various departments. This lower than expected expenditure performance (of 75 percent by end of Quarter three) was mainly due to the fact that most development projects had either not yet taken off or were still being implemented and therefore their respective payments were yet to be completed. This was due to the fact procurement process started a little late

Expenditure on wages took the biggest proportion of the District's expenditure by end of Quarter Three (68 percent) followed by Non-Wage Recurrent expenditure (at 23 percent). Domestic Development and Donor development expenditures were each at 9 percent and 0 percent respectively of the overall district Expenditure in Quarter three.

Education department stood out as the department with the biggest expenditure mainly due to the wages of staff. In terms of proportion of planned expenditure, Finance, Production & Marketing, and Natural Resources Departments, spent more than the rest of the departments (i.e 120%, 104% and 90% of annual planned expenditure, respectively).

Planned Expenditures for the FY 2018/19

In Financial Year 2018/19, the District expects to spend a total of 29,063,739,000 shillings through various departments. The overall expenditure plan is 20 percent more than the plan for Financial Year 2017/18 and it is mainly due to increase in expected revenues as guided by the indicative planning figures. For instance, the effect of increased planned expenditure is more emphasized under Production and Marketing, Health, Natural Resources and Roads & Engineering. Also over expenditure will come in in form of wage/salaries to staff especially due to wage increment by the Ministry of public service.

The district hopes to improve service delivery, promote industrialization, Improve production and productivity and infrastructure development among others.

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Medium Term Expenditure Plans

All the Projects planned for are extracted from the second Five Year District Development Plan (DDP II) which is being operationalized by the annual work plans and budgets. Since this is the third year of the second DDP, the planned expenditure on identified projects is geared towards building on the accomplished tasks or parts of tasks with the view of ensuring that by the end of the five years, there is an impact. The District hopes to increase safe water coverage from 58% to 65% by constructing new water sources and also rehabilitating old ones to make them functional, improve school latrine coverage from 60% to 75%, improve production and productivity and also access and accessibility.

Challenges in Implementation

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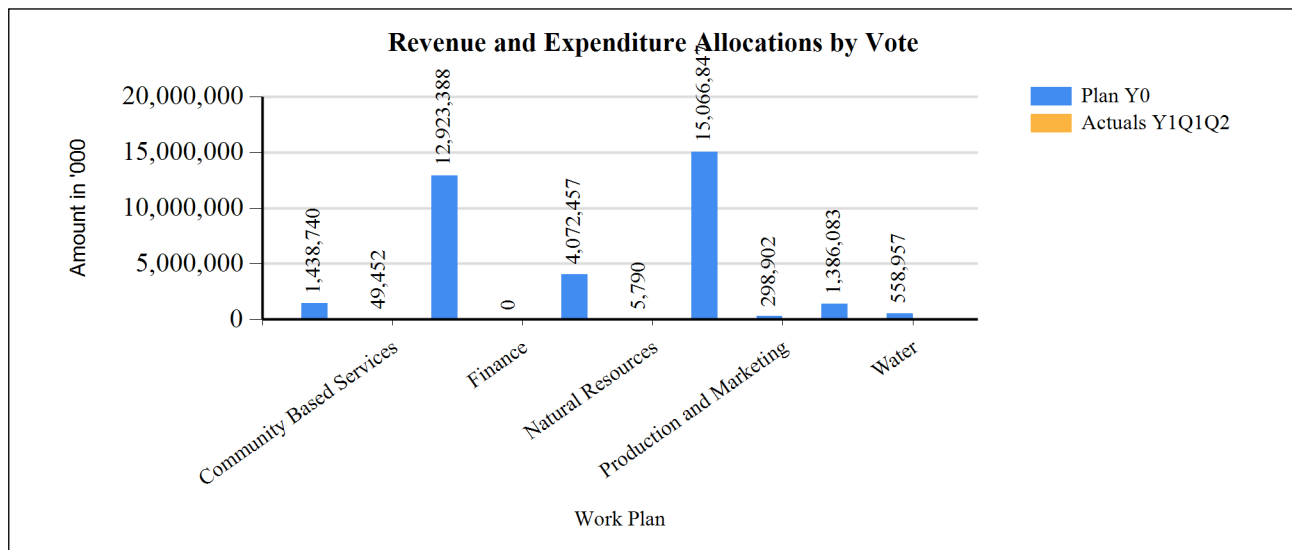
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Inadequate Funding: The District is still challenged by scarcity of Financial Resources. The locally raised revenue base is still low coupled with sometimes budget cuts for some revenue sources under central government Grants.

Inadequate Office Space: The District has overtime recruited staff in an effort to reduce on the staffing gaps (as a requirement) and this has continuously worsened the challenge of the already inadequate office space.

Inadequate Transport means. The district does not have enough transport facilities like vehicles to properly carryout supervision and monitoring of projects in addition to other work related duties.

G1: Graph on the revenue and expenditure allocations by Department



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	1,197,028	253,642	119,703
Advertisements/Bill Boards	10,000	0	500
Application Fees	10,000	13,862	3,500
Business licenses	152,000	100	6,000
Ground rent	8,000	0	500
Inspection Fees	15,000	3,751	1,550
Land Fees	15,000	140,100	1,200
Local Hotel Tax	15,000	0	500
Local Services Tax	200,000	57,854	61,000
Market /Gate Charges	230,717	20,140	6,000
Occupational Permits	30,000	0	0
Other Fees and Charges	14,000	5,234	22,000
Park Fees	100,577	9,000	700

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Property related Duties/Fees	69,084	0	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	0	500
Registration of Businesses	295,000	3,600	13,703
Rent & Rates - Non-Produced Assets – from other Govt units	4,400	0	550
Rent & Rates - Non-Produced Assets – from private entities	5,250	0	0
Rent & rates – produced assets – from private entities	12,000	0	500
Sale of non-produced Government Properties/assets	8,000	0	0
2a. Discretionary Government Transfers	1,527,040	1,342,343	3,210,704
District Discretionary Development Equalization Grant	277,294	277,294	245,545
District Unconditional Grant (Non-Wage)	583,645	437,734	683,651
District Unconditional Grant (Wage)	314,036	314,036	1,735,694
Urban Discretionary Development Equalization Grant	71,922	71,922	60,050
Urban Unconditional Grant (Non-Wage)	155,143	116,358	152,293
Urban Unconditional Grant (Wage)	125,000	125,000	333,473
2b. Conditional Government Transfer	20,590,968	16,033,027	21,941,960
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	147,939	110,954	99,314
Pension for Local Governments	48,000	36,000	59,627
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	4,509,680	2,128,858	3,324,573
Sector Conditional Grant (Wage)	13,685,196	11,557,061	16,152,017
Sector Development Grant	779,515	779,515	1,385,376
Transitional Development Grant	1,420,638	1,420,638	921,053
2c. Other Government Transfer	742,138	1,280,146	3,321,330
Lake Victoria Environmental Management Project (LVEMP)	0	0	500,000
Other	12,138	107,032	0
Support to PLE (UNEB)	30,000	0	30,000
Support to Production Extension Services	0	150,163	226,928
Uganda Road Fund (URF)	0	832,228	2,303,833
Uganda Women Entrepreneurship Program(UWEP)	200,000	1,756	116,818
Youth Livelihood Programme (YLP)	500,000	188,968	143,751
3. Donor	232,000	0	470,042
Baylor International (Uganda)	0	0	0
Rakai Health Sciences Programme (RHSP)	0	0	370,042
African Development Bank (ADB)	0	0	0
United Nations Children Fund (UNICEF)	100,000	0	100,000
Global Fund for HIV, TB & Malaria	0	0	0

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Global Alliance for Vaccines and Immunization (GAVI)	80,000	0	0
Development Initiative for Northern Uganda (DINU)	50,000	0	0
Others	2,000	0	0
Total Revenues shares	24,289,174	18,909,158	29,063,739

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

The district had anticipated to get a total of 1,197,028,000/= in locally raised revenues for the whole financial year 2017/2018 that is 299,257,000/= per quarter. By end of Quarter three of Financial Year 2018/19, the district had realized UGX 253,642,000 which accounts for 21 percent of the planned revenues (locally raised revenues) in the annual approved budget. This was lower than the expected 75 percent by end of quarter one. The low performance was attributed to the fact that revenue mobilization and collection activities like sensitization, mapping, were still ongoing by end of the quarter. However, some sources performed way beyond 75 percent. For instance, Application fees and Land fees performed at 139% and 934% respectively. low revenue realization was also due to the fact delayed sale of plots in Mutukula which was expected to realise very high returns and also due to the fact that Lower local governments did not remit the 35% to the district as they claimed to have remitted it to Rakai the former District just before the creation and commencement of Kyotera District.

Central Government Transfers

Kyotera district had planned to get a total of 22,860,146,000/= from the central government for the whole financial year 2017/2018 that is 5,715,036,500/= per quarter. Overall, the District received 82 percent of Central Government Transfers, (decomposed as: 88 percent of Discretionary Government Transfers, 78 percent of Conditional Government Transfers and 172 percent of Other Government transfers), which is higher than the expected 75 percent at end of quarter three. This high performance was mainly because many line ministries/MDAs released more funds than had been planned based on IPFs. Further, for Development Grants, all funds for the Financial Year were released to the district by end of quarter three due to Government policy that is aimed at ensuring that all capital projects are completed by end of the financial Year. The receipts for other Government transfers exceeded that planned for the whole financial year due to the extension Grant under Production department that was sent to the department as support to production at the end of quarter 2 that the District had not Budgeted for. this money was spent in quarter three. The district has so far received 84.75% of its expected wage for the financial year and this accounts for 63.53% of the total receipts so far.

Donor Funding

Performance of Donor Revenues was the poorest since no single donor had released any funds to the district by end of quarter three. This is attributed to the fact that all donors who had indicated interest in financing district projects were yet to receive funding from their funders and also there were those Donors that had promised to operate in kyotera but had already signed Memorandum of understanding with Rakai before operationalization of kyotera. these though that still operated in kyotera District Lower Local Governments through Rakai District (mother District) as an mou had already been signed way before commencement of Kyotera district to operate in areas of kyotera district.

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

In Financial Year 2018/19, the District expects to receive 119,703,000 shillings that is 29,925,750 shillings per quarter from various sources under Locally Raised Revenues, which is over 90 percent less than the expected revenues for Financial Year 2017/18 (1,970,028,000/=). This is because the District was still assessing its locally raised revenue sources and is yet to submit a detailed report to the Ministry of Finance planning and Economic development as the previous assessment in the District's first budget for the financial year 2017/2018 did not raise even 50% of the assessed revenues. Local Revenue is expected to come from Registration of Business (that is sale of land at Mutukula), Local Service Tax, Market/Gate charges, Application fees, Application fees and Business licences among others. Local revenue contributes up to only 0.42% of the total district budget for the whole financial year 2018/2019.

Central Government Transfers

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Discretionary Government Transfers are expected to increase in the Financial Year 2018/19 as compared to the Financial Year 2017/18. The changes are mainly as advised through the Indicative Planning Figures (IPFs) where, for example, Other Government transfers are expected to increase by 348 percent due to inclusion of Uganda Road Fund and other grants in the category of OGTs unlike in the previous Financial Year. The district expects to get a total of 28,473,994,000/= shillings from the central government transfers that is Discretionary, conditional and Other government transfers for the whole financial year 2018/2019 that is 7,118,498,500/= per quarter. central government transfers are expected to come as follows; 11.28% Discretionary Government transfers, 77.05% Central Government transfers and 11.6% as other government transfers. Central Government Transfers are expected to contribute 97.97% of the total District Budget for the coming financial year 2018/2019. Among the other Government transfers are Road fund under works, Extension grant under production department, support to PLE under Education and LEVEMP under Natural resources.

Donor Funding

Donor funding for the Financial Year 2018/19 is expected to increase to shillings 470,042,000 as compared to Financial year 2017/18 level of shillings 232,000,000 (about 103%). The expected increase in revenues is attributed to the fact that some new development partners are coming on board and have pledge to support the district with funds as indicated in the budget. among the donors is Rakai health sciences program which currently is the biggest District Donor. Donor funds are expected to contribute upto a tune of 1.7% of the total district budget for the whole financial year 2018/2019.

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	839,871
District Production Services	358,659	377,646	224,308
District Commercial Services	13,788	8,446	12,288
<i>Sub- Total of allocation Sector</i>	372,447	386,092	1,076,467
Sector: Works and Transport			
District, Urban and Community Access Roads	1,427,116	971,936	2,420,701
District Engineering Services	56,000	33,349	30,000
<i>Sub- Total of allocation Sector</i>	1,483,116	1,005,285	2,450,701
Sector: Education			
Pre-Primary and Primary Education	658,222	586,567	10,311,320
Secondary Education	1,744,783	1,161,810	3,489,987
Skills Development	216,931	79,467	484,713
Education & Sports Management and Inspection	10,381,622	7,920,223	136,558
Special Needs Education	5,000	4,000	5,000
<i>Sub- Total of allocation Sector</i>	13,006,558	9,752,067	14,427,578
Sector: Health			
Primary Healthcare	343,416	187,103	452,698
District Hospital Services	433,688	144,278	147,842
Health Management and Supervision	3,612,983	2,529,712	5,439,614
<i>Sub- Total of allocation Sector</i>	4,390,086	2,861,093	6,040,154
Sector: Water and Environment			

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Rural Water Supply and Sanitation	581,527	347,799	528,678
Natural Resources Management	58,744	52,897	605,591
<i>Sub- Total of allocation Sector</i>	<i>640,272</i>	<i>400,695</i>	<i>1,134,269</i>
Sector: Social Development			
Community Mobilisation and Empowerment	802,123	307,223	464,781
<i>Sub- Total of allocation Sector</i>	<i>802,123</i>	<i>307,223</i>	<i>464,781</i>
Sector: Public Sector Management			
District and Urban Administration	2,684,370	809,392	2,064,738
Local Statutory Bodies	436,197	310,093	415,079
Local Government Planning Services	291,123	56,069	347,594
<i>Sub- Total of allocation Sector</i>	<i>3,411,690</i>	<i>1,175,553</i>	<i>2,827,411</i>
Sector: Accountability			
Financial Management and Accountability(LG)	127,524	152,813	561,476
Internal Audit Services	55,359	23,216	80,902
<i>Sub- Total of allocation Sector</i>	<i>182,883</i>	<i>176,029</i>	<i>642,377</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	1,574,686	536,033	1,364,738
District Unconditional Grant (Non-Wage)	80,921	59,527	128,775
District Unconditional Grant (Wage)	60,909	2,805	921,686
Gratuity for Local Governments	147,939	110,954	99,314
Locally Raised Revenues	128,302	28,383	22,529
Multi-Sectoral Transfers to LLGs_NonWage	1,078,615	227,579	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Pension for Local Governments	48,000	36,000	59,627
Urban Unconditional Grant (Wage)	30,000	70,785	132,808
Development Revenues	1,109,684	1,151,782	700,000
District Discretionary Development Equalization Grant	9,684	9,200	0
Multi-Sectoral Transfers to LLGs_Gou	0	42,582	0
Transitional Development Grant	1,100,000	1,100,000	700,000
Total Revenue Shares	2,684,370	1,687,815	2,064,738
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,909	73,590	1,054,494
Non Wage	1,483,777	137,539	310,244
Development Expenditure			
Domestic Development	1,109,684	598,263	700,000
Donor Development	0	0	0
Total Expenditure	2,684,370	809,392	2,064,738

Narrative of Workplan Revenues and Expenditure

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The administration department expects to receive a total of 2,064,738,000Shs during the financial year 2018/2019. This is less than what had been planned to be received by the department during the previous financial year 2017/2018. This is because there is a 36.9% decrease in domestic development which source is from the central government therefore the district has no control over it and also a decrease in locally raised revenues. Decreases in central Government releases only has to do with changes in IPFs. (this was transitional development for a new district and now that it is operational, additional releases are just for completion of the construction of the district headquarters). However, there is an increase in wage still due to increase in IPFs by the central government as a result of raising salaries for the science cadres and also the wage previously budgeted for in the previous financial year being less than what was required for the department as seen in expenditures by the end of March 2018 (first nine months of the financial year 2017/2018), where the department had spent more than what it had planned for the whole financial year. For the F/Y 2018/2019, 51.07% of the total revenues will be used to pay salaries. while the rest will be used in operations of the department including payment of pensioners, support the Construction of the District H/Qs offices 33.9% of the funds received are development funds.

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			
Recurrent Revenues	127,524	154,846	561,476
District Unconditional Grant (Non-Wage)	40,000	10,677	100,366
District Unconditional Grant (Wage)	37,524	63,895	92,094
Locally Raised Revenues	30,000	73,524	961
Multi-Sectoral Transfers to LLGs_NonWage	0	0	304,015
Urban Unconditional Grant (Wage)	20,000	6,750	64,040
Development Revenues	0	0	0
N/A			
Total Revenue Shares	127,524	154,846	561,476
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,524	70,645	156,134
Non Wage	70,000	82,168	405,342
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	127,524	152,813	561,476

Narrative of Workplan Revenues and Expenditure

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561,476,000Shs during the financial year 2018/2019 as compared to 127,524,000shs during the previous financial year 2017/2018. 304,014,000shs which is 54.14% of the total expected department revenues are transfers to the lower local governments. Increase in total revenues is due to increase in budgeted wage for the department as compared to that of the previous financial year which could not cater for all the staff in the department for the financial year let alone one quarter. It should be noted that the department had spent 98.6% of its overall budget by the end of the March 2018, the coming financial year 2018/2019, 27.8% will be used to pay staff salaries, 54.14% will be transferred to LLGs while the rest of the money will be used to fund operations in the finance department. Budgeting and planning services, workshops and seminars including purchase of a departmental vehicles.

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	436,197	312,774	415,079
District Unconditional Grant (Non-Wage)	253,978	174,047	223,788
District Unconditional Grant (Wage)	37,219	78,010	155,028
Locally Raised Revenues	130,000	56,967	5,015
Urban Unconditional Grant (Wage)	15,000	3,750	31,247
Development Revenues	0	0	0
N/A			
Total Revenue Shares	436,197	312,774	415,079
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,219	81,760	186,276
Non Wage	383,978	228,332	228,803
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	436,197	310,093	415,079

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 415,079,000/= during the financial year 2018/2019, which is less than the current budget for the financial year 2017/2018 of 436,197,000/= and this is mostly due to a fall in locally raised revenues for the department from 130,000,000/= in the previous financial year to only 5,015,000/= in the next financial year 2018/2019. There was however a rise in wage from 55,219,000/= in the financial year 2017/2018 to 186,276,000/= in the financial year 2018/2019. The high wage difference is mainly due to underbudgeting for wage in the current financial year and also a rise in wage for the politicians. 44.87% of the total budget for the department is wage. By the end of March 2018, the department had received 71.7% of its expected revenues for the financial year 2017/2018, 99.14% of which had been spent at the end of the quarter.

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			

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Recurrent Revenues	333,805	280,628	726,943
District Unconditional Grant (Non-Wage)	2,000	500	2,000
District Unconditional Grant (Wage)	39,407	9,852	118,636
Locally Raised Revenues	20,000	0	5,000
Other Transfers from Central Government	12,138	75,081	0
Sector Conditional Grant (Non-Wage)	40,853	30,639	229,596
Sector Conditional Grant (Wage)	219,407	164,555	371,712
Development Revenues	38,642	113,724	349,524
Multi-Sectoral Transfers to LLGs_Gou	0	0	209,472
Other Transfers from Central Government	0	75,081	17,456
Sector Development Grant	38,642	38,642	122,596
Total Revenue Shares	372,447	394,352	1,076,467

B: Breakdown of Workplan Expenditures

Recurrent Expenditure			
Wage	258,814	168,846	490,347
Non Wage	74,991	106,221	236,596
Development Expenditure			
Domestic Development	38,642	111,025	349,524
Donor Development	0	0	0
Total Expenditure	372,447	386,092	1,076,467

Narrative of Workplan Revenues and Expenditure

Total revenue is 1,076,466,524 of which 490,347,443 is wage; 236,595,569 is non wage and 349,523,512 is Development grant. 209,472,000 is for transfer to LLGs while HLG will retain 140,051,512. By the end of March 2018, the department had received 394,352,000/= which is 105.88% of the total expected receipts for the financial year 2018/2019. This is because the department received funding from central government that is support to production (extension grant) that the department had not budgeted for.

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	3,782,457	2,829,843	5,297,958
District Unconditional Grant (Non-Wage)	3,000	500	3,000
Sector Conditional Grant (Non-Wage)	425,059	318,795	377,049
Sector Conditional Grant (Wage)	3,347,398	2,510,548	4,892,683
Urban Unconditional Grant (Wage)	7,000	0	25,225
Development Revenues	607,629	329,210	742,197
District Discretionary Development Equalization Grant	75,629	29,210	0
Donor Funding	232,000	0	470,042

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Sector Development Grant	0	0	72,155
Transitional Development Grant	300,000	300,000	200,000
Total Revenue Shares	4,390,086	3,159,053	6,040,154
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,354,398	2,510,548	4,917,909
Non Wage	428,059	244,110	380,049
Development Expenditure			
Domestic Development	375,629	106,434	272,155
Donor Development	232,000	0	470,042
Total Expenditure	4,390,086	2,861,093	6,040,154

Narrative of Workplan Revenues and Expenditure

The departments expects to get shs 61,040,154,000/= in the financial year 2018/2019 as compared to shs 4,390,086,000 budget for the current financial year 2017/2018 representing .Only 4.5% of the total revenues are domestic development revenues while 7.78% of the total funds are expected from donors.81.4% of the total funds will be spent on salaries. The health department also expects Over 470, 000,000 from donors during the financial year 2018/2019. Planned total revenues for the department are more than the previous financial year mainly due to increase in wages as a result of wage increment for the science cadres. By the end of March of the financial year 2017/2018,the department had received 71.9% of its total budget for the whole financial year. There is notably an increase in wage from 3,347,398,000 in the current financial year running to 4,197,109,000/= budget for the next financial year 2018/2019 which is due to the salary enhancement for the science cadres where most of the staff in the department fall.

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	12,757,635	10,606,016	13,593,210
District Unconditional Grant (Non-Wage)	5,000	4,500	3,000
District Unconditional Grant (Wage)	28,170	7,043	40,000
Locally Raised Revenues	10,000	1,800	1,198
Other Transfers from Central Government	30,000	0	30,000
Sector Conditional Grant (Non-Wage)	2,566,074	1,710,716	2,631,390
Sector Conditional Grant (Wage)	10,118,391	8,881,958	10,887,622
Development Revenues	248,922	248,304	834,369
District Discretionary Development Equalization Grant	10,000	9,381	68,000
Sector Development Grant	238,922	238,922	766,369
Total Revenue Shares	13,006,558	10,854,320	14,427,578
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,146,561	7,881,213	10,927,622

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Non Wage	2,611,074	1,635,046	2,665,588
Development Expenditure			
Domestic Development	248,922	235,808	834,369
Donor Development	0	0	0
Total Expenditure	13,006,558	9,752,067	14,427,578

Narrative of Workplan Revenues and Expenditure

The department is to receive a total shs 14,427,578/= in the coming financial year 2018/2019 as compared to the current year 2017/2018's budget of 13,006,558,000 making an increase of 11.46% in total revenues. Of the total receipts, shs 10,927,622,983 is grant for wage with a 7.7% increase following salary enhancement for secondary school service teachers. It will fund salaries for primary, secondary and tertiary teachers. Shs 2,665,588/= which is 18.4% of the total budget for the whole financial year is non-wage and will be spent on UPE, USE, and UPPOLET grants for primary, secondary and tertiary institutions respectively. A part of the non-wage also cater for school; monitoring and inspection, management of assessment exercises, sports and special needs Education. Shs 834,369,000/= which is 5.7% of the total Education budget is the expected development grant to cater for improvements school classroom and sanitation environment. (This followed an outcry over the poor sanitation status, especially the collapse of latrines and increasing number of schools dilapidated classroom structures.)

It should be noted however that the department had received 83.4 % of its planned revenues for the current financial year 2017/2018 by the end of March 2018 most of which was for wage.

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	1,483,116	1,005,285	146,868
District Unconditional Grant (Non-Wage)	6,000	23,633	2,000
District Unconditional Grant (Wage)	21,033	26,818	86,597
Locally Raised Revenues	50,000	5,575	28,000
Other Transfers from Central Government	0	939,259	0
Sector Conditional Grant (Non-Wage)	1,386,083	0	0
Urban Unconditional Grant (Wage)	20,000	10,000	30,271
Development Revenues	0	0	2,303,833
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,521,703
Other Transfers from Central Government	0	0	782,130
Total Revenue Shares	1,483,116	1,005,285	2,450,701
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,033	36,818	116,868
Non Wage	1,442,083	968,467	30,000
Development Expenditure			
Domestic Development	0	0	2,303,833

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Donor Development	0	0	0
Total Expenditure	1,483,116	1,005,285	2,450,701

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 2,450,701,000/= during the financial 2018/2019 which is less than that of the current financial year 2017/2018. This is because of the drop in indicative planning figures under road fund. Wage increased from 41,033,000/= in the current financial year 2017/2018 to 116,868,000/= in the coming financial year 2018/2019 and this was because of under Budgeting in the current financial year and an increase in wage for the science cadres. The LLGs will receive 1,521,703,000/= which is 62.09% of total budget for the department for the financial year 2018/2019 while 4.77% of the total budget will be used on salaries. by the end of March 2018, the department had received 67.78% of its total budget for the financial year 2017/2018 all of which had been spent by the end of quarter three.

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	58,939	34,814	83,369
District Unconditional Grant (Wage)	11,570	5,787	46,800
Locally Raised Revenues	4,000	0	2,000
Sector Conditional Grant (Non-Wage)	36,369	27,277	34,569
Urban Unconditional Grant (Wage)	7,000	1,750	0
Development Revenues	522,588	522,588	445,310
Sector Development Grant	501,950	501,950	424,257
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	581,527	557,402	528,678
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,570	7,537	46,800
Non Wage	40,369	27,277	36,569
Development Expenditure			
Domestic Development	522,588	312,985	445,310
Donor Development	0	0	0
Total Expenditure	581,527	347,799	528,678

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, water and sanitation sector expects to receive UGX 528,678,000/= out of which UGX 445,310,000/= which is 84.2% of the total expected revenues in the sector are Development funds and will cater for water and sanitation supply, 8.5% Of the total receipts will be used to pay salaries for the water officer while 6.9% is the Non wage for the sector which will be used to fund operational activities for the sector, community mobilization and sensitization , hygiene and also Hygiene & sanitation promotion.

by the end of march 2018, the water sector had received 95.85% of its total expected revenues for the current financial year, 62.3% of which was spent in that quarter (january-march 2018).

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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	54,744	52,898	105,591
District Unconditional Grant (Non-Wage)	8,000	22,000	6,000
District Unconditional Grant (Wage)	22,954	23,856	73,802
Locally Raised Revenues	10,000	700	20,000
Sector Conditional Grant (Non-Wage)	5,790	4,343	5,789
Urban Unconditional Grant (Wage)	8,000	2,000	0
Development Revenues	4,000	0	500,000
District Discretionary Development Equalization Grant	4,000	0	0
Other Transfers from Central Government	0	0	500,000
Total Revenue Shares	58,744	52,898	605,591
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,954	25,856	73,802
Non Wage	23,790	27,041	31,789
Development Expenditure			
Domestic Development	4,000	0	500,000
Donor Development	0	0	0
Total Expenditure	58,744	52,897	605,591

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shs 605,591,000 during the financial year 2017/2019 as compared to shs 58,744,000 as planned for the previous year 2017/2018 that accounts for an increase of 903.9%.this is because the department is expecting some donor funds that is from LEVEMP III project that it didn't plan for the financial year 2017/2018 as it was still operating under Rakal district, the mother district, to be specific 82,6% of the funds the department expects to receive is from project. The department expects to use 12.19% of the receipts on salary payment. The rest of the money will go to operations/management of department. there is .also an increment in wage due to increment in indicative planning figures as a result of increment for staff post foe science cadres.it should be noted however that the department had spent 90.04% of its planned revenues for the current financial year 2017/2018 by the end of March 2018.the department had spent 83.55 of its planned salaries and over spent on non-wage due to activities that were done during quarter 2 that had not been budgeted for that is the handover ceremony of the reception Centre in mutual and also movement of the prisons office to the new building.

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	802,123	307,306	464,781

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District Unconditional Grant (Non-Wage)	8,000	4,478	8,000
District Unconditional Grant (Wage)	26,671	72,515	114,545
Locally Raised Revenues	8,000	0	5,000
Other Transfers from Central Government	700,000	190,724	260,569
Sector Conditional Grant (Non-Wage)	49,452	37,089	46,182
Urban Unconditional Grant (Wage)	10,000	2,500	30,486
Development Revenues	0	0	0
N/A			
Total Revenue Shares	802,123	307,306	464,781
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,671	75,015	145,031
Non Wage	765,452	232,208	319,751
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	802,123	307,223	464,781

Narrative of Workplan Revenues and Expenditure

The community based services department expects to receive a total of 464,781,000/= during the financial year 2018/2019 as compared to 802,123,000/= (planned 2017/2018). There is a big drop in revenues expected next financial year 2018/2019 due to a drop in the indicative planning figures for UWEP and Youth Livelihood funds form a combined sum of 700,000,000/= to 260,000,000/= hence the drastic decline in total revenues despite the increase in wage. the funds received will be spent as follows; 31.2% will go to salaries, 28.3% will go to the youth under the Youth Livelihood program, 22.3% will go to the women under UWEP , 4% will go the the Disabled and elderly while the rest will cover for operations of the department which include all the different council sittings (women, youth, elderly and People With Disabilities) and monitoring and supervision. Last year, the Chief Administrative officer wrote to the MoGLSD to revise the IPFs under UWEP and YLP but there was no positive response received.

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	41,220	29,239	110,000
District Unconditional Grant (Non-Wage)	20,000	18,000	40,000
District Unconditional Grant (Wage)	11,220	11,239	55,000
Locally Raised Revenues	10,000	0	15,000
Development Revenues	249,903	301,425	237,594
District Discretionary Development Equalization Grant	17,526	82,841	33,901
Multi-Sectoral Transfers to LLGs_Gou	232,377	218,584	203,693
Total Revenue Shares	291,123	330,664	347,594

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	11,220	11,239	55,000
Non Wage	30,000	18,000	55,000
<i>Development Expenditure</i>			
Domestic Development	249,903	26,830	237,594
Donor Development	0	0	0
Total Expenditure	291,123	56,069	347,594

Narrative of Workplan Revenues and Expenditure

The department hopes to get a total of 347,594,000 during the financial year 2018/2019 which accounts for 21% increment from the planned revenues of the previous financial year 2017/2018. Only shs 145,000,000 will be realized by the department while shs 202,594,000 will go to the lower local governments. 68.35% of the total expected receipts for the financial year 2018/2019 are development funds. 15.82% of the total funds will be spent on paying salaries while 89.8% of the development funds will be transferred to LLGs (and this accounts to 58.2% of the total expected funds in the department) and the rest will be used in operations, data collection, project formulation, minor retooling and monitoring and supervision. By the end of March 2018, the department had received 113.58% of its planned revenues for the whole financial year and this is because wages were at 100% and so were the development revenues. There were cuts in indicative planning figures for the next financial year 2018/2019 under development revenues leading to a 9.7% decrease. However there is a rise in salaries for the department due to rise in statutory salaries as a result of a rise in IPF due to the increment for staff in post for the science cadre.

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>	55,359	23,216	80,902
District Unconditional Grant (Non-Wage)	20,000	8,500	15,000
District Unconditional Grant (Wage)	17,359	12,216	31,507
Locally Raised Revenues	10,000	500	15,000
Urban Unconditional Grant (Wage)	8,000	2,000	19,395
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	55,359	23,216	80,902
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	25,359	14,216	50,902
Non Wage	30,000	9,000	30,000
<i>Development Expenditure</i>			
Domestic Development	0	0	0

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Donor Development	0	0	0
Total Expenditure	55,359	23,216	80,902

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 80,902,000/= during the financial year 2018/2019 as compared to 55,359,000/= during the financial year 2017/2018 which accounts to 46% increment. the Department increament in total revenues is attributed to increase in salaries brought about by incorporation of wage increase in both District and urban staff. however the Department allocation of 30,000,000/= under non wage was boosted by a 50% rise in Locally raised revenues for recurrent expenditures since the District expects the internal auditor to audit sale of plots both on ground and in books, which is expected to be the highest contributor of locally raised revenues for the District in the nest financial year 2018/2019.

62.9% of the total funds will go to salaries and the department will be left with 30,000,000/= to run it through the whole financial year.

To note however is that by the end of March 2018, the department had only received 41.93% of its planned total revenues for the financial year 2018/2019 and this hindered the Department form conducting its mandated work for the quarter and first three quarters of the financial year 2018/2019 adhesively and comprehensively. all money received were spent by the end of the three quarters.