

Vote :525 Kiboga District**FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :

Nakalungi Sarah (hajjat) Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :525 Kiboga District**FY 2019/20****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 :525 Kiboga District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	1,002,875	499,026	1,059,151
Discretionary Government Transfers	3,136,471	2,484,068	3,154,188
Conditional Government Transfers	15,891,636	12,350,036	17,769,783
Other Government Transfers	1,872,757	1,288,473	1,538,517
External Financing	220,000	8,346	439,932
Grand Total	22,123,739	16,629,949	23,961,572

Revenue Performance by end of March of the Running FY

By the end of third quarter FY 2018/19, the District had cumulatively collected and received 16,295,542,000 (74%) of the annual budget of 22,123,739,000. Generally central Government transfers registered good performance with conditional grants performing at 78%, other government transfers of 51% and Discretionary Government at 79%. The overall budget performance on LRR stood at 50%. This was below the average because some revenues performed poor at 0% like Other fines and Penalties from other government units utilities, fees from private wing and other fees and penalties and Land Fees, Registration (e.g. Births, Deaths, Marriages, etc.) fees, Group registration, Some other source were still performing poorly like land fees at 8%. Group registration at 21%, animal & crop husbandry at 21% and miscellaneous receipts at 12%.

Planned Revenues for next FY**Locally Raised Revenues ***

The District, 3 Town Councils and 6 Sub Counties in the FY 2019/20 has projected to generate UGX 950,920,000 from Locally Raised Revenues representing 4% out of the total budget of UGX 23,588,015 for 2019/20 compared to 1,002,875,000 in 2018/18. The reasons for reductions among others is that most of the local revenue sources (land) has been released hence yielding less revenue. The local revenue is expected to come from various sources including those that would be tendered out to private revenue collectors. The district is in addition planning to carry out revenue assessments so as to determine the reserve prices where the tenderers contracts will be based on.

Central Government Transfers *

The projected central government transfers for the FY 2019/20 is UGX 22,298,577,000 representing 94.5% of the total budget. Discretionary Central Government Transfers will contribute 13.3%, conditional Government transfers will contribute 74.6%, other government transfers will contribute 6.5% of the transfers from central Government and external funding 1.4%.

Ext. Financing *

District expects to receive external funding of UGX 339,932,000 as follows UGX 60,000,000 from Mild May – International, UGX 100,000,000 for World Health Organization (WHO), UGX 40,000,000 from

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	2,086,760	1,574,795	2,200,983
Finance	837,208	412,328	919,564

Vote :525 Kiboga District**FY 2019/20**

Statutory Bodies	516,484	383,958	494,778
Production and Marketing	936,930	729,202	988,053
Health	5,573,666	4,328,377	6,170,318
Education	8,909,631	6,719,044	10,033,613
Roads and Engineering	1,490,935	1,262,549	1,484,079
Water	307,393	293,346	327,492
Natural Resources	295,917	177,731	287,648
Community Based Services	601,966	179,783	453,735
Planning	533,210	514,518	511,316
Internal Audit	33,641	22,964	71,746
Trade, Industry and Local Development	0	0	18,247
Grand Total	22,123,739	16,598,594	23,961,572
<i>o/w: Wage:</i>	<i>13,559,138</i>	<i>10,204,001</i>	<i>13,983,551</i>
<i>Non-Wage Recurrent:</i>	<i>5,529,613</i>	<i>3,947,988</i>	<i>5,890,323</i>
<i>Domestic Devt:</i>	<i>2,814,988</i>	<i>2,438,260</i>	<i>3,647,767</i>
<i>External Financing:</i>	<i>220,000</i>	<i>8,346</i>	<i>439,932</i>

Expenditure Performance by end of March FY 2018/19

The sectors cumulatively spent UGX 9,246,366,000 out of the transferred funds of UGX 11,039,321,000 representing 84% of their total release allocations, leaving about 16% unspent as at end of quarter and the reasons for not spending have been given under every departmental work plan summery basically it was most capital works implementation had been slow.

Out of the total funds released only one sector water spent poorly at 26%, the rest of sectors spent over 70%.. The overall budget spent wage was 48% non wage 44% domestic development 13% and donor was only 2%.

Planned Expenditures for the FY 2019/20

The expenditure plans for the district in FY 2019/20 will be as follows administration will be 2,200,983,000 (9.1%), finance 494,778,000 (4.3%) , statutory 494,778,000 (2.3%) production 988,053,000 (4.6%), health 6,170,318,000 (23.4%), education 10,033,613,000 (41.5%) roads 1,484,079,000 (6.9), water 327,492,000 (1.5%), Natural Resources, 287,648,000 (1.4%), Community 453,735,000 (2.3%), Planning 511,316,000 (2.3%), audit 71,747,000 (0.3) and Trade 18,247,000 (0.08%). Out of the total planned expenditure wage will take 63.3%, non wage 25.1%, domestic development 10.5% and external financing 0.98%

Medium Term Expenditure Plans

The key Priority areas for Kiboga district in the MTEF from the overall Mission “To Provide high quality and coordinated services to the community by focusing on both National and District Projects”.

The strategies include, promotion of UPE by curbing absenteeism and reduce on Girl child drop-out.

To strengthen monitoring, supervision and promotion of PHC through Maternal Child Health (MCH), Out and In-Patient care, sanitation and Hygiene, preventive and curative giving emphasis to pregnant mothers and HIV patients.

Promoting food security through nutrition programs, OWC hence increasing House hold Incomes. The district implements the following projects YLP, UWEP PDW, and FAL to improve the lives of vulnerable groups.

Improvement of Road network resulting int market promotion, value addition and sustainable economic growth.

To strengthen good Governance Transparence and Accountability, fight Corruption, the District Conducts annual Accountability days and does routine monitoring, supervision of government programs and sustainable management of natural resources to preserve the environment.

Challenges in Implementation

Vote :525 Kiboga District

FY 2019/20

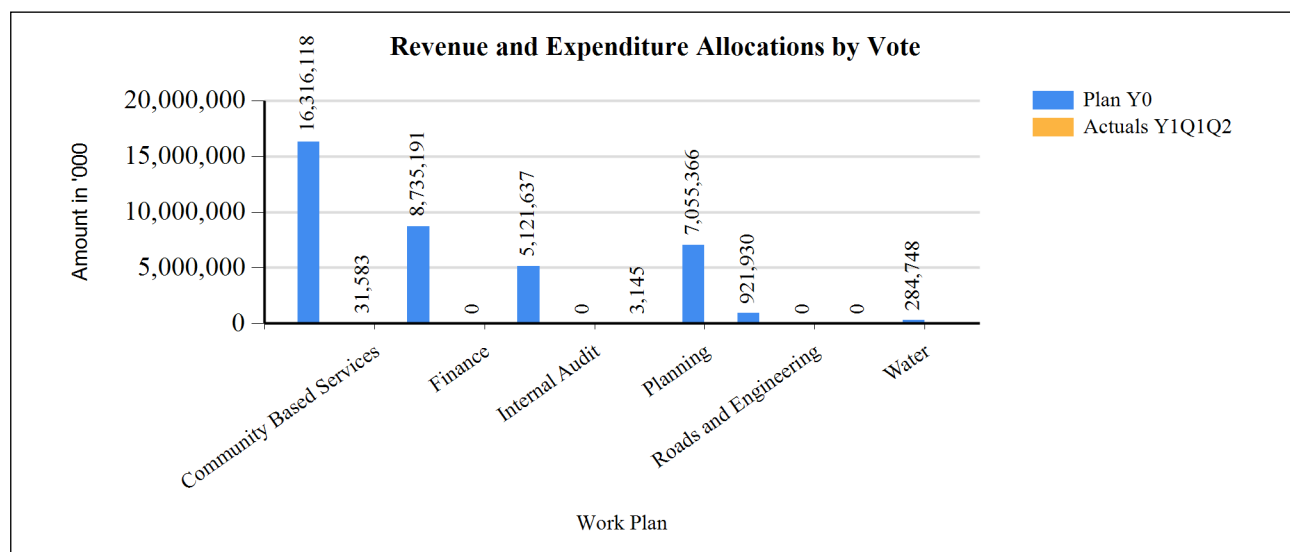
The major constraints include, weak institutional Gender and Equity in capabilities, however, this has been bridged by training of technical staff and political leaders by the Equal Opportunities Commission (EOC) and FOWADE. Other major constraints include poor revenue mobilization, lack of Transport means as a District in general affecting mobility in monitoring, supervision and timely implementation of programs.

Climate change, pests and diseases that affect Agricultural productivity yield yet it's the main sources of both employment to the youth, women and the entire community, the quarantine due to Foot and Mouth Disease resulting into closure of Markets which are a major source of local revenue.

Inadequate teacher's accommodation leading to Absenteeism of teachers, lack of classroom structures, lack of feeding programs, lack of enough Furniture, lack of changing rooms for girls during menstruation periods, low latrine coverage in both primary and secondary schools leading to poor performance and high school drop-out.

Health sector has low staffing levels and accommodation and debilitated structures low funding in preventive and Land Ownership.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	1,002,875	499,026	1,059,151
Advertisements/Bill Boards	4,143	3,106	4,143
Animal & Crop Husbandry related Levies	149,845	31,463	139,180
Application Fees	42,267	8,098	23,267
Business licenses	143,132	70,811	146,004
Court fines and Penalties - private	0	0	2
Fees from Hospital Private Wings	10,000	0	6,000
Ground rent	151,884	127,556	115,809
Group registration	15,200	3,120	15,200
Inspection Fees	5,200	11,779	5,200

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Land Fees	42,747	3,603	14,228
Local Hotel Tax	7,800	2,747	7,800
Local Services Tax	132,067	114,429	131,200
Market /Gate Charges	48,523	17,268	44,712
Miscellaneous and unidentified taxes	10,970	7,025	8,127
Miscellaneous receipts/income	2,202	268	110,901
Other Fees and Charges	50,978	18,210	47,276
Other fines and Penalties – from other government units	17,000	0	0
Other licenses	36,240	20,507	47,275
Park Fees	64,024	11,988	121,974
Property related Duties/Fees	48,500	46,891	48,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,154	159	1,154
Utilities	19,000	0	19,000
Voluntary Transfers	0	0	2,200
2a. Discretionary Government Transfers	3,136,471	2,484,068	3,154,188
District Discretionary Development Equalization Grant	429,781	429,781	451,405
District Unconditional Grant (Non-Wage)	514,474	385,856	508,910
District Unconditional Grant (Wage)	1,531,978	1,155,546	1,545,618
Urban Discretionary Development Equalization Grant	63,786	63,786	61,512
Urban Unconditional Grant (Non-Wage)	156,631	117,474	146,921
Urban Unconditional Grant (Wage)	439,821	331,627	439,821
2b. Conditional Government Transfer	15,891,636	12,350,036	17,769,783
Sector Conditional Grant (Wage)	11,587,339	8,716,828	11,998,111
Sector Conditional Grant (Non-Wage)	1,639,585	1,145,296	1,786,955
Support Services Conditional Grant (Non-Wage)	0	0	130,000
Sector Development Grant	1,450,258	1,450,258	2,276,905
Transitional Development Grant	421,053	421,053	609,802
General Public Service Pension Arrears (Budgeting)	0	0	77,223
Salary arrears (Budgeting)	86,198	86,198	1,098
Pension for Local Governments	408,722	306,541	491,207
Gratuity for Local Governments	298,482	223,861	398,482
2c. Other Government Transfer	1,872,757	1,288,473	1,538,517
Support to PLE (UNEB)	10,000	11,771	13,000
Uganda Road Fund (URF)	1,412,646	1,204,278	1,264,967
Uganda Women Entrepreneurship Program(UWEP)	153,319	29,191	0
Youth Livelihood Programme (YLP)	296,792	43,233	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	260,549
3. External Financing	220,000	8,346	439,932

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United Nations Development Programme (UNDP)	50,000	0	20,000
United Nations Children Fund (UNICEF)	70,000	8,346	140,000
World Health Organisation (WHO)	0	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	40,000	0	119,932
Mildmay International	60,000	0	60,000
Total Revenues shares	22,123,739	16,629,949	23,961,572

Vote :525 Kiboga District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The overall budget performance on LRR stood at 50%. This was below the average because some revenues performed poor at 0% like Other fines and Penalties from other government units utilities, fees from private wing and other fees and penalties and Land Fees, Registration (e.g. Births, Deaths, Marriages, etc.) fees, Group registration, Some other source were still performing poorly like land fees at 8%. Group registration at 21%, animal & crop husbandry at 21% and miscellaneous receipts at 12%.

Central Government Transfers

By the end of third quarter FY 2018/19, the District had cumulatively collected and received 16,295,542,000 (74%) of the annual budget of 22,123,739,000. Generally central Government transfers registered good performance with conditional grants performing at 78%, other government transfers of 51% and Discretionary Government at 79%.

External Financing

Donor grants performed at 4% received only from UNICEF. Most of the received funds were transferred to the operational account for respective departments thereby leaving a balance of UGX 31,355,000 on the General fund account and this was locally raised revenue which had just been collected at the closure of the quarter.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The District, 3 Town Councils and 6 Sub Counties in the FY 2019/20 has projected to generate UGX 1,059,151,000 from Locally Raised Revenues representing 4.4% out of the total budget of UGX 23,961,572,000 for 2019/20 compared to 1,002,875,000 in 2018/18. The reasons for increase misappropriation of the projected among others is that most of the local revenue sources (land) has been released hence yielding less revenue The local revenue is expected to come from various sources including those that would be tendered out to private revenue collectors. The district is in addition planning to carry out revenue assessments so as to determine the reserve prices where the tenderers contracts will be based on.

Central Government Transfers

The projected central government transfers for the FY 2019/20 is UGX 22,298,577,000 representing 93.7% of the total budget. Discretionary Central Government Transfers will contribute 13.3%, conditional Government transfers will contribute 74.6% , other government transfers will contribute 6.5% of the transfers from central Government and external funding 1.8%.

External Financing

District expects to receive external funding of UGX 439,932,000 as follows UGX 60,000,000 from Mild May – International, UGX 140,000,000 for World Health Organization (WHO), UGX 140,000,000 from unicef. UGX 20,000,000 from United Nations Development Programme (UNDP) and UGX 119,998,000 Global Alliance for Vaccines and Immunization (GAVI).

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	807,654	610,152	902,034
District Production Services	120,150	46,160	86,019
District Commercial Services	9,125	6,801	0
<i>Sub- Total of allocation Sector</i>	936,930	663,114	988,053
Sector :Works and Transport			

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District, Urban and Community Access Roads	1,490,935	1,247,939	1,484,079
<i>Sub- Total of allocation Sector</i>	1,490,935	1,247,939	1,484,079
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	18,247
<i>Sub- Total of allocation Sector</i>	0	0	18,247
Sector :Education			
Pre-Primary and Primary Education	6,149,108	4,345,850	6,559,509
Secondary Education	2,131,073	1,232,082	2,705,001
Skills Development	469,838	204,387	469,838
Education & Sports Management and Inspection	151,231	94,987	295,729
Special Needs Education	8,380	2,935	3,536
<i>Sub- Total of allocation Sector</i>	8,909,631	5,880,240	10,033,613
Sector :Health			
Primary Healthcare	3,987,042	2,830,721	1,170,224
District Hospital Services	569,335	295,449	742,657
Health Management and Supervision	1,017,288	317,514	4,257,436
<i>Sub- Total of allocation Sector</i>	5,573,666	3,443,683	6,170,318
Sector :Water and Environment			
Rural Water Supply and Sanitation	307,393	209,712	327,492
Natural Resources Management	295,917	177,267	287,648
<i>Sub- Total of allocation Sector</i>	603,309	386,979	615,140
Sector :Social Development			
Community Mobilisation and Empowerment	601,966	179,352	453,735
<i>Sub- Total of allocation Sector</i>	601,966	179,352	453,735
Sector :Public Sector Management			
District and Urban Administration	2,086,760	1,512,169	2,200,983
Local Statutory Bodies	516,484	312,141	494,778
Local Government Planning Services	533,210	401,695	511,316
<i>Sub- Total of allocation Sector</i>	3,136,454	2,226,005	3,207,077
Sector :Accountability			
Financial Management and Accountability(LG)	837,208	403,630	919,564
Internal Audit Services	33,641	18,953	71,746
<i>Sub- Total of allocation Sector</i>	870,849	422,583	991,310

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
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Vote :525 Kiboga District**FY 2019/20**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,068,924	1,556,959	2,173,147
District Unconditional Grant (Non-Wage)	123,131	92,321	112,388
District Unconditional Grant (Wage)	332,449	255,899	131,539
General Public Service Pension Arrears (Budgeting)	0	0	77,223
Gratuity for Local Governments	298,482	223,861	398,482
Locally Raised Revenues	136,678	77,928	219,705
Multi-Sectoral Transfers to LLGs_NonWage	243,445	182,583	233,897
Multi-Sectoral Transfers to LLGs_Wage	439,821	331,627	377,607
Pension for Local Governments	408,722	306,541	491,207
Salary arrears (Budgeting)	86,198	86,198	1,098
Support Services Conditional Grant (Non-Wage)	0	0	130,000
Development Revenues	17,836	17,836	27,836
District Discretionary Development Equalization Grant	17,836	17,836	17,836
Transitional Development Grant	0	0	10,000
Total Revenues shares	2,086,760	1,574,795	2,200,983
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	772,270	580,588	509,147
Non Wage	1,296,655	916,667	1,664,000
Development Expenditure			
Domestic Development	17,836	14,914	27,836
External Financing	0	0	0
Total Expenditure	2,086,760	1,512,169	2,200,983

Narrative of Workplan Revenues and Expenditure

Vote :525 Kiboga District**FY 2019/20**

In the F/Y 2019/2020, administration Department has been allocated a total of UGX 2,200,983,000 as compared to UGX .2,086,760,000 for the FY 2018/19 representing a slight increase of 0.15% . This increase is attributed to increase of support services Conditional grant non-wage to pay for the outstanding electricity bill in the Kiboga hospital of 130,000,000/= and more allocation of LLR to cater for outstanding bills.

Out of these revenue allocations, wage constitutes 9.8%, Non-wage constitutes 88.8% and Domestic Development constitutes 1.4%

Development expenditure will cater for capacity building interventions as per CBG work plan , while recurrent expenditure will support payroll management and regular supervision of Lower Local Governments , The Department will also advise and guide Local Government Councils and their Departments on the daily activities . It also acts as a liaison between the district council and central government , Filling vacant positions in the staff establishment

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	837,208	411,370	919,564
District Unconditional Grant (Non-Wage)	48,815	36,612	45,989
District Unconditional Grant (Wage)	153,280	114,960	140,166
Locally Raised Revenues	54,609	23,386	40,924
Multi-Sectoral Transfers to LLGs_NonWage	580,504	236,412	617,804
Multi-Sectoral Transfers to LLGs_Wage	0	0	74,680
Development Revenues	0	959	0
N/A			
Total Revenues shares	837,208	412,328	919,564
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	153,280	114,328	214,846
Non Wage	683,928	289,301	704,718
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	837,208	403,630	919,564

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/20 for the department including LLGs is UGX 919,564,000 compared to UGX 837,208,000 in the financial year 2018/19 representing 9.8% increase in the indicative planning figure of the department. The revenue increase is as a result of multisectoral transfers wage of accounts staff and increase in multisectoral transfers to LLGs. The department is anticipating receiving UGX 919,564,000 inclusive of Wage, Non-wage and LRR. Out of the total budget for the department, wage will be 23.7% and non wage will be 76.3%. The department is gender focused as explained in the sector outputs

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	516,484	383,958	494,778
District Unconditional Grant (Non-Wage)	193,738	145,312	191,969
District Unconditional Grant (Wage)	216,736	162,552	216,736
Locally Raised Revenues	106,009	76,094	86,073
Development Revenues	0	0	0
N/A			
Total Revenues shares	516,484	383,958	494,778
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	216,736	134,478	216,736
Non Wage	299,748	177,663	278,042
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	516,484	312,141	494,778

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/20 for the department is UGX 494,778,000 compared to UGX 516,484,000 in the financial year 2018/19 representing 4.2% decrease in the indicative planning figure of the department. The reason is due to decreased allocation local reverence by 18.%. Out of the total budget for the department, wage will be 43.8%, nom wage will be 56.2% and non will be spent on development. The department is gender focused as explained in the sector outputs

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	853,071	645,343	903,173
District Unconditional Grant (Non-Wage)	10,000	7,500	8,679
District Unconditional Grant (Wage)	0	0	86,019
Locally Raised Revenues	4,999	4,005	2,660
Sector Conditional Grant (Non-Wage)	270,759	203,070	238,502
Sector Conditional Grant (Wage)	567,312	430,768	567,312
Development Revenues	83,859	83,859	84,880
Sector Development Grant	83,859	83,859	84,880
Total Revenues shares	936,930	729,202	988,053
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	567,312	425,484	653,331
Non Wage	285,759	202,479	249,841
Development Expenditure			
Domestic Development	83,859	35,150	84,880
External Financing	0	0	0
Total Expenditure	936,930	663,114	988,053

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/20 for the department and LLGs is expected to be UGX 988,053,000/= compared to UGX 936,930,000/= in the financial year 2018/19 representing 0.005% increase in the indicative planning figure of the department. The reason is due to increase in District Unconditional Grant wage by 100% however; some grants like sector development had a reduction. The major source of funding for the department in F/Y 2019/20 will come from central government transfers. Out of the total revenue, 66% will be spent on wage, 25% non-wage and 9% domestic development.

The department is gender focused as explained in the sector outputs including distribution of inputs to all categories of people including the disabled. The funds expected will be mainly used for livestock vaccinations, Disease control and regulations in both crops and livestock, advising farmers in modern farming practices, stocking fish ponds and demonstrating on pond construction and proper feeding, ,procurement of motorcycles

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,505,470	3,371,836	4,561,350
District Unconditional Grant (Non-Wage)	2,500	1,875	2,136
District Unconditional Grant (Wage)	301,852	226,389	185,000
Locally Raised Revenues	27,677	9,300	15,000
Sector Conditional Grant (Non-Wage)	281,367	211,124	335,511
Sector Conditional Grant (Wage)	3,892,074	2,923,148	4,023,703
Development Revenues	1,068,195	956,541	1,608,968
External Financing	120,000	8,346	319,932
Sector Development Grant	548,195	548,195	709,036
Transitional Development Grant	400,000	400,000	580,000
Total Revenues shares	5,573,666	4,328,377	6,170,318
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,193,926	3,024,892	4,208,703
Non Wage	311,544	218,707	352,646
Development Expenditure			
Domestic Development	948,195	191,739	1,289,036
External Financing	120,000	8,346	319,932
Total Expenditure	5,573,666	3,443,683	6,170,318

Narrative of Workplan Revenues and Expenditure

The department is expected to received Six billion seventy million, three hundred seventeen thousand nine hundred and forty-six shilling only (6,070,317,946/=) for the Financial year 2019/20. Wage contributes 69.3% of the total revenue, Sector development grant 21.2%, 5.9% will be sector conditional grant (Non wage) and donor funding of 3.6%. Expenditure for FY 2019/20 will depend on the expected revenue and the approved workplan.

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,271,579	6,130,992	8,663,399
District Unconditional Grant (Non-Wage)	8,000	6,000	7,543
District Unconditional Grant (Wage)	88,439	66,456	88,439
Locally Raised Revenues	18,000	3,955	15,000
Other Transfers from Central Government	10,000	11,771	13,000
Sector Conditional Grant (Non-Wage)	1,019,188	679,900	1,132,321
Sector Conditional Grant (Wage)	7,127,952	5,362,911	7,407,095
Development Revenues	638,052	588,052	1,370,214
District Discretionary Development Equalization Grant	0	0	26,000
External Financing	50,000	0	100,000
Sector Development Grant	588,052	588,052	1,244,214
Total Revenues shares	8,909,631	6,719,044	10,033,613
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,216,391	5,143,491	7,495,534
Non Wage	1,055,188	699,753	1,167,865
Development Expenditure			
Domestic Development	588,052	36,996	1,270,214
External Financing	50,000	0	100,000
Total Expenditure	8,909,631	5,880,240	10,033,613

Narrative of Workplan Revenues and Expenditure

Revenue for the department is Shs 10,033,613,000 for FY 2019/2020 compared to Shs 8,909,631,000 for FY 2018/2019, which is an increase of 11.2%

This increase is due to the increase in capital development grant that is allocated to the construction of Katoma Seed Secondary School and increase in the UPE Capitation grant.

The department will spend mainly on wage that is 74.7% of the total Budget F/Y 19/20 and non-wage taking 11.65% , Domestic Development 12.7% and External Financing taking 1% . The funds will be utilized for the following activities , to do school inspection, construction of classrooms in UPE schools, Construction of Katoma Seed Secondary school, reduce school drop-outs by sensitizing stakeholders, co-coordinating DEO's office activities, increase enrollment in both primary and Secondary education.

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,490,935	1,262,549	1,484,079
District Unconditional Grant (Non-Wage)	1,000	759	1,068
District Unconditional Grant (Wage)	75,289	56,467	102,964
Locally Raised Revenues	2,000	1,045	18,087
Multi-Sectoral Transfers to LLGs_NonWage	537,814	638,154	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	96,993
Other Transfers from Central Government	874,832	566,124	1,264,967
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,490,935	1,262,549	1,484,079
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,289	56,467	199,957
Non Wage	1,415,646	1,191,472	1,284,122
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,490,935	1,247,939	1,484,079

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/20 for the department is UGX 1,484,079,000 compared to UGX 1,490,935,000 in the financial year 2018/2019 representing 0.45% decrease in the indicative planning figure of the department. The reason for the decrease is Multi-Sectoral Transfers to LLGs_ Non-Wage, (URF CARs to be manage in the district budget), Other Transfers from Central Government (URF District), increased from 874,832,000 to 1,264,967,000 Out of the total expenditure, 13.4% will be spent on wage, 86..6% on non wage, and no funds will be spent on developme

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	56,187	42,140	68,915
District Unconditional Grant (Non-Wage)	1,000	750	1,068
District Unconditional Grant (Wage)	21,644	16,233	32,911
Locally Raised Revenues	0	0	2,091
Sector Conditional Grant (Non-Wage)	33,543	25,157	32,845
Development Revenues	251,205	251,205	258,577
Sector Development Grant	230,153	230,153	238,775
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	307,393	293,346	327,492
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,644	16,233	32,911
Non Wage	34,543	25,907	36,004
Development Expenditure			
Domestic Development	251,205	167,572	258,577
External Financing	0	0	0
Total Expenditure	307,393	209,712	327,492

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/2020 for the Department is UGX 327,492,433/= compared to UGX 307,392,557/= in the financial year 2018/2019 representing a 6.5% increase in the indicative planning figure of the department. The reason for the increase is due to development and recurrent revenues being increased by 7.3million and 12.7million respectively. The expenditure plans for FY 2019/20 will be as follows; 7% on wage, 11% on non-wage and 82% on domestic development. The expected sources of funds are: Wage: UGX 32,911,032/=-, Locally Raised Revenue: UGX 2,091,466/=-; Unconditional grant non-wage: UGX 1,067,937/=-, sector Conditional grants Non-Wage: UGX 32,844,924/=-; Development grant for rural water: UGX 238,775,094/=- and Transitional Development grant: UGX 19,801,980/=-.

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	232,917	164,731	242,648
District Unconditional Grant (Non-Wage)	9,363	7,023	8,543
District Unconditional Grant (Wage)	187,932	140,949	215,932
Locally Raised Revenues	32,476	14,400	14,839
Sector Conditional Grant (Non-Wage)	3,145	2,359	3,333
Development Revenues	63,000	13,000	45,000
District Discretionary Development Equalization Grant	13,000	13,000	25,000
External Financing	50,000	0	20,000
Total Revenues shares	295,917	177,731	287,648
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	187,932	140,949	215,932
Non Wage	44,985	23,414	26,716
Development Expenditure			
Domestic Development	13,000	12,904	25,000
External Financing	50,000	0	20,000
Total Expenditure	295,917	177,267	287,648

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/20 for the department is UGX 287,647,586 compared to UGX 291,775,000 in the financial year 2018/19 representing 2.8% a slight decrease in the indicative planning figure of the department. The reason is due to a decrease in funding under Locally Raised Revenue by 54.3.

The expected sources of funds are: Conditional Grant - Wage 215,932,084 Un conditional Grant - Non wage 8,543,497 Conditional Grant - Environment and Natural Resource Management 3,333,446, Locally raised revenue will amount to 14,838,559/=. The Sector expects to get the remaining from Donor funding to a tune of 20,000,000/= and D DEG totaling to 25,000,000/=. Out of the total expenditure, 75.1% will be spent on wage, 9.3% on non wage, 8.7% will be spent on domestic and 6.9% on external funding development

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	151,855	107,359	205,593
District Unconditional Grant (Non-Wage)	6,000	4,500	6,408
District Unconditional Grant (Wage)	96,272	72,204	113,099
Locally Raised Revenues	18,000	6,968	11,372
Multi-Sectoral Transfers to LLGs_Wage	0	0	29,736
Other Transfers from Central Government	0	0	12,407
Sector Conditional Grant (Non-Wage)	31,583	23,687	32,572
Development Revenues	450,111	72,424	248,142
Other Transfers from Central Government	450,111	72,424	248,142
Total Revenues shares	601,966	179,783	453,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	96,272	72,204	142,835
Non Wage	55,583	35,043	62,758
Development Expenditure			
Domestic Development	450,111	72,105	248,142
External Financing	0	0	0
Total Expenditure	601,966	179,352	453,735

Narrative of Workplan Revenues and Expenditure

The department of community and LLGs expects to receive total revenue of UGX 453,735,000 for the next FY 2019/20 compared to UGX 601,966,000 for FY 2018/2019 translating into a decrease of 24.6%. The decrease is due to the fact that, UWEP and YLP funds were removed from the department to be funded centrally.. The funds are expected to be generated from Locally Raised Revenues UGX 11,372,000, from District Unconditional Grant (Non-Wage) UGX 6,408,000 from Other Transfers from Central Government (Parish Community Associations from OPM-RLDP) UGX 160,549,000, from District Unconditional Grant (Wage) UGX 113,099, Out of the total planned expenditure, wage will be 113,099,000 (31.5 non-wage 50,351,000 (13.8%) and development 296,792,000 (54.7%).

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	70,479	51,787	67,234
District Unconditional Grant (Non-Wage)	16,199	12,149	19,723
District Unconditional Grant (Wage)	38,158	28,618	38,159
Locally Raised Revenues	16,123	11,020	9,352
Development Revenues	462,730	462,730	444,082
District Discretionary Development Equalization Grant	147,523	147,543	129,953
Multi-Sectoral Transfers to LLGs_Gou	315,207	315,187	314,129
Total Revenues shares	533,210	514,518	511,316
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,158	28,615	38,159
Non Wage	32,322	21,955	29,075
Development Expenditure			
Domestic Development	462,730	351,125	444,082
External Financing	0	0	0
Total Expenditure	533,210	401,695	511,316

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimates for the department and LLGs for FY 2019/20 for the department is UGX 511,316,000 compared to UGX 533,210,000 in the financial year 2018/19 representing 4.1% decrease in the indicative planning figure of the department. This is due to reduction of unconditional grant and local revenue allocation. Out of the total expenditure, 7.4% will be spent on wage, 5.6% on non wage and 86.8% will be spent on domestic development for both LLGs and the district.

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	33,641	22,964	71,746
District Unconditional Grant (Non-Wage)	7,913	5,945	12,043
District Unconditional Grant (Wage)	19,927	14,819	19,927
Locally Raised Revenues	5,800	2,200	4,244
Multi-Sectoral Transfers to LLGs_Wage	0	0	35,532
Development Revenues	0	0	0
N/A			
Total Revenues shares	33,641	22,964	71,746
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,927	12,781	55,459
Non Wage	13,713	6,172	16,287
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	33,641	18,953	71,746

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for The total work plan revenue and expenditures for 2019/20 for the department excluding LLGs is UGX 36,215,000 compared to UGX 33,641,000 in the financial year 2018/189representing 7.7% increase in the indicative planning figure of the department. The reason for the increase is due to increased allocation of District Unconditional Grant (Non-Wage) aimed at strengthening public financial management and accountability and. Out of the total expenditure, 55% will be spent on wage 45% on non wage and no funds will be spent on domestic development.

Vote :525 Kiboga District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	18,247
District Unconditional Grant (Non-Wage)	0	0	4,376
Locally Raised Revenues	0	0	2,000
Sector Conditional Grant (Non-Wage)	0	0	11,871
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	18,247
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	0	0	18,247
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	18,247

Narrative of Workplan Revenues and Expenditure

In the 2019/20 FY for the department excluding LLGs is UGX 18,247,000 this is a newly created department. The department t expect to get funding from the following sources district unconditional grant nonwage 4,347,000, local revenue 2,000,000 and sector conditional grant non wage 11,871,000 Out of the total expenditure all will be non wage 100% The department has a shortfall on wages of almost 43,768,392,000 and therefore there need for central government to increase the District wage.

Vote :525 Kiboga District

FY 2019/20
