Vote: 597 Kyankwanzi 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 workplan 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 :  

Marion Pamela Tukahurirwa, Chief Administrative Officer-Kyankwanzi  
(Accounting Officer)

Signed on Date: ________________

Signature :  

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

Signed on Date: ________________

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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.
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.

<table>
<thead>
<tr>
<th>Vote: 597 Kyankwanzi District</th>
<th>FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Approved Performance Contract</em></td>
<td></td>
</tr>
</tbody>
</table>

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

<table>
<thead>
<tr>
<th>Source</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Revenues</td>
<td>525,164</td>
<td>236,531</td>
<td>525,164</td>
</tr>
<tr>
<td>Discretionary Government Transfers</td>
<td>2,669,350</td>
<td>2,182,918</td>
<td>3,516,638</td>
</tr>
<tr>
<td>Conditional Government Transfers</td>
<td>13,059,633</td>
<td>9,599,515</td>
<td>15,590,442</td>
</tr>
<tr>
<td>Other Government Transfers</td>
<td>68,500</td>
<td>1,162,737</td>
<td>1,152,088</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>70,000</td>
<td>100,003</td>
<td>120,000</td>
</tr>
<tr>
<td>Grand Total</td>
<td>16,392,648</td>
<td>13,281,706</td>
<td>20,904,332</td>
</tr>
</tbody>
</table>

Revenue Performance by end of March of the Running FY

Revenue performance by the end third quarter stood at 13,281,706,000 translating into 81.02% of the total Budget of UGX 16,392,648,000 out of which UGX 12,334,089,000 was spent by sectors representing 75% of the annual budget. In terms of Release Expenditure performance it translated into 93% expenditure while 7% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less by cumulative transfers to sectors because most capital works had not started as most of them were pushed to third quarter when more development resources are released.

Planned Revenues for next FY

The Local revenue outturn for the FY2018/2019 is projected at UGX 545,223,000 representing 2.61% of the total annual budget of UGX 20,924,390,000. This has increased from estimated 525,164,000 as of 2017/2018. The increase is due to the anticipated rise in revenues from Lands and inspection and forest related charges due to massive mobilization and enhanced involvement by all leaders within the District. Central Government transfers will be the major source of revenue for the district since it is contributing 96.82% of the overall district budget out Of which discretionary government transfers stand at 16.81%, Conditional Government transfers 74.51%, other government transfers 5.51% of the total budget for the year. Generally there has been a increase in the overall budget of 27.64%. This is due to a increase in in Development grants under Education, Health and production while wage IPFs also increased significantly due to anticipated salary enhancements and recruitments.

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

<table>
<thead>
<tr>
<th>Department</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>1,933,226</td>
<td>1,554,105</td>
<td>1,526,336</td>
</tr>
<tr>
<td>Finance</td>
<td>427,464</td>
<td>250,209</td>
<td>440,363</td>
</tr>
<tr>
<td>Statutory Bodies</td>
<td>445,958</td>
<td>401,989</td>
<td>701,826</td>
</tr>
<tr>
<td>Production and Marketing</td>
<td>669,233</td>
<td>675,875</td>
<td>1,178,011</td>
</tr>
<tr>
<td>Health</td>
<td>1,784,943</td>
<td>1,389,963</td>
<td>3,467,870</td>
</tr>
<tr>
<td>Education</td>
<td>8,987,118</td>
<td>7,230,267</td>
<td>10,528,148</td>
</tr>
<tr>
<td>Roads and Engineering</td>
<td>887,691</td>
<td>812,758</td>
<td>1,377,752</td>
</tr>
<tr>
<td>Water</td>
<td>586,975</td>
<td>562,413</td>
<td>604,558</td>
</tr>
</tbody>
</table>

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Expenditure Performance by end of March FY 2017/18

By the end of the Third quarter, the departments had spent 75% of the total budget overall. The quarterly expenditure performance stood at 93% overall, leaving about 7% of the quarterly actual unspent by end of quarter. The total cumulative expenditure was less than the cumulative transfers to sectors since some capital works had not been completed as some of them were pushed to next quarter when more resources were availed and procurement processes concluded.

Planned Expenditures for the FY 2018/19

The expenditure plans for FY 2018/19 will be as follows; out of the budget of 20,904,332,000 shillings, 7.30% is allocated to administration this slightly lower than that FY 2017/18 due to decrease in Gratuity and Domestic Arrears Budgeting. 2.11% is allocated to Finance department. 3.36% is allocated to statutory bodies 5.64% is allocated to production following the introduction of support to production extension services. Health is allocated 16.59%. Education is allocated a lion share of 50.36% since the department has the biggest number of staff and some funds were earmarked for construction of class rooms and toilets. Roads and Engineering is allocated 6.9% whereas water is allocated 2.89%. Natural resources has been allocated 0.99% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, and internal audit were allocated 2.89%, 0.79%, and 0.49% respectively given the routine nature of their activities.

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II.

Challenges in Implementation

The un-certainty that surrounds the IPFS communicated by MoFPED cause a challenge for implementation of some of the district plans. For example the IPF communicated for un-conditional grant wage is not sufficient enough to cater for future recruitments of some key posts in the district that greatly affects the implementation.

G1: Graph on the revenue and expenditure allocations by Department
### Revenue Performance, Plans and projections by Source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts By End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Locally Raised Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertisements/Bill Boards</td>
<td>40</td>
<td>0</td>
<td>40</td>
</tr>
<tr>
<td>Application Fees</td>
<td>6,000</td>
<td>2,900</td>
<td>6,000</td>
</tr>
<tr>
<td>Beer</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Business licenses</td>
<td>35,796</td>
<td>23,206</td>
<td>39,796</td>
</tr>
<tr>
<td>Ground rent</td>
<td>0</td>
<td>0</td>
<td>23,443</td>
</tr>
<tr>
<td>Inspection Fees</td>
<td>50,000</td>
<td>13,285</td>
<td>36,070</td>
</tr>
<tr>
<td>Land Fees</td>
<td>150,000</td>
<td>70,990</td>
<td>135,000</td>
</tr>
<tr>
<td>Liquor licenses</td>
<td>50</td>
<td>0</td>
<td>50</td>
</tr>
<tr>
<td>Local Services Tax</td>
<td>60,752</td>
<td>53,392</td>
<td>60,752</td>
</tr>
<tr>
<td>Market /Gate Charges</td>
<td>70,010</td>
<td>23,537</td>
<td>70,010</td>
</tr>
<tr>
<td>Miscellaneous receipts/income</td>
<td>450</td>
<td>0</td>
<td>1,400</td>
</tr>
<tr>
<td>Other Fees and Charges</td>
<td>6,640</td>
<td>20,966</td>
<td>8,127</td>
</tr>
<tr>
<td>Other licenses</td>
<td>950</td>
<td>1,540</td>
<td>3,750</td>
</tr>
<tr>
<td>Park Fees</td>
<td>40,857</td>
<td>11,230</td>
<td>40,857</td>
</tr>
<tr>
<td>Property related Duties/Fees</td>
<td>14,899</td>
<td>0</td>
<td>14,899</td>
</tr>
<tr>
<td>Registration (e.g. Births, Deaths, Marriages, etc.) fees</td>
<td>750</td>
<td>90</td>
<td>750</td>
</tr>
<tr>
<td>Sale of non-produced Government Properties/assets</td>
<td>5,000</td>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>Stamp duty</td>
<td>3,750</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2a. Discretionary Government Transfers</strong></td>
<td><strong>2,669,350</strong></td>
<td><strong>2,182,918</strong></td>
<td><strong>3,516,638</strong></td>
</tr>
</tbody>
</table>
### Vote: 597 Kyankwanzi District

**FY 2018/19**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount 1</th>
<th>Amount 2</th>
<th>Amount 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>659,863</td>
<td>659,863</td>
<td>674,427</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>652,654</td>
<td>489,490</td>
<td>764,461</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>910,002</td>
<td>682,502</td>
<td>1,489,239</td>
</tr>
<tr>
<td>Urban Discretionary Development Equalization Grant</td>
<td>63,760</td>
<td>63,760</td>
<td>55,524</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>137,955</td>
<td>103,466</td>
<td>138,313</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Wage)</td>
<td>245,117</td>
<td>183,838</td>
<td>394,675</td>
</tr>
<tr>
<td><strong>2b. Conditional Government Transfer</strong></td>
<td><strong>13,059,633</strong></td>
<td><strong>9,599,515</strong></td>
<td><strong>15,590,442</strong></td>
</tr>
<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Gratuity for Local Governments</td>
<td>585,161</td>
<td>438,871</td>
<td>83,833</td>
</tr>
<tr>
<td>Pension for Local Governments</td>
<td>188,779</td>
<td>141,584</td>
<td>199,957</td>
</tr>
<tr>
<td>Salary arrears (Budgeting)</td>
<td>354,483</td>
<td>354,483</td>
<td>30,706</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>1,667,942</td>
<td>738,908</td>
<td>1,301,113</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>9,350,393</td>
<td>7,012,795</td>
<td>11,141,524</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>691,299</td>
<td>691,299</td>
<td>2,612,257</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>221,576</td>
<td>221,576</td>
<td>221,053</td>
</tr>
<tr>
<td><strong>2c. Other Government Transfer</strong></td>
<td><strong>68,500</strong></td>
<td><strong>1,162,737</strong></td>
<td><strong>1,152,088</strong></td>
</tr>
<tr>
<td>Other</td>
<td>8,500</td>
<td>436,647</td>
<td>0</td>
</tr>
<tr>
<td>Support to PLE (UNEB)</td>
<td>0</td>
<td>9,408</td>
<td>8,500</td>
</tr>
<tr>
<td>Support to Production Extension Services</td>
<td>0</td>
<td>141,067</td>
<td>0</td>
</tr>
<tr>
<td>Uganda Road Fund (URF)</td>
<td>0</td>
<td>553,700</td>
<td>894,088</td>
</tr>
<tr>
<td>Uganda Women Enterpreneurship Program(UWEP)</td>
<td>0</td>
<td>7,518</td>
<td>189,500</td>
</tr>
<tr>
<td>Youth Livelihood Programme (YLP)</td>
<td>60,000</td>
<td>14,398</td>
<td>60,000</td>
</tr>
<tr>
<td><strong>3. Donor</strong></td>
<td><strong>70,000</strong></td>
<td><strong>100,003</strong></td>
<td><strong>120,000</strong></td>
</tr>
<tr>
<td>Global Fund for HIV, TB &amp; Malaria</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>World Health Organisation (WHO)</td>
<td>0</td>
<td>12,465</td>
<td>0</td>
</tr>
<tr>
<td>Mildmay International</td>
<td>0</td>
<td>87,538</td>
<td>120,000</td>
</tr>
<tr>
<td>Infectious Diseases Institute (IDI)</td>
<td>70,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td><strong>16,392,648</strong></td>
<td><strong>13,281,706</strong></td>
<td><strong>20,904,332</strong></td>
</tr>
</tbody>
</table>

**i) Revenue Performance by March FY 2017/18**

**Locally Raised Revenues**

The overall budget performance on LRR by end of third quarter stood at 45%. The ideal performance should have been 75%, however the following factors are some of the reasons for the underperformance: Poor performance in forestry product levy due to a mass reduction in tree cover since the farms that had been used to support charcoal production have been cleared and no replacements have been done. Revenue realization from tax parks has not yet picked up ever since the misunderstood political announcements during campaigns. Fair performance was registered in some items like Local Service Tax, Land fees, other fees and other licenses. Increase in land premium was due to intensive mobilization of land owners including absentee landlords and improved functionality of the district land board. Increase in local service tax was due the fact that most staff are on the payroll with very few pending cases.

**Central Government Transfers**

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In general terms revenue performance of the central government transfers was good despite the delayed actual receipt of funds. There was a general fair performance in all the revenue categories. Conditional grants performed at 74%, 1697% for other government transfers instead of 75% because of resources under URF funds for Roads which had been planned under sector conditional grant None-Wage in the works Department but eventually reported on under Other Government Transfers since it was not encrypted as a Central Government Transfer, Discretionary revenues were at 82% slightly over projection and over 100% performance for most development grants. There was good performance in wage at 75% and urban wage was also at 75% while all non-wage for both urban and district were as targeted at 75%

Donor Funding

Donor grants performed at 143% since all the donor related funds were received by the end of the quarter under review

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Local revenue budget for the district for the FY 2018/2019 is projected to remain the same at UGX 525,164,000 as it was in 2017/2018 which is 2.51% of the total Budget. The is due to the constant anticipated rise in revenues from Lands and inspection and forest related charges due massive mobilization by all stakeholders within the District and creation of more town councils

Central Government Transfers

Central Government transfers will be the major source of revenue for the district since it is contributing 96.91% of the overall district budget. Of which discretionary government transfers stand at 16.82%, Conditional Government transfers 74.58%, other government transfers 5.51% of the total budget for the year 2018/2019. Generally there has been an increase in the overall budget of 27.52%. This is due to a Development grant under Education, Health and production while wage IPFS significantly increased due to anticipated enhancement of staff salaries and recruitments

Donor Funding

Donor funding is projected at 0.57% of the annual budget and will mainly be received from Mildmay Uganda for the HIV related interventions and Health Systems Strengthening

Table on the revenues and Budget by Sector and Programme

<table>
<thead>
<tr>
<th>Sector: Agriculture</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agricultural Extension Services</td>
<td>374,453</td>
<td>304,731</td>
<td>862,139</td>
</tr>
<tr>
<td>District Production Services</td>
<td>273,010</td>
<td>288,547</td>
<td>296,565</td>
</tr>
<tr>
<td>District Commercial Services</td>
<td>21,770</td>
<td>8,116</td>
<td>19,307</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>669,233</strong></td>
<td><strong>601,395</strong></td>
<td><strong>1,178,011</strong></td>
</tr>
<tr>
<td>Sector: Works and Transport</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District, Urban and Community Roads</td>
<td>887,691</td>
<td>756,419</td>
<td>1,320,543</td>
</tr>
<tr>
<td>District Engineering Services</td>
<td>0</td>
<td>0</td>
<td>57,209</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>887,691</strong></td>
<td><strong>756,419</strong></td>
<td><strong>1,377,752</strong></td>
</tr>
<tr>
<td>Sector: Education</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Pre-Primary and Primary Education</td>
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<td>5,744,366</td>
<td>7,178,243</td>
</tr>
<tr>
<td>Secondary Education</td>
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<td>1,070,874</td>
<td>3,201,674</td>
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<tr>
<td>Education &amp; Sports Management and Inspection</td>
<td>95,851</td>
<td>81,235</td>
<td>148,231</td>
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</table>

Generated on 09/08/2018 10:37
## Vote: 597 Kyankwanzi District  
**FY 2018/19**

<table>
<thead>
<tr>
<th>Sector: Health</th>
<th>Sub- Total of allocation Sector</th>
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<tbody>
<tr>
<td></td>
<td>8,987,118</td>
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<tr>
<td>Primary Healthcare</td>
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<td>Health Management and Supervision</td>
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<tr>
<td></td>
<td><strong>1,784,943</strong></td>
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<tr>
<td></td>
<td>6,896,476</td>
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<tr>
<td></td>
<td>1,528,295</td>
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<tr>
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<td><strong>1,305,608</strong></td>
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<td>10,528,148</td>
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</table>

<table>
<thead>
<tr>
<th>Sector: Water and Environment</th>
<th>Sub- Total of allocation Sector</th>
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<tr>
<td></td>
<td>1,784,943</td>
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<tr>
<td>Rural Water Supply and Sanitation</td>
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<td>Natural Resources Management</td>
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<tr>
<td></td>
<td><strong>738,208</strong></td>
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<tr>
<td></td>
<td>604,558</td>
</tr>
<tr>
<td></td>
<td>207,240</td>
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<table>
<thead>
<tr>
<th>Sector: Social Development</th>
<th>Sub- Total of allocation Sector</th>
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<tbody>
<tr>
<td></td>
<td>280,279</td>
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<tr>
<td>Community Mobilisation and Empowerment</td>
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<tr>
<td></td>
<td><strong>280,279</strong></td>
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<tr>
<td></td>
<td>164,686</td>
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<td></td>
<td><strong>603,506</strong></td>
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</table>

<table>
<thead>
<tr>
<th>Sector: Public Sector Management</th>
<th>Sub- Total of allocation Sector</th>
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<tbody>
<tr>
<td></td>
<td>2,521,841</td>
</tr>
<tr>
<td>District and Urban Administration</td>
<td>1,933,226</td>
</tr>
<tr>
<td>Local Statutory Bodies</td>
<td>445,958</td>
</tr>
<tr>
<td>Local Government Planning Services</td>
<td>142,658</td>
</tr>
<tr>
<td></td>
<td><strong>2,521,841</strong></td>
</tr>
<tr>
<td></td>
<td>1,999,269</td>
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<tr>
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<td><strong>2,393,825</strong></td>
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<table>
<thead>
<tr>
<th>Sector: Accountability</th>
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<tbody>
<tr>
<td></td>
<td>523,334</td>
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<tr>
<td>Financial Management and Accountability(LG)</td>
<td>427,464</td>
</tr>
<tr>
<td>Internal Audit Services</td>
<td>95,870</td>
</tr>
<tr>
<td></td>
<td><strong>523,334</strong></td>
</tr>
<tr>
<td></td>
<td>296,416</td>
</tr>
<tr>
<td></td>
<td><strong>543,421</strong></td>
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</table>
## SECTION B : Workplan Summary

### Workplan Title : Administration

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>130,559</td>
<td>98,548</td>
<td>128,940</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>70,504</td>
<td>64,185</td>
<td>391,898</td>
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<tr>
<td>Gratuity for Local Governments</td>
<td>585,161</td>
<td>438,871</td>
<td>83,833</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>67,460</td>
<td>44,323</td>
<td>39,460</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>157,041</td>
<td>108,355</td>
<td>188,061</td>
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<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>267,402</td>
<td>197,375</td>
<td>394,056</td>
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<td>Pension for Local Governments</td>
<td>188,779</td>
<td>141,584</td>
<td>199,957</td>
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<tr>
<td>Salary arrears (Budgeting)</td>
<td>354,483</td>
<td>354,483</td>
<td>30,706</td>
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<tr>
<td><strong>Development Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>39,388</td>
<td>39,388</td>
<td>47,577</td>
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<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>5,000</td>
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<td>1,350</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>67,450</td>
<td>66,993</td>
<td>20,497</td>
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<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>1,933,226</td>
<td>1,554,105</td>
<td>1,526,336</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>337,906</td>
<td>261,559</td>
<td>785,954</td>
</tr>
<tr>
<td>Non Wage</td>
<td>1,483,482</td>
<td>1,186,164</td>
<td>670,957</td>
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<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>111,838</td>
<td>101,826</td>
<td>69,424</td>
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<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>1,933,226</td>
<td>1,549,550</td>
<td>1,526,336</td>
</tr>
</tbody>
</table>

### Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 1,526,336,000 compared to UGX 1,933,226,000 in the financial year 2017/18 representing (21.05%) decrease in the indicative planning figure of the department. The reason is due to decreased allocation of District Unconditional grant Non-wage, Domestic Arrears Budgeting and Gratuity which all significantly cut for next Financial Year and a fall in allocation to the sector under LLGs under development revenues.
## Recurrent Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>72,197</td>
<td>42,137</td>
<td>-30,060</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>104,319</td>
<td>55,739</td>
<td>-48,580</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>42,455</td>
<td>30,147</td>
<td>-12,308</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>105,071</td>
<td>62,065</td>
<td>-43,006</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>75,077</td>
<td>40,121</td>
<td>-34,956</td>
</tr>
</tbody>
</table>

## Development Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>20,000</td>
<td>20,000</td>
<td>0</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>8,145</td>
<td>0</td>
<td>-8,145</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>200</td>
<td>0</td>
<td>-200</td>
</tr>
</tbody>
</table>

## Total Revenue Shares

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Revenues</td>
<td>399,119</td>
<td>230,209</td>
<td>426,609</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>28,345</td>
<td>20,000</td>
<td>13,754</td>
</tr>
<tr>
<td>Total Revenue Shares</td>
<td>427,464</td>
<td>250,209</td>
<td>440,363</td>
</tr>
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</table>

## B: Breakdown of Workplan Expenditures

### Recurrent Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>179,396</td>
<td>95,861</td>
<td>234,091</td>
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<tr>
<td>Non Wage</td>
<td>219,723</td>
<td>132,498</td>
<td>192,518</td>
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</table>

### Development Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>28,345</td>
<td>20,000</td>
<td>13,754</td>
</tr>
<tr>
<td>Donor Development</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>427,464</td>
<td>248,358</td>
<td>440,363</td>
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</table>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 440,363,000 compared to UGX 427,464,000 in the financial year 2017/18 representing 3.02% increase in the indicative planning figure of the department. The reason is due to increased allocation of District Unconditional Grant wage at both District and Lower Local Governments to cater for salaries of new recruits and promoted staff.

Workplan Title : Statutory Bodies

<table>
<thead>
<tr>
<th>Description</th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Revenues</td>
<td>445,958</td>
<td>401,989</td>
<td>700,325</td>
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<td>District Unconditional Grant (Non-Wage)</td>
<td>178,126</td>
<td>177,547</td>
<td>342,123</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
<td>84,797</td>
<td>102,150</td>
<td>141,053</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>39,992</td>
<td>33,080</td>
<td>87,268</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>86,231</td>
<td>46,563</td>
<td>81,209</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>56,812</td>
<td>42,649</td>
<td>48,672</td>
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<tr>
<td>Development Revenues</td>
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<td>1,501</td>
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</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>0</td>
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<td>1,501</td>
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</tr>
<tr>
<td>Total Revenue Shares</td>
<td>445,958</td>
<td>401,989</td>
<td>701,826</td>
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</table>
## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 701,826,000 compared to UGX 445,958,000 in the financial year 2017/18 representing 57.37% increase in the indicative planning figure of the department. The reason is due to increased allocation of District Unconditional Grant Non-wage to cater for Honoraria for Elected leaders at Lower Local Governments while wage allocation increased since there is anticipated enhancement of salaries for all elected leaders on the payroll.

## Workplan Title: Production and Marketing

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Usds Thousands</strong></td>
<td>533,697</td>
<td>539,034</td>
<td>994,520</td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>19,898</td>
<td>4,200</td>
<td>10,898</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
<td>55,567</td>
<td>71,675</td>
<td>68,762</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>20,878</td>
<td>1,115</td>
<td>12,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>19,814</td>
<td>7,856</td>
<td>13,650</td>
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<tr>
<td>Other Transfers from Central Government</td>
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<td>141,034</td>
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<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>43,087</td>
<td>32,315</td>
<td>205,843</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>374,453</td>
<td>280,840</td>
<td>683,367</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>135,536</td>
<td>136,841</td>
<td>183,491</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>64,680</td>
<td>64,680</td>
<td>52,003</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>31,700</td>
<td>33,005</td>
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<tr>
<td>Sector Development Grant</td>
<td>39,156</td>
<td>39,156</td>
<td>131,487</td>
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<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>669,233</td>
<td>675,875</td>
<td>1,178,011</td>
</tr>
</tbody>
</table>

## B: Breakdown of Workplan Expenditures

|                                |                                |                                               |                               |
| **Recurrent Expenditure**      |                                |                                               |                               |
| Wage                           | 430,020                        | 352,515                                       | 752,129                       |
| Non Wage                       | 103,677                        | 135,099                                       | 242,391                       |
| **Development Expenditure**   |                                |                                               |                               |
| Domestic Development           | 135,536                        | 113,782                                       | 183,491                       |

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**Vote: 597 Kyankwanzi District**  
**FY 2018/19**

<table>
<thead>
<tr>
<th>Donor Development</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>669,233</strong></td>
<td><strong>601,395</strong></td>
<td><strong>1,178,011</strong></td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2018/19 for the department is UGX 1,178,011,000 compared to UGX 669,233,000 in the financial year 2017/18 representing 76.02% increase in the indicative planning figure of the department. The reason is due to increased allocation of both Sector Conditional Grant wage and Non-Wage to Support to salary enhancement for scientists and Production Extension services respectively while the Sector Development Grant also significantly increased to support more demos and construction of plant clinics, maize cribs and post-harvest infrastructure.

**Workplan Title: Health**

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>1,600,915</td>
<td>1,188,463</td>
<td>2,255,481</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>2,000</td>
<td>0</td>
<td>2,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>0</td>
<td>0</td>
<td>42,002</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>2,000</td>
<td>2,194</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>48,790</td>
<td>25,175</td>
<td>42,109</td>
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<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>142,583</td>
<td>106,937</td>
<td>142,583</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
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<td>1,054,157</td>
<td>2,026,787</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>184,028</td>
<td>201,500</td>
<td>1,212,389</td>
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<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>19,600</td>
<td>19,600</td>
<td>30,000</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>70,000</td>
<td>100,003</td>
<td>120,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>94,428</td>
<td>81,897</td>
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<tr>
<td>Sector Development Grant</td>
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<td>0</td>
<td>1,062,389</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>1,784,943</td>
<td>1,389,963</td>
<td>3,467,870</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>1,405,542</td>
<td>1,054,157</td>
<td>2,068,789</td>
</tr>
<tr>
<td>Non Wage</td>
<td>195,373</td>
<td>128,667</td>
<td>186,692</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>114,028</td>
<td>63,224</td>
<td>1,092,389</td>
</tr>
<tr>
<td>Donor Development</td>
<td>70,000</td>
<td>59,560</td>
<td>120,000</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>1,784,943</td>
<td>1,305,608</td>
<td>3,467,870</td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

Generated on 09/08/2018 10:37
The total work plan revenue and expenditures for 2018/19 for the department is UGX 3,467,870,000 compared to UGX 1,784,943,000 in the financial year 2017/18 representing 94.28% increase in the indicative planning figure of the department. The reason is due to increased allocation of both District Unconditional Grant Wage and Sector Conditional Grant wage due to anticipated enhancement of Health Workers’ salaries, increase in the donor funding to fight HIV and AIDS while there was reappearance of the Sector Development Grant under Health to support upgrade of Health Facilities which was not budgeted in previous Financial year.

Workplan Title: Education

<table>
<thead>
<tr>
<th>Description</th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrence Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>4,000</td>
<td>6,261,786</td>
<td>9,365,565</td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>29,380</td>
<td>22,035</td>
<td>29,380</td>
<td></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>11,000</td>
<td>5,000</td>
<td>19,000</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>17,047</td>
<td>6,694</td>
<td>15,872</td>
<td></td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>8,500</td>
<td>17,061</td>
<td>8,500</td>
<td></td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>799,797</td>
<td>533,198</td>
<td>861,443</td>
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</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>7,570,398</td>
<td>5,677,799</td>
<td>8,431,370</td>
<td></td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>546,996</td>
<td>968,480</td>
<td>1,162,583</td>
<td></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>14,250</td>
<td>14,500</td>
<td>14,500</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>125,855</td>
<td>128,095</td>
<td>850</td>
<td></td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>418,994</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>206,891</td>
<td>206,891</td>
<td>947,233</td>
<td></td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>8,987,118</td>
<td>7,230,267</td>
<td>10,528,148</td>
<td></td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>7,599,778</td>
<td>5,699,833</td>
<td>8,460,750</td>
<td></td>
</tr>
<tr>
<td>Non Wage</td>
<td>840,344</td>
<td>533,116</td>
<td>904,815</td>
<td></td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>546,996</td>
<td>663,526</td>
<td>1,162,583</td>
<td></td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>8,987,118</td>
<td>6,896,476</td>
<td>10,528,148</td>
<td></td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 10,528,148,000 compared to UGX 8,987,118,000 in the financial year 2017/18 representing 17.15% increase in the indicative planning figure of the department. The reason is due to increased allocation of Sector Development Grant to fund secondary school construction in selected areas and an increase in Sector Conditional Grant Wage to cater for Salary enhancement of teachers mainly the science teachers in secondary schools.
Workplan Title: Roads and Engineering

<table>
<thead>
<tr>
<th>Us Shs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>733,032</td>
<td>637,601</td>
<td>742,298</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>15,571</td>
<td>1,400</td>
<td>6,071</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>62,320</td>
<td>59,310</td>
<td>85,320</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>16,000</td>
<td>1,995</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs NonWage</td>
<td>29,670</td>
<td>296,860</td>
<td>494,880</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs Wage</td>
<td>15,605</td>
<td>11,798</td>
<td>31,164</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>266,238</td>
<td>124,862</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>593,866</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>154,659</td>
<td>175,157</td>
<td>635,454</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>46,550</td>
<td>46,546</td>
<td>47,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>108,109</td>
<td>128,611</td>
<td>289,383</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>0</td>
<td>299,071</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>887,691</td>
<td>812,758</td>
<td>1,377,752</td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures

<table>
<thead>
<tr>
<th>Us Shs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>77,925</td>
<td>71,108</td>
<td>116,484</td>
</tr>
<tr>
<td>Non Wage</td>
<td>655,107</td>
<td>546,930</td>
<td>625,813</td>
</tr>
<tr>
<td>Development Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>154,659</td>
<td>138,380</td>
<td>635,454</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>887,691</td>
<td>756,419</td>
<td>1,377,752</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 1,377,752,000 compared to UGX 887,691,000 in the financial year 2017/18 representing 55.21% increase in the indicative planning figure of the department. The reason is due to increased allocation of multi-Sectoral revenues by LLGs to prioritize more roads and civil works at that level while there was significant increase in allocation to District Roads to improve the road network across the District. Wage also increased following anticipated enhancement of salaries for scientists.

Workplan Title: Water

<table>
<thead>
<tr>
<th>Us Shs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>57,325</td>
<td>43,449</td>
<td>51,358</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>13,074</td>
<td>9,806</td>
<td>13,074</td>
</tr>
</tbody>
</table>
## Vote: 597 Kyankwanzi District

### FY 2018/19

<table>
<thead>
<tr>
<th>Locally Raised Revenues</th>
<th>6,000</th>
<th>4,955</th>
<th>2,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>38,250</td>
<td>28,688</td>
<td>36,284</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td><strong>529,651</strong></td>
<td><strong>518,965</strong></td>
<td><strong>553,200</strong></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>52,136</td>
<td>52,136</td>
<td>61,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>10,686</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>445,253</td>
<td>445,253</td>
<td>471,147</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>21,576</td>
<td>21,576</td>
<td>21,053</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td><strong>586,975</strong></td>
<td><strong>562,413</strong></td>
<td><strong>604,558</strong></td>
</tr>
</tbody>
</table>

### B: Breakdown of Workplan Expenditures

#### Recurrent Expenditure

| Wage | 13,074 | 9,806 | 13,074 |
| Non Wage | 44,250 | 33,643 | 38,284 |

#### Development Expenditure

| Domestic Development | 529,651 | 142,901 | 553,200 |
| Donor Development | 0 | 0 | 0 |
| **Total Expenditure** | **586,975** | **186,349** | **604,558** |

### Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/2019 for the Department is UGX 604,558,000 compared to UGX 586,975,000 in the financial year 2017/2018 representing 3.00% increased in the indicative planning figure of the department. The reason is due to increased allocation of development revenues to the department both Discretionary and Conditional to improve the safe water coverage in the District.

### Workplan Title: Natural Resources

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>131,733</td>
<td>80,841</td>
<td>197,140</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>7,000</td>
<td>12,100</td>
<td>3,800</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>48,194</td>
<td>33,230</td>
<td>75,000</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>33,779</td>
<td>10,503</td>
<td>35,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>9,581</td>
<td>649</td>
<td>16,519</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>27,074</td>
<td>19,780</td>
<td>60,855</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>6,105</td>
<td>4,578</td>
<td>5,966</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td><strong>19,500</strong></td>
<td><strong>19,267</strong></td>
<td><strong>10,100</strong></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>12,000</td>
<td>12,000</td>
<td>0</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>0</td>
<td>0</td>
<td>4,200</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>7,500</td>
<td>7,267</td>
<td>5,900</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td><strong>151,233</strong></td>
<td><strong>100,108</strong></td>
<td><strong>207,240</strong></td>
</tr>
</tbody>
</table>
# Vote: 597 Kyankwanzi District

**FY 2018/19**

## B: Breakdown of Workplan Expenditures

### Recurrent Expenditure

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>74,568</td>
<td>53,010</td>
<td>135,855</td>
</tr>
<tr>
<td>Non Wage</td>
<td>57,165</td>
<td>27,177</td>
<td>61,285</td>
</tr>
</tbody>
</table>

### Development Expenditure

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>19,500</td>
<td>18,796</td>
<td>10,100</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>151,233</strong></td>
<td><strong>98,983</strong></td>
<td><strong>207,240</strong></td>
</tr>
</tbody>
</table>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 207,240,000 compared to UGX 151,233,000 in the financial year 2017/18 representing 37.03% increase in the indicative planning figure of the department. The reason is due to increased allocation of District Unconditional Grant wage to cater for salary enhancement and recruitments, and a rise in allocation to the sector under LLGs mainly recurrent revenues.

## Workplan Title: Community Based Services

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>220,278</td>
<td>170,281</td>
<td>466,873</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>6,694</td>
<td>17,064</td>
<td>6,694</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>50,895</td>
<td>30,671</td>
<td>50,895</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>9,000</td>
<td>832</td>
<td>10,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>24,260</td>
<td>7,756</td>
<td>24,830</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>85,175</td>
<td>48,851</td>
<td>75,960</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>31,915</td>
<td>249,500</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>44,255</td>
<td>33,191</td>
<td>48,994</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>60,000</td>
<td>210</td>
<td>136,633</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>210</td>
<td>136,633</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>60,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>280,278</td>
<td>170,491</td>
<td>603,506</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>136,070</td>
<td>79,523</td>
<td>126,855</td>
</tr>
<tr>
<td>Non Wage</td>
<td>84,209</td>
<td>84,953</td>
<td>340,018</td>
</tr>
</tbody>
</table>

### B: Breakdown of Workplan Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>60,000</td>
</tr>
</tbody>
</table>
Donor Development | Total Expenditure
---|---
0 | 280,279
0 | 164,686
0 | 603,506

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department UGX 603,506,000 compared to UGX 280,278,000 in the financial year 2017/18 representing 115.32% increase in the indicative planning figure of the department. The reason is due to increased allocation in other revenues to cater for YLP and UWEP related activities. The Sector Conditional Grant Non-Wage also increased slightly to support special interest groups like Elderly, Women, PWDs and Youths.

Workplan Title : Planning

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>133,567</td>
<td>73,218</td>
<td>147,899</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>29,700</td>
<td>18,000</td>
<td>26,987</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>57,761</td>
<td>30,802</td>
<td>77,415</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>43,496</td>
<td>22,000</td>
<td>43,497</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs <em>NonWage</em></td>
<td>2,609</td>
<td>2,415</td>
<td>0</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>9,091</td>
<td>8,904</td>
<td>17,765</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>9,091</td>
<td>8,904</td>
<td>15,052</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>0</td>
<td>0</td>
<td>2,713</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>142,658</td>
<td>82,122</td>
<td>165,664</td>
</tr>
</tbody>
</table>

**B: Breakdown of Workplan Expenditures**

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>57,761</td>
<td>30,802</td>
<td>77,415</td>
</tr>
<tr>
<td>Non Wage</td>
<td>75,806</td>
<td>42,415</td>
<td>70,484</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>9,091</td>
<td>7,204</td>
<td>17,765</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>142,658</td>
<td>80,422</td>
<td>165,664</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2018/2019 for the department is UGX 165,663,000 compared to UGX 142,658,000 in the financial year 2017/18 representing 16.13% increase in the indicative planning figure of the department. This is due to increased allocation DDEG funds for retooling and multi-sectoral monitoring while wage allocation was also increased following anticipated salary enhancement.

Workplan Title : Internal Audit
## Recurrent Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Wage</th>
<th>Non-Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>19,200</td>
<td>6,963</td>
<td>10,350</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>35,733</td>
<td>14,639</td>
<td>48,887</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>19,309</td>
<td>11,503</td>
<td>30,812</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs (Non-Wage)</td>
<td>6,199</td>
<td>3,431</td>
<td>6,142</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs (Wage)</td>
<td>15,429</td>
<td>11,522</td>
<td>15,430</td>
</tr>
</tbody>
</table>

### Development Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Wage</th>
<th>Non-Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Revenues</td>
<td>0</td>
<td>0</td>
<td>8,850</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>0</td>
<td>0</td>
<td>8,850</td>
</tr>
</tbody>
</table>

### Total Revenue Shares

<table>
<thead>
<tr>
<th></th>
<th>Wage</th>
<th>Non-Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>95,870</td>
<td>48,057</td>
<td>103,058</td>
</tr>
</tbody>
</table>

## B: Breakdown of Workplan Expenditures

### Recurrent Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>Wage</th>
<th>Non-Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>51,162</td>
<td>26,161</td>
<td>64,316</td>
</tr>
<tr>
<td>Non-Wage</td>
<td>44,708</td>
<td>21,897</td>
<td>29,892</td>
</tr>
</tbody>
</table>

### Development Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>Wage</th>
<th>Non-Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>8,850</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Total Expenditure

<table>
<thead>
<tr>
<th></th>
<th>Wage</th>
<th>Non-Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>95,870</td>
<td>48,057</td>
<td>103,058</td>
</tr>
</tbody>
</table>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 103,058,000 compared to UGX 95,870,000 in the financial year 2017/18 representing 7.50% increase in the indicative planning figure of the department. The reason is due to increased allocation of wage to cater for the potential recruitment.