

# Vote :517 Kamuli 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](http://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](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Elizabeth Namanda - Chief Administrative Officer

(Accounting Officer)

Signed on Date: \_\_\_\_\_



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

**Vote :517 Kamuli 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 :517 Kamuli 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
<b>Locally Raised Revenues</b>	662,762	223,748	539,177
<b>Discretionary Government Transfers</b>	4,414,000	3,505,426	4,378,316
<b>Conditional Government Transfers</b>	33,530,684	25,700,715	34,190,658
<b>Other Government Transfers</b>	2,159,099	1,167,794	1,005,347
<b>External Financing</b>	1,364,678	663,990	3,018,349
<b>Grand Total</b>	<b>42,131,223</b>	<b>31,261,673</b>	<b>43,131,848</b>

**Revenue Performance by end of March of the Running FY**

By the end of Quarter 3 the district had received Shs.31,261,673,000 out annual budget of Shs. 42,131,223,000 giving an overall 74% revenue performance. Discretionary govt transfers performed at 79%, Conditional government transfers performed at 77%, Other govt transfers at 54% due to no release of YLP/UWEP. Local revenue was 34% due to delays in award of tenders while donor performed at 49% .

**Planned Revenues for next FY**

The projected total revenue for FY 2019/20 is Shs.43,131,848,000 which is 2.5% higher compared to Shs. 42,131,223,000 for FY 2018/19. The increase is attributed to increments in secondary wage, pension/gratuity, PHC non wage and funding from UNICEF especially to fund child protection activities. However there were significant reductions in development grants for Health and Education, URF and local revenue. Central government transfers constitute 91.8% , Donor funding constitutes 6.9% while locally raised revenue is 1.3% of the total revenue.

**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	5,164,421	3,845,635	5,542,995
Finance	481,517	321,895	500,445
Statutory Bodies	924,771	657,634	911,891
Production and Marketing	1,767,741	1,340,165	1,736,097
Health	8,699,816	6,330,653	8,849,317
Education	20,654,132	15,618,044	21,055,119
Roads and Engineering	1,750,514	1,412,280	1,451,868
Water	733,980	705,146	748,041
Natural Resources	232,431	167,843	232,591
Community Based Services	1,435,119	621,054	1,659,091
Planning	186,391	142,886	289,001
Internal Audit	100,390	65,382	101,053

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Trade, Industry and Local Development	0	0	54,338
<b>Grand Total</b>	<b>42,131,223</b>	<b>31,228,618</b>	<b>43,131,848</b>
<i>o/w: Wage:</i>	<i>24,807,512</i>	<i>18,651,337</i>	<i>25,764,817</i>
<i>Non-Wage Reccurent:</i>	<i>12,270,171</i>	<i>8,236,372</i>	<i>11,694,538</i>
<i>Domestic Devt:</i>	<i>3,688,861</i>	<i>3,676,919</i>	<i>2,654,143</i>
<i>External Financing:</i>	<i>1,364,678</i>	<i>663,990</i>	<i>3,018,349</i>

**Expenditure Performance by end of March FY 2018/19**

By the end of quarter 3 a total of Shs. 27,648,594,000 had been spent giving a performance of 66% of the annual budget of Shs. 42,131,223,000. Of this amount , Shs. 17,826,964,000 was spent on wages giving a 72% annual expenditure performance , Shs. 7,975,635,000 was spent on non wage (65%) , shs. 1,225,671,000 (33%) was spent on development expenditure while shs. 663,990,000 (49%) was spent on donor expenditure.

**Planned Expenditures for the FY 2019/20**

The district plans to spend Shs. 43,131,848,000 of which 25,764,817,000 is for wages/salaries constituting 59.7% with increases in secondary and PHC wage, Shs. 11,694,538,000 on non wage recurrent expenditure constituting 27.1% with the reduction being mainly due to reduction in URF, Community based services due to no funds for YLP/UWEP. Shs. 2,654,143,000 constituting 6.2% is to be spent on development while Shs. 2,718,349,000 constituting 7.0% is donor development.

**Medium Term Expenditure Plans**

Drilling and rehabilitation of boreholes, Construction of classrooms and furniture for primary schools, Construction of a seed secondary school, Upgrading of HC II to HC III, construction of maternity centre , pit latrine at health facilities, Tree planting in local forest reserves, Processing of land titles for government institutions, Routine and periodic maintenance of district roads, Construction of Administration block, procurement of 71 tarpaulins, 8 motorised forage choppers, tse tse traps

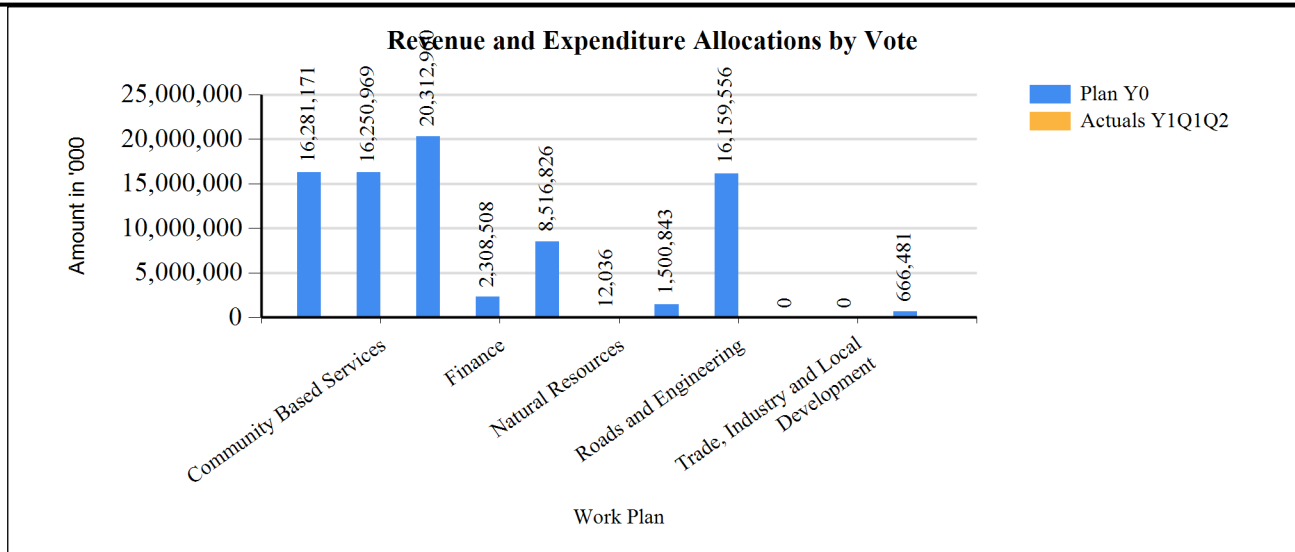
**Challenges in Implementation**

Understaffing in some departments resulting into below the level performance .Low levels of local revenue resulting in failure to meet expenditure requirements not funded from the centre Lack of means of transport in most departments for routine activity implementation, mobilization and inspection of lower local governments, The long procurement process resulting into delayed implementation and completion of planned works and supply of goods and services,

**G1: Graph on the revenue and expenditure allocations by Department**

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**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>662,762</b>	<b>223,748</b>	<b>539,177</b>
Animal & Crop Husbandry related Levies	12,740	700	10,740
Application Fees	35,000	1,354	35,000
Business licenses	42,756	3,215	40,500
Land Fees	55,714	2,860	45,714
Local Services Tax	128,430	185,355	184,751
Market /Gate Charges	100,770	10,520	54,210
Miscellaneous receipts/income	142,192	1,540	82,002
Occupational Permits	37,350	0	11,500
Other Fees and Charges	59,000	18,204	48,000
Park Fees	6,000	0	6,000
Property related Duties/Fees	20,260	0	10,260
Refuse collection charges/Public convenience	1,000	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	0	0
Sale of non-produced Government Properties/assets	18,550	0	10,500
<b>2a. Discretionary Government Transfers</b>	<b>4,414,000</b>	<b>3,505,426</b>	<b>4,378,316</b>
District Discretionary Development Equalization Grant	735,782	735,611	697,899
District Unconditional Grant (Non-Wage)	1,074,703	806,027	1,063,262
District Unconditional Grant (Wage)	2,603,515	1,963,788	2,617,156
Urban Unconditional Grant (Wage)	0	0	0
<b>2b. Conditional Government Transfer</b>	<b>33,530,684</b>	<b>25,700,715</b>	<b>34,190,658</b>

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Sector Conditional Grant (Wage)	22,203,997	16,704,900	23,147,662
Sector Conditional Grant (Non-Wage)	4,800,936	3,297,883	5,170,974
Sector Development Grant	2,920,320	2,920,320	1,921,710
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	267,334	267,334	80,570
Salary arrears (Budgeting)	5,769	5,769	44,223
Pension for Local Governments	2,317,935	1,738,451	2,702,378
Gratuity for Local Governments	993,340	745,005	1,093,340
<b>2c. Other Government Transfer</b>	<b>2,159,099</b>	<b>1,167,794</b>	<b>1,005,347</b>
Support to PLE (UNEB)	21,000	21,000	40,000
Uganda Road Fund (URF)	1,235,684	1,000,794	965,347
Uganda Women Entrepreneurship Program(UWEP)	256,593	0	0
Vegetable Oil Development Project	24,000	0	0
Youth Livelihood Programme (YLP)	621,822	146,000	0
<b>3. External Financing</b>	<b>1,364,678</b>	<b>663,990</b>	<b>3,018,349</b>
United Nations Children Fund (UNICEF)	1,344,678	663,990	3,018,349
Global Fund for HIV, TB & Malaria	20,000	0	0
<b>Total Revenues shares</b>	<b>42,131,223</b>	<b>31,261,673</b>	<b>43,131,848</b>

**Vote :517 Kamuli District****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The district projected to collect Shs. 622,762,000 from local revenue sources. By the end of Q3, Shs. 223,748,000 had been collected giving a 33.8% revenue performance. Local service tax performed at 125% due salary enhancement of science cadres which increased their amounts, land fees and Application fees performed at 4% due the term of DLB expired. Market dues and others sources performed very poorly due to delayed award of contracts to tenderers and lack the required stationery such as receipt books.

**Central Government Transfers**

By the end of Q3 Discretionary transfers performed at 79% which was due to DDEG performing at 100% due to the policy of releasing devt funds in 3 instalments. The others were at 75%. Conditional Government transfers performed at 77% but this was contributed by sector development grants which performed at 100% and capitation which performed at 67% because releases are termly and not quarterly and Pension and salary arrears which was released at 100%. Other Government transfers performed at 54% and notably Uganda Road Fund performed at 81% due 100% release for LLGs which was made in Q2, YLP performed at 23% due the groups so far approved to be funded while no funds were received for UWEP and VODP.

**External Financing**

The projected revenue from donors was 1,344,678,000/= and by end of quarter 3 only 663,990,000 had been received from UNICEF giving a performance of 49%. This is due donors not releasing funds on quarterly basis but activity basis and also as and when it is received from their funders. No funds were received from WHO.

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

Local revenue projections for FY 2019/20 is Shs. 539,177,000 which constitutes 1.3% of the total budget as compared to Shs. 662,762,000 for FY 2018/19. The reduction is attributed to adjustments to remove one -off revenues. Also the projections have been made taking into consideration the past performance and emerging policy issues which may impact on the collections.

**Central Government Transfers**

The central Government transfers are projected at Shs. 39,574,321,000 which constitute 91.8% of the total district revenue. This is a reduction from Shs. 40,103,782,000 for FY 2018/19. The reduction is mainly to no funding for YLP and UWEP and sector development grants for Health and education and roads. There was a significant increment in secondary wages, and PHC non wage and pension/gratuity.

**External Financing**

Donor funding is projected at Shs. 3,018,349,000 constituting 6.9% of the total annual budget. This is an increment of 121% which due increased funding from UNICEF towards child protection.

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	1,234,413	672,212	1,234,385
District Production Services	512,966	188,911	501,712
District Commercial Services	20,361	15,271	0
<i>Sub- Total of allocation Sector</i>	<b>1,767,741</b>	<b>876,394</b>	<b>1,736,097</b>
<b>Sector :Works and Transport</b>			



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District, Urban and Community Access Roads	1,664,275	1,297,631	1,392,400
District Engineering Services	86,239	62,257	59,468
<b>Sub- Total of allocation Sector</b>	<b>1,750,514</b>	<b>1,359,888</b>	<b>1,451,868</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	54,338
<b>Sub- Total of allocation Sector</b>	<b>0</b>	<b>0</b>	<b>54,338</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	14,129,546	10,258,128	14,516,215
Secondary Education	5,538,725	3,114,210	5,149,809
Skills Development	608,309	270,983	608,309
Education & Sports Management and Inspection	377,552	173,088	780,786
<b>Sub- Total of allocation Sector</b>	<b>20,654,132</b>	<b>13,816,408</b>	<b>21,055,119</b>
<b>Sector :Health</b>			
Primary Healthcare	4,740,296	2,969,440	4,215,134
District Hospital Services	2,656,030	1,926,468	2,877,367
Health Management and Supervision	1,303,489	574,805	1,756,816
<b>Sub- Total of allocation Sector</b>	<b>8,699,816</b>	<b>5,470,713</b>	<b>8,849,317</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	733,980	575,113	748,041
Natural Resources Management	232,431	150,966	232,591
<b>Sub- Total of allocation Sector</b>	<b>966,411</b>	<b>726,079</b>	<b>980,632</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,435,119	598,874	1,659,091
<b>Sub- Total of allocation Sector</b>	<b>1,435,119</b>	<b>598,874</b>	<b>1,659,091</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	5,164,421	3,734,725	5,542,995
Local Statutory Bodies	924,771	642,064	911,891
Local Government Planning Services	186,391	103,677	289,001
<b>Sub- Total of allocation Sector</b>	<b>6,275,583</b>	<b>4,480,467</b>	<b>6,743,887</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	481,517	301,492	500,445
Internal Audit Services	100,390	61,945	101,053
<b>Sub- Total of allocation Sector</b>	<b>581,907</b>	<b>363,437</b>	<b>601,498</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>

## Vote :517 Kamuli District

FY 2019/20

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,103,621</b>	<b>3,789,131</b>	<b>5,477,606</b>
District Unconditional Grant (Non-Wage)	162,362	121,769	152,919
District Unconditional Grant (Wage)	1,009,019	756,764	1,106,848
General Public Service Pension Arrears (Budgeting)	267,334	267,334	80,570
Gratuity for Local Governments	993,340	745,005	1,093,340
Locally Raised Revenues	189,000	34,100	133,387
Multi-Sectoral Transfers to LLGs_NonWage	158,862	119,939	163,941
Pension for Local Governments	2,317,935	1,738,451	2,702,378
Salary arrears (Budgeting)	5,769	5,769	44,223
<b>Development Revenues</b>	<b>60,800</b>	<b>56,504</b>	<b>65,389</b>
District Discretionary Development Equalization Grant	47,035	47,035	46,128
Multi-Sectoral Transfers to LLGs_Gou	13,765	9,469	9,261
Transitional Development Grant	0	0	10,000
<b>Total Revenues shares</b>	<b>5,164,421</b>	<b>3,845,635</b>	<b>5,542,995</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,009,019	756,751	1,106,848
Non Wage	4,094,602	2,944,525	4,370,757
<b>Development Expenditure</b>			
Domestic Development	60,800	33,449	65,389
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,164,421</b>	<b>3,734,725</b>	<b>5,542,995</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a projected revenue of Shs. 5,542,995,000 for FY 2019/20 which is an increment of 7% compared to Shs. 5,164,421 for FY 2018/19. The increment is mainly due increment of about 500m= in pension/gratuity to cater for additional staff who are retiring coupled with 166m= reduction in pension arrears.. The planned expenditure is Shs. 1,106,848,000 (20%) on wages, Shs. 4,370,757,000 (78.8%) on non wage recurrent and Shs.65,389,000 (1.2%) on development expenditure.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>481,517</b>	<b>321,895</b>	<b>494,391</b>
District Unconditional Grant (Non-Wage)	106,404	82,726	105,404
District Unconditional Grant (Wage)	226,556	166,765	226,556
Locally Raised Revenues	42,629	21,573	58,052
Multi-Sectoral Transfers to LLGs_NonWage	105,928	50,831	104,380
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>6,053</b>
Locally Raised Revenues	0	0	4,733
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,320
<b>Total Revenues shares</b>	<b>481,517</b>	<b>321,895</b>	<b>500,445</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	226,556	147,938	226,556
Non Wage	254,961	153,554	267,836
<b>Development Expenditure</b>			
Domestic Development	0	0	6,053
External Financing	0	0	0
<b>Total Expenditure</b>	<b>481,517</b>	<b>301,492</b>	<b>500,445</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a projected budget of Shs. 500,445,000 which is 4% increment compared to Shs. 481,517,000 for the previous year. The increase is as a result of increment in local revenue allocation to facilitate local revenue enhancement activities. The planned expenditure is Shs. 226,556,000 (45.3%) on wage, Shs. 267,836,000 (53.5%) on non wage recurrent while Shs 5,853,000 (1.2%) is development.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>924,771</b>	<b>657,634</b>	<b>911,891</b>
District Unconditional Grant (Non-Wage)	452,063	326,094	451,063
District Unconditional Grant (Wage)	244,611	171,822	244,611
Locally Raised Revenues	125,679	43,138	114,067
Multi-Sectoral Transfers to LLGs_NonWage	102,419	116,581	102,151
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>924,771</b>	<b>657,634</b>	<b>911,891</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	244,611	162,996	244,611
Non Wage	680,161	479,068	667,281
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>924,771</b>	<b>642,064</b>	<b>911,891</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue estimate for FY 2019/20 is Shs. 911,891,000 which is 3% less than shs. 924,771,000 for FY 2018/19 which is due a reduction in the locally raised revenue. The wages will be shs. 244,611,000 (26.8%) and Shs. 667,281,000 (73.2%) will be spent on non wage recurrent expenditure.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,578,642</b>	<b>1,163,821</b>	<b>1,567,557</b>
District Unconditional Grant (Non-Wage)	5,000	0	0
District Unconditional Grant (Wage)	202,030	151,523	193,344
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	11,050	1,733	12,050
Other Transfers from Central Government	24,000	0	0
Sector Conditional Grant (Non-Wage)	299,128	224,346	324,729
Sector Conditional Grant (Wage)	1,035,434	786,220	1,035,434
<b>Development Revenues</b>	<b>189,099</b>	<b>176,344</b>	<b>168,540</b>
Multi-Sectoral Transfers to LLGs_Gou	22,817	10,063	0
Sector Development Grant	166,281	166,281	168,540
<b>Total Revenues shares</b>	<b>1,767,741</b>	<b>1,340,165</b>	<b>1,736,097</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,237,464	633,485	1,228,778
Non Wage	341,178	211,146	338,779
<b>Development Expenditure</b>			
Domestic Development	189,099	31,763	168,540
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,767,741</b>	<b>876,394</b>	<b>1,736,097</b>

**Narrative of Workplan Revenues and Expenditure**

The total projected revenue for Production and marketing department for FY 2019/20 is Shillings 1,736,097,000/= which is 2% less compared to shillings 1,767,741,000/= for FY 2018/19. Shillings 1,228,778,000/= (70.8%) is for payment of staff salaries; shillings 338,779,000 (19.5%) is for non-wage recurrent priorities and Shs. 168,540,000/= (9.7%) is for the development budget of the department during FY 2019/20

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,909,194</b>	<b>5,183,958</b>	<b>7,252,877</b>
District Unconditional Grant (Non-Wage)	2,000	0	0
District Unconditional Grant (Wage)	117,462	88,096	0
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	5,420	1,007	5,800
Sector Conditional Grant (Non-Wage)	697,052	523,010	1,026,188
Sector Conditional Grant (Wage)	6,087,260	4,571,846	6,218,889
<b>Development Revenues</b>	<b>1,790,622</b>	<b>1,146,694</b>	<b>1,596,440</b>
District Discretionary Development Equalization Grant	142,836	142,836	70,000
External Financing	1,069,527	425,599	1,439,768
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,960
Sector Development Grant	578,260	578,260	84,712
<b>Total Revenues shares</b>	<b>8,699,816</b>	<b>6,330,653</b>	<b>8,849,317</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,204,722	4,505,295	6,218,889
Non Wage	704,472	523,614	1,033,988
<b>Development Expenditure</b>			
Domestic Development	721,095	16,206	156,672
External Financing	1,069,527	425,598	1,439,768
<b>Total Expenditure</b>	<b>8,699,816</b>	<b>5,470,713</b>	<b>8,849,317</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a total revenue forecast of UGX. 8,849,317,000 for FY 2019/20 which is a 1.7% increment compared to UGX. 8,699,816,000 for FY 2018/19. The increment is attributed to majorly the increment in PHC non wage by 47% and 121% in donor funding from UNICEF coupled with 85% reduction in sector development grant. The planned expenditure is UGX. 6,218,889,000 (70.3%) on wages, UGX. 1,033,988,000 (11.7%) on non wage recurrent, UGX. 156,672,000 (1.7%) on development and UGX. 1,439,768,000 (16.3%) donor funding.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>18,867,108</b>	<b>13,886,289</b>	<b>19,692,565</b>
District Unconditional Grant (Wage)	83,789	65,292	83,789
Locally Raised Revenues	12,506	6,000	12,500
Multi-Sectoral Transfers to LLGs_NonWage	3,040	1,100	7,710
Other Transfers from Central Government	21,000	21,000	40,000
Sector Conditional Grant (Non-Wage)	3,665,470	2,446,063	3,655,227
Sector Conditional Grant (Wage)	15,081,303	11,346,835	15,893,338
<b>Development Revenues</b>	<b>1,787,024</b>	<b>1,731,755</b>	<b>1,362,555</b>
District Discretionary Development Equalization Grant	70,000	70,000	50,000
External Financing	146,025	95,568	230,190
Multi-Sectoral Transfers to LLGs_Gou	4,812	0	0
Sector Development Grant	1,566,187	1,566,187	1,082,365
<b>Total Revenues shares</b>	<b>20,654,132</b>	<b>15,618,044</b>	<b>21,055,119</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,165,092	11,135,262	15,977,128
Non Wage	3,702,016	2,374,452	3,715,437
<b>Development Expenditure</b>			
Domestic Development	1,640,999	211,126	1,132,365
External Financing	146,025	95,568	230,190
<b>Total Expenditure</b>	<b>20,654,132</b>	<b>13,816,408</b>	<b>21,055,119</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects a total revenue of 21,055,119,000= for FY 2019/20 which is 1.9% more than 20,654,132,000= for FY 2018/19 due to an increase in wages for secondary coupled with reduction in sector development grant. The planned expenditures are: 15,977,128,000= (75.9%) to be spent on wages, 3,715,437,000= (17.6%) on non wage , 1,132,365,000= (5.4%) on Gou development expenditure and 230,190,000= (1.1%) on donor .

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,492,529</b>	<b>1,135,450</b>	<b>1,159,719</b>
District Unconditional Grant (Wage)	149,368	112,026	149,368
Locally Raised Revenues	102,000	22,000	40,000
Multi-Sectoral Transfers to LLGs_NonWage	5,477	630	5,004
Other Transfers from Central Government	1,235,684	1,000,794	965,347
<b>Development Revenues</b>	<b>257,985</b>	<b>276,830</b>	<b>292,149</b>
Multi-Sectoral Transfers to LLGs_Gou	257,985	276,830	292,149
<b>Total Revenues shares</b>	<b>1,750,514</b>	<b>1,412,280</b>	<b>1,451,868</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	149,368	99,875	149,368
Non Wage	1,343,161	983,183	1,010,351
<b>Development Expenditure</b>			
Domestic Development	257,985	276,830	292,149
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,750,514</b>	<b>1,359,888</b>	<b>1,451,868</b>

**Narrative of Workplan Revenues and Expenditure**

The projected departmental revenue for FY 2019/20 is Shs. 1,451,868,000 which is 17% less compared to Shs. 1,750,514,000 for FY 2018/19 due to a reduction in URF and local revenue allocation. The planned expenditure is Shs. 149,368,000 for wage constituting 10.3%, Shs. 1,010,351,000 non wage recurrent constituting 69.6 %, and shs. 292,149,000 on development constituting 20.1%,.



**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>103,336</b>	<b>74,502</b>	<b>102,147</b>
District Unconditional Grant (Wage)	63,499	47,625	63,499
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	300
Sector Conditional Grant (Non-Wage)	35,836	26,877	34,348
<b>Development Revenues</b>	<b>630,645</b>	<b>630,645</b>	<b>645,895</b>
District Discretionary Development Equalization Grant	0	0	40,000
Sector Development Grant	609,592	609,592	586,093
Transitional Development Grant	21,053	21,053	19,802
<b>Total Revenues shares</b>	<b>733,980</b>	<b>705,146</b>	<b>748,041</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,499	41,423	63,499
Non Wage	39,836	25,334	38,648
<b>Development Expenditure</b>			
Domestic Development	630,645	508,356	645,895
External Financing	0	0	0
<b>Total Expenditure</b>	<b>733,980</b>	<b>575,113</b>	<b>748,041</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects a total revenue of UGX 748,041,447/= for FY 2019/20 compared to UGX. 733,980,000 for FY 2018/19. The increment of 2% is funding from DDEG to cater for rehabilitation of more boreholes. Expected expenditure is UGX 63,499,000/= for staff salaries, UGX 38,647,634/= for non-wage recurrent expenditures, UGX 645,894,813/=for water and sanitation development.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>214,471</b>	<b>150,182</b>	<b>216,591</b>
District Unconditional Grant (Wage)	186,629	140,385	186,629
Locally Raised Revenues	10,000	0	9,173
Multi-Sectoral Transfers to LLGs_NonWage	5,805	770	8,198
Sector Conditional Grant (Non-Wage)	12,036	9,027	12,592
<b>Development Revenues</b>	<b>17,960</b>	<b>17,660</b>	<b>16,000</b>
District Discretionary Development Equalization Grant	9,160	9,160	16,000
Multi-Sectoral Transfers to LLGs_Gou	8,800	8,500	0
<b>Total Revenues shares</b>	<b>232,431</b>	<b>167,843</b>	<b>232,591</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	186,629	129,846	186,629
Non Wage	27,841	9,620	29,962
<b>Development Expenditure</b>			
Domestic Development	17,960	11,500	16,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>232,431</b>	<b>150,966</b>	<b>232,591</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a projected revenue of Shs. 232,591,000 for FY 2019/20 to Shs. 232,431,000 FY 2018/19 thus maintaining the same level of investment. The planned expenditure is Shs. 186,629,000 (80%) on wage, Shs. 26,962,000 (13%) on non wage recurrent and Shs. 16,000,000 (7%) on development expenditure.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,185,613</b>	<b>379,172</b>	<b>313,269</b>
District Unconditional Grant (Non-Wage)	3,600	900	3,600
District Unconditional Grant (Wage)	186,792	145,169	186,792
Locally Raised Revenues	9,000	0	6,879
Multi-Sectoral Transfers to LLGs_NonWage	16,393	18,543	17,586
Other Transfers from Central Government	878,415	146,000	0
Sector Conditional Grant (Non-Wage)	91,413	68,560	98,411
<b>Development Revenues</b>	<b>249,506</b>	<b>241,882</b>	<b>1,345,822</b>
External Financing	116,547	116,547	1,218,891
Multi-Sectoral Transfers to LLGs_Gou	132,959	125,335	126,931
<b>Total Revenues shares</b>	<b>1,435,119</b>	<b>621,054</b>	<b>1,659,091</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	186,792	124,041	186,792
Non Wage	998,821	232,951	126,477
<b>Development Expenditure</b>			
Domestic Development	132,959	125,335	126,931
External Financing	116,547	116,547	1,218,891
<b>Total Expenditure</b>	<b>1,435,119</b>	<b>598,874</b>	<b>1,659,091</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects a total revenue of Shs. 1,659,091,000 for FY 2019/20 which is a 15.6% increment compared to Shs. 1,435,119,000 for FY 2018/19 This is due to a 1.1bn= increment r in UNICEF funding coupled with no provision for YLP and UWEP. Of this revenue Shs. 186,792,000 will be spent on wage, Shs. 126,477,000 non wage , Shs. 126,931,000 on development and Shs. 1,218,891,000 on donor funded activities.

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>117,493</b>	<b>80,292</b>	<b>115,352</b>
District Unconditional Grant (Non-Wage)	26,767	22,718	33,267
District Unconditional Grant (Wage)	79,355	55,699	80,393
Locally Raised Revenues	11,371	1,875	1,692
<b>Development Revenues</b>	<b>68,899</b>	<b>62,595</b>	<b>173,649</b>
District Discretionary Development Equalization Grant	36,319	36,319	44,149
External Financing	32,580	26,276	129,500
<b>Total Revenues shares</b>	<b>186,391</b>	<b>142,886</b>	<b>289,001</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	79,355	48,063	80,393
Non Wage	38,138	18,233	34,958
<b>Development Expenditure</b>			
Domestic Development	36,319	11,105	44,149
External Financing	32,580	26,276	129,500
<b>Total Expenditure</b>	<b>186,391</b>	<b>103,677</b>	<b>289,001</b>

**Narrative of Workplan Revenues and Expenditure**

The revenue for FY 2019/20 is Shs. 289,761,000 which is compared to Shs. 186,391,000 for FY 2018/19. The increment is from increased UNICEF funding to cater for BDR activities. In terms of expenditure, Shs. 80,393,000 (27.7%) will be wages, Shs. 34,958,000 (12.1%) on non wage recurrent, Shs. 44,149,000 (15.5%) will be on development and Shs. 129,500,000 (44.7%) on UNICEF funded activities

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>99,390</b>	<b>65,382</b>	<b>101,053</b>
District Unconditional Grant (Non-Wage)	22,066	16,015	23,066
District Unconditional Grant (Wage)	54,406	45,272	60,469
Locally Raised Revenues	22,918	4,095	17,518
<b>Development Revenues</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
District Unconditional Grant (Non-Wage)	1,000	0	0
<b>Total Revenues shares</b>	<b>100,390</b>	<b>65,382</b>	<b>101,053</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,406	41,989	60,469
Non Wage	44,984	19,956	40,584
<b>Development Expenditure</b>			
Domestic Development	1,000	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>100,390</b>	<b>61,945</b>	<b>101,053</b>

**Narrative of Workplan Revenues and Expenditure**

The planned departmental revenue for FY 2019/20 is Shs. 101,053,000 compared to Shs. 100,390,000 for FY 2018/19. The slight increment is a result of increment in wages coupled with a reduction in local revenue. Of this revenue Shs. 60,469,000 (59.8%) is to be spent on wages , Shs. 40,584,000 (40.2%) is for non wage recurrent .

**Vote :517 Kamuli District****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>54,338</b>
District Unconditional Grant (Wage)	0	0	34,858
Sector Conditional Grant (Non-Wage)	0	0	19,480
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>54,338</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	34,858
Non Wage	0	0	19,480
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>54,338</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for FY 2019/20 is Shs. 54,338,000. This is a newly created department from Production where it was budgeted for FY 2018/19. The planned expenditure is Shs. 34,858,000 to be spent on wage which is 64.2% of the departmental budget and Shs. 19,480,000 constituting 35.8% on non wage recurrent expenditures.

**Vote :517 Kamuli District**

**FY 2019/20**

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