

Vote: 537 Mbarara District

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Signature :

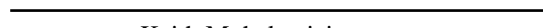


FELIX CUTHBERT ESOKU- CHIEF ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote: 537 Mbarara District**FY 2018/19****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: 537 Mbarara District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	2,102,682	1,156,123	1,518,000
Discretionary Government Transfers	3,007,921	2,349,528	3,296,655
Conditional Government Transfers	28,002,289	20,872,981	30,497,400
Other Government Transfers	780,538	882,583	1,891,311
Donor Funding	0	104,506	610,000
Grand Total	33,893,430	25,365,722	37,813,366

Revenue Performance by end of March of the Running FY

The District expects a total of Shs 33,893,430,000= and shs 25,365,722,000= was received by the end of third quarter indicating 74.8% performance. 78.1% of discretionary government transfers was received, 74.5% of Conditional grants were received, 55% of the Local revenue was collected which is an under performances due to unpaid rent arrears and quarantines on some Agricultural produce which is a major source of revenues .Other government transfers at shs 882,583,000= and donor funding performed at 104,506,000.

Planned Revenues for next FY

The District expects a total of shs.38,666,657,000= of which 6% (Shs.2,371,290,000=)is from Local Revenue, 8.5% (Shs.3,296,655,000=) is from Discretionary Government Transfers,78.8% (Shs. 30,497,400,000=)is from Conditional Government Transfers, 5% (Shs 1,891,311,000=)is from Other Government Transfers and Shs 1.6% (610,000,000) is from donor funding

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	5,437,755	4,298,939	5,329,185
Finance	954,271	578,909	472,866
Statutory Bodies	1,157,232	767,739	1,025,011
Production and Marketing	736,371	764,395	1,366,491
Health	2,869,351	2,210,819	4,238,274
Education	19,380,963	14,488,985	21,108,436
Roads and Engineering	1,157,586	822,636	1,904,415
Water	625,162	600,072	648,546
Natural Resources	213,843	149,319	265,399
Community Based Services	1,056,439	417,358	1,119,814
Planning	217,327	208,382	265,173
Internal Audit	87,128	58,171	69,755
Grand Total	33,893,430	25,365,722	37,813,366

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<i>o/w: Wage:</i>	20,129,751	15,097,314	23,442,525
<i>Non-Wage Recurrent:</i>	11,716,117	8,352,548	10,756,682
<i>Domestic Devt:</i>	2,047,561	1,811,354	3,004,159
<i>Donor Devt:</i>	0	104,506	610,000

Expenditure Performance by end of March FY 2017/18

Third Quarter expenditure for FY 2017/18 was shs 20,102,078,000= representing 79% of the released funds i.e. shs 25,365,722,000=. 60% of the funds were spent on wages, 37% of funds released were spent on non wage recurrent activities, 2.8% of funds released were spent on Domestic development activities while 0.33% funds were spent on donor development.

Planned Expenditures for the FY 2018/19

For FY 2018/19 shs 23,442,525,000= will be spent on wages, shs 10,756,682,000=will be spent on non wage recurrent activities and shs 3,004,159,000= will be spent on domestic development activities and Shs 610,000,000 will be spent on donor funded activities. Development funds will be used for Construction of 2 classroom blocks in 10 primary schools, water borne toilets at Ndeija HCIII, completion of staff house at Nyabikungu HCII, rehabilitation of a theater at Mwizi HCIV, office retooling, land valuation and preparation of site, architectural and structural plans for construction of district leisure gardens as a revenue source.

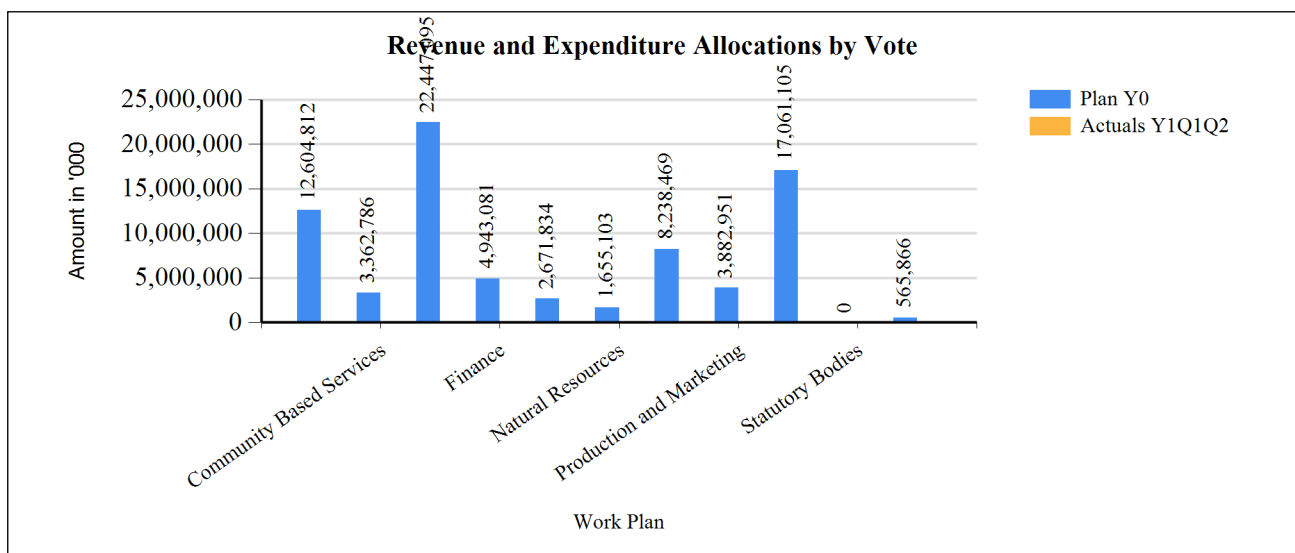
Medium Term Expenditure Plans

The district plans to spend Shs 37,813,366,000=in 2018/19 compared to shs. 33,896,430,000= in 2017/18 representing a 10.4% increase. Of this 62% (Shs. 23,442,525,000=) will be spent on Wage Recurrent, 28.4% (Shs. 10,756,682,000=) will be spent on Non Wage Recurrent activities and 8% (3,004,159,000=) will be spent on Domestic Development Activities and 0.33% (shs 610,000,000) will be spent on donor funded activities such as BDR.

Challenges in Implementation

- The major constraints during implementation include,
- Limited means of transport to do field activities
 - Inadquate office tools and equipment
 - inadquate internate and Inter com services
 - inadquate training and leadership development for techical staff and political leaders

G1: Graph on the revenue and expenditure allocations by Department



Vote: 537 Mbarara District**FY 2018/19****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	2,102,682	1,156,123	1,518,000
Business licenses	134,857	29,629	16,000
Inspection Fees	0	2,445	35,000
Land Fees	200,000	107,127	165,000
Liquor licenses	67,429	33,278	10,000
Local Services Tax	100,000	90,460	100,000
Market /Gate Charges	613,568	358,925	109,000
Miscellaneous receipts/income	0	980	0
Other Fees and Charges	106,431	30,882	30,000
Park Fees	53,943	31,585	1,000
Property related Duties/Fees	0	0	618,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	92,714	51,153	30,000
Rent & Rates - Non-Produced Assets – from other Govt units	733,740	362,001	404,000
Unspent balances – Locally Raised Revenues	0	57,658	0
2a. Discretionary Government Transfers	3,007,921	2,349,528	3,296,655
District Discretionary Development Equalization Grant	374,352	374,352	315,394
District Unconditional Grant (Non-Wage)	856,676	642,507	895,496
District Unconditional Grant (Wage)	1,776,892	1,332,669	2,085,765
2b. Conditional Government Transfer	28,002,289	20,872,981	30,497,400
General Public Service Pension Arrears (Budgeting)	785,975	785,975	0
Gratuity for Local Governments	674,963	506,223	1,238,520
Pension for Local Governments	2,703,661	2,027,746	2,796,172
Salary arrears (Budgeting)	201,744	201,744	0
Sector Conditional Grant (Non-Wage)	3,895,213	2,261,354	3,035,182
Sector Conditional Grant (Wage)	18,352,859	13,764,644	21,356,760
Sector Development Grant	825,295	825,295	1,660,703
Transitional Development Grant	562,579	500,000	410,063
2c. Other Government Transfer	780,538	882,583	1,891,311
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	18,745	0
Other	0	161,701	0
Support to PLE (UNEB)	21,954	18,565	28,304
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	461,286	1,060,526
Uganda Sanitation Fund	57,901	64,187	0

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Uganda Women Entrepreneurship Program(UWEP)	196,691	2,799	298,489
Youth Livelihood Programme (YLP)	503,992	155,301	503,992
3. Donor	0	104,506	610,000
United Nations Children Fund (UNICEF)	0	91,182	210,000
Global Fund for HIV, TB & Malaria	0	13,325	400,000
Others	0	0	0
Total Revenues shares	33,893,430	25,365,722	37,813,366

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

Locally Revenue performance for Q3 was at Shs 1,156,123,000= representing 55% performance of the approved budget. The under performance was as a result of under performances in various revenue sources such as rent and rates from other government units which performed at 49% due to rent arrears that were not yet paid by some tenants, market gate charges performed at 58.5% due to various quarantine due to crop and animal diseases and business licenses performed at 22% due to many defaulters and collapsing business due to the various challenges such as climate change affecting the Agricultural sector.

Central Government Transfers

Central Government Transfers performed at Shs 24,105,092,000= representing a 75.8% budget performance with Discretionary Government Transfers performing at 78%. Conditional Government transfers performed at 74.5% and other Government Transfers performed at 113% due to URF that was not included in the budget as an OGT but was received as an OGT . This was a good overall performance.

Donor Funding

Donor funding performed at shs 104,506,000= representing a 0.6% performance of the total releases. These funds were mainly from UNICEF and Global fund.

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

Locally raised revenues are expected to perform at shs 1,518,000,000= representing a 4% performance of the approved budget. Most of the revenue sources are expected to yield 100% performance due to the revenue enhancement strategies in place sub leasing of District land for development to a state lite city standard.

Central Government Transfers

Central government transfers are expected to perform at 94.3% of the entire approved budget with Discretionary Government Transfers performing at Shs 3,296,112,000=, Conditional Government Transfers at 30,497,400,000= and other Government Transfers at 1,891,311,000=.

Donor Funding

Shs 610,000,000= are expected from Donor fund specifically UNICEF and Global Fund reflecting a 1.6% performance.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	495,660	252,417	1,120,149
District Production Services	224,232	146,967	232,913

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District Commercial Services	16,479	8,191	13,430
<i>Sub- Total of allocation Sector</i>	<i>736,371</i>	<i>407,575</i>	<i>1,366,491</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	840,313	576,448	1,240,447
District Engineering Services	317,273	65,464	663,968
<i>Sub- Total of allocation Sector</i>	<i>1,157,587</i>	<i>641,913</i>	<i>1,904,415</i>
Sector: Education			
Pre-Primary and Primary Education	13,268,717	7,447,187	13,766,790
Secondary Education	3,643,060	2,389,715	4,249,926
Skills Development	2,243,971	1,118,002	2,891,675
Education & Sports Management and Inspection	225,215	134,061	200,045
<i>Sub- Total of allocation Sector</i>	<i>19,380,963</i>	<i>11,088,965</i>	<i>21,108,436</i>
Sector: Health			
Primary Healthcare	2,779,959	1,790,798	1,187,038
Health Management and Supervision	89,392	48,789	3,051,236
<i>Sub- Total of allocation Sector</i>	<i>2,869,351</i>	<i>1,839,586</i>	<i>4,238,274</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	625,162	317,481	648,546
Natural Resources Management	213,844	148,035	265,399
<i>Sub- Total of allocation Sector</i>	<i>839,005</i>	<i>465,516</i>	<i>913,945</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,056,439	416,216	1,119,814
<i>Sub- Total of allocation Sector</i>	<i>1,056,439</i>	<i>416,216</i>	<i>1,119,814</i>
Sector: Public Sector Management			
District and Urban Administration	5,437,755	3,887,171	5,329,185
Local Statutory Bodies	1,157,232	630,175	1,025,011
Local Government Planning Services	217,327	122,900	265,173
<i>Sub- Total of allocation Sector</i>	<i>6,812,314</i>	<i>4,640,246</i>	<i>6,619,369</i>
Sector: Accountability			
Financial Management and Accountability(LG)	954,271	547,445	472,866
Internal Audit Services	87,128	54,993	69,755
<i>Sub- Total of allocation Sector</i>	<i>1,041,400</i>	<i>602,438</i>	<i>542,621</i>

Vote: 537 Mbarara District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,410,904	4,265,684	5,207,014
District Unconditional Grant (Non-Wage)	132,279	96,285	211,237
District Unconditional Grant (Wage)	448,913	343,750	737,937
General Public Service Pension Arrears (Budgeting)	785,975	785,975	0
Gratuity for Local Governments	674,963	506,223	1,238,520
Locally Raised Revenues	232,235	130,064	166,979
Multi-Sectoral Transfers to LLGs_NonWage	231,133	173,897	56,169
Pension for Local Governments	2,703,661	2,027,746	2,796,172
Salary arrears (Budgeting)	201,744	201,744	0
Development Revenues	26,852	33,255	122,171
District Discretionary Development Equalization Grant	15,145	15,145	13,089
Multi-Sectoral Transfers to LLGs_Gou	11,706	18,110	9,082
Transitional Development Grant	0	0	100,000
Total Revenue Shares	5,437,755	4,298,939	5,329,185
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	448,913	272,200	737,937
Non Wage	4,961,990	3,591,660	4,469,077
Development Expenditure			
Domestic Development	26,852	23,310	122,171
Donor Development	0	0	0
Total Expenditure	5,437,755	3,887,171	5,329,185

Narrative of Workplan Revenues and Expenditure

1. Recurrent budget 2018/2019 of 5,207,014,000= is less the budget for 2017/2018 of 5,410,904,000= (203,890,000=) excluding 65% Sub County Local Revenue
2. Development budget 2018/2019 of 122,171,000= has increased from 26,852,000= 2017/2018 due to 100,000,000= as transitional development grant.
3. Salaries have increased from 448,913,000= in 2017/2018 to 737,937,000= in 2018/2019 due to enhancement of Science Scale for staff and increased wage bill for parish chiefs., This makes a total annual budget of 5,329,185,000=

Workplan Title : Finance

Vote: 537 Mbarara District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	944,992	571,504	463,426
District Unconditional Grant (Non-Wage)	16,384	13,388	37,626
District Unconditional Grant (Wage)	188,414	151,740	188,414
Locally Raised Revenues	238,226	154,710	155,513
Multi-Sectoral Transfers to LLGs_NonWage	501,968	251,666	81,873
Development Revenues	9,279	7,405	9,440
Multi-Sectoral Transfers to LLGs_Gou	9,279	7,405	9,440
Total Revenue Shares	954,271	578,909	472,866
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	188,414	151,740	188,414
Non Wage	756,579	388,300	275,012
Development Expenditure			
Domestic Development	9,279	7,405	9,440
Donor Development	0	0	0
Total Expenditure	954,271	547,445	472,866

Narrative of Workplan Revenues and Expenditure

REVENUES - Recurrent Revenues decreased from last Financial Year's UGX 954,271,000 to UGX 472,866,000 in the FY 2018/2019. This decrease was as a result of the removal of the Sub Counties Locally Raised Revenue budgets from the department budget. Unconditional Grant(Wage) increased from UGX 16,384,000 in FY 2017/2018 to UGX 37,626,000 in the FY 2018/2019, Multi Sectoral transfers to LLGs_Non wage decreased from UGX 501,968,000 in the FY 2017/18 to UGX 81,873,000 in 2018/2019 and Multi sectoral transfers to LLGs_GOU increased from UGX 9,279,000 in the FY 2017/2018 to UGX 9,440,000 in the FY 2018/2019. However, Locally raised revenues decreased from UGX 238,226,000 in the FY 2017/2018 to UGX 155,513,000 in FY 2018/2019. This decrease was as a result of loss of revenue sources to the newly created Town Councils of Bwizibwera - Rutooma, Rubindi - Ruhumba, Ndejja - Nyeihanga, and Mwizi - Kabaare.

EXPENDITURE - Out of UGX 970,325,000 planned to be spent in the FY 2018/2019, Shs 188,414,000 will be used to pay staff wages, Shs 772,472,000 will be used to pay for non wage recurrent activities while Shs 9,440,000 will be used to pay for Domestic Development.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,157,232	767,739	1,025,011
District Unconditional Grant (Non-Wage)	383,465	288,691	351,188
District Unconditional Grant (Wage)	374,108	168,548	374,108

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Locally Raised Revenues	295,827	237,560	266,854
Multi-Sectoral Transfers to LLGs_NonWage	103,832	72,939	32,862
Development Revenues	0	0	0
N/A			
Total Revenue Shares	1,157,232	767,739	1,025,011
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	374,108	168,548	374,108
Non Wage	783,124	461,627	650,903
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,157,232	630,175	1,025,011

Narrative of Workplan Revenues and Expenditure

The total departmental revenue is 1,025,011,000= and the funds are distributed as follows:

Departmental wages - 374,108,000=

Un Conditional (Non-wage) - 351,188,000=

Locally raised revenues - 266,854,000=

Transfers to LLGs - 32,862,000=

The department has total revenue of 1,025,011,000=

which will spent on statutory bodies non-wage activities. There is a decrease of 11% which is due to reduced multi-sectoral transfers.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	679,025	706,986	1,243,897
District Unconditional Grant (Non-Wage)	8,200	4,452	5,500
District Unconditional Grant (Wage)	107,847	120,768	107,847
Locally Raised Revenues	21,500	14,960	33,720
Multi-Sectoral Transfers to LLGs_NonWage	10,956	7,214	2,816
Other Transfers from Central Government	0	161,701	0
Sector Conditional Grant (Non-Wage)	55,583	41,687	202,561
Sector Conditional Grant (Wage)	474,939	356,204	891,452
Development Revenues	57,346	57,409	122,595
Multi-Sectoral Transfers to LLGs_Gou	305	368	2,443
Sector Development Grant	57,041	57,041	120,152
Total Revenue Shares	736,371	764,395	1,366,491

Vote: 537 Mbarara District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	582,786	353,364	999,299
Non Wage	96,240	53,843	244,597
Development Expenditure			
Domestic Development	57,346	368	122,595
Donor Development	0	0	0
Total Expenditure	736,371	407,575	1,366,491

Narrative of Workplan Revenues and Expenditure

This financial year's budget increased from shs 736,371,000= to shs1,366,491,000= because of introduction of a new grant totaling to shs 215,786,381 for agricultural extension service and allocation of more funds from locally raised revenues from shs 21,500,000 to shs 33,720,000 to cater for transport allowances for newly recruited staff at the district head quarters . these funds will be utilized to fund both recurrent and development activities of the department with development taking 55% of none wage funds

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,707,674	1,978,805	3,484,494
District Unconditional Grant (Non-Wage)	10,200	7,606	10,000
Locally Raised Revenues	18,394	4,911	15,000
Multi-Sectoral Transfers to LLGs_NonWage	11,924	9,346	4,382
Other Transfers from Central Government	57,901	0	0
Sector Conditional Grant (Non-Wage)	480,434	360,326	480,434
Sector Conditional Grant (Wage)	2,128,821	1,596,616	2,974,678
Development Revenues	161,677	232,015	753,780
District Discretionary Development Equalization Grant	79,000	79,000	95,548
Donor Funding	0	71,163	520,000
Multi-Sectoral Transfers to LLGs_Gou	20,099	17,668	0
Other Transfers from Central Government	0	64,184	0
Sector Development Grant	0	0	78,168
Transitional Development Grant	62,579	0	60,063
Total Revenue Shares	2,869,351	2,210,819	4,238,274
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,128,821	1,345,612	2,974,678
Non Wage	578,852	376,879	509,816
Development Expenditure			

Vote: 537 Mbarara District**FY 2018/19**

Domestic Development	161,677	50,509	233,780
Donor Development	0	66,587	520,000
Total Expenditure	2,869,351	1,839,586	4,238,274

Narrative of Workplan Revenues and Expenditure

In order to improve health care service delivery in the District, Health has earmark 4,238,273,928 from 2,869,351,000 An increase of 40% in the FY 2018/2019 on wage increase for both new staffs recruited and salary increment and Development an increase of 45% due to constuctions of OPD, Staff house at Rubaya HCIII, Maternity Expansion at Bwizibwera HCIV, Theatre renovation at Mwizi and 2 starzer water borne latrine at Ndeija HCIII. 2,974,678,174 as wage, 509,816,210 as non wage, 233,779,544 as GOU development and 520,000,000 as Donor Funds to be used to implement the budget for FY 2018/2019.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	18,597,256	13,748,308	19,934,422
District Unconditional Grant (Non-Wage)	9,300	7,118	10,000
District Unconditional Grant (Wage)	92,937	77,192	92,937
Locally Raised Revenues	51,013	52,255	51,576
Multi-Sectoral Transfers to LLGs_NonWage	9,793	5,913	3,440
Other Transfers from Central Government	21,954	18,565	28,304
Sector Conditional Grant (Non-Wage)	2,663,160	1,775,440	2,257,536
Sector Conditional Grant (Wage)	15,749,099	11,811,824	17,490,629
Development Revenues	783,707	740,677	1,174,014
Locally Raised Revenues	24,300	0	0
Multi-Sectoral Transfers to LLGs_Gou	19,959	1,229	17,893
Sector Development Grant	239,448	239,448	906,121
Transitional Development Grant	500,000	500,000	250,000
Total Revenue Shares	19,380,963	14,488,985	21,108,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,842,036	9,256,530	17,583,567
Non Wage	2,755,220	1,815,919	2,350,856
Development Expenditure			
Domestic Development	783,707	16,516	1,174,014
Donor Development	0	0	0
Total Expenditure	19,380,963	11,088,965	21,108,436

Narrative of Workplan Revenues and Expenditure

Vote: 537 Mbarara District**FY 2018/19**

The sector is expected to receive shs. 21,108,436,000= . Shs 19,934,423,000= will be spent on recurrent activities and shs 1,174,014,000= on development activities. 83% will be for wages and 11% will be for Non wage activities, 6% of the budget will be spent on development activities. There was a 8.2% increase in the 2018/19 FY as compared to FY 2017/2018 due to an increase in the wages due salaries enhancements of science teachers.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	761,480	612,036	1,224,999
District Unconditional Grant (Non-Wage)	11,167	6,940	5,000
District Unconditional Grant (Wage)	74,815	66,944	112,082
Locally Raised Revenues	45,558	47,782	41,589
Multi-Sectoral Transfers to LLGs_NonWage	45,772	10,339	5,802
Other Transfers from Central Government	0	480,031	1,060,526
Sector Conditional Grant (Non-Wage)	584,168	0	0
Development Revenues	396,107	210,600	679,416
District Unconditional Grant (Non-Wage)	22,844	22,844	0
Locally Raised Revenues	234,702	14,393	548,000
Multi-Sectoral Transfers to LLGs_Gou	138,561	173,364	131,416
Total Revenue Shares	1,157,586	822,636	1,904,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,815	66,944	112,082
Non Wage	686,665	391,642	1,112,917
Development Expenditure			
Domestic Development	396,107	183,328	679,416
Donor Development	0	0	0
Total Expenditure	1,157,587	641,913	1,904,415

Narrative of Workplan Revenues and Expenditure

Total revenues are Ug.Shs. 1,904,415,224/=, of which 1,060,562,400, is from Uganda road Fund for roads maintenance, 112,082,328 is for salaries, 594,589,000 is for building construction and maintenance, 137,217,496 is for multisectoral transfers to LLGs

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	96,356	71,266	92,284

Vote: 537 Mbarara District**FY 2018/19**

District Unconditional Grant (Wage)	57,896	43,471	57,896
Locally Raised Revenues	1,400	0	0
Sector Conditional Grant (Non-Wage)	37,060	27,795	34,388
Development Revenues	528,806	528,806	556,262
Sector Development Grant	528,806	528,806	556,262
Total Revenue Shares	625,162	600,072	648,546
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,896	43,471	57,896
Non Wage	38,460	21,180	34,388
Development Expenditure			
Domestic Development	528,806	252,830	556,262
Donor Development	0	0	0
Total Expenditure	625,162	317,481	648,546

Narrative of Workplan Revenues and Expenditure

The sector is expected to receive 590,649,960/= (Five Ninety million Six hundred Forty Nine thousand Nine hundred Sixty shillings) from Ministry of Water and Environment under Rural Water supply and Sanitation Conditional Grant Program-me. of Which 556,261,527/= Five hundred Fifty Six million Two hundred Sixty One thousand Five hundred Twenty Seven shillings) is allocated to Capital Developments and Thirty Four million Three hundred Eighty Eight thousand Four hundred Thirty three shining is allocated for soft ware activities, the Capital Development shall include the Drilling of Nine (9) Gand pmp Bore Holes, Six(6) Medium protected springs, extension of one solar powered system and construction on Gravity flow scheme and Two public toilets in RGcS

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	210,538	148,869	195,094
District Unconditional Grant (Non-Wage)	7,000	5,373	7,400
District Unconditional Grant (Wage)	126,551	110,612	126,551
Locally Raised Revenues	61,981	24,334	51,820
Multi-Sectoral Transfers to LLGs_NonWage	7,597	2,993	2,222
Sector Conditional Grant (Non-Wage)	7,409	5,557	7,102
Development Revenues	3,305	450	70,305
Locally Raised Revenues	3,000	0	70,000
Multi-Sectoral Transfers to LLGs_Gou	305	450	305
Total Revenue Shares	213,843	149,319	265,399

Vote: 537 Mbarara District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,551	110,612	126,551
Non Wage	83,988	36,973	68,544
Development Expenditure			
Domestic Development	3,305	450	70,305
Donor Development	0	0	0
Total Expenditure	213,844	148,035	265,399

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, Natural Resources expect to receive Ushs. 265,399,000 only meant for development, recurrent expenditures and wage payments. Wage amounts to shs. 126,551,000 while development revenues amounts to shs. 70,000,000 and moneys for Multi sectoral transfers to Lower Local Government amount to 2,526,575. Conditional Grant non-wage amounts to shs 7,102,130 and unconditional grant amounts to shs 7,400,000. The department expects shs 51,820,000 from locally raised revenue

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,047,713	413,966	1,116,941
District Unconditional Grant (Non-Wage)	7,225	5,449	9,000
District Unconditional Grant (Wage)	204,921	167,959	204,921
Locally Raised Revenues	46,045	20,076	42,024
Multi-Sectoral Transfers to LLGs_NonWage	21,441	11,830	5,355
Other Transfers from Central Government	700,683	158,103	802,481
Sector Conditional Grant (Non-Wage)	67,398	50,549	53,161
Development Revenues	8,725	3,392	2,873
Multi-Sectoral Transfers to LLGs_Gou	8,725	3,392	2,873
Total Revenue Shares	1,056,439	417,358	1,119,814
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	204,921	167,959	204,921
Non Wage	842,793	244,865	912,020
Development Expenditure			
Domestic Development	8,725	3,392	2,873
Donor Development	0	0	0
Total Expenditure	1,056,439	416,216	1,119,814

Narrative of Workplan Revenues and Expenditure

Vote: 537 Mbarara District**FY 2018/19**

The sector will receive shs 1,119,814,000=of which shs 802,481,000 other transfers from centre, shs 53,160,000 Sector conditional grants, shs 42,024,000= is local revenue, shs 9,000,000 unconditional grants. compared to shs 1,026,320,000 of last FY; an increment of 5.7%. This increase is as result of more funding from the centre for YLP. Out of the planned funds, shs 204,921,000= will be spent on staff salaries, shs 503,992,000 on YLP,, shs 299,488,000 on UWEP, shs 28,497,000 on special grants for PWDs, 70,687,000 on sector other activities(FAL, Utilities, and other field activities and 22,681,000 to support CDOs/ LLGs activities.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	145,570	106,530	141,868
District Unconditional Grant (Non-Wage)	42,295	28,873	42,512
District Unconditional Grant (Wage)	49,501	42,654	49,501
Locally Raised Revenues	45,845	30,114	45,867
Multi-Sectoral Transfers to LLGs_NonWage	7,929	4,889	3,987
Development Revenues	71,757	101,852	123,305
District Discretionary Development Equalization Grant	57,309	57,308	22,251
Donor Funding	0	33,343	90,000
Multi-Sectoral Transfers to LLGs_Gou	14,448	11,200	11,054
Total Revenue Shares	217,327	208,382	265,173
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,501	42,654	49,501
Non Wage	96,069	59,449	92,366
Development Expenditure			
Domestic Development	71,757	20,797	33,305
Donor Development	0	0	90,000
Total Expenditure	217,327	122,900	265,173

Narrative of Workplan Revenues and Expenditure

The department expects to receive Shs 265,173,000= of which it will spend 53.5% (shs141,867,000=) on non wage recurrent activities and 46.5% (shs 123,305,000 =) on development activities. There was a 18.04% increase in the 2018/19 budget as compared to the FY 2017/18 due to donor funds from UNICEF for conducting a Birth registration of children under 5 years in the district.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	87,128	58,171	69,755

Vote: 537 Mbarara District**FY 2018/19**

District Unconditional Grant (Non-Wage)	5,434	4,826	7,126
District Unconditional Grant (Wage)	50,990	39,032	33,571
Locally Raised Revenues	30,705	14,314	29,058
Development Revenues	0	0	0
N/A			
Total Revenue Shares	87,128	58,171	69,755
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,990	39,032	33,571
Non Wage	36,139	15,962	36,184
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	87,128	54,993	69,755

Narrative of Workplan Revenues and Expenditure

The department expects to receive Shs 69,755,000= of which it will spend 48% (shs 33,571,000=) on wage recurrent activities and 52% (shs 36,184,000 =) on non wage activities. There was a 25% decrease in the 2018/19 budget as compared to the FY 2017/18 due to a decrease in wage since two staff left the department.