

Vote: 526 Kisoro 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 :

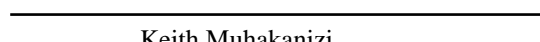


Kasozi Sulaiman Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote: 526 Kisoro 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.

Vote: 526 Kisoro District

FY 2018/19

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: 526 Kisoro 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	653,255	312,715	653,255
Discretionary Government Transfers	3,588,505	2,811,493	3,807,619
Conditional Government Transfers	24,440,433	18,195,246	28,429,478
Other Government Transfers	519,728	424,824	1,645,745
Donor Funding	1,362,222	181,525	1,138,100
Grand Total	30,564,143	21,925,802	35,674,197

Revenue Performance by end of March of the Running FY

By the end of March 2018, The District had received cumulatively 21,925,802,000/=, which accounts for 71.7% of the budget for 2017/2018 FY. However, some revenue sources of Local revenue performed at less than 75% expected. This was due to non receipt of inspection fees, stamp duty, poor receipt of Rent and Rates produced from private entities and beer among others.

Discretionary Government transfers performed well at 78.4% as well as conditional transfers because all development grants were received by end of 3rd quarter. other Government transfers performed over and above the 75% expected due to receipt of Uganda Road Fund that didn't have a budget line. Donor funding performed poorly because most donors did not fulfill their obligations by end of quarter three.

Planned Revenues for next FY

Kisoro District Local Government expects to receive and spend a total of 35,790,604,000/=through the various departments in the next FY 2018/2019. This is higher than the previous budget of 30,564,143,000/=. The overall increase is due to expected more receipts of Discretionary Government transfers for development projects, conditional government transfers especially under Education, Health and Production, other government transfers especially road fund as well as donor funding respectively. of the planned expenditure, the biggest portion will be spent in Education (48.4%), Health (25.2%) and Administration (8.2%). wages will

take the largest share (68.2%), followed by non wage 16.8%), domestic development (12.1%) and finally donor development (2.9%)

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	3,244,575	2,452,441	2,871,063
Finance	550,021	295,212	661,394
Statutory Bodies	706,843	434,647	693,101
Production and Marketing	470,003	355,783	1,342,363
Health	6,541,435	4,365,651	8,762,545
Education	15,926,841	11,846,184	17,497,858
Roads and Engineering	760,252	611,972	1,131,081
Water	599,219	522,750	573,457

Vote: 526 Kisoro District**FY 2018/19**

Natural Resources	237,383	103,633	332,445
Community Based Services	1,064,793	305,803	1,178,975
Planning	385,473	163,420	562,868
Internal Audit	77,304	38,288	67,049
Grand Total	30,564,143	21,495,785	35,674,197
<i>o/w: Wage:</i>	21,115,627	15,547,351	24,355,664
<i>Non-Wage Recurrent:</i>	6,271,901	4,492,890	5,880,187
<i>Domestic Devt:</i>	1,814,393	1,274,018	4,300,247
<i>Donor Devt:</i>	1,362,222	181,525	1,138,100

Expenditure Performance by end of March FY 2017/18

By the end of March 2018, The District had received cumulatively 21,925,802,000/=, which accounts for 71.7% of the budget for 2017/2018 FY. However, some revenue sources of Local revenue performed at less than 75% expected. This was due to non receipt of inspection fees, stamp duty, poor receipt of Rent and Rates produced from private entities and beer among others.

Discretionary Government transfers performed well at 78.4% as well as conditional transfers because all development grants were received by end of 3rd quarter. other Government transfers performed over and above the 75% expected due to receipt of Uganda Road Fund that didn't have a budget line. Donor funding performed poorly because most donors did not fulfill their obligations by end of quarter three.

among others. Discretionary Government transfers performed well at 51.1% as well as conditional transfers. However, other Government transfers performed over and above the 50% expected due to receipt of URF that didn't have a budget line. Donor funding performed poorly because most donors did not fulfil their obligations by end of quarter two.

Planned Expenditures for the FY 2018/19

Kisoro District Local Government expects to receive and spend a total of 35,790,604,000/=through the various departments in the next FY 2018/2019. This is higher than the previous budget of 30,564,143,000/=. The overall increase is due to expected more receipts of Discretionary Government transfers for development projects, conditional government transfers especially under Education, Health and Production, other government transfers especially road fund as well as donor funding respectively. of the planned expenditure, the biggest portion will be spent in Education (48.4%), Health (25.2%) and Administration (8.2%). wages will

take the largest share (68.2%), followed by non wage 16.8%), domestic development (12.1%) and finally donor development (2.9%)

Medium Term Expenditure Plans

Kisoro District will endeavour to provide services to its people using the most cost effective interventions. The District's Vision is "A United, Healthy, Well-educated and Wealthy Community" which is in line with the National Development plan. During the plan

period, the major focus will be on the following priorities:-Administration- Ensure effective and efficient service delivery. Finance Resource Mobilization, and general Financial Management. Statutory Bodies- Promote good governance and policy formulation. Production and Marketing-Provision advisory services and promote value addition. Health - Provide integrated

Challenges in Implementation

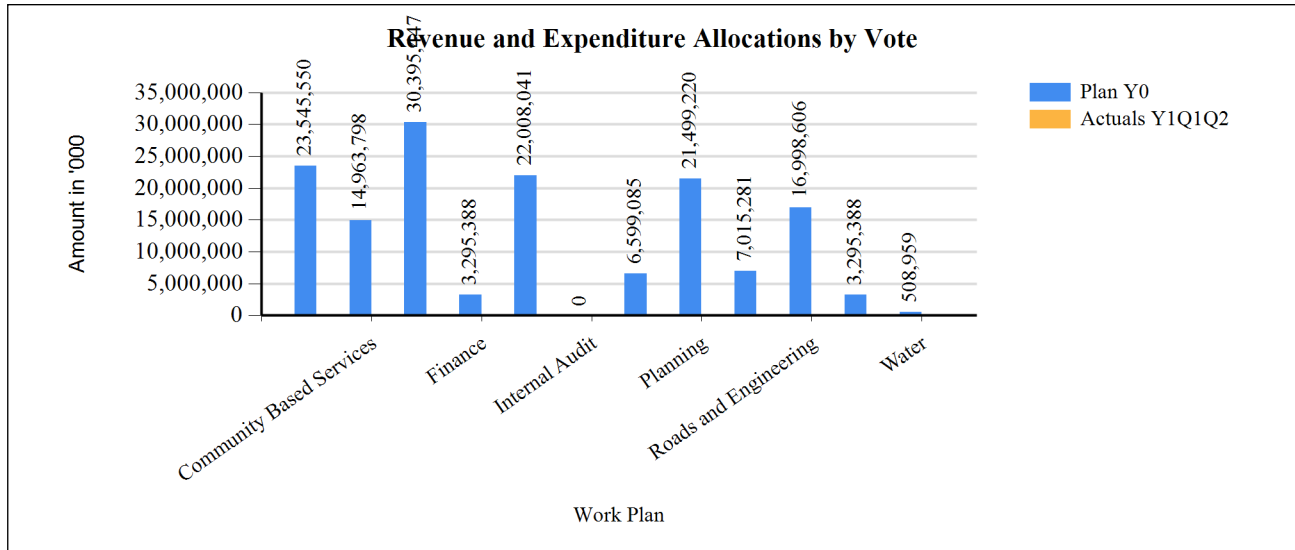
Low Local Revenue Base. The district's local revenue base still remains low compared to the population growth. Revenue realization is still a challenge . Limited Office space - Most officers share one room and this affects outputs and concentration due to the noise generated. inadequate unconditional grant - The district still receives low unconditional grant to complement the low local revenue to reach out to all district priority areas. Lack of transport means to supervise all district programmes and projects being

implemented. :

G1: Graph on the revenue and expenditure allocations by Department

Vote: 526 Kisoro 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	653,255	312,715	653,255
Advertisements/Bill Boards	26,668	435	26,668
Agency Fees	0	1,150	0
Animal & Crop Husbandry related Levies	67,320	41,975	67,320
Application Fees	3,766	173	3,766
Beer	0	0	0
Business licenses	50,255	24,364	50,255
Fees from Hospital Private Wings	8,863	650	8,863
Inspection Fees	3,833	0	3,832
Land Fees	24,037	18,383	24,036
Liquor licenses	38,603	10,096	38,603
Local Hotel Tax	5,311	5,289	5,311
Local Services Tax	79,976	84,021	79,976
Market /Gate Charges	99,347	50,646	99,347
Miscellaneous receipts/income	68,500	39,901	68,500
Other Court Fees	1,075	176	1,075
Other Fees and Charges	41,960	13,112	41,960
Other licenses	0	3,621	0
Park Fees	1,776	474	1,776
Property related Duties/Fees	18,821	2,882	18,821
Rates – Produced assets – from other govt. units	0	0	1

Vote: 526 Kisoro District**FY 2018/19**

Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,890	7,451	16,890
Registration of Businesses	2,839	1,070	2,839
Rent & Rates - Non-Produced Assets – from other Govt units	25,373	4,894	0
Rent & rates – produced assets – from other govt. units	0	0	25,373
Rent & rates – produced assets – from private entities	66,225	1,525	66,225
Sale of (Produced) Government Properties/Assets	0	428	0
Stamp duty	1,820	0	1,820
2a. Discretionary Government Transfers	3,588,505	2,811,493	3,807,619
District Discretionary Development Equalization Grant	471,625	471,625	316,561
District Unconditional Grant (Non-Wage)	813,391	610,044	872,168
District Unconditional Grant (Wage)	2,078,756	1,559,067	2,359,276
Urban Discretionary Development Equalization Grant	8,830	8,830	13,926
Urban Unconditional Grant (Non-Wage)	22,818	17,113	22,323
Urban Unconditional Grant (Wage)	193,085	144,814	223,366
2b. Conditional Government Transfer	24,440,433	18,195,246	28,429,478
General Public Service Pension Arrears (Budgeting)	413,006	413,006	763
Gratuity for Local Governments	644,511	483,384	471,416
Pension for Local Governments	734,921	551,191	780,016
Salary arrears (Budgeting)	111,090	111,090	0
Sector Conditional Grant (Non-Wage)	2,868,457	1,679,074	3,063,959
Sector Conditional Grant (Wage)	18,843,786	14,132,839	21,773,022
Sector Development Grant	804,023	804,023	2,319,250
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	519,728	424,824	1,645,745
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	11,900	0
Neglected Tropical Diseases (NTDs)	0	0	19,787
Support to PLE (UNEB)	16,288	16,175	16,288
Uganda Road Fund (URF)	0	385,887	753,913
Uganda Women Entrepreneurship Program(UWEP)	75,561	0	427,879
Youth Livelihood Programme (YLP)	427,879	10,862	427,879
3. Donor	1,362,222	181,525	1,138,100
United Nations Children Fund (UNICEF)	476,849	84,574	476,000
Global Fund for HIV, TB & Malaria	75,000	6,860	75,368
United Nations High Commission for Refugees (UNHCR)	0	0	350,000
World Health Organisation (WHO)	66,703	84,862	236,732
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
Infectious Diseases Institute (IDI)	368	0	0

Vote: 526 Kisoro District**FY 2018/19**

Neglected Tropical Diseases (NTDs)	19,787	5,229	0
Program of All-inclusive Care for the Elderly (PACE)	2,900	0	0
Support to Decentralisation for Sustainability (SDS)	682,486	0	0
Others	38,130	0	0
Total Revenues shares	30,564,143	21,925,802	35,674,197

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

Locally raised revenue performed poorly at 30%. This was due to non receipt of inspection fees, stamp duty, poor receipt of Rent and Rates produced from private entities and miscellaneous receipts among others. This situation is expected to improve in the subsequent quarters with expected sale of scrap among other revenue sources.

Central Government Transfers

Discretionary Government transfers performed well at 51.1% as was expected. Conditional Government transfers performed slightly lower at 49.2%. This decrease was due to receipt of slightly lower sector conditional grant non wage.

Donor Funding

Donor funding performed poorly at 13.3% because most donors did not fulfill their obligations by end of quarter two and performed at 0%. Global fund performed only at 9.1% and its not clear why they have not fulfilled their obligations.

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

Locally raised revenue remains the same as for FY 2017/18 considering the fact that the performance was low last FY.

Central Government Transfers

The Central Government transfers will be the major source of revenue for the district budget 2018/2019. Discretionary Government transfers and conditional Government transfers are expected to increase. Also sector conditional grant (non wage) is expected to increase as well as transitional development grant. The major increase will specifically be on wages (58%) of the total budget due to salary enhancement, non wage and development.

Donor Funding

Donor funding performed slightly higher by 15% compared to last year. This increase is due to United Nations High Commission for Refugees (UNHCR) which was not budgeted for in the Financial Year 2017-18

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	1,002,708
District Production Services	436,618	305,087	294,169
District Commercial Services	33,385	15,659	45,486
Sub- Total of allocation Sector	470,003	320,746	1,342,363
Sector: Works and Transport			
District, Urban and Community Access Roads	601,343	331,479	1,081,808

Vote: 526 Kisoro District**FY 2018/19**

District Engineering Services	158,908	74,772	49,273
<i>Sub- Total of allocation Sector</i>	760,252	406,251	1,131,081
Sector: Education			
Pre-Primary and Primary Education	12,294,599	9,220,994	13,050,222
Secondary Education	2,876,651	2,015,524	3,404,752
Skills Development	488,342	294,565	570,280
Education & Sports Management and Inspection	265,248	110,139	469,518
Special Needs Education	2,000	1,500	3,086
<i>Sub- Total of allocation Sector</i>	15,926,841	11,642,722	17,497,858
Sector: Health			
Primary Healthcare	197,034	185,489	247,318
District Hospital Services	422,645	216,872	289,163
Health Management and Supervision	5,921,756	3,887,283	8,226,064
<i>Sub- Total of allocation Sector</i>	6,541,435	4,289,644	8,762,545
Sector: Water and Environment			
Rural Water Supply and Sanitation	599,219	390,339	573,457
Natural Resources Management	237,383	102,553	332,445
<i>Sub- Total of allocation Sector</i>	836,603	492,893	905,901
Sector: Social Development			
Community Mobilisation and Empowerment	1,064,793	200,521	1,178,975
<i>Sub- Total of allocation Sector</i>	1,064,793	200,521	1,178,975
Sector: Public Sector Management			
District and Urban Administration	3,244,575	2,052,598	2,871,063
Local Statutory Bodies	706,844	391,446	693,101
Local Government Planning Services	385,473	158,012	562,868
<i>Sub- Total of allocation Sector</i>	4,336,892	2,602,056	4,127,031
Sector: Accountability			
Financial Management and Accountability(LG)	550,021	253,987	661,394
Internal Audit Services	77,304	34,871	67,049
<i>Sub- Total of allocation Sector</i>	627,325	288,858	728,443

Vote: 526 Kisoro 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	3,213,987	2,411,407	2,752,926
District Unconditional Grant (Non-Wage)	116,742	77,800	121,192
District Unconditional Grant (Wage)	718,266	488,992	818,266
General Public Service Pension Arrears (Budgeting)	413,006	413,006	763
Gratuity for Local Governments	644,511	483,384	471,416
Locally Raised Revenues	114,680	27,672	114,680
Multi-Sectoral Transfers to LLGs_NonWage	167,684	113,457	223,228
Multi-Sectoral Transfers to LLGs_Wage	193,085	144,814	223,366
Pension for Local Governments	734,921	551,191	780,016
Salary arrears (Budgeting)	111,090	111,090	0
Development Revenues	30,588	41,034	118,137
District Discretionary Development Equalization Grant	18,805	18,805	13,137
Donor Funding	0	0	105,000
Multi-Sectoral Transfers to LLGs_Gou	11,783	22,229	0
Total Revenue Shares	3,244,575	2,452,441	2,871,063
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	911,352	537,264	1,041,632
Non Wage	2,302,635	1,505,365	1,711,294
Development Expenditure			
Domestic Development	30,588	9,969	13,137
Donor Development	0	0	105,000
Total Expenditure	3,244,575	2,052,598	2,871,063

Narrative of Workplan Revenues and Expenditure

The Department planned revenues and expenditure for FY 2018/2019 is UGX 2,871,062,923= of which UGX 1,041,632,012= is Wage, UGX 1,711,293,648= Non Wage, UGX 105,000,000= is Donor funds from UNHCR and UGX 13,137,263= is GoU Development (CBG). These funds have been allocated as UGX 2424469658 = to the district while UGX 446,593,265= is for the 13 LLGs and Rubuguri Town Council. There is an increase in funding to the HLG as a result of the donor funds and change in salary scale for Parish Chiefs. However there was a reduction in the unconditional grant non wage because the salary arrears have been reduced and the no. of pensioners with arrears has also been reduced. There was also a reduction in the CBG by 5,667,371=.

Vote: 526 Kisoro District**FY 2018/19****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	528,904	293,863	661,394
District Unconditional Grant (Non-Wage)	84,861	60,740	82,861
District Unconditional Grant (Wage)	251,312	143,736	251,312
Locally Raised Revenues	79,124	12,222	79,124
Multi-Sectoral Transfers to LLGs_NonWage	113,607	77,164	248,096
Development Revenues	21,117	1,349	0
Donor Funding	17,136	0	0
Multi-Sectoral Transfers to LLGs_Gou	3,981	1,349	0
Total Revenue Shares	550,021	295,212	661,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	251,312	143,736	251,312
Non Wage	277,592	109,752	410,082
Development Expenditure			
Domestic Development	3,981	499	0
Donor Development	17,136	0	0
Total Expenditure	550,021	253,987	661,394

Narrative of Workplan Revenues and Expenditure

The Department planned revenues and expenditure this FY 2018-19 is Ushs 415,297,000 compared to Ushs 432,433,000 in the FY 2017-18. The decrease was as a result of scrapping of donor funding to the department. The above sum of funds will be spent on wages(60.5%) and non wages (39.5%) This will be spent on IFMS recurrent costs ,travel inland, Fuel ,accountable stationery ,and revenue enhancement

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	705,648	434,337	693,101
District Unconditional Grant (Non-Wage)	277,384	207,963	334,510
District Unconditional Grant (Wage)	273,706	146,040	248,193
Locally Raised Revenues	79,773	15,462	110,398
Multi-Sectoral Transfers to LLGs_NonWage	74,784	64,872	0
Development Revenues	1,195	310	0

Vote: 526 Kisoro District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	1,195	310	0
Total Revenue Shares	706,843	434,647	693,101
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	273,707	145,857	248,193
Non Wage	431,942	245,539	444,908
<i>Development Expenditure</i>			
Domestic Development	1,195	50	0
Donor Development	0	0	0
Total Expenditure	706,844	391,446	693,101

Narrative of Workplan Revenues and Expenditure

The sector will receive funds worth Shs 693,100,692 compared to Shs 706,844,000 for 2017/18. There has been a decrease of sh. 13743308 because all the nonwage and development allocations for LLGs have been placed under admin., planning and finance to be the ones to budget for sub-counties. The increase in Unconditional Grant (non-wage by sh.57,126,000 is to cater for ex gratia for extra 4 lower local government councilors while increase in LRR allocation by 30,625,000 is to cater for councilor's study tour. The Ugx of 761,034,000 will be spent on wage (36%), Non-wage (63.9%) to facilitate standing committees, councils and DSC and consultations.

The increase in wage allocation for the chairperson DSC is because his salary has been enhanced.

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			
<i>Recurrent Revenues</i>	410,280	295,030	1,196,420
District Unconditional Grant (Non-Wage)	7,948	6,325	12,221
District Unconditional Grant (Wage)	0	0	184,315
Locally Raised Revenues	6,435	0	5,645
Multi-Sectoral Transfers to LLGs_NonWage	20,208	6,938	0
Sector Conditional Grant (Non-Wage)	50,348	37,761	365,155
Sector Conditional Grant (Wage)	325,342	244,007	629,084
<i>Development Revenues</i>	59,722	60,753	145,943
District Discretionary Development Equalization Grant	8,197	8,197	6,281
District Unconditional Grant (Non-Wage)	820	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,890	3,740	0
Sector Development Grant	48,816	48,816	139,663
Total Revenue Shares	470,003	355,783	1,342,363

Vote: 526 Kisoro District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	325,342	243,585	813,399
Non Wage	84,938	49,421	383,021
Development Expenditure			
Domestic Development	59,722	27,740	145,943
Donor Development	0	0	0
Total Expenditure	470,003	320,746	1,342,363

Narrative of Workplan Revenues and Expenditure

The total annual budget for 2018/19 is Sh.1,442,363,000 compared to Sh. 470,003,000 of 17/18, giving a total increase in budget allocation by Sh. 972,360,000. This is due to an increase in sector conditional grant non-wage funding by Sh. 314,807,000 meant for facilitation of Agricultural extension workers, Sh. 4, 273, 000 from district unconditional grant (non-wage) for recurrent expenditures in the district veterinary laboratory; the wage increased by Sh. 588,057,000 for production staff salary enhancement; the sector development grant increased by 90, 847, 000 meant for extension capital development. However, DDEG reduced by 1,916,000, which was reallocated to other departments lacking conditional grants for capital development.

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	5,573,072	4,203,403	7,632,404
District Unconditional Grant (Non-Wage)	6,387	4,922	13,801
District Unconditional Grant (Wage)	6,596	39,515	11,937
Locally Raised Revenues	14,787	4,613	14,787
Multi-Sectoral Transfers to LLGs_NonWage	14,198	6,025	0
Sector Conditional Grant (Non-Wage)	583,862	437,897	583,862
Sector Conditional Grant (Wage)	4,947,241	3,710,431	7,008,017
Development Revenues	968,363	162,248	1,130,141
District Discretionary Development Equalization Grant	10,497	10,497	8,043
District Unconditional Grant (Non-Wage)	1,050	0	0
Donor Funding	906,371	129,735	500,000
Multi-Sectoral Transfers to LLGs_Gou	50,445	22,016	0
Other Transfers from Central Government	0	0	19,787
Sector Development Grant	0	0	602,311
Total Revenue Shares	6,541,435	4,365,651	8,762,545
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,953,837	3,749,946	7,019,954

Vote: 526 Kisoro District**FY 2018/19**

Non Wage	619,234	419,354	612,450
Development Expenditure			
Domestic Development	61,992	0	630,141
Donor Development	906,371	120,343	500,000
Total Expenditure	6,541,435	4,289,644	8,762,545

Narrative of Workplan Revenues and Expenditure

The Health Sector expects to receive Ushs 8,762,545,450/= which is greater than what had been budgeted for in the FY 2017-18. This is because PHC Development which was scraped off has been re-instated worth shs 602,311,301 meant for Renovation of Kisoro Hospital theatre, Construction of General Ward at Maregamo HC II, Renovation of Chahafi HC IV Community Building, Roofing Medicines Container at DHO's Office. The District un conditional grant (non wage) Increased from shs 6,387,365/= to 13,801,632/=because the District allocated 2% of the District un conditional grant (non wage) to HIV/AIDS activities. Donor funds reduced because some Donor projects ended. The expenditure of Shs 8,762,545,450/= will be spent on wage, Non wage and Development Projects.

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	15,404,655	11,402,221	16,274,769
District Unconditional Grant (Non-Wage)	7,238	12,222	11,815
District Unconditional Grant (Wage)	103,825	68,699	91,326
Locally Raised Revenues	8,294	0	8,294
Multi-Sectoral Transfers to LLGs_NonWage	12,799	3,384	0
Other Transfers from Central Government	16,288	16,175	16,288
Sector Conditional Grant (Non-Wage)	1,685,009	1,123,340	2,011,125
Sector Conditional Grant (Wage)	13,571,202	10,178,402	14,135,921
Development Revenues	522,186	443,963	1,223,089
District Discretionary Development Equalization Grant	44,219	44,219	26,293
District Unconditional Grant (Non-Wage)	4,422	0	0
Donor Funding	88,100	0	88,100
Multi-Sectoral Transfers to LLGs_Gou	75,454	89,753	0
Sector Development Grant	309,991	309,991	1,108,697
Total Revenue Shares	15,926,841	11,846,184	17,497,858
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,675,028	10,247,100	14,227,248
Non Wage	1,729,627	1,155,084	2,047,522
Development Expenditure			
Domestic Development	434,086	240,537	1,134,989

Vote: 526 Kisoro District**FY 2018/19**

Donor Development	88,100	0	88,100
Total Expenditure	15,926,841	11,642,722	17,497,858

Narrative of Workplan Revenues and Expenditure

The department planned to receive funds worth shs 17,497,858.486 compared to shs 15,926,841,000 for 2017-18. There was an increase because sector development grant which is allocated according to the total number of enrollment had increased from 309,991,000 to 1,108,697,000. The increase in sector conditional grant (wage) by sh. 564,719,000 was for salary enhancement of science teachers. There is a decrease of multi-sectoral transfers to LLGs (GoU plus non-wage) from 882,533,14 to zero because this fund was re-allocated to planning unit, admin. and finance so that they budget for them for the sub-county utilization. The department intends to spend on SFG classrooms, latrines, furniture and teachers houses.

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	631,414	496,070	169,695
District Unconditional Grant (Non-Wage)	11,979	15,847	14,199
District Unconditional Grant (Wage)	139,458	61,870	138,758
Locally Raised Revenues	11,738	0	16,738
Multi-Sectoral Transfers to LLGs_NonWage	25,771	20,575	0
Other Transfers from Central Government	0	397,778	0
Sector Conditional Grant (Non-Wage)	442,468	0	0
Development Revenues	128,838	115,901	961,385
District Discretionary Development Equalization Grant	55,435	55,435	42,473
District Unconditional Grant (Non-Wage)	5,543	0	0
Donor Funding	0	0	165,000
Locally Raised Revenues	26,678	0	0
Multi-Sectoral Transfers to LLGs_Gou	41,181	60,466	0
Other Transfers from Central Government	0	0	753,913
Total Revenue Shares	760,252	611,972	1,131,081
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	139,458	61,870	138,758
Non Wage	491,956	331,854	30,937
Development Expenditure			
Domestic Development	128,838	12,526	796,385
Donor Development	0	0	165,000
Total Expenditure	760,252	406,251	1,131,081

Narrative of Workplan Revenues and Expenditure

Vote: 526 Kisoro District**FY 2018/19**

The department has a total Budget of Shs; UGX 1,131,080,629 of which Shs:801,385,252 will be for development activities and Shs: 164,695,377 will be for recurrent activities. This years budget increased by 49.87 % as result as UNHCR donations compared to FY 2017/18 and increase in central Government transfers. Work plan expenditures will be as follows; Shs: 622,011,904 will be for maintenance of District feeder roads and maintenance of vehicles and equipment. Shs: 50,000,000 shall be used for maintenance of Urban roads while Shs: 147,310,780 shall be used for bottleneck removal on community access roads in the thirteen Sub- Counties of the District. Shs: 138,757,945 shall be used for payment of Salaries to technical Staff in the department. In addition the district shall receive Shs: 165,000,000 for maintenance of roads in the refugee receiving and hosting communities especially near the DRC Boarder and Nyakabande S/county and Shs: 8,000,000 will be for purchase of furniture for council hall.

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	92,434	56,897	83,825
District Unconditional Grant (Non-Wage)	2,939	3,469	2,939
District Unconditional Grant (Wage)	39,971	20,669	34,978
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	2,418	429	0
Sector Conditional Grant (Non-Wage)	43,106	32,329	41,908
Development Revenues	506,785	465,854	489,632
Donor Funding	38,130	0	0
Multi-Sectoral Transfers to LLGs_Gou	2,802	0	0
Sector Development Grant	445,216	445,216	468,580
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	599,219	522,750	573,457
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,971	20,669	34,978
Non Wage	52,463	15,612	48,846
Development Expenditure			
Domestic Development	468,656	354,058	489,632
Donor Development	38,130	0	0
Total Expenditure	599,219	390,339	573,457

Narrative of Workplan Revenues and Expenditure

Vote: 526 Kisoro District**FY 2018/19**

The Water sector expects to receive Sh. 573,456,691 compared to shs 599,219,000 for 2017/2018 FY. There has been an increase of Sh. 23,363,892 from 445,215,666 to 468,579,558 from sector development grant for construction of more water facilities to increase the safe water coverage. There has also been an increase of shs 414,733 from 20,637,899 to 21,053,000 from transitional development grant for sanitation and hygiene promotion. There has been a decrease of shs 1,197,864 from 43,105,571 to 41,907,707 for sector development grant (non-wage), while DUCG (wage) decreased by shs 4,993,279 from 39,971,479 to 34,978,200.

Sh. 2,939,000 (0.51%) will come from DUCG (Non-Wage), 34,978,000 (6.10%) from DUCG (Wage), Sh. 4,000,000 (0.7%) will come from LRR, shs 41,908,000 (7.31%) will come from sector development grant (Non-wage), 468,580,000 shillings representing 81.71% will come from sector development grant and 21,053,000 shillings representing 3.67% will come from transitional development grant.

Out of the total budget, 199,643,024 shillings will be used for construction of piped water supply systems, 210,172,434 for rain water harvesting tanks, 36,764,100 shillings for spring protection, 22,000,000 for public VIP Latrines, 21,052,632 shillings for sanitation and hygiene promotion activities and 41,907,707 shs for software activities.

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	214,165	97,370	249,470
District Unconditional Grant (Non-Wage)	17,794	13,871	16,943
District Unconditional Grant (Wage)	176,600	76,250	220,058
Locally Raised Revenues	4,795	0	4,795
Multi-Sectoral Transfers to LLGs_NonWage	6,666	1,017	0
Sector Conditional Grant (Non-Wage)	8,310	6,233	7,674
Development Revenues	23,218	6,263	82,975
District Discretionary Development Equalization Grant	3,883	3,883	2,975
District Unconditional Grant (Non-Wage)	388	0	0
Donor Funding	0	0	80,000
Locally Raised Revenues	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	8,947	2,380	0
Total Revenue Shares	237,383	103,633	332,445
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	176,600	75,707	220,058
Non Wage	37,565	20,743	29,412
Development Expenditure			
Domestic Development	23,218	6,104	2,975
Donor Development	0	0	80,000
Total Expenditure	237,383	102,553	332,445

Narrative of Workplan Revenues and Expenditure

Vote: 526 Kisoro District**FY 2018/19**

The Natural resources Department plans to receive a total budget of 332,444,630/= for the FY 2018/2019 indicating an increase of 45.5% compared to 226,995,114 in FY 2017/2018. This is due to increased salary for science staff in the department and donor funding from UNHCR meant to promote tree planting and fuel saving technologies. Unconditional grant (wage) is estimated to be 220,058,304. Unconditional grant (non wage) is estimated to be 16,943,000/= compared to 17,793,758/= accounting for a decrease in performance of 20.9% under this grant. Conditional grant (non wage) will be 7,673,583/=. Local raised revue planned for is 4,795,000/=. The development grant planed for is 82,974,741/= of which 2974,741 is DDDEG and 80,000,000/= is donor funding from UNHCR for promoting tree planting and fuel efficient technologies.

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	394,248	233,275	319,276
District Unconditional Grant (Non-Wage)	6,343	7,584	5,954
District Unconditional Grant (Wage)	257,325	161,541	257,325
Locally Raised Revenues	1,762	0	1,762
Multi-Sectoral Transfers to LLGs_NonWage	23,811	11,773	0
Other Transfers from Central Government	49,654	10,862	0
Sector Conditional Grant (Non-Wage)	55,353	41,515	54,235
Development Revenues	670,545	72,528	859,698
District Discretionary Development Equalization Grant	18,805	18,805	3,941
Donor Funding	106,584	0	0
Locally Raised Revenues	3,769	0	0
Multi-Sectoral Transfers to LLGs_Gou	87,601	53,724	0
Other Transfers from Central Government	453,786	0	855,758
Total Revenue Shares	1,064,793	305,803	1,178,975
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	257,325	113,505	257,325
Non Wage	136,923	41,831	61,951
Development Expenditure			
Domestic Development	563,961	45,185	859,698
Donor Development	106,584	0	0
Total Expenditure	1,064,793	200,521	1,178,975

Narrative of Workplan Revenues and Expenditure

Vote: 526 Kisoro District**FY 2018/19**

The Community Based Services expects to receive a total Ush 1,078,975,000 in FY 2018/19 which is an increase of (17%) compared to UGX 1,064,793,000 for FY 2017/18. This increment is due to more revenue allocations under other governmental transfers (YLP, UWEP) from 503,440,000= millions in FY 2017/18 to 855,758,000= millions in FY 2018/19. This is attributed to the district best performance national wide under YLP, UWEP programs. transfers to LLGs meant for DDEG groups will be facilitated by Planning department, The rest of revenue plans remain as per Financial Year 2017/2018. This budget of 257,324,980= will be spent on wage which is 20.5% for payment of staff salaries, non wage 14.6% will be spent sensitizing communities to participate in government programs like UWEP, YLP, PWD, FAL, OVC, Monitor implementing partners activities, and the domestic development will be spent on supporting YLP, UWEP, and PWD groups which is 64.8%.

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	141,416	78,079	135,523
District Unconditional Grant (Non-Wage)	50,031	32,461	42,812
District Unconditional Grant (Wage)	61,003	39,273	59,620
Locally Raised Revenues	21,989	0	33,090
Multi-Sectoral Transfers to LLGs_NonWage	8,393	6,345	0
Development Revenues	244,057	85,341	427,345
District Discretionary Development Equalization Grant	28,207	28,207	28,231
District Unconditional Grant (Non-Wage)	2,821	0	0
Donor Funding	205,902	51,790	200,000
Multi-Sectoral Transfers to LLGs_Gou	7,128	5,344	199,114
Total Revenue Shares	385,473	163,420	562,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	61,003	39,273	59,620
Non Wage	80,413	33,517	75,902
Development Expenditure			
Domestic Development	38,155	33,432	227,345
Donor Development	205,902	51,790	200,000
Total Expenditure	385,473	158,012	562,868

Narrative of Workplan Revenues and Expenditure

The department's planned budget 2018/19 will be Ushs562,867,840 lower than the previous budget of 588,554,780 by 25,686,950. This decrease is due to; district unconditionally grant (nonwage) which reduced by Ushs7,219,360 and taken to statutory that needed more funds , multi sectoral transfers of 8,392,880 that was taken to administration department to allocate and District Unconditional Grant (wage) that reduced because only the posts that were filled were catered for. Also the donor fund was reduced from Shs205,902,000 to Shs5,902,000. However, There was a an increase on locally Raised Revenue by Ushs11,101,430 as a result of Technical Planning Committee that needed funds and an increase on Multi sectoral transfers to LLGs Gou by Shs191,986,300 where all DDEG was bought to Planning to allocate to LLGs.

Vote: 526 Kisoro District**FY 2018/19****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	77,304	38,288	67,049
District Unconditional Grant (Non-Wage)	12,017	8,263	12,017
District Unconditional Grant (Wage)	50,691	23,111	43,186
Locally Raised Revenues	11,846	6,915	11,846
Multi-Sectoral Transfers to LLGs_NonWage	2,749	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	77,304	38,288	67,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,691	23,111	43,186
Non Wage	26,612	11,760	23,863
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	77,304	34,871	67,049

Narrative of Workplan Revenues and Expenditure

The internal audit unit planned revenue and expenditure for financial year 2018/2019 Sh. 67,048.801 which is lower than last financial year's by sh. 10254700

because of nonwage and development grants that were reallocated to finance, planning and admin to be the ones to budget for the LLGs. Almost all the grants remained the same as of the previous year.