

Vote: 559 Kaabong 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 :



Richard Bukone Sajjabi,
Chief Administrative Officer
(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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: 559 Kaabong District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

| Uganda Shillings Thousands | <i>Current Budget Performance</i> | | |
|---|-----------------------------------|---|--------------------------------|
| | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
| Local Revenues | 284,493 | 190,351 | 293,493 |
| Discretionary Government Transfers | 4,495,136 | 3,853,383 | 4,801,663 |
| Conditional Government Transfers | 11,616,609 | 8,461,738 | 12,220,426 |
| Other Government Transfers | 8,874,951 | 3,588,337 | 10,353,897 |
| Donor Funding | 4,030,536 | 591,718 | 4,255,549 |
| Grand Total | 29,301,725 | 16,685,527 | 31,925,027 |

Revenue Performance by end of March of the Running FY

Total revenue performance was only UGX 16,685,527,000 (67%) of the annual budget of UGX 29,301,725,000 majorly due to low outturn in all OGTs save for Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project that performed at 83%. Only operational funds for OGTs (NUSAF3, YLP and RPLRP) that performed poorly were received and funds for fewer than the approved projects for UWEP were received. There was also poor revenue performance in Donor Funding as no funds at all were received for Neglected Tropical Diseases (NTDs), United Nations Development Programme (UNDP) and less than the planned revenues were received from others sources. However, all the budgeted funds were received for District Discretionary Development Equalization Grant, Urban Discretionary Development Equalization Grant, Sector Development Grant, Transitional Development Grant, General Public Service Pension Arrears (Budgeting) and Salary arrears (Budgeting).

Planned Revenues for next FY

The total revenue increased from UGX 29,301,725,000 to UGX 31,901,864,000 (9%) due to increased allocations in Discretionary Government Transfers, Conditional Government Transfers, Other Government Transfers and Donor Funding. Remarkable increments are notable in: - Conditional Government Transfers to allow for salary enhancements in Health and Agric. Extension staff; Other Government Transfers because of the introduction of Support to Production Extension Services. However, Locally Raised Revenues declined due to the reduction in Domestic Dev't Funding, resulting into low collection of Agency Fee, which is the major source. Further, no funding is expected from General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting) and Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project.

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 | 1,874,983 | 1,305,000 | 1,520,465 |
| Finance | 406,280 | 274,802 | 406,054 |
| Statutory Bodies | 631,933 | 444,701 | 862,548 |
| Production and Marketing | 6,885,745 | 3,364,421 | 9,664,459 |
| Health | 5,484,754 | 2,929,043 | 6,417,118 |
| Education | 6,885,271 | 5,232,659 | 7,067,193 |
| Roads and Engineering | 1,005,114 | 748,268 | 1,168,722 |
| Water | 1,159,690 | 568,252 | 1,858,656 |

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| | | | |
|----------------------------|-------------------|-------------------|-------------------|
| Natural Resources | 2,220,356 | 297,887 | 177,674 |
| Community Based Services | 2,240,722 | 720,764 | 2,174,721 |
| Planning | 462,373 | 310,414 | 566,652 |
| Internal Audit | 44,503 | 29,866 | 40,765 |
| Grand Total | 29,301,725 | 16,226,077 | 31,925,027 |
| <i>o/w: Wage:</i> | 9,139,845 | 6,435,734 | 10,587,447 |
| <i>Non-Wage Recurrent:</i> | 3,858,204 | 3,127,554 | 4,449,732 |
| <i>Domestic Devt:</i> | 12,273,139 | 6,071,070 | 12,632,300 |
| <i>Donor Devt:</i> | 4,030,536 | 591,718 | 4,255,549 |

Expenditure Performance by end of March FY 2017/18

The total expenditure was only UGX 9,370,003,000 (32%) of the annual budget of UGX 29,301,725,000 as the development funds were not spent given that execution of most contracts begun in Q3. Expenditure in wage was low because new staffs were not recruited and there were incidences where some staff missed salaries and some were underpaid. Expenditure in Donor Funding was low because some funds were received towards the end of the quarter and could not be utilized immediately.

Planned Expenditures for the FY 2018/19

Funds will be spent for various activities and projects in the sectors. There is remarkable increase in funding in: - Statutory Bodies as a result of the introduction of allowances of the LLG Councilors; Production and Marketing because of introduction of the Agric. Extension Grant (NWR); Health as a result of the new allocation of the Development Grant; Education due to increased allocation of UPE, USE and Tertiary funding; Roads and Engineering due to increased allocation of Uganda Road Funds; Community Based Services due to increased allocation of District Unconditional Grant (Wage) to cater for the newly recruited staff.

Medium Term Expenditure Plans

The district plans to provide infrastructure and other services so as to improve access to the basic needs to the community especially through the construction of Administrative Offices, maternity wards, OPDs, staff houses, classrooms, pit latrines, roads, water points, Secondary Schools, capacity building of stakeholders, etc. Funds will as well be spent on investments that promote wealth creation so as to improve livelihoods.

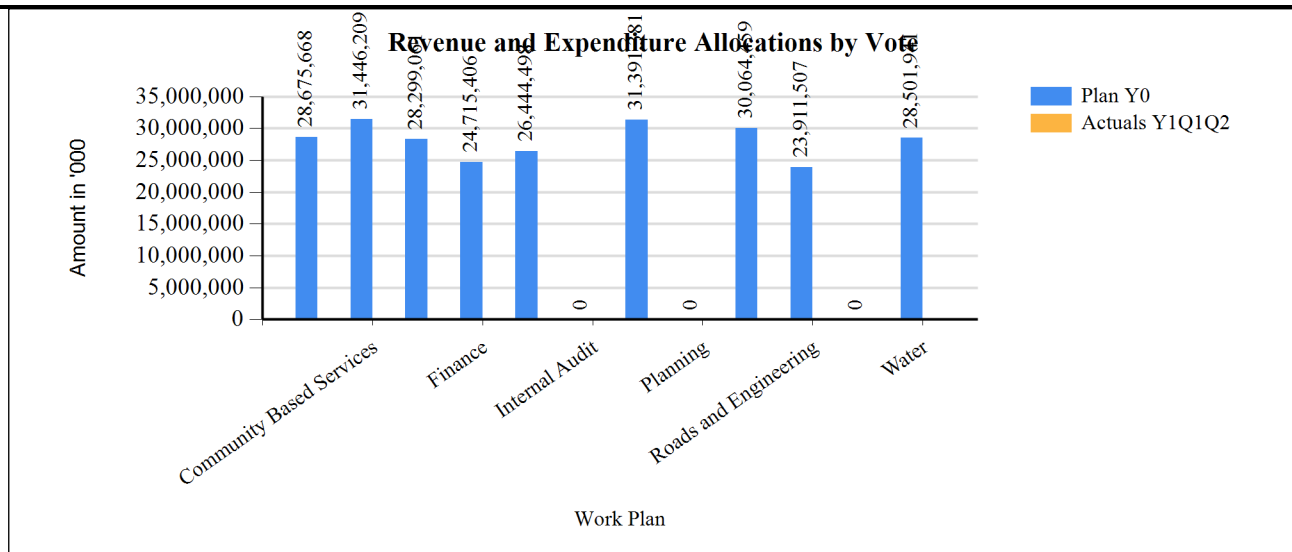
Challenges in Implementation

Limited infrastructure; Poor road conditions; Low water coverage; Over strain in social services due to influx of immigrants; Pests, diseases and problem animals that affect/destroy livestock and crops; Over dependence on CGTs; Low capacity of the service providers; Low staffing levels; High poverty levels; Unsupportive cultural beliefs and mindsets; High environmental degradation; Increasing incidence of land/border conflicts; Inadequate equipment and means of transport; Drugs stock outs.

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 2017/18 | Cumulative Receipts By End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|---|-----------------------------------|---|-----------------------------------|
| 1. Locally Raised Revenues | 284,493 | 190,351 | 293,493 |
| Agency Fees | 52,500 | 41,074 | 52,000 |
| Land Fees | 0 | 0 | 500 |
| Local Services Tax | 25,659 | 40,136 | 29,659 |
| Miscellaneous and unidentified taxes | 0 | 0 | 209,021 |
| Other Fees and Charges | 15,315 | 24,210 | 0 |
| Registration of Businesses | 0 | 0 | 250 |
| Royalties | 2,063 | 0 | 2,063 |
| Stamp duty | 188,956 | 84,931 | 0 |
| 2a. Discretionary Government Transfers | 4,495,136 | 3,853,383 | 4,801,663 |
| District Discretionary Development Equalization Grant | 1,894,965 | 1,894,965 | 1,907,904 |
| District Unconditional Grant (Non-Wage) | 724,447 | 543,336 | 864,242 |
| District Unconditional Grant (Wage) | 1,716,556 | 1,287,417 | 1,838,504 |
| Urban Discretionary Development Equalization Grant | 33,161 | 33,161 | 44,734 |
| Urban Unconditional Grant (Non-Wage) | 47,978 | 35,983 | 47,149 |
| Urban Unconditional Grant (Wage) | 78,029 | 58,522 | 99,130 |
| 2b. Conditional Government Transfer | 11,616,609 | 8,461,738 | 12,220,426 |
| General Public Service Pension Arrears (Budgeting) | 172,606 | 172,606 | 0 |
| Gratuity for Local Governments | 91,563 | 68,672 | 81,729 |
| Pension for Local Governments | 189,416 | 142,062 | 193,977 |
| Salary arrears (Budgeting) | 132,089 | 132,089 | 0 |

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| | | | |
|--|-------------------|-------------------|-------------------|
| Sector Conditional Grant (Non-Wage) | 2,215,613 | 967,302 | 1,929,065 |
| Sector Conditional Grant (Wage) | 7,345,261 | 5,508,945 | 8,649,813 |
| Sector Development Grant | 596,758 | 596,758 | 1,344,789 |
| Transitional Development Grant | 873,305 | 873,305 | 21,053 |
| 2c. Other Government Transfer | 8,874,951 | 3,588,337 | 10,353,897 |
| Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project | 66,659 | 55,452 | 0 |
| Northern Uganda Social Action Fund (NUSAF) | 7,292,373 | 2,265,757 | 7,292,373 |
| Regional Pastoral Livelihoods Resilience Project | 636,930 | 259,555 | 636,930 |
| Support to PLE (UNEB) | 0 | 4,608 | 0 |
| Support to Production Extension Services | 0 | 184,279 | 368,582 |
| Uganda Road Fund (URF) | 0 | 634,370 | 971,244 |
| Uganda Women Entrepreneurship Program(UWEP) | 393,509 | 151,013 | 378,121 |
| Youth Livelihood Programme (YLP) | 485,480 | 33,304 | 706,648 |
| 3. Donor | 4,030,536 | 591,718 | 4,255,549 |
| United Nations Development Programme (UNDP) | 34,400 | 0 | 0 |
| United Nations Children Fund (UNICEF) | 3,162,359 | 448,172 | 3,755,549 |
| United Nations Population Fund (UNPF) | 337,777 | 28,810 | 0 |
| World Health Organisation (WHO) | 200,000 | 90,569 | 200,000 |
| Global Alliance for Vaccines and Immunization (GAVI) | 200,000 | 9,316 | 200,000 |
| Gesellschaft fur Internationale Zusammenarbeit (GIZ) | 0 | 0 | 100,000 |
| Neglected Tropical Diseases (NTDs) | 96,000 | 0 | 0 |
| Others | 0 | 14,851 | 0 |
| Total Revenues shares | 29,301,725 | 16,685,527 | 31,925,027 |

N/A

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 | 685,575 | 291,769 | 654,470 |
| District Production Services | 6,182,730 | 403,020 | 8,989,228 |
| District Commercial Services | 17,441 | 13,136 | 20,762 |
| <i>Sub- Total of allocation Sector</i> | 6,885,745 | 707,924 | 9,664,459 |
| Sector: Works and Transport | | | |
| District, Urban and Community Access Roads | 1,005,114 | 579,651 | 1,168,722 |
| <i>Sub- Total of allocation Sector</i> | 1,005,114 | 579,651 | 1,168,722 |
| Sector: Education | | | |

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| | | | |
|---|-------------------------|-------------------------|-------------------------|
| Pre-Primary and Primary Education | 4,610,571 | 2,522,764 | 4,596,317 |
| Secondary Education | 1,410,149 | 252,351 | 1,550,517 |
| Skills Development | 262,881 | 167,359 | 362,351 |
| Education & Sports Management and Inspection | 596,470 | 181,744 | 555,243 |
| Special Needs Education | 5,200 | 0 | 2,766 |
| <i>Sub- Total of allocation Sector</i> | <i>6,885,271</i> | <i>3,124,218</i> | <i>7,067,193</i> |
| Sector: Health | | | |
| Primary Healthcare | 2,011,002 | 1,296,298 | 4,038,550 |
| District Hospital Services | 1,249,110 | 879,373 | 2,118,459 |
| Health Management and Supervision | 2,224,641 | 382,922 | 260,108 |
| <i>Sub- Total of allocation Sector</i> | <i>5,484,754</i> | <i>2,558,593</i> | <i>6,417,118</i> |
| Sector: Water and Environment | | | |
| Rural Water Supply and Sanitation | 1,159,690 | 287,919 | 1,858,656 |
| Natural Resources Management | 2,220,356 | 92,480 | 177,674 |
| <i>Sub- Total of allocation Sector</i> | <i>3,380,046</i> | <i>380,399</i> | <i>2,036,330</i> |
| Sector: Social Development | | | |
| Community Mobilisation and Empowerment | 2,240,722 | 302,247 | 2,174,721 |
| <i>Sub- Total of allocation Sector</i> | <i>2,240,722</i> | <i>302,247</i> | <i>2,174,721</i> |
| Sector: Public Sector Management | | | |
| District and Urban Administration | 1,874,983 | 862,912 | 1,520,465 |
| Local Statutory Bodies | 631,933 | 434,436 | 862,548 |
| Local Government Planning Services | 462,373 | 147,992 | 566,652 |
| <i>Sub- Total of allocation Sector</i> | <i>2,969,290</i> | <i>1,445,340</i> | <i>2,949,665</i> |
| Sector: Accountability | | | |
| Financial Management and Accountability(LG) | 406,280 | 256,324 | 406,054 |
| Internal Audit Services | 44,503 | 29,866 | 40,765 |
| <i>Sub- Total of allocation Sector</i> | <i>450,783</i> | <i>286,190</i> | <i>446,820</i> |

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| <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 | 1,664,553 | 1,049,922 | 1,393,053 |
| District Unconditional Grant (Non-Wage) | 144,255 | 104,312 | 82,779 |
| District Unconditional Grant (Wage) | 794,019 | 283,477 | 860,188 |
| General Public Service Pension Arrears (Budgeting) | 172,606 | 172,606 | 0 |
| Gratuity for Local Governments | 91,563 | 68,672 | 81,729 |
| Locally Raised Revenues | 31,383 | 60,274 | 47,912 |
| Multi-Sectoral Transfers to LLGs_NonWage | 99,634 | 72,105 | 99,758 |
| Pension for Local Governments | 189,416 | 142,062 | 193,977 |
| Salary arrears (Budgeting) | 132,089 | 132,089 | 0 |
| Urban Unconditional Grant (Wage) | 9,589 | 14,326 | 26,711 |
| Development Revenues | 210,431 | 255,079 | 127,412 |
| District Discretionary Development Equalization Grant | 104,423 | 105,422 | 88,178 |
| Multi-Sectoral Transfers to LLGs_Gou | 106,008 | 149,657 | 39,234 |
| Total Revenue Shares | 1,874,983 | 1,305,000 | 1,520,465 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 803,608 | 297,803 | 886,899 |
| Non Wage | 860,944 | 375,304 | 506,154 |
| Development Expenditure | | | |
| Domestic Development | 210,431 | 189,805 | 127,412 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,874,983 | 862,912 | 1,520,465 |

Narrative of Workplan Revenues and Expenditure

The total revenue has reduced from UGX 1,874,983,000 to UGX 1,505,153,000 (19.7%) majorly due to non-allocation of revenues to: - General Public Service Pension Arrears (Budgeting) and salary arrears (Budgeting) and a major reduction in allocation to Multi-Sectoral transfers(GOU) from 106,008,000 to 39,234,000. There is however been increased allocation to urban unconditional grant from 9,589,000 to 26,711,000, District Discretionary Development Equalization Grant, from 104,423 to 88,178, Pension for Local Governments from 189,416 to 193,977. The planned revenue will be spent on: - Coordination of service delivery; Supervision and monitoring of Government programmes; Offering of Central Government policy guidance; Building of the Capacity of all political leaders in terms of legislation; Effective Human Resource Management and capacity building; Implementation of lawful Council policies; Effectively reporting; Ensuring transparency and accountability; Repair of vehicles; Payment of pension, gratuity and staff salaries. District Unconditional Grant (NonWage),

Workplan Title : Finance

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| <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 | 348,612 | 209,580 | 393,785 |
| District Unconditional Grant (Non-Wage) | 70,000 | 40,860 | 50,052 |
| District Unconditional Grant (Wage) | 182,798 | 117,602 | 236,665 |
| Locally Raised Revenues | 39,250 | 13,256 | 25,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 47,045 | 30,606 | 63,839 |
| Urban Unconditional Grant (Wage) | 9,519 | 7,255 | 18,230 |
| Development Revenues | 57,667 | 65,223 | 12,269 |
| District Discretionary Development Equalization Grant | 15,000 | 15,000 | 10,000 |
| Multi-Sectoral Transfers to LLGs_Gou | 42,667 | 50,223 | 2,269 |
| Total Revenue Shares | 406,280 | 274,802 | 406,054 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 192,317 | 124,857 | 254,895 |
| Non Wage | 156,296 | 83,698 | 138,891 |
| Development Expenditure | | | |
| Domestic Development | 57,667 | 47,769 | 12,269 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 406,280 | 256,324 | 406,054 |

Narrative of Workplan Revenues and Expenditure

The total planned revenue has slightly decreased from UGX 406,280,000 to UGX 406,054,000 (0.06%) as a result of reduced allocations in:- District Unconditional Grant (Non-Wage Recurrent) due to the reduction in the IPF to the district and increased allocation to Statutory Bodies to cater for the increased number of District Councilors; Locally Raised Revenues due to low revenue outturn; District Discretionary Development Equalization Grant due to increased high demand for capital investments in other departments and sectors and Multi-Sectoral Transfers to LLGs_GoU due to increased allocation to investments that promote wealth creation. There is however increased allocation in: - District Unconditional Grant (Wage) to cater for the newly recruited staff; Multi- Sectoral transfers to LLGs-Rec't to cater for increased recurrent costs. Expenditure will majorly be on: - Budget preparation; Procurement of books of accounts; Local Revenue mobilization; Submission of financial returns; Warranting and invoicing of quarterly releases; Vehicle and IT equipment maintenance; Procurement of office equipment.

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 | 631,933 | 444,701 | 862,548 |
| District Unconditional Grant (Non-Wage) | 235,859 | 197,387 | 501,047 |
| District Unconditional Grant (Wage) | 217,714 | 125,215 | 207,660 |

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|--|----------------|----------------|----------------|
| Locally Raised Revenues | 44,610 | 19,700 | 25,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 126,534 | 99,591 | 123,898 |
| Urban Unconditional Grant (Wage) | 7,216 | 2,808 | 4,944 |
| Development Revenues | 0 | 0 | 0 |
| N/A | | | |
| Total Revenue Shares | 631,933 | 444,701 | 862,548 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 224,930 | 128,023 | 212,604 |
| Non Wage | 407,003 | 306,414 | 649,945 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 631,933 | 434,436 | 862,548 |

Narrative of Workplan Revenues and Expenditure

The total revenue has increased from UGX 631,933,000 to UGX 862,548,000 (36%) due to increased allocation to cater for the increased number of District Councilors which came with the new rates for council allowances and introduction of the component of Ex-Gratia for LLG Councilors. The expenditure will majorly be: - Conducting council meetings; Procurement management; Staff recruitment, promotion, discipline; Land management; LG Financial Accountability; Political and Executive oversight; Standing Committee meetings; Payment of councilors' allowances, ex-gratia and honoraria; Repair of the vehicles and IT equipment.

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 | 297,587 | 468,465 | 634,116 |
| District Unconditional Grant (Wage) | 33,636 | 31,452 | 32,400 |
| Multi-Sectoral Transfers to LLGs_NonWage | 1,999 | 819 | 500 |
| Other Transfers from Central Government | 0 | 239,731 | 0 |
| Sector Conditional Grant (Non-Wage) | 66,470 | 49,852 | 250,493 |
| Sector Conditional Grant (Wage) | 195,482 | 146,612 | 350,723 |
| Development Revenues | 6,588,158 | 2,895,955 | 9,030,343 |
| Multi-Sectoral Transfers to LLGs_Gou | 488,094 | 414,978 | 548,050 |
| Other Transfers from Central Government | 6,035,246 | 2,416,159 | 8,297,885 |
| Sector Development Grant | 64,819 | 64,819 | 184,409 |
| Total Revenue Shares | 6,885,745 | 3,364,421 | 9,664,459 |

Vote: 559 Kaabong District

FY 2018/19

| B: Breakdown of Workplan Expenditures | | | |
|---------------------------------------|------------------|----------------|------------------|
| <i>Recurrent Expenditure</i> | | | |
| Wage | 229,118 | 171,137 | 383,123 |
| Non Wage | 68,469 | 50,053 | 250,993 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 6,588,158 | 486,735 | 9,030,343 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 6,885,745 | 707,924 | 9,664,459 |

Narrative of Workplan Revenues and Expenditure

Revenue has increased from UGX 6,885,745,000 in FY 2017/18 to UGX 9,664,459,000/= in the FY 2018/19 (40%). The increase was mainly from other transfers from central Government (NUSAF3) with an increase from 8,297,885,000/= for the current FY from 6,035,246,000/= in the previous FY (37%). Also there was an increase of agricultural extension funds wage from 195 million to 350 million (79%) which is specifically for salary enhancement of agricultural extension workers. On the other hand, ATAAS funding from MAAIF will not be available in the 2018/19 revenue.

Of the planned funds, UGX 382 million (3.9%) will be for wages, UGX 250 million (2.6%) for Non-wage recurrent expenditure and UGX 9.7 billion (93.4%) for Domestic Development. The expenditure will focus on salary enhancement for staf, improvement of the genetic potential of the local breeds marketing and promotion of saving culture, crop and livestock improved technologies interventions, tsetse control and control of other notifiable livestock diseases, vermin control, fisheries development and improvement of livelihoods by procurement of bulls and ox-ploughs for improved drought power.

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 | | | |
| <i>Recurrent Revenues</i> | 3,308,297 | 2,479,338 | 4,357,496 |
| Locally Raised Revenues | 0 | 0 | 3,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 10,713 | 6,150 | 16,215 |
| Sector Conditional Grant (Non-Wage) | 447,461 | 335,596 | 447,461 |
| Sector Conditional Grant (Wage) | 2,850,123 | 2,137,592 | 3,890,820 |
| <i>Development Revenues</i> | 2,176,457 | 449,705 | 2,059,622 |
| District Discretionary Development Equalization Grant | 130,000 | 130,000 | 70,000 |
| Donor Funding | 2,010,335 | 277,043 | 1,953,545 |
| Multi-Sectoral Transfers to LLGs_Gou | 36,122 | 42,662 | 0 |
| Sector Development Grant | 0 | 0 | 36,077 |
| Total Revenue Shares | 5,484,754 | 2,929,043 | 6,417,118 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 2,850,123 | 1,900,575 | 3,890,820 |
| Non Wage | 458,175 | 330,844 | 466,676 |

Vote: 559 Kaabong District**FY 2018/19**

| | | | |
|--------------------------------|------------------|------------------|------------------|
| Development Expenditure | | | |
| Domestic Development | 166,122 | 67,869 | 106,077 |
| Donor Development | 2,010,335 | 259,305 | 1,953,545 |
| Total Expenditure | 5,484,754 | 2,558,593 | 6,417,118 |

Narrative of Workplan Revenues and Expenditure

Revenue has increased from UGX 5,484,754,000 to UGX 6,417,118,000 (17%), majorly due to:- New allocation of Locally Raised Revenues; Increased allocation to Multi-Sectoral Transfers to LLGs-NonWage; Increased allocation of Sector Conditional Grant (Wage) to cater for salary enhancement; New allocation of Sector Development Grant. There was however reduced allocations in District Discretionary Development Equalization Grant and Donor Funding and there was allocation to Multi-Sectoral Transfers to LLGs-GoU. Funds will be used for construction of staff accommodation, rehabilitation of an OPD, Reproductive Health activities, immunization campaigns, HIV/AIDS, Nutrition, ICCM and YFS and payment of salaries.

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 | 5,141,435 | 3,782,253 | 5,601,070 |
| District Unconditional Grant (Non-Wage) | 10,000 | 4,700 | 5,000 |
| District Unconditional Grant (Wage) | 64,936 | 45,603 | 57,940 |
| Locally Raised Revenues | 8,000 | 5,600 | 6,346 |
| Multi-Sectoral Transfers to LLGs_NonWage | 20,103 | 4,506 | 15,061 |
| Other Transfers from Central Government | 0 | 4,608 | 0 |
| Sector Conditional Grant (Non-Wage) | 738,741 | 492,494 | 1,108,452 |
| Sector Conditional Grant (Wage) | 4,299,655 | 3,224,742 | 4,408,270 |
| Development Revenues | 1,743,836 | 1,450,406 | 1,466,123 |
| District Discretionary Development Equalization Grant | 245,000 | 245,000 | 300,000 |
| Donor Funding | 425,216 | 125,686 | 356,629 |
| Multi-Sectoral Transfers to LLGs_Gou | 28,001 | 34,101 | 0 |
| Sector Development Grant | 192,952 | 192,952 | 809,494 |
| Transitional Development Grant | 852,667 | 852,667 | 0 |
| Total Revenue Shares | 6,885,271 | 5,232,659 | 7,067,193 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 4,364,591 | 2,360,061 | 4,466,211 |
| Non Wage | 776,844 | 491,360 | 1,134,859 |
| Development Expenditure | | | |
| Domestic Development | 1,318,620 | 147,535 | 1,109,494 |

Vote: 559 Kaabong District**FY 2018/19**

| | | | |
|--------------------------|------------------|------------------|------------------|
| Donor Development | 425,216 | 125,261 | 356,629 |
| Total Expenditure | 6,885,271 | 3,124,218 | 7,067,193 |

Narrative of Workplan Revenues and Expenditure

The total revenue shares have increased from UGX 5,717,897 to UGX 7,185,903,553 (20.4% increase) majorly due to the increase Sector conditional grant wage Primary by 5.7%, UPE by 35%, USE by 7.5%, salaries secondary by 30.4%, salaries for skills development by 47%, Skills development non-wage by 17.5% the donor funding remained same. However, the SFG (DDEG) decreased by 32.7%. Transitional Development Grant decreased by 5%. Of the revenues, UGX 4,473,206,019 (62.2%) will be for wages, UGX 425,000,000 (5.9%) for donor funds, Non-wage recurrent activities, UGX 2,287,697,534 (31.8%) for Domestic Development. Funds will be spent on the construction of classrooms, staff houses and latrines, promoting ECD activities, improving on retention and completion rates, building the capacity of SMCs, support supervision and monitoring, school inspection and co-curricular activities.

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 | 950,177 | 685,273 | 1,074,269 |
| District Unconditional Grant (Wage) | 86,348 | 39,515 | 86,348 |
| Multi-Sectoral Transfers to LLGs_NonWage | 6,513 | 6,091 | 3,155 |
| Other Transfers from Central Government | 0 | 634,370 | 971,244 |
| Sector Conditional Grant (Non-Wage) | 843,795 | 0 | 0 |
| Urban Unconditional Grant (Wage) | 13,521 | 5,297 | 13,521 |
| Development Revenues | 54,937 | 62,995 | 94,453 |
| Multi-Sectoral Transfers to LLGs_Gou | 54,937 | 62,995 | 94,453 |
| Total Revenue Shares | 1,005,114 | 748,268 | 1,168,722 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 99,870 | 44,812 | 99,870 |
| Non Wage | 850,308 | 488,444 | 974,399 |
| Development Expenditure | | | |
| Domestic Development | 54,937 | 46,395 | 94,453 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,005,114 | 579,651 | 1,168,722 |

Narrative of Workplan Revenues and Expenditure

The total increased from UGX 1005,114,000 to 1,168,722,000 UGX (16%) . This is due increased allocation of transfers from Central Government URF) (UGx 971,244,000) and the the Multisectoral Transfer to LLGs (NWR) has reduced from UGX 6,513,000 to UGX 3,155,000 and Multisectoral transfers to LLGs GoU has increased from UGX 54,937,000 to UGX 94,453,000 (71%) for Domestic Development. The funds shall be used under Force Account for the maintenance of roads, payment of salaries.

Workplan Title : Water

Vote: 559 Kaabong 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 | 82,039 | 60,807 | 99,150 |
| District Unconditional Grant (Wage) | 18,386 | 13,790 | 30,933 |
| Multi-Sectoral Transfers to LLGs_NonWage | 3,081 | 1,877 | 1,052 |
| Sector Conditional Grant (Non-Wage) | 52,321 | 39,241 | 52,765 |
| Urban Unconditional Grant (Wage) | 8,251 | 5,899 | 14,400 |
| Development Revenues | 1,077,651 | 507,445 | 1,759,507 |
| Donor Funding | 662,850 | 94,614 | 1,319,714 |
| Multi-Sectoral Transfers to LLGs_Gou | 55,176 | 53,206 | 103,931 |
| Sector Development Grant | 338,987 | 338,987 | 314,808 |
| Transitional Development Grant | 20,638 | 20,638 | 21,053 |
| Total Revenue Shares | 1,159,690 | 568,252 | 1,858,656 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 26,637 | 19,689 | 45,333 |
| Non Wage | 55,402 | 35,400 | 53,816 |
| Development Expenditure | | | |
| Domestic Development | 414,801 | 141,191 | 439,792 |
| Donor Development | 662,850 | 91,639 | 1,319,714 |
| Total Expenditure | 1,159,690 | 287,919 | 1,858,656 |

Narrative of Workplan Revenues and Expenditure

The total revenue shares have increased from UGX 1,159,690,000 to UGX 1,858,656,000 (37.6%) majorly due to the increase in non-wage recurrent, wage, urban wage. There is increased allocation in Multi-Sectoral Transfers to LLGs-Rec't & Dev't. Of the expected revenues, UGX 30,933,000 will be for wages, UGX 52,765,000 for Non-wage recurrent activities, UGX 335,861,000 for both Domestic Development and transitional development. And UGX 1,319,714,000 for Donor Development. The funds shall be spent on the drilling of boreholes, rehabilitation of water systems in RGCs, rehabilitation of boreholes, triggering of communities, construction of a latrine and mobilization of sanitation and hygiene events and payment of salaries.

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 | 53,722 | 36,487 | 53,430 |
| District Unconditional Grant (Non-Wage) | 8,000 | 3,000 | 5,000 |
| District Unconditional Grant (Wage) | 30,220 | 23,874 | 30,220 |
| Locally Raised Revenues | 2,000 | 0 | 3,958 |

Vote: 559 Kaabong District**FY 2018/19**

| | | | |
|--|------------------|----------------|----------------|
| Multi-Sectoral Transfers to LLGs_NonWage | 2,263 | 1,278 | 2,428 |
| Sector Conditional Grant (Non-Wage) | 5,998 | 4,499 | 6,584 |
| Urban Unconditional Grant (Wage) | 5,240 | 3,836 | 5,240 |
| Development Revenues | 2,166,635 | 261,400 | 124,244 |
| Donor Funding | 34,400 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 171,519 | 152,247 | 124,244 |
| Other Transfers from Central Government | 1,960,716 | 109,153 | 0 |
| Total Revenue Shares | 2,220,356 | 297,887 | 177,674 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 35,460 | 27,710 | 35,460 |
| Non Wage | 18,261 | 6,374 | 17,970 |
| Development Expenditure | | | |
| Domestic Development | 2,132,235 | 58,395 | 124,244 |
| Donor Development | 34,400 | 0 | 0 |
| Total Expenditure | 2,220,356 | 92,480 | 177,674 |

Narrative of Workplan Revenues and Expenditure

The total revenue shares have reduced from UGX 2,220,356,000 to UGX 177,674,000 (92%) majorly due to the non-allocation of Donor Funding (GEF) and OGTs (NUSAF3) at all. There are also reduced allocations in District Unconditional Grant (Non-Wage) and Multi-Sectoral Transfers to LLGs_GoU. There is however increased allocation in Locally Raised Revenue AND Sector Conditional Grant (Non-Wage). The funds will be spent on establishment of wood lots, tree nurseries, conducting training and payment of salaries.

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 | 371,189 | 275,129 | 427,888 |
| District Unconditional Grant (Non-Wage) | 10,000 | 4,500 | 4,000 |
| District Unconditional Grant (Wage) | 237,344 | 160,465 | 234,867 |
| Locally Raised Revenues | 2,000 | 4,400 | 3,058 |
| Multi-Sectoral Transfers to LLGs_NonWage | 46,839 | 12,153 | 47,613 |
| Other Transfers from Central Government | 0 | 36,746 | 69,800 |
| Sector Conditional Grant (Non-Wage) | 60,827 | 45,620 | 63,310 |
| Urban Unconditional Grant (Wage) | 14,179 | 11,244 | 5,240 |
| Development Revenues | 1,869,533 | 445,635 | 1,746,833 |
| District Discretionary Development Equalization Grant | 5,000 | 5,000 | 0 |
| Donor Funding | 760,631 | 40,438 | 482,221 |
| Multi-Sectoral Transfers to LLGs_Gou | 224,913 | 252,627 | 249,643 |

Vote: 559 Kaabong District**FY 2018/19**

| | | | |
|--|------------------|----------------|------------------|
| Other Transfers from Central Government | 878,989 | 147,570 | 1,014,969 |
| Total Revenue Shares | 2,240,722 | 720,764 | 2,174,721 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 251,523 | 171,709 | 240,107 |
| Non Wage | 119,666 | 23,024 | 187,781 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 1,108,902 | 100,307 | 1,264,612 |
| Donor Development | 760,631 | 7,208 | 482,221 |
| Total Expenditure | 2,240,722 | 302,247 | 2,174,721 |

Narrative of Workplan Revenues and Expenditure

Planned total revenue shares have decreased from UGX 2,240,722,000 to UGX 2,173,754,000 (2.99%) due to non- allocation of District Development Equalization Grant, decreased allocation of District Unconditional Grant (non-wage). There is however an increased allocation in District Unconditional Grant (Wage), Sector Conditional Grant (Non-Wage), Multi-Sectoral Transfers to LLGs- Dev't and Other

Transfers from Central Government especially Youth Livelihood Programme and Uganda Women Entrepreneurship Programme.

Of the expected revenue, UGX 240,107,000 will be for wages (11.04%), UGX 158,781,000

(7.3%) for recurrent activities, UGX 1,292,646,000 (59.466%) for Domestic Development and UGX 482,221,000 (22.183%) for Donor

Development. Expenditure will be in:- Gender equality and women empowerment; Youth Livelihood Programme; Community mobilization; Adult learning; Special grant for PWDs; Conditional transfers to Women, Youth and Disability Councils; GBV and child protection; Payment of salaries.

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 | | | |
| <i>Recurrent Revenues</i> | 104,002 | 41,469 | 99,609 |
| District Unconditional Grant (Non-Wage) | 61,284 | 22,965 | 36,285 |
| District Unconditional Grant (Wage) | 38,718 | 16,034 | 51,584 |
| Locally Raised Revenues | 4,000 | 2,470 | 10,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 0 | 0 | 1,741 |
| <i>Development Revenues</i> | 358,372 | 268,945 | 467,042 |
| District Discretionary Development Equalization Grant | 221,267 | 215,008 | 323,602 |
| Donor Funding | 137,105 | 53,937 | 143,440 |
| Total Revenue Shares | 462,373 | 310,414 | 566,652 |

Vote: 559 Kaabong District

FY 2018/19

| B: Breakdown of Workplan Expenditures | | | |
|---------------------------------------|----------------|----------------|----------------|
| <i>Recurrent Expenditure</i> | | | |
| Wage | 38,718 | 16,034 | 51,584 |
| Non Wage | 65,284 | 20,162 | 48,025 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 221,267 | 65,123 | 323,602 |
| Donor Development | 137,105 | 46,673 | 143,440 |
| Total Expenditure | 462,373 | 147,992 | 566,652 |

Narrative of Workplan Revenues and Expenditure

Total revenues shares have increased from UGX 462,373,000 to UGX 771,854,000 (70%) majorly due to increased allocation of Donor Funding (GIZ Funding for Development and Spatial Planning), District Discretionary Development Equalization Grant (to kick start the construction of Phase I of the District Council Chambers) and Locally Raised Revenues (to support the operationalization PBS). There is however decreased allocation of District Unconditional Grant (Non-wage) since the management of PAF monitoring funds has been transferred to the Finance Sector. Funds will be spent on:- Construction of Phase I of the Council Chambers; Coordination of planning, monitoring and reporting; Information management; Preparation of the statistical abstract; Procurement of laptops, projector and generator; Payment of wages.

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 | | | |
| <i>Recurrent Revenues</i> | 44,503 | 29,866 | 40,765 |
| District Unconditional Grant (Non-Wage) | 10,000 | 5,200 | 7,000 |
| District Unconditional Grant (Wage) | 12,437 | 11,241 | 9,698 |
| Locally Raised Revenues | 4,000 | 0 | 5,173 |
| Multi-Sectoral Transfers to LLGs_NonWage | 7,551 | 5,569 | 8,051 |
| Urban Unconditional Grant (Wage) | 10,515 | 7,856 | 10,843 |
| <i>Development Revenues</i> | 0 | 0 | 0 |
| N/A | | | |
| Total Revenue Shares | 44,503 | 29,866 | 40,765 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 22,951 | 19,096 | 20,541 |
| Non Wage | 21,551 | 10,769 | 20,224 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 0 | 0 | 0 |

Vote: 559 Kaabong District**FY 2018/19**

| | | | |
|--------------------------|---------------|---------------|---------------|
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 44,503 | 29,866 | 40,765 |

Narrative of Workplan Revenues and Expenditure

Total revenues shares have decreased from UGX 44,503,000 to UGX 40,765,000 (8%) due to decreased allocation in District Unconditional Grant (Non Wage). UGX 22,952,000 of the planned revenues will be for wages (51.5%) and UGX 7,000,000 (17%) for non-wage recurrent and Urban Conditional Grant NW of 8,051,000. The expenditures will basically be for the management of Internal Audit Office, Internal Audit activities and payment of salaries.