

Vote: 563 Koboko 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.

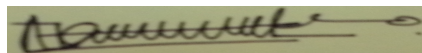
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



Canon George Adoko

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote: 563 Koboko 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: 563 Koboko 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: 563 Koboko 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	504,866	341,963	504,866
Discretionary Government Transfers	3,088,902	2,652,783	3,483,071
Conditional Government Transfers	7,994,014	5,982,771	9,644,799
Other Government Transfers	1,729,726	1,624,684	5,982,814
Donor Funding	1,329,218	2,617,828	5,011,192
Grand Total	14,646,727	13,220,029	24,626,742

Revenue Performance by end of March of the Running FY

Koboko District planned to receive a total of Ushs. 14,646,727,000 in the FY 2017/18 with Ushs. 504,866,000 to be collected from local revenues, Ushs. 1,329,218,000 was to be received from donors and the balance of Ushs. 12,812,643,000 was to come from central government inform of other government transfers, conditional and discretionary transfers. By the end of the third quarter of the FY the district received a total of Ushs. 13,220,029,000 representing 90.3%, with Ushs. 341,963,000 collected from local revenue sources which is below the 75% target due to weak revenue mobilization and enforcement strategies, Ushs. 2,617,828,000 received from donors which is above the budget due to funds received under UNHCR for ReHoPE programme which was not budgeted and Ushs. 10,260,238,000 from central government

Planned Revenues for next FY

Koboko District plans to receive a total of Ushs. 24,626,091,000 in the FY 2018/19. This is an increase from Ushs. 14,646,727,000 planned in the FY 2017/18. The increase is due to increase in allocation to the district under central government transfers particularly the inclusion of DRDIP budget, increase in allocation for wages and other development allocations to the district. There is also increase in revenue forecast from donors as a result of budgeting for ReHoPE projects under UNHCR. Of the total revenue forecast for the next FY 2018/19, only Ushs. 504,866,000 will be collected locally representing 2.1% of the budget, Ushs. 5,011,192,000 will come from donors representing 20.3% while Ushs. 19,110,684,000 representing 77.6% will come from central government inform of discretionary transfers, OGT, and conditional transfers.

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	1,796,980	1,481,454	2,119,023
Finance	285,426	231,925	253,930
Statutory Bodies	452,176	340,955	536,872
Production and Marketing	730,175	756,332	1,243,786
Health	2,046,737	2,041,480	3,930,124
Education	5,630,232	4,846,077	8,026,214
Roads and Engineering	652,979	1,069,187	1,819,884
Water	773,097	871,527	458,164
Natural Resources	225,032	160,826	178,320

Vote: 563 Koboko District**FY 2018/19**

Community Based Services	1,884,948	1,290,809	5,775,228
Planning	119,050	98,482	239,382
Internal Audit	49,895	30,976	45,816
Grand Total	14,646,727	13,220,029	24,626,742
<i>o/w: Wage:</i>	6,251,286	4,836,857	7,897,278
<i>Non-Wage Recurrent:</i>	3,401,692	2,812,889	3,682,502
<i>Domestic Devt:</i>	3,664,531	2,952,456	8,035,771
<i>Donor Devt:</i>	1,329,218	2,617,828	5,011,192

Expenditure Performance by end of March FY 2017/18

Koboko District planned to spend a total of Ushs. 14,646,727,000 in the FY 2017/18, but by the end of the third quarter the district had spent Ushs. 13,220,029,000 representing 90.3% of the budget, with Ushs. 4,836,857,000 spent on wages, Ushs. 2,812,889,000 spent on non wages, Ushs. 2,952,456,000 on development activities and Ushs. 2,617,828,000 on donor development activities. the highest expenditure was under Education followed by health and then Administration due to their high wages expenses and the department which had the least expenditure was Internal Audit followed by Planning Unit.

Planned Expenditures for the FY 2018/19

Koboko District Local Government plans to receive a total of Ushs. 24,626,091,000 in the FY 2018/19. This is an increase from the Ushs. 14,646,727,000 due to inclusion of DRDIP programme and ReHoPE programme in the budget, there is also increase in allocation of funds for wages for salary enhancement for sciences. Of this projection, Ushs. 7,897,278,000 has been earmarked for wages representing 32.1% of the budget, Ushs. 3,682,502,000 for non wages representing 15% of the budget, Ushs. 8,035,771,000 representing 32.6% for development expenditures and Ushs. 5,011,192,000 representing 20.3% for donor activities in the district.

Medium Term Expenditure Plans

Koboko District in the medium term will continue to implement infrastructure projects under Education in form of classroom and latrine constructions, supply of desks, instructional materials, under health we shall invest in staff housing, upgrading of HC IIs to HC IIIs, construction of wards, OPDs, fencing of health facilities provision of beds, construction of incinerators and placenta pits, under roads we shall continue with routine manual, routine mechanized maintenance, periodic rehabilitation of roads, road opening, culvert installations and bridge constructions, under water we shall continue to drill more boreholes but also invest in piped water system. under production we shall continue to invest in increasing agricultural productivity and production by supporting our farmers in land opening, supply of quality planting materials, disease and pest control and post harvest handling facilities. under Natural resource we shall invest in environmental protection and energy saving technologies, and titling of our institutional lands in the district, under community we shall continue to support community groups under the different livelihood programmes like NUSAF3, YLP, UWEP, OWC, DRDIP, The administration department will continue to invest in office space and staff house provision to the staff and build capacity of existing staff.

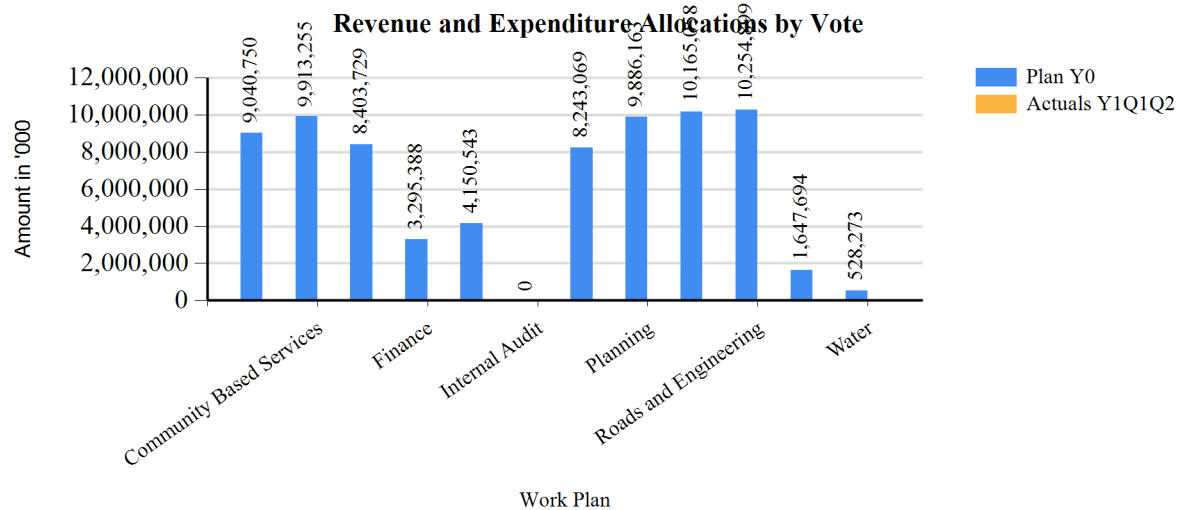
Challenges in Implementation

Under staffing in key positions, refugee influx, declining local revenue, climate change, pest and disease and unreliable internet network

G1: Graph on the revenue and expenditure allocations by Department

Vote: 563 Koboko 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	504,866	341,963	504,866
Advertisements/Bill Boards	2,000	0	0
Animal & Crop Husbandry related Levies	3,035	2,135	9,855
Application Fees	25,518	26,423	18,101
Business licenses	14,342	9,003	16,983
Court Filing Fees	603	0	0
Fees from appeals	250	4,281	0
Land Fees	8,908	4,160	8,337
Local Services Tax	57,897	61,922	37,165
Market /Gate Charges	105,259	53,795	209,368
Miscellaneous receipts/income	60,392	19,591	29,535
Other Court Fees	620	310	2,815
Other Fees and Charges	137,339	140,702	131,098
Park Fees	9,600	13,783	2,918
Property related Duties/Fees	9,153	153	0
Refuse collection charges/Public convenience	3,780	1,400	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,430	1,405	8,877
Registration of Businesses	5,808	2,659	3,905
Rent & Rates - Non-Produced Assets – from other Govt units	10,191	148	18,390
Rent & Rates - Non-Produced Assets – from private entities	3,100	0	0

Vote: 563 Koboko District**FY 2018/19**

Rent & rates – produced assets – from private entities	791	93	0
Sale of (Produced) Government Properties/Assets	15,650	0	0
Sale of non-produced Government Properties/assets	1,100	0	7,520
Tax Tribunal – Court Charges and Fees	100	0	0
Voluntary Transfers	23,000	0	0
2a. Discretionary Government Transfers	3,088,902	2,652,783	3,483,071
District Discretionary Development Equalization Grant	1,344,426	1,344,426	1,586,572
District Unconditional Grant (Non-Wage)	535,891	401,918	583,634
District Unconditional Grant (Wage)	1,090,237	817,678	1,312,866
Urban Unconditional Grant (Wage)	118,349	88,762	0
2b. Conditional Government Transfer	7,994,014	5,982,771	9,644,799
General Public Service Pension Arrears (Budgeting)	238,735	238,735	0
Gratuity for Local Governments	325,297	243,972	298,288
Pension for Local Governments	238,250	178,687	261,778
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,346,204	675,637	1,309,361
Sector Conditional Grant (Wage)	5,042,700	3,930,418	6,584,412
Sector Development Grant	685,684	685,684	1,110,199
Support Services Conditional Grant (Non-Wage)	12,000	9,000	0
Transitional Development Grant	105,145	20,638	80,762
2c. Other Government Transfer	1,729,726	1,624,684	5,982,814
Development Response to Displacement Impacts Project (DRDIP)	0	0	3,571,284
Infectious Diseases Institute (IDI)	0	0	46,163
Makerere School of Public Health	45,000	33,647	0
Northern Uganda Social Action Fund (NUSAF)	942,698	850,872	1,084,310
Other	0	103,015	0
Support to PLE (UNEB)	0	5,633	5,535
Support to Production Extension Services	0	50,469	0
Uganda Road Fund (URF)	0	328,863	659,041
Uganda Sanitation Fund	78,190	57,562	0
Uganda Women Entrepreneurship Program(UWEP)	174,272	135,871	222,253
Vegetable Oil Development Project	43,000	43,000	60,000
Youth Livelihood Programme (YLP)	446,568	15,752	334,228
3. Donor	1,329,218	2,617,828	5,011,192
European Union (EU)	0	0	0
United Nations Children Fund (UNICEF)	500,000	188,999	600,000
United Nations High Commission for Refugees (UNHCR)	737,860	2,397,275	4,405,192
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	5,450	0

Vote: 563 Koboko District**FY 2018/19**

Associazione Centro Aiuti (ACAV)	0	0	6,000
Infectious Diseases Institute (IDI)	84,858	21,579	0
Others	6,500	4,524	0
Total Revenues shares	14,646,727	13,220,029	24,626,742

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

Koboko district Local Government planned to receive Ushs. 504,866,000 under local revenue in the FY 2017/18, but by the end of the third quarter the district only received Ushs. 341,963,000 representing 67.7%. This low performance was due to poor performance under market/gate charges, property related duties, registration (births, deaths, marriages) fees, Rent and Rates, sale of (produced) government properties/assets, sale of non-produced government properties and voluntary Transfers due to weak local revenue mobilization strategies and weak follow up of the sub-counties leading to under remittances from the sub counties

Central Government Transfers

Koboko district planned to receive Ushs. 12,812,642,000 in the FY 2017/18 in form of Discretionary government transfers, Conditional Government Transfers and other government transfers, but by the end of the third quarter the district was able to receive a total of Ushs. 10,260,238,000 representing 80.1% revenue performance under the central government transfers. This over performance in the third quarter is attributed to 100% performance under Pensions arrears and VODP, over performance under DDEG, Sector conditional grant wage, development grants performed above the 75% target due to the fact that they are now being released in three quarters as opposed to the planned four quarters and receipt of funds which were not budgeted in form of support to PLE, URF, Support to Production Extension, and Recurrent funds received for restocking in the quarter.

Donor Funding

Koboko District planned to receive a total of Ushs. 1,329,218,000 from all the donors to the district in the FY 2017/18, but by the end of the third quarter the district was able to receive Ushs. 2,617,828,000 representing 196.9%, this over performance is mainly attributed to the receipt of funds under ReHoPe from UNHCR for response to refugee influx in the district. This fund was not budgeted but was received as a supplementary budget to the district and there was also receipt of funds under GIZ for energy mainstreaming which was not also budgeted

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

Koboko District projects to collect Ushs. 504,866,000 from all the available local revenue sources to the district in the FY 2018/19, this projection is below the Ushs. 504,866,000 planned in the FY 2017/18. This projection remained as there is no new revenue sources identified for the financial year.

Central Government Transfers

Koboko district plans to receive Ushs. 19,241,033,000 from Central Government transfers for the FY 2018/19 in form of Discretionary funds (3,601,420,000), Conditional Government transfers (9,656,799,000) and Other Government Transfers (5,982,814,000). This is a big increase from Ushs. 12,812,642,000 planned in the FY 2017/18. This huge increase in the budget under central government transfers is due to inclusion of Ushs. 3,571,000,000 under DRDIP which is a new funding source to the district, increase under Sector conditional grant due to increase in wage allocation for health workers, increase in sector development grant to the district under Education and Health, and some increases under NUSAF, UWEP, URF and VOPD funds.

Donor Funding

Koboko district plans to receive Ushs. 5,011,192,000 from all the donors to the district, this projection is an increase from Ushs. 1,329,218,000 that was budgeted in the FY 2017/18. This big increase in the budget is as a result of inclusion of ReHoPe funds in the budget which was not the case in the FY 2017/18 and a small increase UNICEF funds, which have all increased due to development response under UNHCR.

Vote: 563 Koboko District**FY 2018/19****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	752,378
District Production Services	719,618	563,194	479,516
District Commercial Services	10,558	3,724	11,892
<i>Sub- Total of allocation Sector</i>	730,175	566,918	1,243,786
Sector: Works and Transport			
District, Urban and Community Access Roads	652,980	675,067	1,819,884
<i>Sub- Total of allocation Sector</i>	652,980	675,067	1,819,884
Sector: Education			
Pre-Primary and Primary Education	4,866,065	3,936,328	5,815,245
Secondary Education	594,276	335,796	1,743,412
Skills Development	30,000	20,000	30,000
Education & Sports Management and Inspection	139,891	68,437	432,557
Special Needs Education	0	0	5,000
<i>Sub- Total of allocation Sector</i>	5,630,232	4,360,561	8,026,214
Sector: Health			
Primary Healthcare	863,887	739,897	1,586,583
District Hospital Services	236,285	212,450	485,114
Health Management and Supervision	946,564	727,999	1,858,427
<i>Sub- Total of allocation Sector</i>	2,046,737	1,680,346	3,930,124
Sector: Water and Environment			
Rural Water Supply and Sanitation	773,097	325,515	458,164
Natural Resources Management	225,032	110,445	178,320
<i>Sub- Total of allocation Sector</i>	998,129	435,960	636,484
Sector: Social Development			
Community Mobilisation and Empowerment	1,884,948	485,260	5,775,228
<i>Sub- Total of allocation Sector</i>	1,884,948	485,260	5,775,228
Sector: Public Sector Management			
District and Urban Administration	1,796,980	1,213,796	2,119,023
Local Statutory Bodies	452,176	244,738	536,872
Local Government Planning Services	119,049	83,244	239,382
<i>Sub- Total of allocation Sector</i>	2,368,204	1,541,779	2,895,277
Sector: Accountability			

Vote: 563 Koboko District**FY 2018/19**

Financial Management and Accountability(LG)	285,426	190,240	253,930
Internal Audit Services	49,895	11,586	45,816
<i>Sub- Total of allocation Sector</i>	<i>335,321</i>	<i>201,826</i>	<i>299,746</i>

Vote: 563 Koboko 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	1,622,114	1,289,714	1,447,007
District Unconditional Grant (Non-Wage)	102,947	94,884	155,813
District Unconditional Grant (Wage)	427,789	320,842	626,418
General Public Service Pension Arrears (Budgeting)	238,735	238,735	0
Gratuity for Local Governments	325,297	243,972	298,288
Locally Raised Revenues	96,448	57,148	30,000
Multi-Sectoral Transfers to LLGs_NonWage	74,300	66,684	74,711
Pension for Local Governments	238,250	178,687	261,778
Urban Unconditional Grant (Wage)	118,349	88,762	0
Development Revenues	174,866	191,740	672,016
District Discretionary Development Equalization Grant	134,843	135,902	130,670
Donor Funding	0	0	518,167
Multi-Sectoral Transfers to LLGs_Gou	40,023	55,838	23,179
Total Revenue Shares	1,796,980	1,481,454	2,119,023
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	546,138	252,882	626,418
Non Wage	1,075,976	871,402	820,589
Development Expenditure			
Domestic Development	174,866	89,513	153,849
Donor Development	0	0	518,167
Total Expenditure	1,796,980	1,213,796	2,119,023

Narrative of Workplan Revenues and Expenditure

Administration Department projects to receive UGX 2,119,023,000 in the FY 2018/19. This projection is an increase as compared to UGX. 1,796,980,000 budgeted in FY 2017/18. This is due to an increase in DUCGNW, DUCGW, pensions and Donor funds . Of the total projection the department has earmarked UGX. 626,418,000 for wages representing 29.6% of the departmental budget, UGX. 820,589,000 for non wage expenditures (38.7%), UGX. 153,849,000 for domestic development expenditures (7.3%) and UGX 518,167,000 for donor development expenditure (24.4%).

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
-----------------------	-----------------------------------	---	-----------------------------------

Vote: 563 Koboko District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	266,626	214,925	248,831
District Unconditional Grant (Non-Wage)	35,000	28,020	19,400
District Unconditional Grant (Wage)	105,448	79,086	105,448
Locally Raised Revenues	50,054	60,078	29,451
Multi-Sectoral Transfers to LLGs_NonWage	76,124	47,741	94,532
Development Revenues	18,800	17,000	5,099
District Discretionary Development Equalization Grant	17,000	17,000	4,000
Multi-Sectoral Transfers to LLGs_Gou	1,800	0	1,099
Total Revenue Shares	285,426	231,925	253,930
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,448	61,022	105,448
Non Wage	161,178	112,818	143,383
Development Expenditure			
Domestic Development	18,800	16,400	5,099
Donor Development	0	0	0
Total Expenditure	285,426	190,240	253,930

Narrative of Workplan Revenues and Expenditure

Finance Department projects to receive UGX. 253,930,000 in the FY 2018/19. This is a decline from UGX. 285,426,000 allocated to the department in the FY 2017/18. This decline is due to decline in allocation to the department under LR, DUCGNW, MST and DDEG. Out of this allocation the department has earmarked UGX. 105,448,000 representing 41.5% for wages, UGX. 143,383,000 representing 56.5% for non wage expenditures and UGX. 5,099,000 representing 2% for domestic development expenditure.

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	449,876	338,455	528,650
District Unconditional Grant (Non-Wage)	160,040	116,430	240,993
District Unconditional Grant (Wage)	131,831	98,873	131,831
Locally Raised Revenues	108,000	70,200	91,949
Multi-Sectoral Transfers to LLGs_NonWage	50,004	52,951	63,878
Development Revenues	2,300	2,500	8,221
District Discretionary Development Equalization Grant	0	0	1,000
Multi-Sectoral Transfers to LLGs_Gou	2,300	2,500	7,221
Total Revenue Shares	452,176	340,955	536,872

Vote: 563 Koboko District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	131,831	98,873	131,831
Non Wage	318,045	143,365	396,819
<i>Development Expenditure</i>			
Domestic Development	2,300	2,500	8,221
Donor Development	0	0	0
Total Expenditure	452,176	244,738	536,872

Narrative of Workplan Revenues and Expenditure

Statutory Bodies sector plans to receive UGX. 536,872,000 in the FY 2018/19 which is an increase from UGX 452,176,000 budgeted in the FY 2017/18. This increase is due to an increase in the allocation under DUCG-NW to the sector for exgratia and honorarium, DDEG and MST in the next FY. Out of this allocation the sector has allocated UGX. 131,831,000 representing 24.6% of the departmental budget for wages of political leaders at all levels, UGX. 396,819,000 for non-wages representing 73.9% and UGX 8,221,000 for domestic development representing 1.5% of the sector budget.

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>	416,449	386,801	851,868
District Unconditional Grant (Non-Wage)	8,000	4,019	4,000
District Unconditional Grant (Wage)	99,097	74,323	99,097
Locally Raised Revenues	9,363	2,260	6,000
Multi-Sectoral Transfers to LLGs_NonWage	13,603	11,278	16,144
Other Transfers from Central Government	43,000	112,382	60,000
Sector Conditional Grant (Non-Wage)	34,437	25,828	283,841
Sector Conditional Grant (Wage)	208,949	156,711	382,786
<i>Development Revenues</i>	313,727	369,531	391,918
District Discretionary Development Equalization Grant	50,659	50,659	25,000
Donor Funding	24,849	12,779	0
Multi-Sectoral Transfers to LLGs_Gou	202,709	269,584	294,097
Other Transfers from Central Government	0	1,000	0
Sector Development Grant	35,509	35,509	72,821
Total Revenue Shares	730,175	756,332	1,243,786
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	308,045	168,599	481,883
Non Wage	108,403	72,479	369,985

Vote: 563 Koboko District**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	288,878	321,680	391,918
Donor Development	24,849	4,160	0
Total Expenditure	730,175	566,918	1,243,786

Narrative of Workplan Revenues and Expenditure

Production and Marketing Department projects to receive Ushs. 1,243,786,000 in the FY 2018/19 which is more than the Ushs. 730,175,000 allocated to the department in the FY 2017/18. This increase in allocation is due to an increase in funds from sector conditional grant non-wage, sector conditional grant -Wage, MST and sector development grant. Out of the total allocation Ushs. 481,883,000 representing 38.8% of the budget has been earmarked for wages, Ushs. 369,985,000 representing 29.7% for non wages and Ushs. 391,918,000 representing 31.5% for domestic development expenditures.

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	928,570	896,406	1,914,116
District Unconditional Grant (Non-Wage)	18,000	7,730	4,000
Locally Raised Revenues	4,000	222	2,000
Multi-Sectoral Transfers to LLGs_NonWage	12,732	7,660	13,067
Other Transfers from Central Government	123,190	157,315	0
Sector Conditional Grant (Non-Wage)	188,677	141,508	191,363
Sector Conditional Grant (Wage)	581,971	581,971	1,703,686
Development Revenues	1,118,167	1,145,074	2,016,008
District Discretionary Development Equalization Grant	90,000	90,000	180,186
Donor Funding	876,648	1,006,928	1,650,640
Multi-Sectoral Transfers to LLGs_Gou	67,012	48,146	16,166
Other Transfers from Central Government	0	0	46,163
Sector Development Grant	0	0	42,090
Transitional Development Grant	84,507	0	80,762
Total Revenue Shares	2,046,737	2,041,480	3,930,124
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	581,971	581,971	1,703,686
Non Wage	346,599	277,738	210,430
Development Expenditure			
Domestic Development	241,519	48,146	365,367
Donor Development	876,648	772,491	1,650,640
Total Expenditure	2,046,737	1,680,346	3,930,124

Vote: 563 Koboko District

FY 2018/19

Narrative of Workplan Revenues and Expenditure

Health Department has been allocated UGX 3,930,124,000 for the FY 2018/19 which is an increase from UGX 2,046,737,000 allocated in the FY 2017/18. This increase is attributed to increase in Sector conditional grant Non-wage, sector Conditional grant-wage, DDEG, Donor funds and receipt of sector development grant to the department. Out of this allocation to the department UGX 1,703,686,000 representing 43.4% has been allocated for wages, UGX. 210,430,000 representing 5.4% for non wage expenditures, UGX 365,376,000 representing 9.3% for domestic development expenditures and UGX 1,650,640,000 representing 41.9% has been earmarked for donor activities

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	5,012,639	3,714,949	5,317,773
District Unconditional Grant (Non-Wage)	15,000	7,035	4,000
District Unconditional Grant (Wage)	40,177	30,133	40,177
Locally Raised Revenues	6,400	355	8,000
Multi-Sectoral Transfers to LLGs_NonWage	9,725	20,355	10,705
Other Transfers from Central Government	0	5,633	5,535
Sector Conditional Grant (Non-Wage)	689,556	459,704	751,416
Sector Conditional Grant (Wage)	4,251,780	3,191,735	4,497,940
Development Revenues	617,594	1,131,128	2,708,441
District Discretionary Development Equalization Grant	120,000	120,000	219,600
Donor Funding	280,080	829,960	1,844,626
Multi-Sectoral Transfers to LLGs_Gou	50,509	14,162	1,500
Sector Development Grant	167,005	167,005	642,715
Total Revenue Shares	5,630,232	4,846,077	8,026,214
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,291,957	2,981,147	4,538,117
Non Wage	720,681	457,293	779,656
Development Expenditure			
Domestic Development	337,514	92,160	863,815
Donor Development	280,080	829,960	1,844,626
Total Expenditure	5,630,232	4,360,561	8,026,214

Narrative of Workplan Revenues and Expenditure

Vote: 563 Koboko District

FY 2018/19

Education Department planned to receive UGX 8,026,214,000 in the FY 2018/19 which is an increase from UGX 5,630,232,000 allocated to the department in the FY 2017/18. The increase in the budget for the department is due to increased allocation under DDEG to the department to address critical infrastructural needs under the department, Sector development grant, Donor funds, Sector conditional grant non wage, and sector conditional grant wage, OGT and Local revenue allocations to the department. out of the total allocation UGX 4,538,117,000 representing 56.6% of the departmental budget has been earmarked for wages, UGX. 779,656,000 representing 9.8% for non wages, UGX 863,815,000 representing 10.7% for domestic development and UGX 1,844,626,000 representing 22.9% is for donor activities under ReHOPE and routine UNHCR funds to the department.

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	401,880	348,957	714,943
District Unconditional Grant (Non-Wage)	3,000	1,625	1,117
District Unconditional Grant (Wage)	23,193	17,395	47,193
Locally Raised Revenues	3,268	181	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,682	896	3,592
Other Transfers from Central Government	0	328,860	659,041
Sector Conditional Grant (Non-Wage)	368,737	0	0
Development Revenues	251,100	720,230	1,104,941
District Discretionary Development Equalization Grant	80,000	80,000	40,000
Donor Funding	0	431,824	796,049
Multi-Sectoral Transfers to LLGs_Gou	171,100	208,406	268,892
Total Revenue Shares	652,979	1,069,187	1,819,884
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,193	9,901	47,193
Non Wage	378,687	196,397	667,750
Development Expenditure			
Domestic Development	251,100	242,943	308,892
Donor Development	0	225,826	796,049
Total Expenditure	652,980	675,067	1,819,884

Narrative of Workplan Revenues and Expenditure

Roads sector expects to receive Ushs. 1,819,884,000 in the FY 2018/19. This is an increase from Ushs. 652,979,000 allocated to the sector in the FY 2017/18 due to increase in allocation of URF funds to the department under OGT, DUCGW, Donor funds, MST and local revenue. Of the total allocation to the sector Ushs. 47,193,000 representing 2.6% of the sector budget will be used for wages, Ushs.667,750,000 representing 36.7% for non wages while Ushs. 308,892,000 representing 16.9% is for domestic development expenditure and Ushs. 796,049,000 (43.8%) is earmarked for donor activities.

Workplan Title : Water

Vote: 563 Koboko 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	74,130	51,570	59,880
District Unconditional Grant (Non-Wage)	3,000	1,625	1,117
District Unconditional Grant (Wage)	19,907	14,930	19,907
Locally Raised Revenues	3,000	167	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,119	1,020	2,764
Sector Conditional Grant (Non-Wage)	33,104	24,828	32,093
Support Services Conditional Grant (Non-Wage)	12,000	9,000	0
Development Revenues	698,967	819,957	398,283
District Discretionary Development Equalization Grant	42,000	42,000	0
Donor Funding	95,960	274,150	45,710
Multi-Sectoral Transfers to LLGs_Gou	57,200	0	0
Sector Development Grant	483,170	483,170	352,573
Transitional Development Grant	20,638	20,638	0
Total Revenue Shares	773,097	871,527	458,164
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,907	5,098	19,907
Non Wage	54,222	24,903	39,973
Development Expenditure			
Domestic Development	603,007	36,574	352,573
Donor Development	95,960	258,940	45,710
Total Expenditure	773,097	325,515	458,164

Narrative of Workplan Revenues and Expenditure

Water Sector projects to receive UGX. 470,164,000 in the FY 2018/19 which is a decrease from UGX 773,097,000 budgeted in the FY 2017/18. This decline is due to no allocation to the department under transitional development grant and DDEG, decline in allocation to the department under donor, sector development grant, sector conditional grant non wage and DUCG NW. The department has earmarked UGX. 19,907,000 representing 4.2% of the budget for wages, UGX 51,973,000 representing 11.1% for non wages, UGX 352,573,000 representing 75% for development expenditures and UGX 45,710,000 representing 9.7% for donor 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	110,063	64,665	104,320

Vote: 563 Koboko District**FY 2018/19**

District Unconditional Grant (Non-Wage)	10,000	5,416	6,000
District Unconditional Grant (Wage)	67,455	50,591	67,455
Locally Raised Revenues	15,676	981	10,000
Multi-Sectoral Transfers to LLGs_NonWage	12,332	4,226	15,820
Sector Conditional Grant (Non-Wage)	4,601	3,451	5,044
Development Revenues	114,969	96,161	74,001
District Discretionary Development Equalization Grant	30,000	30,000	40,000
Donor Funding	45,181	27,050	0
Locally Raised Revenues	2,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	37,788	39,111	34,001
Total Revenue Shares	225,032	160,826	178,320
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	67,455	28,080	67,455
Non Wage	42,609	13,574	36,865
Development Expenditure			
Domestic Development	69,788	50,791	74,001
Donor Development	45,181	18,000	0
Total Expenditure	225,032	110,445	178,320

Narrative of Workplan Revenues and Expenditure

Natural Resources department has projected to receive UGX 178,320,000 in the FY 2018/19. This is a decline from UGX 225,032,000 allocated in FY 2017/18 due to decreased allocation under LR, MST and DUCG-NW and no allocation under UNHCR. The department has allocated UGX. 67,455,000 representing 37.8% for wages, non wage worth UGX 36,865,000 representing 20.7% and UGX 74,001,000 representing 41.5% for domestic development expenditures. The sector has provided for monitoring and evaluation of environmental compliance, inspection of illegal trade in forest produce in all the lower local governments

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	222,214	249,182	201,105
District Unconditional Grant (Non-Wage)	20,000	9,838	8,000
District Unconditional Grant (Wage)	108,962	81,722	108,962
Locally Raised Revenues	10,550	586	12,000
Multi-Sectoral Transfers to LLGs_NonWage	19,350	17,932	26,540
Other Transfers from Central Government	36,260	118,787	0
Sector Conditional Grant (Non-Wage)	27,092	20,319	45,603
Development Revenues	1,662,734	1,041,626	5,574,123

Vote: 563 Koboko District**FY 2018/19**

District Discretionary Development Equalization Grant	10,000	10,000	0
Donor Funding	6,500	15,547	106,000
Multi-Sectoral Transfers to LLGs_Gou	118,957	115,371	256,047
Other Transfers from Central Government	1,527,276	900,708	5,212,075
Total Revenue Shares	1,884,948	1,290,809	5,775,228
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,962	71,764	108,962
Non Wage	113,252	45,663	92,143
Development Expenditure			
Domestic Development	1,656,234	357,419	5,468,123
Donor Development	6,500	10,415	106,000
Total Expenditure	1,884,948	485,260	5,775,228

Narrative of Workplan Revenues and Expenditure

Community Based Services plans to receive UGX 5,775,228,000 in the FY 2018/19 and this is an increase from UGX 1,884,948,000 allocated to the department in FY 2017/18. This increase is due to receipt of funds from DRDIP under OGTs, donor fundes, MST, sector conditional grant non wage and local revenue. The department has earmarked UGX 108,962,000 representing 1.9% for wages, UGX 92,143,000 representing 1.6% for non wage expenses, UGX 5,468,123,000 representing 94.6% for domestic development expenses for livelihood and infrastructure projects under the different government program and UGX 106,000,000 representing 1.8% for donor activities under UNICEF and EASY project. The sector has budgeted for support to gender mainstreaming, youth councils, disabled and elderly groups

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	98,523	63,146	145,469
District Unconditional Grant (Non-Wage)	34,838	32,019	17,500
District Unconditional Grant (Wage)	34,525	25,894	34,525
Locally Raised Revenues	20,200	1,122	83,021
Multi-Sectoral Transfers to LLGs_NonWage	8,960	4,112	10,424
Development Revenues	20,526	35,336	93,913
District Discretionary Development Equalization Grant	11,746	11,746	17,971
Donor Funding	0	19,590	50,000
Multi-Sectoral Transfers to LLGs_Gou	8,780	4,000	25,942
Total Revenue Shares	119,050	98,482	239,382

Vote: 563 Koboko District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,525	21,886	34,525
Non Wage	63,998	30,708	110,944
Development Expenditure			
Domestic Development	20,526	11,060	43,913
Donor Development	0	19,590	50,000
Total Expenditure	119,049	83,244	239,382

Narrative of Workplan Revenues and Expenditure

Planning Unit expects to receive Ushs. 239,382,000 in the FY 2018/19. This is an increase from the Ushs. 119,050,000 allocated in the FY 2017/18 due to inclusion of donor funding from UNICEF and increase in allocation to the department under DDEG, LR and MST. Of the allocation to the department, Ushs. 34,525,000 has been allocated for wages representing 14.4% of the budget, Ushs. 110,944,000 representing 46.3% for non wages, Ushs. 43,913,000 representing 18.3% for domestic development expenditure and Ushs. 50,000,000 representing 20.9% for donor activities. In order to realize equity and improve performance of sub counties, Planning Unit intends to allocate more funds, through targeted refresher training, to the Sub Counties that did not collect accurate data during the consultative meetings.

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	49,895	30,976	45,816
District Unconditional Grant (Non-Wage)	12,000	6,750	6,000
District Unconditional Grant (Wage)	31,854	23,891	31,853
Locally Raised Revenues	6,041	335	7,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	964
Development Revenues	0	0	0
N/A			
Total Revenue Shares	49,895	30,976	45,816
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,854	4,837	31,853
Non Wage	18,041	6,749	13,964
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	49,895	11,586	45,816

Narrative of Workplan Revenues and Expenditure

Vote: 563 Koboko District**FY 2018/19**

Internal Audit sector plans to receive UGX 45,816,000 in the FY 2018/19. This is a slight decline from UGX 49,895,000 allocated to the sector in FY 2017/18. This decline is due to under allocation from local revenue to the sector. Out of the total allocation UGX 31,853,000 representing 69.5% has been earmarked for wages and UGX 13,964,000 has been allocated for non wage expenses representing 30.5% of the departmental budget. The sector has provided funds to enable it ascertain the level of compliance of departments to gender and equity issues