

Vote: 566 Manafwa 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 :



OTAI CHARLES/ CHIEF ADMINISTRATIVE
OFFICER/ MANAFWA DISTRICT

(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: 566 Manafwa 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	518,703	277,748	422,624
Discretionary Government Transfers	4,074,720	3,318,294	4,512,316
Conditional Government Transfers	13,211,595	11,522,415	13,583,833
Other Government Transfers	1,777,451	2,001,051	1,402,556
Donor Funding	24,000	0	0
Grand Total	19,606,468	17,119,508	19,921,329

Revenue Performance by end of March of the Running FY

By the end of March 2017/2018 FY, the district had received a total of Ugx. 17,119,508,000 which represent 87% of the annual planned revenue. Out of these funds, Ugx. 277,748,000 was from Locally raised revenues which represented 53.5% of the annual planned collections, Ugx. 14,840,790,000 was from central government transfers representing 85.8% of the annual expected revenues from the central government, and Ugx. 2,001,051,000 was from other government transfers (OGT) specifically the NUSAF III project which released over 95% of the expected annual revenue. The OGT represented 112.6% of the annual planned revenue. These funds were transferred to the various cost centres for execution of the budget accordingly.

Planned Revenues for next FY

During the FY 2018/2019, the district expects to receive a total of Ugx. 19,921,329,000 out of which Ugx. 422,624,000 is locally raised revenue representing only 2.2% of the total expected revenue, Ugx. 13,583,833,000 representing 68.2% of the total revenue is expected as central government transfers, 4,512,316,000 representing 22.6% of the total expected revenue is Discretionary government transfers while UGX. 1,402,556,000 representing 7.0% of the total expected revenue will be from other government transfers which include sources such as NUSAF III, UWEP and YLP. There is a slight increase in the expected revenue compared to FY 2017/18 as a result of increases in most central government indicative planning figures Like URF, Wages and salaries

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	8,247,692	7,046,306	4,320,202
Finance	283,792	242,752	274,969
Statutory Bodies	445,163	333,787	527,233
Production and Marketing	931,420	1,118,419	995,410
Health	1,070,059	1,194,459	2,769,051
Education	6,529,222	5,705,590	8,605,615
Roads and Engineering	610,870	500,871	933,263
Water	476,982	455,831	446,301
Natural Resources	157,289	78,898	169,778
Community Based Services	537,840	216,667	585,089

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Planning	224,435	178,676	232,532
Internal Audit	91,703	47,251	61,886
Grand Total	19,606,468	17,119,508	19,921,329
<i>o/w: Wage:</i>	8,154,505	7,233,535	11,151,910
<i>Non-Wage Recurrent:</i>	7,886,369	6,940,492	4,769,123
<i>Domestic Devt:</i>	3,541,595	2,945,481	4,000,296
<i>Donor Devt:</i>	24,000	0	0

Expenditure Performance by end of March FY 2017/18

The district received a total of Ugx. 17,119,508,000 by end of Q3 which represent 87% of the annual budget. Out of these funds, Ugx. 11,522,415,000 representing 87% of the annual budget was conditional government transfers, ugx.3,318,294,000 (87% of annual Budget) was discretionary Government transfers, Ugx. 2,001,051,000 (113% of annual budget) was other Government transfers, while Ugx. 277,748,000 was local revenue which represent 53.5% of the annual plan.

The over performance in revenues from Central Government transfers thus 87% of annual budget, were due to a wage supplementary budget received in the departments of Health, Education and Production including non-wage in Education. Also OGTs like NUSAF III which released all budgeted funds in Q2, YLP, UWEP and URF. The performance in Local revenue was mostly a contribution from market charges and Local Service tax. However, sources like Park fees, Business licenses; animal& crop levies didn't collect anything due to political pronouncements against collecting the dues hence political interference. Efforts are being undertaken by the district to mobilize communities to meet their obligation.

By the end of Q3, the district had spent a total of Ugx. 10,522,138,000 representing 54% of the annual budgeted funds but 61.5% of the received funds. Out of the spent funds, Ugx. 6,241,793,000 was wage, Ugx. 3,137,325,000 was non-wage, and Ugx. 1,143,020,000 was towards development

Planned Expenditures for the FY 2018/19

The District Plans the following among others during 2018/2019 FY:

- In Health: Construction of health staff houses at health facilities, Maternity and General ward, upgrading Bukimanayi HC II to HC III;
- In Education: Construction of at least 15 5-pitlatrine stances in selected primary schools, promote teacher and pupil school attendance; Mobilize parents to avail meals and scholastic materials to pupils;
- In Water: Construction of 6 boreholes, Extension of piped water to over 300 households, promotion of improved hygiene and sanitation in rural growth centres and at household levels;
- In Roads: Maintenance of district roads to ensure over 70% of the roads are passable; and
- In Natural Resources; Planting trees and restoration of wetlands and bare hills;
- NUSAF II project: to enhance improved livelihoods, environment protection and public works in selected zones

Medium Term Expenditure Plans

The medium term Plans of the district include: Construction of health staff houses at health facilities, Maternity and General ward, enhancing timely supply of drugs, recruiting qualified health workers, attract employment of specialized health personnel; Construction of at 5-pitlatrine stances, classrooms and teacher's houses in primary schools, promote teacher and pupil school attendance; Mobilize parents to avail meals and scholastic materials to pupils; Construction of 6 boreholes, Extension of piped water to households, promotion of improved hygiene and sanitation in rural growth centres and at household levels; Maintenance of district roads to ensure over 70% of the roads are passable; Planting trees and restoration of wetlands and bare hills; and to enhance improved livelihoods, environment protection and public works in selected zones

Challenges in Implementation

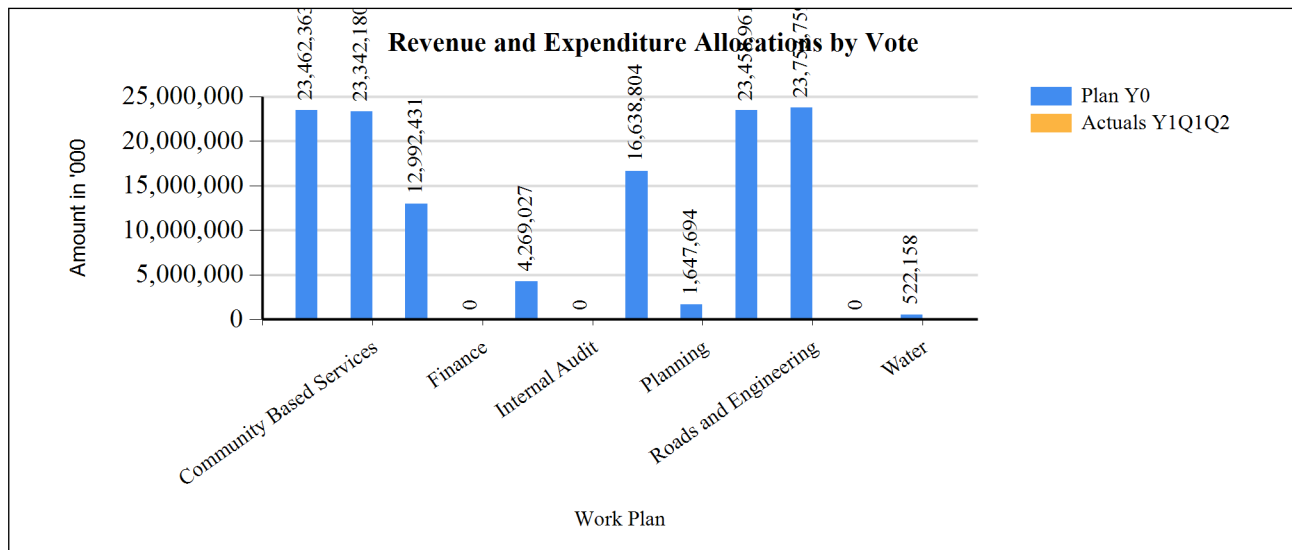
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The major constraints in implementing future plans include:

- The ever dwindling resources;
- Political interference;
- Attitudinal problem of implementers;
- Community participation and ownership of investments;
- The hash terrain and weather;
- Ignorance of the communities

G1: Graph on the revenue and expenditure allocations by Department



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	518,703	277,748	422,624
Advertisements/Bill Boards	0	0	322
Agency Fees	36,320	5,782	20,283
Animal & Crop Husbandry related Levies	3,600	0	4,000
Application Fees	500	550	1,600
Business licenses	43,985	100	16,543
Ground rent	7,000	1,032	8,600
Inspection Fees	0	0	3,500
Land Fees	87,874	9,862	37,764
Local Hotel Tax	1,500	270	1,000
Local Services Tax	132,040	131,281	146,800
Market /Gate Charges	51,617	30,701	52,835
Other Fees and Charges	39,906	92,572	46,760

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Other fines and Penalties - private	0	0	53
Park Fees	38,200	0	38,000
Property related Duties/Fees	0	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,560	58	3,028
Registration of Businesses	2,600	640	2,500
Royalties	41,000	4,900	24,037
Sale of non-produced Government Properties/assets	30,000	0	15,000
2a. Discretionary Government Transfers	4,074,720	3,318,294	4,512,316
District Discretionary Development Equalization Grant	1,001,293	1,001,293	943,214
District Unconditional Grant (Non-Wage)	723,604	542,703	813,449
District Unconditional Grant (Wage)	2,031,202	1,523,402	2,429,287
Urban Discretionary Development Equalization Grant	47,722	47,722	44,836
Urban Unconditional Grant (Non-Wage)	106,069	79,552	104,569
Urban Unconditional Grant (Wage)	164,830	123,622	176,961
2b. Conditional Government Transfer	13,211,595	11,522,415	13,583,833
General Public Service Pension Arrears (Budgeting)	3,142,311	3,142,311	189,472
Gratuity for Local Governments	793,983	595,487	433,095
Pension for Local Governments	753,398	565,048	781,758
Salary arrears (Budgeting)	61,234	61,234	54,755
Sector Conditional Grant (Non-Wage)	1,924,372	993,999	1,930,712
Sector Conditional Grant (Wage)	5,958,473	5,586,511	8,545,662
Sector Development Grant	557,187	557,187	1,627,327
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	1,777,451	2,001,051	1,402,556
Northern Uganda Social Action Fund (NUSAF)	1,473,000	1,228,500	617,096
Other	0	357,643	0
Support to PLE (UNEB)	0	16,978	0
Uganda Road Fund (URF)	0	348,788	629,997
Uganda Wildlife Authority (UWA)	0	10,714	0
Uganda Women Entrepreneurship Program(UWEP)	85,463	2,275	85,463
Youth Livelihood Programme (YLP)	218,987	36,153	70,000
3. Donor	24,000	0	0
United Nations Development Programme (UNDP)	24,000	0	0
Belgium Technical Cooperation (BTC)	0	0	0
Total Revenues shares	19,606,468	17,119,508	19,921,329

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

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The district received Ugx. 277,748,000 as Local Revenue by the end of quarter three during FY 2017/2018 which represented 53.5% of the total annual planned locally raised revenue. The major sources of local revenue included local service tax, park fees and market dues. The district is looking for new sources of revenue to enhance its revenue in order to improve on its service delivery

Central Government Transfers

The district received Ugx. 16,841,760,000= by the end of quarter 3, 2017/2018 FY as Central government transfers. This represented 88.3% of the annual central government transfer budget. The performance comprised release from Other Government transfers (OGTs) which registered over 100% of the expected revenues and specifically the release of NUSAF3 funds.

Donor Funding

There were no donor funds received by the end of Q3, 2017/2018 FY

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district expects to receive Ugx. 422,624,000 as Local Revenue during FY 2018/2019 which represents only 2.2% of the annual planned revenue. The major sources of local revenue include local services tax, park fees and market dues. The new sources of revenue could not be captured as the system was programmed for the amount approved by parliament that was submitted in March 2018. The district is however still looking for new sources of revenue to enhance its revenue in order to improve on its service delivery.

Central Government Transfers

The district expects to receive Ugx. 19,921,329,000 as central government transfer during 2018/2019 FY which represent 97.8% of the total annual planned revenue. The biggest component of this category of resources is the Conditional government Transfers that include pension and gratuity, salaries and wages, and sector conditional development grants. the other category is the Other Government transfers that include programmes like NUSAF III, UWEP, YLP and Uganda Road Fund in addition to Discretionary Government transfers which include DDEG both urban and rural; and the unconditional grants non-wage.

Donor Funding

There are no funds expected from donors during 2018/2019 FY

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	6,932	3,466	413,286
District Production Services	917,533	348,471	573,865
District Commercial Services	6,956	300	8,259
<i>Sub- Total of allocation Sector</i>	<i>931,421</i>	<i>352,237</i>	<i>995,410</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	524,870	230,309	724,263
District Engineering Services	86,000	103,875	209,000
<i>Sub- Total of allocation Sector</i>	<i>610,870</i>	<i>334,184</i>	<i>933,263</i>
Sector: Education			
Pre-Primary and Primary Education	4,723,669	3,897,495	6,121,868
Secondary Education	1,577,528	1,163,173	2,215,888

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Skills Development	122,593	0	154,431
Education & Sports Management and Inspection	105,432	75,417	111,428
Special Needs Education	0	0	2,000
Sub- Total of allocation Sector	6,529,222	5,136,084	8,605,615
Sector: Health			
Primary Healthcare	1,063,438	992,665	2,733,160
Health Management and Supervision	6,621	118,724	35,891
Sub- Total of allocation Sector	1,070,059	1,111,389	2,769,051
Sector: Water and Environment			
Rural Water Supply and Sanitation	476,982	232,588	446,301
Natural Resources Management	157,289	61,916	169,778
Sub- Total of allocation Sector	634,272	294,504	616,078
Sector: Social Development			
Community Mobilisation and Empowerment	537,840	177,472	585,089
Sub- Total of allocation Sector	537,840	177,472	585,089
Sector: Public Sector Management			
District and Urban Administration	8,247,692	2,357,112	4,320,202
Local Statutory Bodies	445,163	326,319	527,233
Local Government Planning Services	224,435	145,931	232,532
Sub- Total of allocation Sector	8,917,290	2,829,362	5,079,967
Sector: Accountability			
Financial Management and Accountability(LG)	283,792	242,752	274,969
Internal Audit Services	91,703	41,010	61,886
Sub- Total of allocation Sector	375,496	283,763	336,855

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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	6,616,475	5,779,588	3,663,963
District Unconditional Grant (Non-Wage)	41,369	47,214	75,076
District Unconditional Grant (Wage)	1,184,150	928,024	1,624,423
General Public Service Pension Arrears (Budgeting)	3,142,311	3,142,311	189,472
Gratuity for Local Governments	793,983	595,487	433,095
Locally Raised Revenues	68,080	95,735	94,924
Multi-Sectoral Transfers to LLGs_NonWage	407,121	220,913	233,500
Multi-Sectoral Transfers to LLGs_Wage	164,830	123,622	176,961
Pension for Local Governments	753,398	565,048	781,758
Salary arrears (Budgeting)	61,234	61,234	54,755
Development Revenues	1,631,218	1,266,718	656,239
District Discretionary Development Equalization Grant	88,218	38,218	39,143
District Unconditional Grant (Non-Wage)	53,000	0	0
Locally Raised Revenues	17,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	1,473,000	1,228,500	617,096
Total Revenue Shares	8,247,692	7,046,306	4,320,202
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,348,980	593,434	1,801,384
Non Wage	5,267,495	1,346,828	1,862,579
Development Expenditure			
Domestic Development	1,631,218	416,849	656,239
Donor Development	0	0	0
Total Expenditure	8,247,692	2,357,112	4,320,202

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total Ugx. 4,320,202,000 from varioust revenue sources. Out of this revenue,Ugx. 1,801,384,000 to be spenton wage, Ugx. 1,862,679,000 on Non wage activies and Ugx. 656, 239,000 on development activities. The department experienced a decrease in revenue as compared to last financial year due to decreases in Pension, gratuity and salary arrears; also the split of the District caused the funds from other government transfers especially NUSAFIII to be split causing a decrease in development revenue.

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	283,792	242,752	274,969
District Unconditional Grant (Non-Wage)	45,000	59,880	33,086
District Unconditional Grant (Wage)	158,587	118,941	152,450
Locally Raised Revenues	80,205	63,932	63,722
Multi-Sectoral Transfers to LLGs_NonWage	0	0	25,712
Development Revenues	0	0	0
N/A			
Total Revenue Shares	283,792	242,752	274,969
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	158,587	118,941	152,450
Non Wage	125,205	123,812	122,520
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	283,792	242,752	274,969

Narrative of Workplan Revenues and Expenditure

In 2018/2019 FY, The department expects revenue of Ugx. 274,969,000 from both locally raised revenue and central government transfers like District Unconditional grant-non-wage and conditional grant wage. The department plans to spend this on wages (Ugx. 152,450,000) and non-wage (Ugx. 122,520,000) activities like supervision, training and mentoring of staff; revenue mobilization, development and submission of financial statements to relevant departments and agencies. There was a slight decrease in revenue allocation to the department by the district and hence the decrease in Budget as compared to last FY.

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	445,163	333,787	527,233
District Unconditional Grant (Non-Wage)	352,442	239,832	366,930
District Unconditional Grant (Wage)	53,921	38,045	44,339
Locally Raised Revenues	38,800	55,910	73,202
Multi-Sectoral Transfers to LLGs_NonWage	0	0	42,763
Development Revenues	0	0	0
N/A			
Total Revenue Shares	445,163	333,787	527,233

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,921	33,254	44,339
Non Wage	391,242	293,065	482,895
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	445,163	326,319	527,233

Narrative of Workplan Revenues and Expenditure

In 2018/2019 FY, The department expects revenue of Ugx. 527,233000 from both locally raised revenue and central government transfers of District Unconditional grant-non-wage and conditional grant wage. The department plans to spend Ugx. 44,339,000 on wages and Ugx.482,895,000 on non-wage activities like council sitting allowances, DEC operations, and standing committee operations

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	250,750	437,250	508,189
District Unconditional Grant (Non-Wage)	2,000	2,000	5,000
District Unconditional Grant (Wage)	106,982	73,340	170,292
Locally Raised Revenues	1,000	750	5,001
Multi-Sectoral Transfers to LLGs_NonWage	0	1,400	0
Other Transfers from Central Government	6,956	235,495	0
Sector Conditional Grant (Non-Wage)	23,162	17,372	217,246
Sector Conditional Grant (Wage)	110,650	106,893	110,650
Development Revenues	680,670	681,169	487,221
Multi-Sectoral Transfers to LLGs_Gou	660,837	661,336	322,440
Sector Development Grant	19,833	19,833	164,781
Total Revenue Shares	931,420	1,118,419	995,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	217,632	156,327	280,942
Non Wage	33,119	19,424	227,247
Development Expenditure			
Domestic Development	680,670	176,486	487,221

Vote: 566 Manafwa District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	931,421	352,237	995,410

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx. 995,410,000 from both local and central government transfers. Out of these funds, the department plans to spend Ugx. 280,942,000 on wages, Ugx. 227,247,000 on non wage activities, and Ugx. 487,221,000 on development activities. There is an increase in the department budget as compared to last FY due to government introducing the Sector conditional grant -Development.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	977,639	1,102,039	2,193,945
District Unconditional Grant (Non-Wage)	2,000	8,110	5,000
Locally Raised Revenues	2,000	205	9,000
Multi-Sectoral Transfers to LLGs_NonWage	0	1,910	13,342
Other Transfers from Central Government	0	124,424	0
Sector Conditional Grant (Non-Wage)	24,998	18,748	112,272
Sector Conditional Grant (Wage)	948,642	948,642	2,054,331
Development Revenues	92,420	92,420	575,107
District Discretionary Development Equalization Grant	92,420	92,420	44,950
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	0	0	530,157
Total Revenue Shares	1,070,059	1,194,459	2,769,051
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	948,642	906,668	2,054,331
Non Wage	28,998	151,487	139,614
Development Expenditure			
Domestic Development	92,420	53,233	575,107
Donor Development	0	0	0
Total Expenditure	1,070,059	1,111,389	2,769,051

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx. 2,769,051,000 from both local and central government transfers. Out of these funds, the department plans to spend Ugx. 2,054,331,000 on wages and salaries for staff, Ugx. 139,614,000 on non wage activities and Ugx. 575,107,000 on development activities. There is an increase in revenue compared to last FY due to an increase in both the sector conditional grant non-wage and development grants by the central government.

Workplan Title : Education

Vote: 566 Manafwa 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	6,321,121	5,497,489	7,977,254
District Unconditional Grant (Non-Wage)	2,000	2,000	3,000
District Unconditional Grant (Wage)	61,564	43,201	49,677
Locally Raised Revenues	3,000	750	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,137
Other Transfers from Central Government	0	16,978	0
Sector Conditional Grant (Non-Wage)	1,355,376	903,584	1,533,758
Sector Conditional Grant (Wage)	4,899,181	4,530,976	6,380,681
Development Revenues	208,101	208,101	628,362
District Discretionary Development Equalization Grant	61,001	61,001	39,997
Multi-Sectoral Transfers to LLGs_Gou	0	0	24,000
Sector Development Grant	147,099	147,099	564,365
Total Revenue Shares	6,529,222	5,705,590	8,605,615
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,960,745	4,169,751	6,430,358
Non Wage	1,360,376	850,881	1,546,895
Development Expenditure			
Domestic Development	208,101	115,451	628,362
Donor Development	0	0	0
Total Expenditure	6,529,222	5,136,084	8,605,615

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx. 8,605,615,000 during 2018/2019 FY from locally raised revenue and central government transfers. Out of these funds, Ugx. 6,430,358,000 will be spent on wages, while ugx. 1,546,895,000 is planned to be spent on non-wage activities, and Ugx. 628, 362,000 to be spent on development activities like construction of pit-latrines in primary schools. There is an increase in the department budget compared to last FY due to increase Government transfers for both development, wage and non-wage grants. The wage increase is following the salary enhancement for science teachers

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	524,870	353,721	137,717
District Unconditional Grant (Non-Wage)	2,000	2,000	2,500
District Unconditional Grant (Wage)	73,427	46,208	37,980

Vote: 566 Manafwa District**FY 2018/19**

Locally Raised Revenues	1,000	0	16,500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	7,048
Other Transfers from Central Government	0	305,513	73,689
Sector Conditional Grant (Non-Wage)	448,443	0	0
Development Revenues	86,000	147,150	795,546
District Discretionary Development Equalization Grant	86,000	103,875	175,000
District Unconditional Grant (Non-Wage)	0	0	15,000
Multi-Sectoral Transfers to LLGs_Gou	0	43,275	384,478
Other Transfers from Central Government	0	0	221,068
Total Revenue Shares	610,870	500,871	933,263
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,427	30,585	37,980
Non Wage	451,443	199,724	99,737
Development Expenditure			
Domestic Development	86,000	103,875	795,546
Donor Development	0	0	0
Total Expenditure	610,870	334,184	933,263

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 933,263,000 during 2018/2019 FY from both locally raised revenues, and Central government transfers. Out of these funds, Ugx. 37,980,000 is planned to be spent on wages, Ugx. 99,737,000 on non-wage activities and Ugx. 795,546,000 will be spent on development activities like road maintenance. The department experiences an increase in its budget compared to last FY as a result in increasing the road fund allocation and the district allocation of DDEG funds for priority projects

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,090	44,939	56,244
District Unconditional Grant (Non-Wage)	2,000	0	2,500
District Unconditional Grant (Wage)	31,025	20,890	21,510
Locally Raised Revenues	1,000	0	1,500
Sector Conditional Grant (Non-Wage)	32,065	24,049	30,734
Development Revenues	410,892	410,892	390,057

Vote: 566 Manafwa District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	0	0	980
Sector Development Grant	390,254	390,254	368,024
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	476,982	455,831	446,301
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	31,025	10,008	21,510
Non Wage	35,065	23,330	34,734
<i>Development Expenditure</i>			
Domestic Development	410,892	199,250	390,057
Donor Development	0	0	0
Total Expenditure	476,982	232,588	446,301

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx. 446,301,000 from both local and central government transfers. The plan is to spent Ugx. 21,510,000 on wages, Ugx. 34,734,000 on non-wage activities and Ugx. 390,057,000 on development activities like drilling boreholes. The department experiences a decrease in budgetary revenue due to a decrease in budgetary allocation to development and non-wage funds by the central government.

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			
<i>Recurrent Revenues</i>	82,289	57,184	100,661
District Unconditional Grant (Non-Wage)	4,000	2,000	5,000
District Unconditional Grant (Wage)	73,825	51,836	59,693
Locally Raised Revenues	1,000	750	29,999
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,483
Sector Conditional Grant (Non-Wage)	3,464	2,598	3,485
<i>Development Revenues</i>	75,000	21,714	69,117
District Discretionary Development Equalization Grant	11,000	11,000	20,000
District Unconditional Grant (Non-Wage)	0	0	20,000
Donor Funding	24,000	0	0
Locally Raised Revenues	40,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	29,117
Other Transfers from Central Government	0	10,714	0
Total Revenue Shares	157,289	78,898	169,778

Vote: 566 Manafwa District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	73,825	44,770	59,693
Non Wage	8,464	4,482	40,967
<i>Development Expenditure</i>			
Domestic Development	51,000	12,665	69,117
Donor Development	24,000	0	0
Total Expenditure	157,289	61,916	169,778

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 169,778,000 for both central government transfers and locally raised revenue. Out of these funds, Ugx. 59,693,000 is planned for wage expenditure while Ugx. 40,967,000 and Ugx. 69,117,000 are planned for on-wage expenditure and development activities respectively. The department experienced a budget revenue increase compared to FY 2017/2018 due to increased budget allocation to development activities by the district.

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			
<i>Recurrent Revenues</i>	242,084	180,514	258,785
District Unconditional Grant (Non-Wage)	2,000	6,147	5,000
District Unconditional Grant (Wage)	200,481	145,288	200,481
Locally Raised Revenues	1,000	1,430	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	16,087
Other Transfers from Central Government	1,739	0	0
Sector Conditional Grant (Non-Wage)	36,864	27,648	33,218
<i>Development Revenues</i>	295,755	36,153	326,304
Multi-Sectoral Transfers to LLGs_Gou	0	0	170,840
Other Transfers from Central Government	295,755	36,153	155,463
Total Revenue Shares	537,840	216,667	585,089
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	200,481	135,143	200,481
Non Wage	41,603	34,013	58,305
<i>Development Expenditure</i>			
Domestic Development	295,755	8,316	326,304
Donor Development	0	0	0
Total Expenditure	537,840	177,472	585,089

Vote: 566 Manafwa District

FY 2018/19

Narrative of Workplan Revenues and Expenditure

The department is expected to receive total revenue of Ugx. 585,089,000 during 2018/2019 FY out of which Ugx. 200,481,000 is for wage, Ugx. 58,305,000 is non-wage and Ugx. 326,304,000 is for development expenditure. The department registered a slight budget increase as a result of LLG allocation of DDEG to CDD projects. However, the YLP & UWEP policy allows the department to only budget for what has been recovered which is very low.

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	138,896	97,511	160,188
District Unconditional Grant (Non-Wage)	56,065	61,650	94,000
District Unconditional Grant (Wage)	38,832	24,887	38,832
Locally Raised Revenues	44,000	10,974	19,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	8,356
Development Revenues	85,539	81,165	72,344
District Discretionary Development Equalization Grant	49,539	81,165	72,344
District Unconditional Grant (Non-Wage)	19,000	0	0
Locally Raised Revenues	17,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenue Shares	224,435	178,676	232,532
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,832	16,413	38,832
Non Wage	100,065	72,624	121,356
Development Expenditure			
Domestic Development	85,539	56,894	72,344
Donor Development	0	0	0
Total Expenditure	224,435	145,931	232,532

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 232,532,000= in 2018/2019 FY to spend on both wage (38,832,000/=), non-wage (121,356,000/=) & development activities (72,344,000/=) for both district & LLGs. The department registered a budget decrease as compared to FY 2017/18 due to a slight decrease of the district funds allocation to the department

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			

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Recurrent Revenues	91,703	47,251	61,886
District Unconditional Grant (Non-Wage)	8,000	7,930	18,760
District Unconditional Grant (Wage)	48,408	32,740	29,611
Locally Raised Revenues	35,295	6,581	10,514
Multi-Sectoral Transfers to LLGs_NonWage	0	0	3,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	91,703	47,251	61,886
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,408	26,499	29,611
Non Wage	43,295	14,511	32,274
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	91,703	41,010	61,886

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend a total of Ugx.61,886,000 come 2018/19 FY. This will be spent on wage-Ugx. 29,611,000 and non-wage -Ugx. 32,274,000. The department registered a decrease in the budget due to low budgetary allocation by the district.