

# Vote: 612 Kween 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.

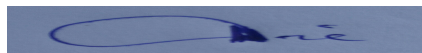
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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

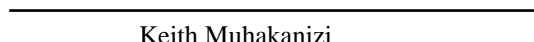


Micheal Wanje

(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.

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	205,953	131,791	205,953
Discretionary Government Transfers	2,685,757	2,232,475	2,971,973
Conditional Government Transfers	7,856,052	5,960,755	10,630,362
Other Government Transfers	1,136,226	1,447,353	2,463,209
Donor Funding	0	308,524	190,000
Grand Total	11,883,988	10,080,897	16,461,496

### Revenue Performance by end of March of the Running FY

Revenue performance by the end third quarter stood at 10,080,897,000 translating into 85% of the total Budget out of which UGX 8,393,484,000 was spent by sectors representing 71% of the annual budget. In terms of quarterly performance it translated into 83% expenditure while 2% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less by cumulative transfers to sectors because most capital works had started but no payment had been made.

Other government transfers performed at 127%, this was due extra funding mainly from ministry of health to curb Marburg outbreak. Government transfers performed at 83% and 76% respectively which was above average because all development grants were released at 100%. Under donor funding there was received yet it was not part of the budget.

### Planned Revenues for next FY

The revenues for the FY2018/2019 is projected at UGX 16,461,497,000 which indicates a 37 percent increase from FY 2017/18. Local Revenue accounts for Ugshs 205,953,000 in FY2018/19 (1.3%). It represents a 0% change from the budget FY 2017/18. This is because of disease outbreaks on animals. The revenue sources have remained the same. The District will continue with massive revenue mobilization at all levels (i.e. LLG and HLG), support supervision and proper record keeping and establishment of livestock and produce markets.

Central Government transfers to the district accounts 97.7% of the budget for FY 2018/19. Compared to FY 2017/18, there has been a 37.2% increase i.e from 11,706,926,000 to 16,065,544,000 due to anticipated salary enhancement and increase in development grants in education and health as well more capital development funding for health and education. Discretionary transfers constitute 18.5%, conditional transfers 66.2% and other government transfers 15.3% of the central government transfers.

The approved budget from donor funds is Ugshs 190,000,000 and accounts for 1% of the district budget. Compared to last FY there is a drop due to no additional MOUs signed with partners. However, the district will have jointly funded projects with IFDC.

### 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	1,393,954	1,287,461	1,469,435
Finance	264,170	193,152	263,686

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Statutory Bodies	549,137	371,843	623,226
Production and Marketing	380,310	563,216	1,680,037
Health	1,928,405	2,068,770	3,527,381
Education	4,785,145	3,641,328	5,839,442
Roads and Engineering	506,017	386,944	794,315
Water	267,775	406,082	539,403
Natural Resources	95,919	74,248	98,881
Community Based Services	915,411	464,064	838,812
Planning	730,522	578,505	719,615
Internal Audit	67,223	42,726	67,263
<b>Grand Total</b>	<b>11,883,988</b>	<b>10,078,339</b>	<b>16,461,496</b>
<i>o/w: Wage:</i>	7,023,254	5,557,068	9,025,890
<i>Non-Wage Recurrent:</i>	2,563,652	2,429,704	3,929,291
<i>Domestic Devt:</i>	2,297,081	1,783,044	3,316,315
<i>Donor Devt:</i>	0	308,524	190,000

**Expenditure Performance by end of March FY 2017/18**

By the end of third quarter, Kween DLG had received US\$ 10,080,897,000 (82% out of the approved budget of US\$ 11,883,988,000 for FY 2017/18) and spent US\$ 10,078,339,000 (99% of the received revenues and 84% of the approved annual budget) on Wage- US\$ 5,557,068,000 (93%), N/Wage- US\$ 2,429,704,000 (71%); Domestic Devt- US\$ 1,783,044,000 (35%) and Donor Devt- US\$ 308,524,000 (30%).

The Departments spent as follows: Administration- US\$ 1,287,461,000 (% of US\$ 1,393,954,000); Finance- US\$ 193,152,000 (68% of US\$ 264,170 received); Statutory bodies- US\$ 371,843,000 (58% of US\$ 549,137,000 received); Production- US\$ 563,216,000 (123% of US\$ 380,310,000 received); Health- US\$ 2,068,770,000 (85% of US\$ 1,928,405,000); Education- US\$ 3,641,328,000 (84% of US\$ 4,785,145,000 received); Roads and Engineering- US\$ 386,944,000 (128% of US\$ 506,017,000 received); Water- US\$ 406,082,000 (29% of US\$ 267,775,000 received); Natural Resources- US\$ 74,248,000 (53% of US\$ 95,919,000); Community Based Services- US\$ 464,064,000 (96% of US\$ 915,411,000); Planning- US\$ 578,505,000 (56% of US\$ 730,522,000 received); and Internal Audit- US\$ 42,726,000 (59% of US\$ 67,223,000).

**Planned Expenditures for the FY 2018/19**

Kween DLG plans to spend its expected revenue of US\$ 16,046,149,000 for FY 2018/19 on:

Administration- 7.56% , Finance-2.19% ,

Statutory bodies- 3.47% i.e US\$ 623,226,000 (1.3% increase from 549,137,000/= in 2017/18 due to LLG exgratia ); Production- 5.85% and had 341% rise from 380,310,000/= in 2017/18 due more Wage, and development); Health- 14.51% i.e US\$ 3,527,381,000 (102.5% increase from 1,928,405,000/= in 2017/18 due to more PHC wage, DDEG, PHC Devt and UNICEF funds allocated);

Education- 40.1% i.e US\$ 5,839,442,000(32% increase from 4,785,145,000/= in 2017/18 is due to Wage and huge SFG allocated); Roads and Engineering- 7.9% of the district budget i.e US\$ 794,315,000 (34% from 506,017,000/= in 2017/18 due to more funds allocated by URF);

Water-3% of the budget i.e US\$ 539,403,000 (66% increase from 267,775,000/= in 2017/18 due to FiFOC );

Natural Resources- 1% of the budget i.e US\$ 98,881,000(2% increase from 221,303/= in 2017/18 due to DDEG allocated in LLGs);

Community Based Services- 9% of the budget i.e US\$ 808,812,000 (6% decline from 915,411,000/= in 2017/18 due to less UWEP funds expected);

Planning- 8% of the budget i.e US\$ 719,615,000 (0.3% decline from 52,465/= in 2017/18 due to less funding from NUSAF)

Audit- 0.5% of the budget i.e US\$ 67,263,000 (no change in allocation)

**Medium Term Expenditure Plans**

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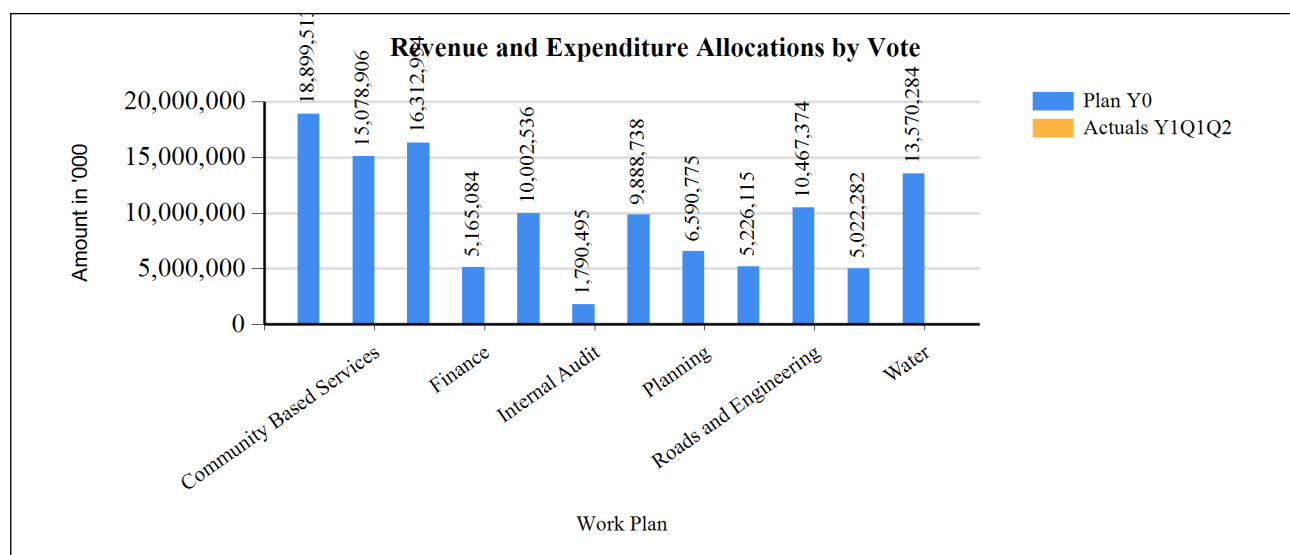
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Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

## Challenges in Implementation

High operational cost that cannot be met with proposed budget ceiling. ·Difficulty to attract and retain some key technical staff like Medical staff and Heads of Departments. ·Unpredictable weather due to climate change, ·Poor technology adoption by beneficiary ·Infrastructural challenges: administrative structures, classrooms, OPDs, Theaters, Staff houses. Inadequate transport

## G1: Graph on the revenue and expenditure allocations by Department



## Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>205,953</b>	<b>131,791</b>	<b>205,953</b>
Animal & Crop Husbandry related Levies	12,733	14,707	12,733
Application Fees	30,870	6,350	30,870
Business licenses	14,201	14,656	14,202
Ground rent	5,500	970	5,500
Inspection Fees	0	0	0
Land Fees	16,320	3,863	16,320
Local Hotel Tax	600	0	600
Local Services Tax	26,644	45,543	26,644
Market /Gate Charges	25,377	6,486	25,377
Miscellaneous receipts/income	32,016	1,333	32,015

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Other Fees and Charges	26,680	22,120	26,680
Other licenses	0	0	4,152
Park Fees	500	0	500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,420	13,803	7,420
Registration of Businesses	2,940	1,962	2,940
Stamp duty	4,152	0	0
<b>2a. Discretionary Government Transfers</b>	<b>2,685,757</b>	<b>2,232,475</b>	<b>2,971,973</b>
District Discretionary Development Equalization Grant	792,977	792,977	833,245
District Unconditional Grant (Non-Wage)	500,500	375,375	590,086
District Unconditional Grant (Wage)	1,149,095	861,821	1,249,440
Urban Discretionary Development Equalization Grant	18,312	18,312	19,439
Urban Unconditional Grant (Non-Wage)	46,632	34,974	45,851
Urban Unconditional Grant (Wage)	178,241	149,016	233,912
<b>2b. Conditional Government Transfer</b>	<b>7,856,052</b>	<b>5,960,755</b>	<b>10,630,362</b>
General Public Service Pension Arrears (Budgeting)	167,997	167,997	0
Gratuity for Local Governments	230,377	172,783	137,657
Pension for Local Governments	75,303	56,477	86,873
Salary arrears (Budgeting)	0	0	78,795
Sector Conditional Grant (Non-Wage)	1,336,889	667,700	1,432,987
Sector Conditional Grant (Wage)	5,695,918	4,546,231	7,542,538
Sector Development Grant	327,991	327,991	1,330,459
Transitional Development Grant	21,576	21,576	21,053
<b>2c. Other Government Transfer</b>	<b>1,136,226</b>	<b>1,447,353</b>	<b>2,463,209</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	58,064	195,920
Northern Uganda Social Action Fund (NUSAF)	667,751	530,606	643,645
Other	0	607,139	0
Regional Pastoral Livelihoods Resilience Project	0	40,000	560,000
Support to PLE (UNEB)	0	7,244	0
Support to Production Extension Services	0	139,590	0
Uganda Road Fund (URF)	0	0	595,169
Uganda Women Entrepreneurship Program(UWEP)	132,951	1,405	132,951
Vegetable Oil Development Project	0	51,583	0
Youth Livelihood Programme (YLP)	335,524	11,722	335,524
<b>3. Donor</b>	<b>0</b>	<b>308,524</b>	<b>190,000</b>
United Nations Children Fund (UNICEF)	0	264,818	160,000
United Nations Population Fund (UNPF)	0	29,175	30,000
World Health Organisation (WHO)	0	12,841	0
Global Alliance for Vaccines and Immunization (GAVI)	0	1,690	0
<b>Total Revenues shares</b>	<b>11,883,988</b>	<b>10,080,897</b>	<b>16,461,496</b>

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## i) Revenue Performance by March FY 2017/18

### Locally Raised Revenues

The Cumulative Performance of Locally Raised Revenues by the end of March was 64% i.e. Ugshs 131,791,000 was realized out of annual budget of Ugshs 205,953,000. The main sources realized in were markets, local service tax and urban local revenue. This performance was below target in the quarter because the service providers did not timely and efficiently start the management of the revenue sources since awards delayed. Also some of the service providers did not pay their obligation timely and fully as required in the agreement. There was also not much done in terms of revenue mobilization at all levels.

### Central Government Transfers

The Cumulative Performance of Central Government transfers by the end of Quarter three was 82.6% i.e. Ugshs 9,640,583,000 was realized out of annual budget of Ugsh 11,678,035,000. This was because the development grants were released at 100%. Other government transfers were released at 127.4% due to additional funding to the district for containing the Marburg outbreak.

### Donor Funding

The Cumulative Performance of Donor funding by the end of quarter three was Ugshs 308,524,000. This was funding towards combatting the Marburg epidemic which hit the district during the second quarter. WHO, UNICEF and other partners came in to support.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The approved Local Revenue for FY2018/19 is Ugshs 205,953,000 represents a 0% change from the budget FY 2017/18. This is because of disease outbreaks on animals. The revenue sources have remained the same. The District will continue with massive revenue mobilization at all levels (i.e. LLG and HLG), support supervision and proper record keeping and establishment of livestock and produce markets. The Local Revenue estimate will contribute 1.3% of the overall District budget for FY 2018/19

### Central Government Transfers

The approved Central Government transfers to the district budget for FY 2018/19 is estimated at Ugshs 16,461,497,000. Compared to FY 2017/18, there has been a 37.2% increase i.e from 11,706,926,000 to 16,461,497,000 due to anticipated salary enhancement and increase in development grants in education and health. Central government transfers contributes 97.7% of the budget. Discretionary transfers constitute 18.5%, conditional transfers 66.2% and other government transfers 15.3% of the central government transfers.

### Donor Funding

The approved budget from donor funds is Ugshs 190,000,000 mainly for UNICEF and UNFPA funded activities.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	1,375	0	1,010,800
District Production Services	371,735	405,718	661,908
District Commercial Services	7,200	5,247	7,329
<b>Sub- Total of allocation Sector</b>	<b>380,310</b>	<b>410,965</b>	<b>1,680,037</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	506,017	334,444	794,315



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<i>Sub- Total of allocation Sector</i>	<i>506,017</i>	<i>334,444</i>	<i>794,315</i>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	363,390	119,303	3,427,151
Secondary Education	558,976	372,656	2,326,927
Education & Sports Management and Inspection	3,862,780	2,927,670	83,364
Special Needs Education	0	0	2,000
<i>Sub- Total of allocation Sector</i>	<i>4,785,145</i>	<i>3,419,629</i>	<i>5,839,442</i>
<b>Sector: Health</b>			
Primary Healthcare	171,381	66,936	98,781
Health Management and Supervision	1,757,024	1,427,659	3,428,600
<i>Sub- Total of allocation Sector</i>	<i>1,928,405</i>	<i>1,494,595</i>	<i>3,527,381</i>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	266,275	287,878	539,403
Urban Water Supply and Sanitation	1,500	0	0
Natural Resources Management	95,919	50,758	98,881
<i>Sub- Total of allocation Sector</i>	<i>363,695</i>	<i>338,637</i>	<i>638,285</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	915,411	230,938	838,812
<i>Sub- Total of allocation Sector</i>	<i>915,411</i>	<i>230,938</i>	<i>838,812</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,393,954	1,117,621	1,469,435
Local Statutory Bodies	549,137	306,221	623,226
Local Government Planning Services	730,522	507,745	719,615
<i>Sub- Total of allocation Sector</i>	<i>2,673,613</i>	<i>1,931,587</i>	<i>2,812,275</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	264,170	193,152	263,686
Internal Audit Services	67,223	42,726	67,263
<i>Sub- Total of allocation Sector</i>	<i>331,393</i>	<i>235,878</i>	<i>330,949</i>

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,187,896</b>	<b>1,006,588</b>	<b>1,238,448</b>
District Unconditional Grant (Non-Wage)	67,400	50,550	65,234
District Unconditional Grant (Wage)	449,798	394,003	624,783
General Public Service Pension Arrears (Budgeting)	167,997	167,997	0
Gratuity for Local Governments	230,377	172,783	137,657
Locally Raised Revenues	28,000	19,838	28,000
Multi-Sectoral Transfers to LLGs_NonWage	70,985	50,966	76,410
Multi-Sectoral Transfers to LLGs_Wage	98,035	93,974	140,697
Pension for Local Governments	75,303	56,477	86,873
Salary arrears (Budgeting)	0	0	78,795
<b>Development Revenues</b>	<b>206,058</b>	<b>280,873</b>	<b>230,986</b>
District Discretionary Development Equalization Grant	144,252	144,250	138,290
Multi-Sectoral Transfers to LLGs_Gou	61,806	136,623	92,696
<b>Total Revenue Shares</b>	<b>1,393,954</b>	<b>1,287,461</b>	<b>1,469,435</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	545,289	487,976	765,480
Non Wage	642,607	518,612	472,968
<b>Development Expenditure</b>			
Domestic Development	206,058	111,033	230,986
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,393,954</b>	<b>1,117,621</b>	<b>1,469,435</b>

### Narrative of Workplan Revenues and Expenditure

The department projects to receive a total of UGX1,469,435,000 from all its sources of revenue, it anticipates to receive from District Unconditional Grant (Non-Wage) 65,233,661, District Unconditional Grant (Wage) 624,783,117, Pension 86,872,661, Gratuity 137,657,225, Salary Arrears 78,795,007 and 28,000,000 from Locally Raised Revenues, from all its sources of revenue for the FY 2018-19, Of the revenue to the department 50% will be recurrent expenditure on wages, 18% on recurrent expenditure non-wage and 22% on development expenditure. Most funds are expected from central government since there are no funds from development partners to the department. 14% of the departmental budget will be implemented at LLGs. Compared to FY 2017/18 there is a 5.4 percent increase. This is due to increase in wage for staff. However, there has been a drop in funding for payment of gratuity yet we have many staff retiring and non payment of those who retired.

## Vote: 612 Kween District

FY 2018/19

## Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>252,457</b>	<b>193,152</b>	<b>257,142</b>
District Unconditional Grant (Non-Wage)	34,000	25,500	32,831
District Unconditional Grant (Wage)	127,344	96,277	125,904
Locally Raised Revenues	20,000	14,930	20,000
Multi-Sectoral Transfers to LLGs_NonWage	49,391	40,154	53,679
Multi-Sectoral Transfers to LLGs_Wage	21,722	16,291	24,728
<b>Development Revenues</b>	<b>11,713</b>	<b>0</b>	<b>6,544</b>
Multi-Sectoral Transfers to LLGs_Gou	11,713	0	6,544
<b>Total Revenue Shares</b>	<b>264,170</b>	<b>193,152</b>	<b>263,686</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	149,066	112,567	150,632
Non Wage	103,391	80,584	106,510
<b>Development Expenditure</b>			
Domestic Development	11,713	0	6,544
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>264,170</b>	<b>193,152</b>	<b>263,686</b>

## Narrative of Workplan Revenues and Expenditure

The department Expects to receive revenues amounting to shs.263, 686,230 for both recurrent and development for the FY 2018/2019. Compared to shs.264, 170,000 for fy 2017/18, thus, indicating a drop of shs.483,770 due to decrease in allocation of un conditional funds to the department. Out of the above revenues shs.257, 141,864 will be recurrent and shs.6, 544,366 will be for development. The department expects to spend 150,632,000 for paying staff salaries in the FY 2018/2019. For recurrent expenditure none wage the department expects to spend 912,383,951. The department expects to spend shs.6, 544,366 in the development budget in the FY 2018/2019 on lower local government.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>543,117</b>	<b>371,843</b>	<b>595,402</b>
District Unconditional Grant (Non-Wage)	227,533	170,601	323,598
District Unconditional Grant (Wage)	211,615	133,188	179,052
Locally Raised Revenues	39,000	24,358	39,000

**Vote: 612 Kween District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	64,969	43,696	53,752
<b>Development Revenues</b>	<b>6,020</b>	<b>0</b>	<b>27,824</b>
Multi-Sectoral Transfers to LLGs_Gou	6,020	0	27,824
<b>Total Revenue Shares</b>	<b>549,137</b>	<b>371,843</b>	<b>623,226</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	211,615	133,188	179,052
Non Wage	331,502	173,033	416,350
<b>Development Expenditure</b>			
Domestic Development	6,020	0	27,824
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>549,137</b>	<b>306,221</b>	<b>623,226</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects total revenue amounting to 623,226,000 in comparison to F/Y 2017/2018 figures of 549,137,000. The allocation indicates an increase by 30.4%. The increase in allocation is as a result of exgratia for LLGs grant funding to the district. The recurrent revenues are 99.9% of the total budget and Multi Sectoral Transfers to LLGs development amounting 0.1%. District unconditional non wage amounting to 323,598,000. Compared to the F/Y 2017/2018 allocation of 227,533,000 implying a slight increase of 7.5% which is as a result of an increase in allocation in to the Department.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>309,102</b>	<b>421,280</b>	<b>1,544,922</b>
District Unconditional Grant (Non-Wage)	4,000	3,000	3,862
District Unconditional Grant (Wage)	40,124	21,954	25,231
Locally Raised Revenues	2,000	1,493	2,000
Multi-Sectoral Transfers to LLGs_NonWage	2,576	771	3,550
Other Transfers from Central Government	0	139,590	560,000
Sector Conditional Grant (Non-Wage)	23,721	17,791	323,652
Sector Conditional Grant (Wage)	236,681	236,681	626,627
<b>Development Revenues</b>	<b>71,208</b>	<b>141,936</b>	<b>135,115</b>
District Discretionary Development Equalization Grant	20,000	20,000	15,000
Multi-Sectoral Transfers to LLGs_Gou	28,576	7,722	16,646
Other Transfers from Central Government	0	91,583	0
Sector Development Grant	22,632	22,632	103,469
<b>Total Revenue Shares</b>	<b>380,310</b>	<b>563,216</b>	<b>1,680,037</b>

## Vote: 612 Kween District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	276,805	258,635	651,858
Non Wage	32,297	152,330	893,064
<i>Development Expenditure</i>			
Domestic Development	71,208	0	135,115
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>380,310</b>	<b>410,965</b>	<b>1,680,037</b>

## Narrative of Workplan Revenues and Expenditure

The department will receive shs. 1,680,037,000 from all sources and will spend as follows; shs 651,858,000 representing 38.8% for salaries: 135,115,000 representing 8% for development: 893,064,000 representing 5.3% for non wage. Compare to FY 2017/18 the budget has more than tripled. This is due to

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>1,784,716</b>	<b>1,811,273</b>	<b>2,734,287</b>
District Unconditional Grant (Non-Wage)	4,000	4,000	3,862
Locally Raised Revenues	4,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	12,649	2,872	8,328
Other Transfers from Central Government	0	313,609	0
Sector Conditional Grant (Non-Wage)	104,040	78,030	106,725
Sector Conditional Grant (Wage)	1,660,027	1,412,762	2,615,372
<i>Development Revenues</i>	<b>143,689</b>	<b>257,497</b>	<b>793,094</b>
District Discretionary Development Equalization Grant	110,000	110,000	100,000
Donor Funding	0	132,938	100,000
Multi-Sectoral Transfers to LLGs_Gou	33,689	14,559	32,873
Sector Development Grant	0	0	560,221
<b>Total Revenue Shares</b>	<b>1,928,405</b>	<b>2,068,770</b>	<b>3,527,381</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	1,660,027	1,412,762	2,615,372
Non Wage	124,689	81,833	118,916
<i>Development Expenditure</i>			
Domestic Development	143,689	0	693,094

**Vote: 612 Kween District****FY 2018/19**

Donor Development	0	0	100,000
<b>Total Expenditure</b>	<b>1,928,405</b>	<b>1,494,595</b>	<b>3,527,381</b>

**Narrative of Workplan Revenues and Expenditure**

The Health sector expected to spent 3,527,381,010 in FY 2018 from different sources( wage 2,615,371,692; non wage 118,915,637; Capital/ infrastructural development & rehabilitation/maintenance 693,093, 681 and donor fund 100,000,000 for emergency response. Compared to FY 2017/18, there is an increase of 82 percent, this is due to capital development funds for upgrade of health centre three's, salary enhancement for the medical workers and donor funding.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,632,604</b>	<b>3,458,871</b>	<b>5,292,028</b>
District Unconditional Grant (Non-Wage)	8,000	6,000	6,759
District Unconditional Grant (Wage)	31,289	20,559	31,289
Locally Raised Revenues	5,000	3,733	5,000
Multi-Sectoral Transfers to LLGs_NonWage	2,381	65	4,628
Other Transfers from Central Government	0	7,244	0
Sector Conditional Grant (Non-Wage)	786,724	524,482	943,813
Sector Conditional Grant (Wage)	3,799,210	2,896,787	4,300,540
<b>Development Revenues</b>	<b>152,541</b>	<b>182,457</b>	<b>547,413</b>
Donor Funding	0	27,371	25,000
Multi-Sectoral Transfers to LLGs_Gou	38,578	41,123	71,552
Sector Development Grant	113,963	113,963	450,861
<b>Total Revenue Shares</b>	<b>4,785,145</b>	<b>3,641,328</b>	<b>5,839,442</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,830,499	2,917,347	4,331,829
Non Wage	802,105	502,283	960,200
<b>Development Expenditure</b>			
Domestic Development	152,541	0	522,413
Donor Development	0	0	25,000
<b>Total Expenditure</b>	<b>4,785,145</b>	<b>3,419,629</b>	<b>5,839,442</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 612 Kween District****FY 2018/19**

The sector will receive funds worth 5,839,442,000 out of which 4,331,829,000 (74%) is for wages, 985,200,000 (17%) is for non-wage expenditure and 522,413,000 (9%) is for capital development. Compared to FY 2017/18, the revenues have increased by 22 percent. This is due to more funding for development, enhancement of salaries and capitation for new secondary schools. These funds will be spent of paying staff salaries, inspection of schools, monitoring, coordination and supervision of education service delivery, capacity building of staff and conducting sports activities. Construction of 2 classroom block and office at kapchekwok p/s and mengya p/s, construction of 2 classroom block at kapchekwok p/s and mengya p/s, construction of 5 stance latrine at chekwom p/s and construction of laboratory at kwosir girls secondary school.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>426,784</b>	<b>328,627</b>	<b>659,264</b>
District Unconditional Grant (Wage)	58,330	29,164	47,601
Multi-Sectoral Transfers to LLGs_NonWage	1,250	26,964	263,359
Multi-Sectoral Transfers to LLGs_Wage	7,995	5,289	10,994
Other Transfers from Central Government	0	267,210	337,310
Sector Conditional Grant (Non-Wage)	359,209	0	0
<b>Development Revenues</b>	<b>79,233</b>	<b>58,317</b>	<b>135,051</b>
District Discretionary Development Equalization Grant	0	0	47,000
Multi-Sectoral Transfers to LLGs_Gou	79,233	58,317	88,051
<b>Total Revenue Shares</b>	<b>506,017</b>	<b>386,944</b>	<b>794,315</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	62,200	34,452	58,595
Non Wage	364,584	241,676	600,669
<b>Development Expenditure</b>			
Domestic Development	79,233	58,316	135,051
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>506,017</b>	<b>334,444</b>	<b>794,315</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive shs: 794,315,067 from all sources, and will spend as follows; Shs: 431,910,650 representing 54% for HLGs and Shs: 362,404,417 representing 46% for LLGs. Compared to FY 2017/18, the revenues have increased. this is due to increased funding from Uganda road fund in both the HLG and LLG. The planned outputs and physical performance will be as follows: routine maintenance of 60.7kms of roads using gangs, mechanical routine maintenance of 53.0kms of roads using road machinery, while 26kms of roads will be rehabilitated in collaboration with IFDC and a total 45.1 kms be opened in lower local governments combine.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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## Vote: 612 Kween District

FY 2018/19

A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>45,300</b>	<b>88,741</b>	<b>246,943</b>
District Unconditional Grant (Wage)	0	0	4,001
Multi-Sectoral Transfers to LLGs_NonWage	2,200	307	3,153
Multi-Sectoral Transfers to LLGs_Wage	10,139	5,649	12,138
Other Transfers from Central Government	0	58,064	195,920
Sector Conditional Grant (Non-Wage)	32,961	24,720	31,732
<b>Development Revenues</b>	<b>222,476</b>	<b>317,342</b>	<b>292,460</b>
Donor Funding	0	98,370	0
Multi-Sectoral Transfers to LLGs_Gou	9,504	6,000	55,500
Sector Development Grant	191,396	191,396	215,907
Transitional Development Grant	21,576	21,576	21,053
<b>Total Revenue Shares</b>	<b>267,775</b>	<b>406,082</b>	<b>539,403</b>
B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	14,265	5,649	16,139
Non Wage	31,035	23,740	230,804
<b>Development Expenditure</b>			
Domestic Development	222,476	160,119	292,460
Donor Development	0	98,370	0
<b>Total Expenditure</b>	<b>267,775</b>	<b>287,878</b>	<b>539,403</b>

## Narrative of Workplan Revenues and Expenditure

The approved budget for the department is shs: 539,403,252 from all sources, and will spend as follows; Shs: 468,612,560 for HLGs representing 87% and Shs: 70,790,692 for LLGs representing 13%. Compared to last FY the revenues have doubled, this is due to increase in development conditional grant, increased allocation from LLGs for economic infrasture and additional funds for FIFOEC project. The planned outputs and physical performance will be as follows: extension of two (2) gravity flow schemes in Kwasir and Benet s/c/s respectively, extension of 1 solar powered borehole in Ngenge s/c, protection of 4 springs, 3 springs in the LLGs and monitoring and supervision of FIEFOC-2 PROJECT in Ngenge s/c

## 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			
<b>Recurrent Revenues</b>	<b>71,255</b>	<b>54,248</b>	<b>67,025</b>
District Unconditional Grant (Non-Wage)	6,000	4,500	5,794
District Unconditional Grant (Wage)	50,546	39,765	46,708
Locally Raised Revenues	6,500	5,226	7,000
Multi-Sectoral Transfers to LLGs_NonWage	5,633	2,825	4,862
Sector Conditional Grant (Non-Wage)	2,576	1,932	2,661



**Vote: 612 Kween District****FY 2018/19**

<b>Development Revenues</b>	<b>24,664</b>	<b>20,000</b>	<b>31,856</b>
District Discretionary Development Equalization Grant	20,000	20,000	20,000
Multi-Sectoral Transfers to LLGs_Gou	4,664	0	11,856
<b>Total Revenue Shares</b>	<b>95,919</b>	<b>74,248</b>	<b>98,881</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	50,546	39,765	46,708
Non Wage	20,709	10,993	20,317
<b>Development Expenditure</b>			
Domestic Development	24,664	0	31,856
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>95,919</b>	<b>50,758</b>	<b>98,881</b>

**Narrative of Workplan Revenues and Expenditure**

Natural Resource Department has been allocated a total budget of Ugshs 98,881,000 from different sources for FY2017/18. The department will spend 68% on wages, 24% on non-wage and 8% development. Compared to FY2017/18, the sector revenues has increased by 3% due to development grants which will be used to prepare 10 titles for schools and health facilities and tree planting ant LLGs. All other grants have remained the same except development

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>209,285</b>	<b>166,523</b>	<b>193,399</b>
District Unconditional Grant (Non-Wage)	8,000	6,000	7,725
District Unconditional Grant (Wage)	124,533	86,685	110,165
Locally Raised Revenues	4,000	2,986	4,000
Multi-Sectoral Transfers to LLGs_NonWage	20,559	18,021	19,567
Multi-Sectoral Transfers to LLGs_Wage	24,533	18,960	27,538
Other Transfers from Central Government	0	13,127	0
Sector Conditional Grant (Non-Wage)	27,660	20,745	24,404
<b>Development Revenues</b>	<b>706,126</b>	<b>297,541</b>	<b>645,414</b>
District Discretionary Development Equalization Grant	20,000	20,000	20,000
Donor Funding	0	49,845	55,000
Multi-Sectoral Transfers to LLGs_Gou	217,651	227,696	101,939
Other Transfers from Central Government	468,475	0	468,475
<b>Total Revenue Shares</b>	<b>915,411</b>	<b>464,064</b>	<b>838,812</b>

## Vote: 612 Kween District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	149,066	105,645	137,703
Non Wage	60,219	46,093	55,696
<i>Development Expenditure</i>			
Domestic Development	706,126	79,200	590,414
Donor Development	0	0	55,000
<b>Total Expenditure</b>	<b>915,411</b>	<b>230,938</b>	<b>838,812</b>

## Narrative of Workplan Revenues and Expenditure

The approved department budget is Shs 838,812,000. this is expected to pay all the staff salaries, start income generating activities for the youth, women groups, construct the women protection center, conduct child protection activities. Compared to FY 2017/18 the budget has reduced from 915,411,000 to 838,812,000, this is due to decreased allocation of funds to livelihoods at sub county level.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>57,518</b>	<b>42,900</b>	<b>59,058</b>
District Unconditional Grant (Non-Wage)	24,000	18,000	24,140
District Unconditional Grant (Wage)	29,218	21,914	29,218
Locally Raised Revenues	4,000	2,986	4,000
Multi-Sectoral Transfers to LLGs_NonWage	300	0	1,700
<i>Development Revenues</i>	<b>673,004</b>	<b>535,605</b>	<b>660,557</b>
District Discretionary Development Equalization Grant	5,000	5,000	5,507
Donor Funding	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	253	0	1,405
Other Transfers from Central Government	667,751	530,606	643,645
<b>Total Revenue Shares</b>	<b>730,522</b>	<b>578,505</b>	<b>719,615</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	29,218	21,914	29,218
Non Wage	28,300	20,986	29,840
<i>Development Expenditure</i>			
Domestic Development	673,004	464,845	650,557
Donor Development	0	0	10,000
<b>Total Expenditure</b>	<b>730,522</b>	<b>507,745</b>	<b>719,615</b>

**Vote: 612 Kween District****FY 2018/19****Narrative of Workplan Revenues and Expenditure**

Planning Department has been allocated a total budget of Ugshs 719,615,000 from different sources for FY2018/19. Of this budget 4% will be spent on staff salaries, 4% on non-wage recurrent and 92% on development mainly for NUSAF3 activities and projects. Compared to FY2017/18, the sector revenues have decreased, this is due reduced funding for NUSAF3 from 673m to 650m.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>66,873</b>	<b>42,726</b>	<b>67,263</b>
District Unconditional Grant (Non-Wage)	14,000	10,000	13,518
District Unconditional Grant (Wage)	26,298	18,313	25,488
Locally Raised Revenues	4,000	2,986	4,000
Multi-Sectoral Transfers to LLGs_NonWage	6,758	2,574	6,440
Multi-Sectoral Transfers to LLGs_Wage	15,817	8,853	17,817
<b>Development Revenues</b>	<b>350</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	350	0	0
<b>Total Revenue Shares</b>	<b>67,223</b>	<b>42,726</b>	<b>67,263</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	42,115	27,166	43,305
Non Wage	24,758	15,560	23,958
<b>Development Expenditure</b>			
Domestic Development	350	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>67,223</b>	<b>42,726</b>	<b>67,263</b>

**Narrative of Workplan Revenues and Expenditure**

The audit department in the f/y 2018/2019 will receive a total of shs 67,263,000 compared to financial year 2017/2018, the revenue to the department has decreased, this is attributed to the implementation of the new structure which has seen some audit staff reallocated to other departments and subsequently reducing on the revenue to the department. shs 43,305,000 will be spent on salaries which makes up a percentage of 64.4% the balance of 35.6% will be spent on operations, particularly on auditing, purchase of stationery and checking on the activities of 11 sub counties, 37 primary schools, 10 secondary schools 24 health units 11 department and monitoring projects