

**Vote :518 Kamwenge District****FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Edith Mutabaz Chief Administrative Officer,  
Kamwenge

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

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

Signed on Date: \_\_\_\_\_

## Vote :518 Kamwenge District

**FY 2019/20****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 :518 Kamwenge District****FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>Locally Raised Revenues</b>	811,000	329,027	918,677
<b>Discretionary Government Transfers</b>	3,869,543	3,046,646	8,498,179
<b>Conditional Government Transfers</b>	25,103,230	19,621,814	18,399,417
<b>Other Government Transfers</b>	2,562,743	6,035,043	31,543,862
<b>External Financing</b>	7,476,937	5,889,031	1,637,483
<b>Grand Total</b>	<b>39,823,452</b>	<b>34,921,561</b>	<b>60,997,617</b>

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

Regarding revenue performance, by end of second quarter FY 2018/19, Kamwenge District Local government had realised UGX 19,617,601,000 representing 49% of the 2018/19 budget. Of this total realisation, local revenue amounted to Shs 248,137,000, Central government transfers UGX 15,956,211,000 while donor/ external funding amounted to UGX 3, 413, 253,000 from various development partners like UNEPI, UNHCR, UNICEF, Baylor, MSF, and BTC. Revenue performance generally is at 49% simply because by end of the second funding expected from the central government that is Youth Livelihood Programme funds and DRDIP funds had not yet been realised as expected.

**Planned Revenues for next FY**

In the FY 2019/2020, the District expects to realise revenue worth UGX 60,991,239,000 compared to the 2018/2019 projection of Shs 39,823,452,000. This increase is attributed to additional funding sources including Rwenzori region Micro development projects and USMID additional funding window for refugee hosting Districts..

The above funding is expected from the following sources;

Locally raised revenue UGX 918,677,000, Discretionary transfers UGX 8,500,719,000, Conditional Central government transfers UGX 18,251,046,000 other central government transfers UGX 31,681,220,000 and donor/external financing UGX 1,637,482,513.

**Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	4,483,551	3,130,065	3,914,513
Finance	426,000	195,724	220,316
Statutory Bodies	556,551	418,131	498,909
Production and Marketing	2,362,059	1,196,344	11,841,107
Health	6,897,270	6,965,024	6,878,496
Education	18,043,695	17,137,862	14,030,889
Roads and Engineering	2,695,564	4,066,438	11,393,602
Water	639,609	624,658	1,231,970
Natural Resources	1,791,181	210,834	1,406,994
Community Based Services	1,433,253	731,701	517,378

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Planning	429,718	195,231	244,601
Internal Audit	65,000	49,550	87,092
Trade, Industry and Local Development	0	0	8,731,751
<b>Grand Total</b>	<b>39,823,452</b>	<b>34,921,561</b>	<b>60,997,617</b>
<i>o/w: Wage:</i>	<i>19,089,927</i>	<i>14,366,300</i>	<i>12,760,295</i>
<i>Non-Wage Recurrent:</i>	<i>9,046,735</i>	<i>5,776,637</i>	<i>7,614,439</i>
<i>Domestic Devt:</i>	<i>4,209,855</i>	<i>8,889,592</i>	<i>38,985,401</i>
<i>External Financing:</i>	<i>7,476,937</i>	<i>5,889,031</i>	<i>1,637,483</i>

**Expenditure Performance by end of March FY 2018/19**

By end of second quarter 35% of the total realised revenue had been spent across the various sector in the following percentages; Planning Unit 23%, Internal Audit 59%, Administration 49%, Finance 34%, Statutory bodies 45%, Production 33%, Health 42%, Education 27%, Roads 50%, water 51%, natural resources 9% and Community based services 46%.

**Planned Expenditures for the FY 2019/20**

During the FY 2019/2020, the District Local government expects to spend SHS 60,991,239,000, . Of this total Unlike in the FY 2018/2019 wage recurrent expenditure will amount to SHS 12,583,066,000 in the FY 2019/2020. Recurrent Non-wage expenditure will be SHS 6,918,872,000, Domestic development expenditure will be Shs 38,467,805,000 and donor development expenditure will be SHS 1,637,483,000 and transfers to LLGs is Shs 1,379,736,000. The above expenditure allocations are higher than those of 2018/2019 mainly because of additional funding meant for projects implemented in response to displacement impact in refugee hosting Districts.

**Medium Term Expenditure Plans**

In the FY 2019/2020, the medium expenditure focus will be on completion of District administration block, Promotion of Agro-industrialisation and tourism, Rehabilitation of Community Access Roads, completion of Bisozi HCIV, construction of Bwizi Seed secondary school, operationalisation Rukunyu General hospital, and promotion community sanitation, and Formulation the Third DDP.

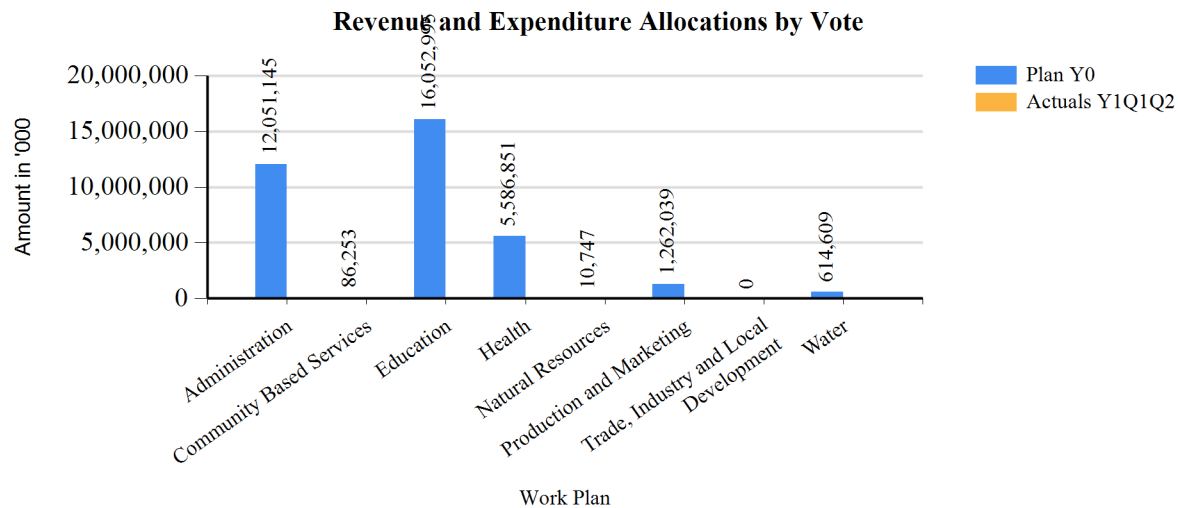
**Challenges in Implementation**

The major constraints in implementation of future plans include; Under staffing, Inadequate transport facilities, delayed operationalisation of new town councils and inadequate funding to the existing urban administrative units.

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

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FY 2019/20



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>811,000</b>	<b>329,027</b>	<b>918,677</b>
Animal & Crop Husbandry related Levies	30,000	13,312	42,400
Application Fees	40,000	0	4,000
Business licenses	110,000	11,660	90,000
Ground rent	0	0	250
Land Fees	16,000	6,255	17,920
Local Hotel Tax	6,000	0	6,720
Local Services Tax	98,000	36,359	70,000
Market /Gate Charges	90,000	11,674	90,000
Miscellaneous receipts/income	0	0	87,295
Park Fees	92,000	0	54,000
Registration of Businesses	1,000	50	5,278
Royalties	98,000	66,400	311,000
Sale of (Produced) Government Properties/Assets	3,000	631	5,914
Sale of publications	20,000	10,941	22,400
Voluntary Transfers	207,000	171,746	111,500
<b>2a. Discretionary Government Transfers</b>	<b>3,869,543</b>	<b>3,046,646</b>	<b>8,498,179</b>
District Discretionary Development Equalization Grant	472,943	476,480	6,057,815
District Unconditional Grant (Non-Wage)	1,035,585	776,689	695,083
District Unconditional Grant (Wage)	1,899,741	1,432,943	1,254,171
Urban Discretionary Development Equalization Grant	53,963	53,963	99,262

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Urban Unconditional Grant (Non-Wage)	135,903	101,927	214,619
Urban Unconditional Grant (Wage)	271,408	204,643	177,229
<b>2b. Conditional Government Transfer</b>	<b>25,103,230</b>	<b>19,621,814</b>	<b>18,399,417</b>
Sector Conditional Grant (Wage)	16,918,778	12,728,714	11,328,895
Sector Conditional Grant (Non-Wage)	3,011,768	2,075,545	2,471,958
Sector Development Grant	3,411,896	3,411,896	2,131,215
Transitional Development Grant	271,053	271,053	729,802
Salary arrears (Budgeting)	69,218	69,218	74,164
Pension for Local Governments	572,682	429,512	715,548
Gratuity for Local Governments	847,836	635,877	947,836
<b>2c. Other Government Transfer</b>	<b>2,562,743</b>	<b>1,342,443</b>	<b>31,543,862</b>
Support to PLE (UNEB)	12,000	12,000	12,000
Uganda Road Fund (URF)	1,462,743	863,292	844,476
Uganda Women Entrepreneurship Program(UWEP)	450,000	255,928	0
Youth Livelihood Programme (YLP)	638,000	211,223	132,000
Albertine Regional Sustainable Development Programme (ARSDP)	0	0	1,780,043
Micro Projects under Luwero Rwenzori Development Programme	0	0	17,100,000
Development Response to Displacement Impacts Project (DRDIP)	0	0	10,113,183
Agriculture Cluster Development Project (ACDP)	0	0	1,562,160
<b>3. External Financing</b>	<b>7,476,937</b>	<b>5,839,335</b>	<b>1,637,483</b>
Baylor International (Uganda)	60,000	0	60,000
United Nations Children Fund (UNICEF)	234,146	136,740	929,832
United Nations Population Fund (UNPF)	304,600	530,508	0
United Nations High Commission for Refugees (UNHCR)	6,222,593	5,113,650	299,380
United Nations Expanded Programme on Immunisation (UNEPI)	106,000	0	206,000
Belgium Technical Cooperation (BTC)	142,274	13,200	142,270
Medicins Sans Frontiers	407,324	45,237	0
<b>Total Revenues shares</b>	<b>39,823,452</b>	<b>30,179,265</b>	<b>60,997,617</b>

**Vote :518 Kamwenge District****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of the second quarter 2018, the District had realised Local revenue amounting to UGX 248,137,000 representing 31% of the expected local revenue. This was realised from voluntary transfers from lower local governments, Market Charges, Local service tax and Land fees. Under performance in local revenue was due to non-compliance of the local hotel owners to meet their tax obligations and delays by the Local companies to remit royalties to the District local government.

**Central Government Transfers**

By end of December 2018, the District local Government had realised UGX 15,956,211,000 from the central government representing 49% of the approved District annual budget for FY 2018/2019. Discretionary government transfers performed at 52%, Conditional government transfers performed at 51% and other Central government transfers at 43%.

**External Financing**

By the end of the quarter one FY 2018/2019, 46% of the annual Donor development budget had been realised at UGX 3,413,253,000; from UNFPA, Baylor International (Uganda), Belgium Technical Cooperation, UNEPI, MSF and UNHCR.

**ii) Planned Revenues for FY 2019/20****Locally Raised Revenues**

The District projects to raise UGX 918,676,000 in the financial year 2019/2020 from locally generated sources compared to Shs.811,000,000 during the FY 2018/2019 representing 12% increase. The increase in the projection is attributed to enhanced expectations from royalties, Local service tax, local hotel tax, Land fees and Voluntary transfers from Lower local governments. Local revenue will account for 3% of the total projected revenue for the FY 2019/2020. The most likely revenue sources will be royalties, voluntary transfers, Local hotel tax and sale of Non-produced government Assets/properties.

**Central Government Transfers**

The District overall allocation from the central government will be UGX 58,432,985,000 representing an increase of 81% for the FY 2019/2020 compared to the FY 2018/2019. This increase is attributed to the integration of World bank DRDIP funds from Office of the Prime Minister into other Central government transfers to Local governments. And the increase in Discretionary and Conditional transfers is to additional funding under USMID-AF meant to support infrastructure development in refugee hosting Districts. The discretionary government transfers will account for 14% of the central government transfers, Conditional transfers will contribute 32% while Other government transfers will contribute for 54% of the central government transfers in the FY 2019/2020.

**External Financing**

Donor funding will account for 3% that is UGX 1,637,482,513 of the total District resource envelope for the FY 2019/2020 compared to 19% for the FY 2018/2019. The decrease in donor funding is attributed to the consolidation of world bank funds under DRDIP into other central government transfers from Office of Prime Minister to local governments.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	1,021,100	755,475	600,113
District Production Services	1,290,380	414,949	11,240,993
District Commercial Services	50,579	25,829	0
<b>Sub- Total of allocation Sector</b>	<b>2,362,059</b>	<b>1,196,253</b>	<b>11,841,107</b>



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<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	2,629,564	3,824,253	11,393,602
District Engineering Services	66,000	242,185	0
<i>Sub- Total of allocation Sector</i>	<b>2,695,564</b>	<b>4,066,438</b>	<b>11,393,602</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	8,731,751
<i>Sub- Total of allocation Sector</i>	<b>0</b>	<b>0</b>	<b>8,731,751</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	12,751,498	12,532,318	8,639,162
Secondary Education	4,365,314	3,559,988	4,882,104
Skills Development	683,801	746,164	0
Education & Sports Management and Inspection	243,083	115,729	509,623
<i>Sub- Total of allocation Sector</i>	<b>18,043,695</b>	<b>16,954,199</b>	<b>14,030,889</b>
<b>Sector :Health</b>			
Primary Healthcare	6,848,349	4,985,761	2,981,717
District Hospital Services	0	0	862,981
Health Management and Supervision	48,921	46,483	3,033,798
<i>Sub- Total of allocation Sector</i>	<b>6,897,270</b>	<b>5,032,244</b>	<b>6,878,496</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	639,609	431,582	1,231,970
Natural Resources Management	1,791,181	210,834	1,406,994
<i>Sub- Total of allocation Sector</i>	<b>2,430,789</b>	<b>642,416</b>	<b>2,638,964</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,433,253	731,701	517,378
<i>Sub- Total of allocation Sector</i>	<b>1,433,253</b>	<b>731,701</b>	<b>517,378</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,483,551	3,130,065	3,914,513
Local Statutory Bodies	556,551	418,131	498,909
Local Government Planning Services	429,718	195,231	244,601
<i>Sub- Total of allocation Sector</i>	<b>5,469,820</b>	<b>3,743,427</b>	<b>4,658,023</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	426,000	195,724	220,316
Internal Audit Services	65,000	49,550	87,092
<i>Sub- Total of allocation Sector</i>	<b>491,000</b>	<b>245,273</b>	<b>307,408</b>

**SECTION B : Workplan Summary****Workplan Title : Administration**

**Vote :518 Kamwenge District****FY 2019/20**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,729,321</b>	<b>2,636,111</b>	<b>3,461,499</b>
District Unconditional Grant (Non-Wage)	112,314	136,200	62,910
District Unconditional Grant (Wage)	951,490	712,883	584,038
Gratuity for Local Governments	847,836	635,877	947,836
Locally Raised Revenues	92,000	35,528	84,977
Multi-Sectoral Transfers to LLGs_NonWage	812,374	412,251	854,797
Multi-Sectoral Transfers to LLGs_Wage	271,408	204,643	137,229
Pension for Local Governments	572,682	429,512	715,548
Salary arrears (Budgeting)	69,218	69,218	74,164
<b>Development Revenues</b>	<b>754,230</b>	<b>493,954</b>	<b>453,014</b>
District Discretionary Development Equalization Grant	16,271	115,876	95,304
External Financing	407,324	39,305	0
Multi-Sectoral Transfers to LLGs_Gou	330,635	338,773	347,710
Transitional Development Grant	0	0	10,000
<b>Total Revenues shares</b>	<b>4,483,551</b>	<b>3,130,065</b>	<b>3,914,513</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,222,898	917,525	721,268
Non Wage	2,506,423	1,718,585	2,740,231
<b>Development Expenditure</b>			
Domestic Development	346,906	454,649	453,014
External Financing	407,324	39,305	0
<b>Total Expenditure</b>	<b>4,483,551</b>	<b>3,130,065</b>	<b>3,914,513</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :518 Kamwenge District****FY 2019/20**

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The department expects to receive revenues worth shs.3, 461,516.914 for the financial year 2019/20. Of the total expected revenue and expenditures, shs. 721,267.682 will be spent on wage shs. 2,740,249.232 will be non wage, shs. 84,977.015 will be local revenue,shs 854,814.530 will be multi sectoral transfers to lower local government non wage,shs. 62,910.054 will be district unconditional grant non wage, district unconditional grant wage will be shs 584,038.302, salary arrears budgeting stands at shs 74,164.202, shs 715,547.661 will be spent on pensions, shs 947,835.770 will be spent on gratuity and multispectral transfers to lower local government wage will stand at shs 137,229.380. District Discretionary Development Equalization Grant totaling to shs. 384,115.268 This includes transitional development funds worth's shs. 10,000,000 meant for purchase of motorcycles for the inspector of schools and multisectoral transfer to lower local government GOU totaling to shs.278,811.594.

Compared to the previous fy 2018/19 the total overall revenue to be received this fy 2019/20 has reduced due to the creation of a new district called kitagwenda.

Funds received are expected to be spent on:

Payment of staff salaries, pensions and gratuity.

Monitoring and supervision of government programs.

Stationery, office support and operationalization of the entire administration department

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>406,000</b>	<b>191,238</b>	<b>213,316</b>
District Unconditional Grant (Non-Wage)	220,000	99,372	55,800
District Unconditional Grant (Wage)	114,000	83,947	82,680
Locally Raised Revenues	72,000	7,920	74,836
<b>Development Revenues</b>	<b>20,000</b>	<b>4,485</b>	<b>7,000</b>
District Discretionary Development Equalization Grant	20,000	4,485	7,000
<b>Total Revenues shares</b>	<b>426,000</b>	<b>195,724</b>	<b>220,316</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	114,000	83,947	82,680
Non Wage	292,000	107,292	130,636
<b>Development Expenditure</b>			
Domestic Development	20,000	4,485	7,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>426,000</b>	<b>195,724</b>	<b>220,316</b>

**Narrative of Workplan Revenues and Expenditure**

The funds availed for next FY reduced by 50.7% from Shs 425,999,990 to 220,316,000. This is majority due to the split of the District in to two, which affected the availed District un conditional grant non wage. The Local revenue being 74,836,000,un conditional grant 55,800,000 and wage of 82,680,000, the department recieved much local Revenue since there is need to have much collection measures to ensure we keep pace.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>536,551</b>	<b>414,131</b>	<b>498,909</b>
District Unconditional Grant (Non-Wage)	246,800	211,018	253,476
District Unconditional Grant (Wage)	151,751	113,768	151,751
Locally Raised Revenues	138,000	89,345	93,683
<b>Development Revenues</b>	<b>20,000</b>	<b>4,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	20,000	4,000	0
<b>Total Revenues shares</b>	<b>556,551</b>	<b>418,131</b>	<b>498,909</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	151,751	113,768	151,751
Non Wage	384,800	300,363	347,158
<b>Development Expenditure</b>			
Domestic Development	20,000	4,000	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>556,551</b>	<b>418,131</b>	<b>498,909</b>

**Narrative of Workplan Revenues and Expenditure**

The statutory bodies department expects to receive revenues worth Ug.Shs 498,909,089 in the FY 2019/2020. Of this total revenue Shs. 151,751,000 is wage and Shs. 347,158,089 is Non-wage recurrent expected revenues and estimated expenditures for the FY 2019/2020. In comparison to the FY 2018/2019, the 2019/2020 budget has reduced to the splitting of Kitagwenda District from Kamwenge District .

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,365,487</b>	<b>1,008,791</b>	<b>1,300,705</b>
District Unconditional Grant (Non-Wage)	16,000	7,000	10,320
District Unconditional Grant (Wage)	267,000	189,619	42,000
Locally Raised Revenues	8,000	0	6,853
Other Transfers from Central Government	0	0	569,420
Sector Conditional Grant (Non-Wage)	397,368	298,026	229,955
Sector Conditional Grant (Wage)	677,119	514,146	442,158
<b>Development Revenues</b>	<b>996,572</b>	<b>187,552</b>	<b>10,540,401</b>
External Financing	809,020	0	0
Other Transfers from Central Government	0	0	10,421,505
Sector Development Grant	187,552	187,552	118,896
<b>Total Revenues shares</b>	<b>2,362,059</b>	<b>1,196,344</b>	<b>11,841,107</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	944,119	703,765	484,158
Non Wage	421,368	304,936	816,547
<b>Development Expenditure</b>			
Domestic Development	187,552	187,552	10,540,401
External Financing	809,020	0	0
<b>Total Expenditure</b>	<b>2,362,059</b>	<b>1,196,253</b>	<b>11,841,107</b>

**Narrative of Workplan Revenues and Expenditure**

During the year the department will receive 1,300,705,402=, for recurrent expenditure and 10,540,401,132 for development; 484,158,437= will cater for staff salaries , 6,500,000,000= will be for implementation of projects under Rwenzori Development program and 3,390,000,000 will support livelihoods sub projects under DRDIP

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,262,410</b>	<b>3,209,863</b>	<b>3,209,731</b>
District Unconditional Grant (Non-Wage)	0	0	10,320
Locally Raised Revenues	12,000	17,859	6,653
Other Transfers from Central Government	0	0	18,660
Sector Conditional Grant (Non-Wage)	259,605	194,704	411,284
Sector Conditional Grant (Wage)	3,990,805	2,997,300	2,762,814
<b>Development Revenues</b>	<b>2,634,860</b>	<b>3,755,161</b>	<b>3,668,765</b>
District Discretionary Development Equalization Grant	0	0	40,000
External Financing	1,298,420	768,720	1,040,572
Other Transfers from Central Government	0	0	1,185,357
Sector Development Grant	1,086,441	1,086,441	702,836
Transitional Development Grant	250,000	250,000	700,000
<b>Total Revenues shares</b>	<b>6,897,270</b>	<b>6,965,024</b>	<b>6,878,496</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,990,805	2,997,300	2,762,814
Non Wage	271,605	212,563	446,917
<b>Development Expenditure</b>			
Domestic Development	1,336,441	1,053,661	2,628,193
External Financing	1,298,420	768,720	1,040,572
<b>Total Expenditure</b>	<b>6,897,270</b>	<b>5,032,244</b>	<b>6,878,496</b>

**Narrative of Workplan Revenues and Expenditure**

The Health sector expects to receive revenues totaling to SHs. 6,879,696,285 of which recurrent wage will be Shs. 2,762,813,912 and Non-wage recurrent expected and estimated expenditures will be Shs. 447, 116,934 , Government of Uganda development transfers is Shs.2,628,193,239 and donor funding shall be Shs. 1,040,572,200. Compared to current FY, the 2019/2020 budget has increased due to additional funding expected from UNICEF and DRDIP.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>14,581,624</b>	<b>10,773,100</b>	<b>9,936,601</b>
District Unconditional Grant (Non-Wage)	24,000	10,000	12,900
District Unconditional Grant (Wage)	62,700	49,061	62,700
Locally Raised Revenues	12,000	3,000	8,566
Other Transfers from Central Government	12,000	12,000	12,000
Sector Conditional Grant (Non-Wage)	2,220,070	1,481,772	1,716,512
Sector Conditional Grant (Wage)	12,250,854	9,217,268	8,123,922
<b>Development Revenues</b>	<b>3,462,071</b>	<b>6,364,762</b>	<b>4,094,288</b>
District Discretionary Development Equalization Grant	0	0	46,651
External Financing	1,880,000	1,756,491	221,614
Other Transfers from Central Government	0	0	2,974,026
Sector Development Grant	1,582,071	1,582,071	851,998
<b>Total Revenues shares</b>	<b>18,043,695</b>	<b>17,137,862</b>	<b>14,030,889</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	12,313,554	9,266,329	8,186,622
Non Wage	2,268,070	1,506,772	1,749,978
<b>Development Expenditure</b>			
Domestic Development	1,582,071	4,424,608	3,872,675
External Financing	1,880,000	1,756,491	221,614
<b>Total Expenditure</b>	<b>18,043,695</b>	<b>16,954,199</b>	<b>14,030,889</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenues worth Ug. Shs 14,030,889,031 in the FY 2019/2020. Of the total expected revenues wage is SHs.8,186,622,266 and Non-wage recurrent revenues and estimated expenditure is SHS. 1,749,978,425 and expected government of Uganda development revenues and expenditures make up SHS 3,872,674,840 and Donor funding will be Shs 221,613,500 from UNICEF for capacity building in Early childhood development education in Kamwenge and Kitagwenda Districts. Compared to the FY 2018/2019, the budget for 2019/2020 has increased due to additional donor support under UNICEF.



**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,528,743</b>	<b>922,130</b>	<b>914,544</b>
District Unconditional Grant (Non-Wage)	24,000	10,000	12,900
District Unconditional Grant (Wage)	36,000	48,838	48,602
Locally Raised Revenues	6,000	0	8,566
Other Transfers from Central Government	1,462,743	863,292	844,476
<b>Development Revenues</b>	<b>1,166,821</b>	<b>3,144,307</b>	<b>10,479,058</b>
District Discretionary Development Equalization Grant	0	0	2,921,922
External Financing	1,166,821	3,144,307	170,718
Other Transfers from Central Government	0	0	7,386,418
<b>Total Revenues shares</b>	<b>2,695,564</b>	<b>4,066,438</b>	<b>11,393,602</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,000	48,838	48,602
Non Wage	1,492,743	873,292	865,942
<b>Development Expenditure</b>			
Domestic Development	0	0	10,308,340
External Financing	1,166,821	3,144,307	170,718
<b>Total Expenditure</b>	<b>2,695,564</b>	<b>4,066,438</b>	<b>11,393,602</b>

**Narrative of Workplan Revenues and Expenditure**

The Department will receive much funding this FY from other government transfers which includes DRDIMP, of about 3,484,258,222, ACDP of 1,302,160,000, Micro projects under ruwero triangle 2,600,000,000 the usual funds from Road fund 840million UNCHR 715m all which will upgrade the roads in the district

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>62,724</b>	<b>47,773</b>	<b>71,406</b>
District Unconditional Grant (Non-Wage)	0	0	10,320
District Unconditional Grant (Wage)	21,000	19,480	21,000
Locally Raised Revenues	4,000	0	6,853
Sector Conditional Grant (Non-Wage)	37,724	28,293	33,233
<b>Development Revenues</b>	<b>576,885</b>	<b>576,885</b>	<b>1,160,564</b>
District Discretionary Development Equalization Grant	0	0	683,277
Sector Development Grant	555,832	555,832	457,485
Transitional Development Grant	21,053	21,053	19,802
<b>Total Revenues shares</b>	<b>639,609</b>	<b>624,658</b>	<b>1,231,970</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,000	19,480	21,000
Non Wage	41,724	28,293	50,406
<b>Development Expenditure</b>			
Domestic Development	576,885	383,809	1,160,564
External Financing	0	0	0
<b>Total Expenditure</b>	<b>639,609</b>	<b>431,582</b>	<b>1,231,970</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of UGX 1,231,970,036 of which UGX 21,000,000 is wage, 50,405,659 is non wage and 1,160,564,377 is GOU Development.

UGX 6,852,765 will be Locally raised revenues, UGX 10,320,068 will be Sector Unconditional grant Non Wage, UGX 21,000,000 will be Unconditional grant Wage, UGX 33,232,826 as sector Conditional Grant Non Wage, UGX 457,485,213 as sector development Grant, UGX 19,801,980 as Transitional Development Grant while UGX 683,277,184 is expected as DDEG.

The funds will be spent accordingly to construct boreholes in unserved villages, extend piped water system to Bwiizi Subcounty, Construct Kabambiro piped water system, Construct Public Latrine Facilities, improve sanitation and Hygiene at Household level in Kamwenge Subcounty, pay staff salaries for 2 staff for a year, select and train water user committees and carry out routine monitoring and supervision of projects.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>186,147</b>	<b>106,034</b>	<b>126,697</b>
District Unconditional Grant (Non-Wage)	52,000	39,900	18,078
District Unconditional Grant (Wage)	79,400	58,074	79,400
Locally Raised Revenues	44,000	0	22,992
Sector Conditional Grant (Non-Wage)	10,747	8,060	6,226
<b>Development Revenues</b>	<b>1,605,034</b>	<b>104,800</b>	<b>1,280,297</b>
District Discretionary Development Equalization Grant	0	0	1,209,352
External Financing	1,605,034	104,800	70,945
<b>Total Revenues shares</b>	<b>1,791,181</b>	<b>210,834</b>	<b>1,406,994</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	79,400	58,074	79,400
Non Wage	106,747	47,960	47,297
<b>Development Expenditure</b>			
Domestic Development	0	0	1,209,352
External Financing	1,605,034	104,800	70,945
<b>Total Expenditure</b>	<b>1,791,181</b>	<b>210,834</b>	<b>1,406,994</b>

**Narrative of Workplan Revenues and Expenditure**

The Department of Natural Resources expects to receive a total of UGX 1,406,993,681. Out of this, UGX 22,992,338 will come from locally raised revenues, UGX 6,226,450 will be ENR Sector Conditional Grant, UGX 18,060,109 will be UCG Non-Wage while UGX 79,400,000 will be UCG-Wage. External financing will contribute UGX 70,945,000 and DDE will be UGX 1,028,250,106.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,333,253</b>	<b>706,853</b>	<b>364,462</b>
District Unconditional Grant (Non-Wage)	8,600	71,650	10,320
District Unconditional Grant (Wage)	144,000	103,362	95,000
Locally Raised Revenues	6,400	0	26,853
Multi-Sectoral Transfers to LLGs_Wage	0	0	40,000
Other Transfers from Central Government	1,088,000	467,151	132,000
Sector Conditional Grant (Non-Wage)	86,253	64,690	60,289
<b>Development Revenues</b>	<b>100,000</b>	<b>24,848</b>	<b>152,917</b>
District Discretionary Development Equalization Grant	0	0	77,000
External Financing	100,000	24,848	75,917
<b>Total Revenues shares</b>	<b>1,433,253</b>	<b>731,701</b>	<b>517,378</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	144,000	103,362	135,000
Non Wage	1,189,253	603,491	229,462
<b>Development Expenditure</b>			
Domestic Development	0	0	77,000
External Financing	100,000	24,848	75,917
<b>Total Expenditure</b>	<b>1,433,253</b>	<b>731,701</b>	<b>517,378</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated 135,000,000 meant for wage both for the district and Local government including the town councils.

The non wage allocated to the department is 209,461.877 and these funds include revolving funds for Youth of 132,000,000, 26,852,576 from local revenue and these funds have been committed to support gender and labour interventions. sector conditional grants of 60,289,044 meant for FAL, Youth and PWDs and elderly, and women activities, gender mainstreaming and labour disputes and laborers protection.

The department is also allocated funds for DDGE worth 77,000,000 and these will be used to support Social safeguards activities under USMID projects and an external funding totaling to 75,916,600 will also be received to support child protection related activities meant to reduce GBV and VAC.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>79,400</b>	<b>77,361</b>	<b>118,022</b>
District Unconditional Grant (Non-Wage)	24,000	27,951	30,640
District Unconditional Grant (Wage)	39,400	33,010	42,000
Locally Raised Revenues	16,000	0	45,382
<b>Development Revenues</b>	<b>350,318</b>	<b>117,870</b>	<b>126,579</b>
District Discretionary Development Equalization Grant	140,000	67,310	68,861
External Financing	210,318	50,560	57,718
<b>Total Revenues shares</b>	<b>429,718</b>	<b>195,231</b>	<b>244,601</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,400	33,010	42,000
Non Wage	40,000	44,351	76,022
<b>Development Expenditure</b>			
Domestic Development	140,000	67,310	68,861
External Financing	210,318	50,560	57,718
<b>Total Expenditure</b>	<b>429,718</b>	<b>195,231</b>	<b>244,601</b>

**Narrative of Workplan Revenues and Expenditure**

The Planning department expects to receive revenues worth UGX. 244,350,906 in the FY 2019/2020. Of the total revenue expected, Wage recurrent revenues and expenditures is projected at Shs.42,000,000 and Non-wage recurrent is Shs. 75,772,048 and GOU development revenues and planned expenditure stands at Shs.68, 861,325 and External financing /donor funding stands at Shs.57,717,533. In the FY 2019/2020, priority shall be given to development planning and monitoring of development projects.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>65,000</b>	<b>49,550</b>	<b>87,092</b>
District Unconditional Grant (Non-Wage)	22,000	20,049	30,960
District Unconditional Grant (Wage)	33,000	20,901	25,800
Locally Raised Revenues	10,000	8,600	30,332
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>65,000</b>	<b>49,550</b>	<b>87,092</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,000	20,901	25,800
Non Wage	32,000	28,649	61,292
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>65,000</b>	<b>49,550</b>	<b>87,092</b>

**Narrative of Workplan Revenues and Expenditure**

The Internal Audit sector expects to receive revenues worth Shs.86,892,117 in the FY 2019/2020. Wage will be Shs. 25,800,000 and Non-wage recurrent revenues and estimated expenditures shall be Shs.61,092,117. Compared to the current FY, the 2019/2020 revenues have increased due increased projections in the Local revenues.

**Vote :518 Kamwenge District****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>71,751</b>
District Unconditional Grant (Non-Wage)	0	0	20,960
District Unconditional Grant (Wage)	0	0	19,200
Locally Raised Revenues	0	0	17,132
Sector Conditional Grant (Non-Wage)	0	0	14,459
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>8,660,000</b>
District Discretionary Development Equalization Grant	0	0	660,000
Other Transfers from Central Government	0	0	8,000,000
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>8,731,751</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	19,200
Non Wage	0	0	52,551
<b>Development Expenditure</b>			
Domestic Development	0	0	8,660,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>8,731,751</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive total revenue worth's shs.71,750.691 for the financial year 2019/20 . of the total expected revenue and expenditures, wage is shs 19,200.000,Non wage is shs 20,960.205 , local revenue is shs 17,131.912 and sector conditional grant is shs 14,458.574.

The department expects to receive total GOU-Dev amounting to shs 8,660,000,000 these includes District discretionary development equalization grant of shs 660.000,000 and shs .8,000,000,000 from other transfers from central government.

**Vote :518 Kamwenge District**

**FY 2019/20**

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