Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:
1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2018/19. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2018/19 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY 2018/19.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

OTAI CHARLES/CHIEF ADMINISTRATIVE OFFICER/ MANAFWA DISTRICT
(Accounting Officer)
Signed on Date: ______________________________

Signature :

Keith Muhakanini
Permanent Secretary / Secretary to the Treasury
(MoFPED)
Signed on Date: ______________________________
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.
SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

<table>
<thead>
<tr>
<th>Source</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Revenues</td>
<td>518,703</td>
<td>277,748</td>
<td>422,624</td>
</tr>
<tr>
<td>Discretionary Government Transfers</td>
<td>4,074,720</td>
<td>3,318,294</td>
<td>4,512,316</td>
</tr>
<tr>
<td>Conditional Government Transfers</td>
<td>13,211,595</td>
<td>11,522,415</td>
<td>13,583,833</td>
</tr>
<tr>
<td>Other Government Transfers</td>
<td>1,777,451</td>
<td>2,001,051</td>
<td>1,402,556</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>24,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Grand Total</td>
<td><strong>19,606,468</strong></td>
<td><strong>17,119,508</strong></td>
<td><strong>19,921,329</strong></td>
</tr>
</tbody>
</table>

Revenue Performance by end of March of the Running FY

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

Planned Revenues for next FY

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

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

<table>
<thead>
<tr>
<th>Department</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>8,247,692</td>
<td>7,046,306</td>
<td>4,320,202</td>
</tr>
<tr>
<td>Finance</td>
<td>283,792</td>
<td>242,752</td>
<td>274,969</td>
</tr>
<tr>
<td>Statutory Bodies</td>
<td>445,163</td>
<td>333,787</td>
<td>527,233</td>
</tr>
<tr>
<td>Production and Marketing</td>
<td>931,420</td>
<td>1,118,419</td>
<td>995,410</td>
</tr>
<tr>
<td>Health</td>
<td>1,070,059</td>
<td>1,194,459</td>
<td>2,769,051</td>
</tr>
<tr>
<td>Education</td>
<td>6,529,222</td>
<td>5,705,590</td>
<td>8,605,615</td>
</tr>
<tr>
<td>Roads and Engineering</td>
<td>610,870</td>
<td>500,871</td>
<td>933,263</td>
</tr>
<tr>
<td>Water</td>
<td>476,982</td>
<td>455,831</td>
<td>446,301</td>
</tr>
<tr>
<td>Natural Resources</td>
<td>157,289</td>
<td>78,898</td>
<td>169,778</td>
</tr>
<tr>
<td>Community Based Services</td>
<td>537,840</td>
<td>216,667</td>
<td>585,089</td>
</tr>
</tbody>
</table>

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

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

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

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

### Planned Expenditures for the FY 2018/19

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

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

### Medium Term Expenditure Plans

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

### Challenges in Implementation
The major constraints in implementing future plans include:
- The ever dwindling resources;
- Political interference;
- Attitudinal problem of implementers;
- Community participation and ownership of investments;
- The harsh terrain and weather;
- Ignorance of the communities

G1: Graph on the revenue and expenditure allocations by Department

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts By End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Locally Raised Revenues</td>
<td>518,703</td>
<td>277,748</td>
<td>422,624</td>
</tr>
<tr>
<td>Advertisements/Bill Boards</td>
<td>0</td>
<td>0</td>
<td>322</td>
</tr>
<tr>
<td>Agency Fees</td>
<td>36,320</td>
<td>5,782</td>
<td>20,283</td>
</tr>
<tr>
<td>Animal &amp; Crop Husbandry related Levies</td>
<td>3,600</td>
<td>0</td>
<td>4,000</td>
</tr>
<tr>
<td>Application Fees</td>
<td>500</td>
<td>550</td>
<td>1,600</td>
</tr>
<tr>
<td>Business licenses</td>
<td>43,985</td>
<td>100</td>
<td>16,543</td>
</tr>
<tr>
<td>Ground rent</td>
<td>7,000</td>
<td>1,032</td>
<td>8,600</td>
</tr>
<tr>
<td>Inspection Fees</td>
<td>0</td>
<td>0</td>
<td>3,500</td>
</tr>
<tr>
<td>Land Fees</td>
<td>87,874</td>
<td>9,862</td>
<td>37,764</td>
</tr>
<tr>
<td>Local Hotel Tax</td>
<td>1,500</td>
<td>270</td>
<td>1,000</td>
</tr>
<tr>
<td>Local Services Tax</td>
<td>132,040</td>
<td>131,281</td>
<td>146,800</td>
</tr>
<tr>
<td>Market/Gate Charges</td>
<td>51,617</td>
<td>30,701</td>
<td>52,835</td>
</tr>
<tr>
<td>Other Fees and Charges</td>
<td>39,906</td>
<td>92,572</td>
<td>46,760</td>
</tr>
</tbody>
</table>

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| Other fines and Penalties - private | 0 | 0 | 53 |
| Park Fees | 38,200 | 0 | 38,000 |
| Property related Duties/Fees | 0 | 0 | 0 |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 2,560 | 58 | 3,028 |
| Registration of Businesses | 2,600 | 640 | 2,500 |
| Royalties | 41,000 | 4,900 | 24,037 |
| Sale of non-produced Government Properties/assets | 30,000 | 0 | 15,000 |

2a. Discretionary Government Transfers

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018/19</th>
<th>FY 2019/20</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>1,001,293</td>
<td>1,001,293</td>
<td>943,214</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>723,604</td>
<td>542,703</td>
<td>181,449</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>2,031,202</td>
<td>1,523,402</td>
<td>429,878</td>
</tr>
<tr>
<td>Urban Discretionary Development Equalization Grant</td>
<td>47,722</td>
<td>47,722</td>
<td>44,836</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>106,069</td>
<td>79,552</td>
<td>104,569</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Wage)</td>
<td>164,830</td>
<td>123,622</td>
<td>176,961</td>
</tr>
</tbody>
</table>

2b. Conditional Government Transfer

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018/19</th>
<th>FY 2019/20</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>3,142,311</td>
<td>3,142,311</td>
<td>189,472</td>
</tr>
<tr>
<td>Gratuity for Local Governments</td>
<td>793,983</td>
<td>595,487</td>
<td>343,898</td>
</tr>
<tr>
<td>Pension for Local Governments</td>
<td>753,398</td>
<td>565,048</td>
<td>781,707</td>
</tr>
<tr>
<td>Salary arrears (Budgeting)</td>
<td>61,234</td>
<td>61,234</td>
<td>54,760</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>1,924,372</td>
<td>993,999</td>
<td>1,930,706</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>5,958,473</td>
<td>5,586,511</td>
<td>8,548,662</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>557,187</td>
<td>557,187</td>
<td>1,627,327</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>20,638</td>
<td>20,638</td>
<td>21,053</td>
</tr>
</tbody>
</table>

2c. Other Government Transfer

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018/19</th>
<th>FY 2019/20</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Northern Uganda Social Action Fund (NUSAF)</td>
<td>1,473,000</td>
<td>1,228,500</td>
<td>647,096</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
<td>357,643</td>
<td>0</td>
</tr>
<tr>
<td>Support to PLE (UNEB)</td>
<td>0</td>
<td>16,978</td>
<td>0</td>
</tr>
<tr>
<td>Uganda Road Fund (URF)</td>
<td>0</td>
<td>348,788</td>
<td>629,997</td>
</tr>
<tr>
<td>Uganda Wildlife Authority (UWA)</td>
<td>0</td>
<td>10,714</td>
<td>0</td>
</tr>
<tr>
<td>Uganda Women Enterpreneurship Program(UWEP)</td>
<td>85,463</td>
<td>2,275</td>
<td>85,463</td>
</tr>
<tr>
<td>Youth Livelihood Programme (YLP)</td>
<td>218,987</td>
<td>36,153</td>
<td>70,000</td>
</tr>
</tbody>
</table>

3. Donor

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018/19</th>
<th>FY 2019/20</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations Development Programme (UNDP)</td>
<td>24,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Belgium Technical Cooperation (BTC)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Total Revenues shares

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018/19</th>
<th>FY 2019/20</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Northern Uganda Social Action Fund (NUSAF)</td>
<td>1,473,000</td>
<td>1,228,500</td>
<td>617,096</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
<td>357,643</td>
<td>0</td>
</tr>
<tr>
<td>Support to PLE (UNEB)</td>
<td>0</td>
<td>16,978</td>
<td>0</td>
</tr>
<tr>
<td>Uganda Road Fund (URF)</td>
<td>0</td>
<td>348,788</td>
<td>629,997</td>
</tr>
<tr>
<td>Uganda Wildlife Authority (UWA)</td>
<td>0</td>
<td>10,714</td>
<td>0</td>
</tr>
<tr>
<td>Uganda Women Enterpreneurship Program(UWEP)</td>
<td>85,463</td>
<td>2,275</td>
<td>85,463</td>
</tr>
<tr>
<td>Youth Livelihood Programme (YLP)</td>
<td>218,987</td>
<td>36,153</td>
<td>70,000</td>
</tr>
</tbody>
</table>

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

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

Central Government Transfers

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

Donor Funding

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

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

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

Central Government Transfers

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

Donor Funding

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

Table on the revenues and Budget by Sector and Programme

<table>
<thead>
<tr>
<th>Sector: Agriculture</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agricultural Extension Services</td>
<td>6,932</td>
<td>3,466</td>
<td>413,286</td>
</tr>
<tr>
<td>District Production Services</td>
<td>917,533</td>
<td>348,471</td>
<td>573,865</td>
</tr>
<tr>
<td>District Commercial Services</td>
<td>6,956</td>
<td>300</td>
<td>8,259</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>931,421</strong></td>
<td><strong>352,237</strong></td>
<td><strong>995,410</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Works and Transport</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>District, Urban and Community Access Roads</td>
<td>524,870</td>
<td>230,309</td>
<td>724,263</td>
</tr>
<tr>
<td>District Engineering Services</td>
<td>86,000</td>
<td>103,875</td>
<td>209,000</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>610,870</strong></td>
<td><strong>334,184</strong></td>
<td><strong>933,263</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Education</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Primary and Primary Education</td>
<td>4,723,669</td>
<td>3,897,495</td>
<td>6,121,868</td>
</tr>
<tr>
<td>Secondary Education</td>
<td>1,577,528</td>
<td>1,163,173</td>
<td>2,215,888</td>
</tr>
</tbody>
</table>

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## Vote: 566 Manafwa District

### Sector: Skills Development

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018/19</th>
<th>Budgeted</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skills Development</td>
<td>122,593</td>
<td>0</td>
<td>154,431</td>
</tr>
<tr>
<td>Education &amp; Sports Management and Inspection</td>
<td>105,432</td>
<td>75,417</td>
<td>111,428</td>
</tr>
<tr>
<td>Special Needs Education</td>
<td>0</td>
<td>0</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>6,529,222</strong></td>
<td><strong>5,136,084</strong></td>
<td><strong>8,605,615</strong></td>
</tr>
</tbody>
</table>

### Sector: Health

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018/19</th>
<th>Budgeted</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Healthcare</td>
<td>1,063,438</td>
<td>992,665</td>
<td>2,733,160</td>
</tr>
<tr>
<td>Health Management and Supervision</td>
<td>6,621</td>
<td>118,724</td>
<td>35,891</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>1,070,059</strong></td>
<td><strong>1,111,389</strong></td>
<td><strong>2,769,051</strong></td>
</tr>
</tbody>
</table>

### Sector: Water and Environment

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018/19</th>
<th>Budgeted</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rural Water Supply and Sanitation</td>
<td>476,982</td>
<td>232,588</td>
<td>446,301</td>
</tr>
<tr>
<td>Natural Resources Management</td>
<td>157,289</td>
<td>61,916</td>
<td>169,778</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>634,272</strong></td>
<td><strong>294,504</strong></td>
<td><strong>616,078</strong></td>
</tr>
</tbody>
</table>

### Sector: Social Development

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018/19</th>
<th>Budgeted</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Mobilisation and Empowerment</td>
<td>537,840</td>
<td>177,472</td>
<td>585,089</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>537,840</strong></td>
<td><strong>177,472</strong></td>
<td><strong>585,089</strong></td>
</tr>
</tbody>
</table>

### Sector: Public Sector Management

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018/19</th>
<th>Budgeted</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>District and Urban Administration</td>
<td>8,247,692</td>
<td>2,357,112</td>
<td>4,320,202</td>
</tr>
<tr>
<td>Local Statutory Bodies</td>
<td>445,163</td>
<td>326,319</td>
<td>527,233</td>
</tr>
<tr>
<td>Local Government Planning Services</td>
<td>224,435</td>
<td>145,931</td>
<td>232,532</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>8,917,290</strong></td>
<td><strong>2,829,362</strong></td>
<td><strong>5,079,967</strong></td>
</tr>
</tbody>
</table>

### Sector: Accountability

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018/19</th>
<th>Budgeted</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Management and Accountability(LG)</td>
<td>283,792</td>
<td>242,752</td>
<td>274,969</td>
</tr>
<tr>
<td>Internal Audit Services</td>
<td>91,703</td>
<td>41,010</td>
<td>61,886</td>
</tr>
<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td><strong>375,496</strong></td>
<td><strong>283,763</strong></td>
<td><strong>336,855</strong></td>
</tr>
</tbody>
</table>

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### SECTION B : Workplan Summary

#### Workplan Title : Administration

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>6,616,475</td>
<td>5,779,588</td>
<td>3,663,963</td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>41,369</td>
<td>47,214</td>
<td>75,076</td>
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</tr>
<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>1,184,150</td>
<td>2,28,024</td>
<td>1,624,423</td>
<td></td>
</tr>
<tr>
<td>Gratuity for Local Governments</td>
<td>3,142,311</td>
<td>955,487</td>
<td>433,095</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>68,080</td>
<td>95,735</td>
<td>94,924</td>
<td></td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>407,121</td>
<td>220,913</td>
<td>233,500</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>164,830</td>
<td>123,622</td>
<td>176,961</td>
<td></td>
</tr>
<tr>
<td>Pension for Local Governments</td>
<td>753,398</td>
<td>565,048</td>
<td>781,758</td>
<td></td>
</tr>
<tr>
<td>Salary arrears (Budgeting)</td>
<td>61,234</td>
<td>61,234</td>
<td>54,755</td>
<td></td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>1,631,218</td>
<td>1,266,718</td>
<td>656,239</td>
<td></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>88,218</td>
<td>38,218</td>
<td>39,143</td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>53,000</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>17,000</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>1,473,000</td>
<td>1,228,500</td>
<td>617,096</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>8,247,692</td>
<td>7,046,306</td>
<td>4,320,202</td>
<td></td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>wage</td>
<td>1,348,980</td>
<td>593,434</td>
<td>1,801,384</td>
<td></td>
</tr>
<tr>
<td>Non Wage</td>
<td>5,267,495</td>
<td>1,346,828</td>
<td>1,862,579</td>
<td></td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>1,631,218</td>
<td>416,849</td>
<td>656,239</td>
<td></td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>8,247,692</td>
<td>2,357,112</td>
<td>4,320,202</td>
<td></td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

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

**Workplan Title : Finance**
Vote: 566 Manafwa District

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>283,792</td>
<td>242,752</td>
<td>274,969</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>45,000</td>
<td>59,880</td>
<td>33,086</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>158,587</td>
<td>118,941</td>
<td>152,450</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>80,205</td>
<td>63,932</td>
<td>63,722</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>0</td>
<td>0</td>
<td>25,712</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>283,792</td>
<td>242,752</td>
<td>274,969</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>158,587</td>
<td>118,941</td>
<td>152,450</td>
</tr>
<tr>
<td>Non Wage</td>
<td>125,205</td>
<td>123,812</td>
<td>122,520</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>283,792</td>
<td>242,752</td>
<td>274,969</td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

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

**Workplan Title : Statutory Bodies**

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>445,163</td>
<td>333,787</td>
<td>527,233</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>352,442</td>
<td>239,832</td>
<td>366,930</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>53,921</td>
<td>38,045</td>
<td>44,339</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>38,800</td>
<td>55,910</td>
<td>73,202</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>0</td>
<td>0</td>
<td>42,763</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>445,163</td>
<td>333,787</td>
<td>527,233</td>
</tr>
</tbody>
</table>

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### B: Breakdown of Workplan Expenditures

#### Recurrent Expenditure

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>53,921</td>
<td>33,254</td>
<td>44,339</td>
</tr>
<tr>
<td>Non Wage</td>
<td>391,242</td>
<td>293,065</td>
<td>482,895</td>
</tr>
</tbody>
</table>

#### Development Expenditure

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>445,163</strong></td>
<td><strong>326,319</strong></td>
<td><strong>527,233</strong></td>
</tr>
</tbody>
</table>

### Narrative of Workplan Revenues and Expenditure

In 2018/2019 FY, The department expects revenue of Ugx. 527,233,000 from both locally raised revenue and central government transfers of District Unconditional grant-non-wage and conditional grant wage. The department plans to spend Ugx. 44,339,000 on wages and Ugx. 482,895,000 on non-wage activities like council sitting allowances, DEC operations, and standing committee operations.

### Workplan Title: Production and Marketing

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recruent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>2,000</td>
<td>2,000</td>
<td>5,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>106,982</td>
<td>73,340</td>
<td>170,292</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>1,000</td>
<td>750</td>
<td>5,001</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs NonWage</td>
<td>0</td>
<td>1,400</td>
<td>0</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>6,956</td>
<td>235,495</td>
<td>0</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>23,162</td>
<td>17,372</td>
<td>217,246</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>110,650</td>
<td>106,893</td>
<td>110,650</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td><strong>680,670</strong></td>
<td><strong>681,169</strong></td>
<td><strong>487,221</strong></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs Gou</td>
<td>660,837</td>
<td>661,336</td>
<td>322,440</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>19,833</td>
<td>19,833</td>
<td>164,781</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td><strong>931,420</strong></td>
<td><strong>1,118,419</strong></td>
<td><strong>995,410</strong></td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** |                                |                                               |                               |
| **Recruent Expenditure** |                                |                                               |                               |
| Wage                      | 217,632                     | 156,327                                       | 280,942                       |
| Non Wage                  | 33,119                      | 19,424                                        | 227,247                       |

| **Development Expenditure** |                                |                                               |                               |
| Domestic Development      | 680,670                      | 176,486                                       | 487,221                       |
Narrative of Workplan Revenues and Expenditure

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

Workplan Title: Health

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

B: Breakdown of Workplan Expenditures

| Recurrent Expenditure | Wage | Non Wage | | | 948,642 | 2,054,331 | 906,668 | 139,614 |
| Development Expenditure | Domestic Development | 92,420 | 53,233 | 575,107 |
| | Donor Development | 0 | 0 | 0 |
| **Total Expenditure** | 1,070,059 | 1,111,389 | 2,769,051 |
Vote: 566 Manafwa District

**Narrative of Workplan Revenues and Expenditure**

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

**Workplan Title : Roads and Engineering**

![](image-url)
Vote: 566 Manafwa District

**Locally Raised Revenues**: 1,000
*Multi-Sectoral Transfers to LLGs_NonWage*: 0
*Other Transfers from Central Government*: 0
*Sector Conditional Grant (Non-Wage)*: 448,443

**Multi-Sectoral Transfers to LLGs_Gou**: 0
*Other Transfers from Central Government*: 0
*Other Transfers from Central Government*: 0

**Total Revenue Shares**: 610,870

**Development Revenues**

<table>
<thead>
<tr>
<th>Description</th>
<th>Approved Budget FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>86,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total**: 86,000

**District Unconditional Grant (Non-Wage)**: 0

**District Unconditional Grant (Wage)**: 31,025

**Locally Raised Revenues**: 1,000

**Sector Conditional Grant (Non-Wage)**: 448,443

**Development Revenues**: 410,892

**Total Revenue Shares**: 610,870

**Narrative of Workplan Revenues and Expenditure**

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

**Workplan Title**: Water

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td><strong>Approved Budget for FY 2018/19</strong></td>
<td><strong>Approved Budget for FY 2018/19</strong></td>
</tr>
<tr>
<td><strong>Recurrence Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>31,025</td>
<td>20,890</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>1,000</td>
<td>0</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>32,065</td>
<td>24,049</td>
</tr>
</tbody>
</table>

| **Development Revenues** | 410,892 | 410,892 | 390,057 |

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Vote: 566 Manafwa District

**Multi-Sectoral Transfers to LLGs_Gou**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sector Development Grant</td>
<td>390,254</td>
<td>390,254</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>20,638</td>
<td>20,638</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td><strong>476,982</strong></td>
<td><strong>455,831</strong></td>
</tr>
</tbody>
</table>

**B: Breakdown of Workplan Expenditures**

- **Recurrent Expenditure**
  - Wage: 31,025
  - Non Wage: 35,065

- **Development Expenditure**
  - Domestic Development: 410,892
  - Donor Development: 0

**Total Expenditure**

- 476,982

**Narrative of Workplan Revenues and Expenditure**

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

**Workplan Title: Natural Resources**

<table>
<thead>
<tr>
<th>Usbs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>82,289</td>
<td>57,184</td>
<td>100,661</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>4,000</td>
<td>2,000</td>
<td>5,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>73,825</td>
<td>51,836</td>
<td>59,693</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>1,000</td>
<td>750</td>
<td>29,999</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>0</td>
<td>0</td>
<td>2,483</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>3,464</td>
<td>2,598</td>
<td>3,485</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>75,000</td>
<td>21,714</td>
<td>69,117</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>11,000</td>
<td>11,000</td>
<td>20,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>0</td>
<td>0</td>
<td>20,000</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>24,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>40,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>0</td>
<td>29,117</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>10,714</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>157,289</td>
<td>78,898</td>
<td>169,778</td>
</tr>
</tbody>
</table>
**Vote: 566 Manafwa District**  
FY 2018/19

### B: Breakdown of Workplan Expenditures

#### Recurrent Expenditure

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>73,825</td>
<td>44,770</td>
<td>59,693</td>
</tr>
<tr>
<td>Non Wage</td>
<td>8,464</td>
<td>4,482</td>
<td>40,967</td>
</tr>
</tbody>
</table>

#### Development Expenditure

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>51,000</td>
<td>12,665</td>
<td>69,117</td>
</tr>
<tr>
<td>Donor Development</td>
<td>24,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>157,289</td>
<td>61,916</td>
<td>169,778</td>
</tr>
</tbody>
</table>

### Narrative of Workplan Revenues and Expenditure

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

### Workplan Title: Community Based Services

#### A: Breakdown of Workplan Revenues

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>2,000</td>
<td>2,000</td>
<td>2,000</td>
<td>5,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>200,481</td>
<td>145,288</td>
<td>200,481</td>
<td></td>
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<tr>
<td>Locally Raised Revenues</td>
<td>1,000</td>
<td>1,430</td>
<td>1,000</td>
<td>4,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>16,087</td>
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<tr>
<td>Other Transfers from Central Government</td>
<td>1,739</td>
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<td>1,739</td>
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</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>36,864</td>
<td>27,648</td>
<td>36,864</td>
<td>33,218</td>
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<tr>
<td><strong>Development Revenues</strong></td>
<td>295,755</td>
<td>36,153</td>
<td>295,755</td>
<td>326,304</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>170,840</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>295,755</td>
<td>36,153</td>
<td>295,755</td>
<td>155,463</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>537,840</td>
<td>216,667</td>
<td>537,840</td>
<td>585,089</td>
</tr>
</tbody>
</table>

#### B: Breakdown of Workplan Expenditures

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>200,481</td>
<td>135,143</td>
<td>200,481</td>
</tr>
<tr>
<td>Non Wage</td>
<td>41,603</td>
<td>34,013</td>
<td>58,305</td>
</tr>
</tbody>
</table>

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>295,755</td>
<td>8,316</td>
<td>326,304</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>537,840</td>
<td>177,472</td>
<td>585,089</td>
</tr>
</tbody>
</table>

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NARRATIVE OF WORKPLAN REVENUES AND EXPENDITURE

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

WORKPLAN TITLE: PLANNING

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>138,896</td>
<td>97,511</td>
<td>160,188</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>56,065</td>
<td>61,650</td>
<td>94,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>38,832</td>
<td>24,887</td>
<td>38,832</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>44,000</td>
<td>10,974</td>
<td>19,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>0</td>
<td>0</td>
<td>8,356</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>85,539</td>
<td>81,165</td>
<td>72,344</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>49,539</td>
<td>81,165</td>
<td>72,344</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>19,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>17,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>224,435</td>
<td>178,676</td>
<td>232,532</td>
</tr>
</tbody>
</table>

WORKPLAN TITLE: INTERNAL AUDIT

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>38,832</td>
<td>16,413</td>
<td>38,832</td>
</tr>
<tr>
<td>Non Wage</td>
<td>100,065</td>
<td>72,624</td>
<td>121,356</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>85,539</td>
<td>56,894</td>
<td>72,344</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>224,435</td>
<td>145,931</td>
<td>232,532</td>
</tr>
</tbody>
</table>

NARRATIVE OF WORKPLAN REVENUES AND EXPENDITURE

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

WORKPLAN TITLE: INTERNAL AUDIT
## Vote: 566 Manafwa District

### FY 2018/19

<table>
<thead>
<tr>
<th>Recurrent Revenues</th>
<th>91,703</th>
<th>47,251</th>
<th>61,886</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>8,000</td>
<td>7,930</td>
<td>18,760</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>48,408</td>
<td>32,740</td>
<td>29,611</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>35,295</td>
<td>6,581</td>
<td>10,514</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>0</td>
<td>0</td>
<td>3,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Development Revenues</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
</table>

#### Total Revenue Shares

| 91,703 | 47,251 | 61,886 |

### B: Breakdown of Workplan Expenditures

#### Recurrent Expenditure

<table>
<thead>
<tr>
<th>Wage</th>
<th>48,408</th>
<th>26,499</th>
<th>29,611</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Wage</td>
<td>43,295</td>
<td>14,511</td>
<td>32,274</td>
</tr>
</tbody>
</table>

#### Development Expenditure

<table>
<thead>
<tr>
<th>Domestic Development</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Total Expenditure

| 91,703 | 41,010 | 61,886 |

### Narrative of Workplan Revenues and Expenditure

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