

Vote: 502 Apac District

FY 2018/19

Terms and Conditions

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

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

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

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

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

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

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

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

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

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

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

Signature :

Signature :

ABYETO STELLA – CHIEF ADMINISTRATIVE
OFFICER, APAC DLG

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	717,020	498,800	414,000
Discretionary Government Transfers	6,002,923	5,080,147	3,184,684
Conditional Government Transfers	27,361,430	20,556,661	18,191,155
Other Government Transfers	3,012,534	2,014,218	5,339,726
Donor Funding	1,551,700	239,388	976,700
Grand Total	38,645,608	28,389,214	28,106,264

Revenue Performance by end of March of the Running FY

The cumulative actual receipts by the end of third quarter 2017/18 stood at UGX. 28,389,214,000 (representing 75% of the total budget) and all was transferred to the various departments as detailed in the table below, to implement approved activities. The bulk of the receipts was Conditional Government Transfers amounting to UGX. 20,556,661,000 (75%), Discretionary Government Transfers stood at 5,080,147,000 (85%) and Other Government Transfers stood at 2,014,218,000 representing 67%. Locally Raised Revenues performed at 70% while only 15% of Donor Funding was realized due to non-remittance from most donors leading to poor performance and service delivery gaps. Of the total receipts, up to UGX. 26,311,684,000 had been spent (93%) by the end of the quarter. The unspent balance was due to the delay in procurement process to execute capital works across sectors. The bulk of the expenditure was on Wages (99%), Non Wage recurrent (100%), spent and 69% of the domestic development was spent by the end of the third quarter.

Planned Revenues for next FY

Apac District expects a Total Revenue of 28,106,264,000 in the FY2018/19, the bulk of the funds from Conditional Government transfers of shs 18,191,155,000 only, Discretionary Government transfers shs. 3,184,684,000 , other Government transfers 5,550,190,000 donor funding 976,700,000 and locally raised revenues of 414,000,000 only.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	6,300,136	4,740,979	5,193,794
Finance	752,485	560,482	422,196
Statutory Bodies	864,643	543,901	375,243
Production and Marketing	916,130	669,029	1,128,880
Health	7,532,214	5,460,936	6,229,847
Education	15,778,282	11,851,526	7,628,282
Roads and Engineering	1,654,705	1,468,555	1,284,927
Water	637,830	610,769	417,014
Natural Resources	400,410	318,940	357,079
Community Based Services	3,211,988	1,886,165	4,698,459

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Planning	490,009	203,628	299,885
Internal Audit	106,776	74,304	70,659
Grand Total	38,645,608	28,389,214	28,106,264
<i>o/w: Wage:</i>	20,902,635	15,676,976	11,808,724
<i>Non-Wage Recurrent:</i>	8,298,233	6,192,864	7,173,515
<i>Domestic Devt:</i>	7,893,039	6,279,986	8,147,326
<i>Donor Devt:</i>	1,551,700	239,388	976,700

Expenditure Performance by end of March FY 2017/18

The cumulative actual receipts by the end of third quarter stood at UGX. 28,389,214,000 (representing 75% of the total budget) and all was transferred to the various departments; Administration realized 75% of the budget and spent 72%, Finance 74% and spent 74%, Statutory bodies 63% and spent 63%, Production 73% and spent 65%, Health 73% and spent 60%, Education 75% and spent 75%, Roads 89% and spent 59%, water 96% and spent 56%, natural resources 80% and spent 71%, Community 59% and spent 59%, Planning realized 42% and spent 36% by the the end of the third quarter and internal audit realized 70% and spent the all of it by the end of the third quarter FY 2017/18. In a nut shell the District realized 73% of its budget by third quarter and spent 68% of it by the end of the quarter.

Planned Expenditures for the FY 2018/19

There is a general decline in revenues from 38.6 bn in FY 2017/18 to 28.4 bn in FY 2018/19 arising from the creation of Kwanja District. Administration department is allocated Ushs. 5.193bn a decline from 6.3bn; Finance shs. 422m, a decline from shs. 752.4m; Statutory Bodies shs. 375 m, a reduction from 864.6m; Production and Marketing increased from 916m to shs. 1.129bn; Health budget declined from shs. 7.5bn in FY 2017/18 to shs. 6.229bn; Education allocation declined from 15.7 bn to 7.6bn ; Roads sector allocation slightly declined from 1.6bn to 1.5bn ; Water sector budget also declined to 417m from 637m; Natural Resources has declined from 400m to 357m; Community allocation increased from 3.2 bn to 4.698bn; Planning reduced from shs. 490m to shs. 2996m; and Internal Audit Budget declined from shs. 106 m to 70.6m. Overall, the Wage declined from shs. 20.9 bn in FY 2017/18 to shs. 11.8 bn in FY 2018/19, Non-wage recurrent declined from shs. 8.2 bn to 7.4 bn over the same period, while Domestic Development increased from shs. 7.8 bn to 8.15 bn between FY 2017/18 and FY 2018/19 , while donor development is expected to reduce from 1.5bn to 976m.

Medium Term Expenditure Plans

The district plans to construct a modern council complex over the medium term. There are still no clear sources of funding but various stakeholders are being consulted in order to draw strategies for soliciting for funds so as to kickstart the project. Other capital projects such as purchase of motorcycles and more construction of facilities under Education and Health have been planned over the medium term. Road works and construction of boreholes continue to be main priorities of the district.

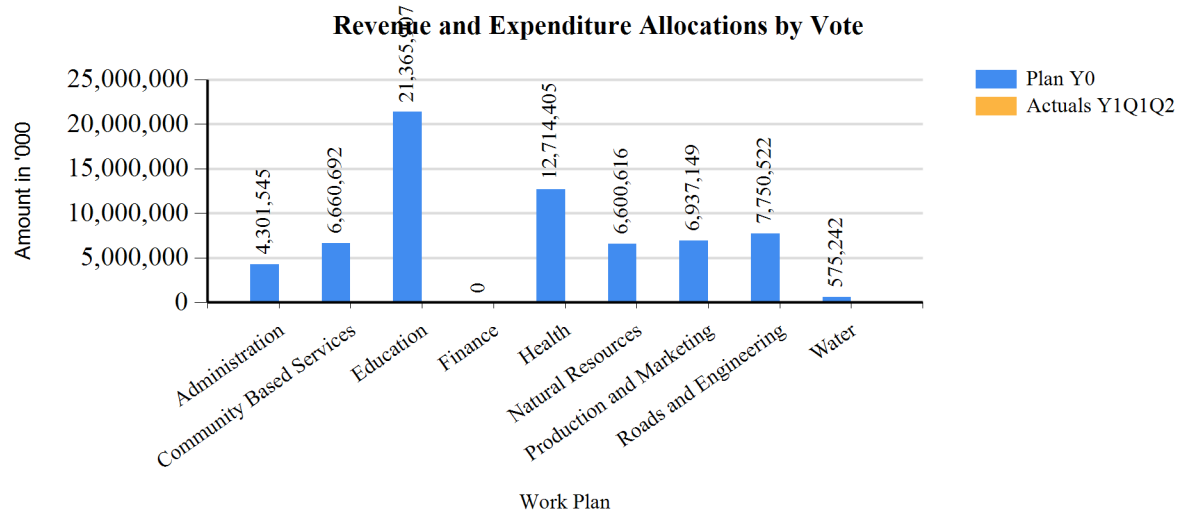
Challenges in Implementation

The District is still grappling with very many court cases as a result of court awards resulting mainly from unlawful decisions. Coupled with this is the challenge of low local revenue base; it is difficult to supplement the Central Government Transfers for any meaningful development. The situation has actually been worsened by the dwindling donor support which used to augment other sources and also due to the creation of Kwanja District from Apac leading to a general declined in central Government transfers which remains the main sources of revenues to the District.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	717,020	498,800	414,000
Advance Recoveries	0	0	5,000
Advertisements/Bill Boards	60,000	30,680	20,000
Agency Fees	120,000	54,190	30,000
Animal & Crop Husbandry related Levies	16,000	13,050	8,000
Application Fees	40,000	32,200	15,000
Business licenses	40,000	33,950	10,000
Group registration	0	0	3,000
Inspection Fees	16,000	11,910	6,000
Land Fees	5,000	3,600	2,000
Liquor licenses	8,000	6,750	2,000
Local Services Tax	120,000	87,450	200,000
Market /Gate Charges	120,000	95,045	80,000
Other Fees and Charges	112,020	83,500	0
Other licenses	12,000	9,200	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	6,200	3,000
Registration of Businesses	16,000	15,800	6,000
Sale of non-produced Government Properties/assets	0	0	20,000
Stamp duty	20,000	15,275	0
2a. Discretionary Government Transfers	6,002,923	5,080,147	3,184,684
District Discretionary Development Equalization Grant	2,292,035	2,292,035	1,233,475

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District Unconditional Grant (Non-Wage)	839,997	629,998	509,942
District Unconditional Grant (Wage)	2,588,195	1,941,146	1,441,266
Urban Discretionary Development Equalization Grant	19,786	19,786	0
Urban Unconditional Grant (Non-Wage)	38,014	28,510	0
Urban Unconditional Grant (Wage)	224,897	168,673	0
2b. Conditional Government Transfer	27,361,430	20,556,661	18,191,155
General Public Service Pension Arrears (Budgeting)	382,150	382,150	0
Gratuity for Local Governments	754,729	566,047	1,180,394
Pension for Local Governments	3,014,666	2,261,000	3,092,902
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,551,658	1,314,674	1,261,835
Sector Conditional Grant (Wage)	18,089,543	13,567,158	10,367,457
Sector Development Grant	1,415,633	1,415,633	1,783,876
Transitional Development Grant	1,153,051	1,050,000	504,690
2c. Other Government Transfer	3,012,534	2,014,218	5,339,726
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Neglected Tropical Diseases (NTDs)	0	0	85,000
Northern Uganda Social Action Fund (NUSAF)	1,440,000	1,484,927	3,400,000
Other	400,000	0	0
Social Assistance Grant for Empowerment (SAGE)	432,250	0	400,000
Uganda Road Fund (URF)	0	511,686	714,441
Uganda Women Entrepreneurship Program(UWEP)	299,536	0	299,536
Vegetable Oil Development Project	120,000	0	120,000
Youth Livelihood Programme (YLP)	280,748	17,606	280,748
3. Donor	1,551,700	239,388	976,700
The AIDS Support Organisation (TASO)	40,000	0	0
United Nations Children Fund (UNICEF)	750,000	5,575	300,000
United Nations Population Fund (UNPF)	176,700	47,370	176,700
Global Fund for HIV, TB & Malaria	300,000	18,123	300,000
World Health Organisation (WHO)	100,000	100,419	100,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	100,000
Neglected Tropical Diseases (NTDs)	85,000	67,900	0
Total Revenues shares	38,645,608	28,389,214	28,106,264

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

During third quarter, actual receipts under Locally-raised revenues amounted to shs. 498,800,000 only out of the planned shs. 717,000,000 representing only 70% of the approved annual budget. This deviation was attributed to low collections from other revenue sources and non-response from some service providers .

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Central Government Transfers

During third quarter, actual receipts amounted to shs. 27,651,026,000 representing only 76% of the approved budget. This deviation was attributed to the release of development grants for the financial year which was released up to 85%.

Donor Funding

Out of the approved Ushs. 1,551,700,000 in the financial year, only shs. 239,388,000 (15%) was received from donors. The shortfall was caused by lack of remittances from other donors during the quarters including: GAVI, TASO and UNFPA.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District anticipates to raise a total of UGX. 414,000,000 only under Locally-raised Revenues from various sources during FY 2018/19. The bulk of the receipts are expected to come from Market/ Gate charges, Agency fees and Advertisement/ Bill boards among others; all to support development interventions in the district.

Central Government Transfers

The District expects to raise a total of UGX. 26,926,029,000 only under Central Government Transfers during FY 2018/19. The bulk of the receipts (Shs. 18,191,155,000) are expected to come from Conditional Government Transfers, Shs. 3,184,684,000 are Discretionary Government Transfers while shs. 5,550,190,000 Only are expected from Other Government Transfers; all to support development interventions in the district.

Donor Funding

A total of UGX. 976,700,000 only are expected from Donors to support development interventions in the district during FY 2018/19, mainly under the health sector. It is worth noting that there are very few donors in the district. Even the few available ones do not release funds in a timely manner and sometimes none at all and this affects the implementation of planned activities.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	268,751
District Production Services	895,499	580,448	818,909
District Commercial Services	20,630	15,280	41,220
<i>Sub- Total of allocation Sector</i>	<i>916,129</i>	<i>595,728</i>	<i>1,128,880</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,654,705	968,324	1,284,927
<i>Sub- Total of allocation Sector</i>	<i>1,654,705</i>	<i>968,324</i>	<i>1,284,927</i>
Sector: Education			
Pre-Primary and Primary Education	13,087,432	9,793,988	5,978,174
Secondary Education	2,408,629	1,774,443	1,406,599
Skills Development	47,329	35,496	34,486
Education & Sports Management and Inspection	234,893	198,653	209,024
<i>Sub- Total of allocation Sector</i>	<i>15,778,282</i>	<i>11,802,579</i>	<i>7,628,282</i>
Sector: Health			

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Primary Healthcare	4,964,701	3,223,736	2,982,732
District Hospital Services	2,296,766	1,107,574	2,881,794
Health Management and Supervision	270,747	192,093	365,322
<i>Sub- Total of allocation Sector</i>	<i>7,532,214</i>	<i>4,523,403</i>	<i>6,229,847</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	637,830	354,636	417,014
Natural Resources Management	400,410	285,763	357,079
<i>Sub- Total of allocation Sector</i>	<i>1,038,240</i>	<i>640,399</i>	<i>774,093</i>
Sector: Social Development			
Community Mobilisation and Empowerment	3,211,988	1,886,165	4,698,459
<i>Sub- Total of allocation Sector</i>	<i>3,211,988</i>	<i>1,886,165</i>	<i>4,698,459</i>
Sector: Public Sector Management			
District and Urban Administration	6,300,136	4,541,511	5,193,794
Local Statutory Bodies	864,643	543,901	375,243
Local Government Planning Services	490,009	174,888	299,885
<i>Sub- Total of allocation Sector</i>	<i>7,654,787</i>	<i>5,260,299</i>	<i>5,868,922</i>
Sector: Accountability			
Financial Management and Accountability(LG)	752,485	560,482	422,196
Internal Audit Services	106,776	74,304	70,659
<i>Sub- Total of allocation Sector</i>	<i>859,261</i>	<i>634,786</i>	<i>492,855</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,860,136	4,495,004	4,977,605
District Unconditional Grant (Non-Wage)	142,484	123,570	103,771
District Unconditional Grant (Wage)	973,005	729,754	451,124
General Public Service Pension Arrears (Budgeting)	382,150	382,150	0
Gratuity for Local Governments	754,729	566,047	1,180,394
Locally Raised Revenues	112,839	72,287	52,235
Multi-Sectoral Transfers to LLGs_NonWage	255,366	191,524	97,180
Multi-Sectoral Transfers to LLGs_Wage	224,897	168,673	0
Pension for Local Governments	3,014,666	2,261,000	3,092,902
Development Revenues	440,000	245,975	216,189
District Discretionary Development Equalization Grant	90,000	95,975	116,189
Other Transfers from Central Government	200,000	0	0
Transitional Development Grant	150,000	150,000	100,000
Total Revenue Shares	6,300,136	4,740,979	5,193,794
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	973,005	729,754	451,124
Non Wage	4,887,131	3,596,578	4,526,482
Development Expenditure			
Domestic Development	440,000	215,179	216,189
Donor Development	0	0	0
Total Expenditure	6,300,136	4,541,511	5,193,794

Narrative of Workplan Revenues and Expenditure

Administration department expects to receive a total of Ushs. 5,193,794,000 only to execute planned interventions during FY 2018/19. Of this, recurrent revenues amounts to Ushs. 4,977,605,000 only of which Pension Shs. 3,092,901,698 only, Gratuity Shs. 1,180,394,118 only Local Revenue Shs. 52,235,000, District Unconditional Grant (non-wage) shs 103,771,000; District Unconditional Grant (Wage) shs. 451,124,000 only and Shs. 97,180,000 only are Multi-Sectoral Transfers to Lower Local Governments (LLGs). Shs 216,189,000 only are Development Revenues of while Ushs. 116,189,000 only is expected from the Discretionary Development Equalisation Grant (DDEG) mainly for capacity building, among others.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	752,485	560,482	422,196
District Unconditional Grant (Non-Wage)	60,000	45,975	46,000
District Unconditional Grant (Wage)	273,261	204,946	94,496
Locally Raised Revenues	104,873	65,950	30,000
Multi-Sectoral Transfers to LLGs_NonWage	314,351	243,610	251,700
Development Revenues	0	0	0
N/A			
Total Revenue Shares	752,485	560,482	422,196
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	273,261	204,946	94,496
Non Wage	479,224	355,536	327,700
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	752,485	560,482	422,196

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, Finance department expects to receive a total of Ushs. 422,196,000 only for recurrent expenditures. Out of these, about Ushs. 94,496,000 is District Unconditional Grant Wage, Ushs. 46,000,000 is District Un-conditional Grant None Wage while Ushs. 30,000,000 is expected from locally-raised revenues and Ushs. 251,700,000 is the Multi Sectoral Transfers to the Lower Local Government.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	504,643	378,901	375,243
District Unconditional Grant (Non-Wage)	280,316	214,988	150,509
District Unconditional Grant (Wage)	141,656	106,242	171,668
Locally Raised Revenues	82,671	57,671	53,065
Development Revenues	360,000	165,000	0
District Discretionary Development Equalization Grant	160,000	165,000	0
Other Transfers from Central Government	200,000	0	0
Total Revenue Shares	864,643	543,901	375,243

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,656	106,242	171,668
Non Wage	362,987	272,659	203,574
Development Expenditure			
Domestic Development	360,000	165,000	0
Donor Development	0	0	0
Total Expenditure	864,643	543,901	375,243

Narrative of Workplan Revenues and Expenditure

Statutory Bodies expects to receive total revenue amounting to UGX 375,243,000 only all of which Recurrent revenue. The Non Wage Recurrent of SHS. 203,574,270 only of which Local Revenue is SHS 53,065,000 only and District Unconditional Grant (Non-wage) of SHS 150,509,270 only, is meant to cater for councillors allowances and ex-gratia, while the Wage component is SHS. 171,668,330 only meant to cater for salaries and wages of both the technical staff and political leaders in the sector.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	491,947	365,535	602,514
District Unconditional Grant (Non-Wage)	8,299	6,000	5,000
District Unconditional Grant (Wage)	187,411	140,558	181,864
Locally Raised Revenues	18,568	10,725	2,000
Sector Conditional Grant (Non-Wage)	69,208	51,906	144,899
Sector Conditional Grant (Wage)	208,460	156,345	268,751
Development Revenues	424,183	303,494	526,365
District Discretionary Development Equalization Grant	100,000	99,311	50,000
Multi-Sectoral Transfers to LLGs_Gou	135,478	135,478	288,374
Other Transfers from Central Government	120,000	0	120,000
Sector Development Grant	68,705	68,705	67,991
Total Revenue Shares	916,130	669,029	1,128,880
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	395,871	295,429	450,615
Non Wage	96,075	68,631	151,899
Development Expenditure			
Domestic Development	424,183	231,668	526,365

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Donor Development	0	0	0
Total Expenditure	916,129	595,728	1,128,880

Narrative of Workplan Revenues and Expenditure

Recurrent budget of Shs. 602,514,000 from sector conditional grant (wage and non wage), locally raised revenues and District unconditional grant (wage & non wage) and GOU Development expenditure of 526,365,000 from Sector development grant, DDEG and multi-sectoral transfers and other transfers will be used making a total budget of Shs. 1,128,880,000 for the FY 2018-2019.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,333,207	3,998,651	4,330,001
District Unconditional Grant (Non-Wage)	8,299	6,000	5,000
District Unconditional Grant (Wage)	193,761	145,321	0
Locally Raised Revenues	10,568	6,896	5,000
Sector Conditional Grant (Non-Wage)	378,255	283,691	257,090
Sector Conditional Grant (Wage)	4,742,324	3,556,743	4,062,910
Development Revenues	2,199,007	1,462,284	1,899,847
District Discretionary Development Equalization Grant	100,000	99,311	80,000
Donor Funding	825,000	192,018	800,000
Multi-Sectoral Transfers to LLGs_Gou	270,956	270,956	0
Other Transfers from Central Government	0	0	85,000
Sector Development Grant	0	0	530,157
Transitional Development Grant	1,003,051	900,000	404,690
Total Revenue Shares	7,532,214	5,460,936	6,229,847
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,936,085	3,702,064	4,062,910
Non Wage	397,121	292,403	267,090
Development Expenditure			
Domestic Development	1,374,007	336,918	1,099,847
Donor Development	825,000	192,018	800,000
Total Expenditure	7,532,214	4,523,403	6,229,847

Narrative of Workplan Revenues and Expenditure

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Health department has planned for a total of 6,229,847,412. These includes central government transfers totaling to 4,330,000,550 (69.5%), donor funding totaling to 800,000,000 (12.8%), other government transfers totaling to 85,000,000 (1.4%) and local revenue of 5,000,000 (0.08%). The fund shall be spent on PHC activities, development projects like upgrading of Olelpek HCII to HCIII (construct OPD block, construct staff house, rehabilitate staff house, supply of assorted equipment and installation of electricity including construction of drainable latrine of 4 stances), rehabilitation of the female ward at Apac Hospital including completion of the modern laboratory unit and the donor fund will fund the gaps from central government transfers. part of the fund shall also go towards BoQ development including monitoring and evaluation.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	14,627,600	10,858,019	6,912,869
District Unconditional Grant (Non-Wage)	8,299	6,385	5,000
District Unconditional Grant (Wage)	132,671	99,503	87,041
Locally Raised Revenues	14,568	9,193	2,000
Sector Conditional Grant (Non-Wage)	1,333,304	888,869	783,032
Sector Conditional Grant (Wage)	13,138,759	9,854,069	6,035,796
Development Revenues	1,150,682	993,506	715,413
District Discretionary Development Equalization Grant	155,700	148,525	60,000
Donor Funding	150,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	541,912	541,912	72,158
Sector Development Grant	303,070	303,070	583,255
Total Revenue Shares	15,778,282	11,851,526	7,628,282
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,271,430	10,027,237	6,122,837
Non Wage	1,356,171	904,447	790,032
Development Expenditure			
Domestic Development	1,000,682	870,895	715,413
Donor Development	150,000	0	0
Total Expenditure	15,778,282	11,802,579	7,628,282

Narrative of Workplan Revenues and Expenditure

Education department has budgeted for a total of Ushs. 7,628,282,000 only to execute the various planned interventions during FY 2018/19. Of this, recurrent revenues amounts to Ushs. 6,912,869,000 only of which up to Shs. 6,035,796,000 only is meant for salaries of teachers while Ushs. 783,032,000 is for Non-Wage (including UPE & USE capitation), Ushs. 87,041,000 is DUCG Wage meant to pay salaries of staffs in Education department H/Q, Ushs. 5,000,000 is DUCG Non-Wage meant for inspection and operationalizing education office and Ushs. 2,000,000 expected from local Revenue. The Development Revenues meanwhile totals to Ushs. 715,413,000 only of which Ushs. 583,255,013 is Sector Development Grant and Ushs. 60,000,000 to be received under DDEG including multi-Sectoral Transfers to LLGs amounting to Ushs. 72,158,310.

Workplan Title : Roads and Engineering

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FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	830,094	645,184	837,942
District Unconditional Grant (Non-Wage)	8,299	6,000	5,000
District Unconditional Grant (Wage)	160,896	120,672	116,501
Locally Raised Revenues	10,284	6,826	2,000
Other Transfers from Central Government	0	511,686	714,441
Sector Conditional Grant (Non-Wage)	650,614	0	0
Development Revenues	824,611	823,371	446,984
District Discretionary Development Equalization Grant	180,000	178,760	120,000
Multi-Sectoral Transfers to LLGs_Gou	135,478	135,478	72,417
Sector Development Grant	509,133	509,133	254,567
Total Revenue Shares	1,654,705	1,468,555	1,284,927
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,896	120,672	116,501
Non Wage	669,197	506,340	721,441
Development Expenditure			
Domestic Development	824,611	341,312	446,984
Donor Development	0	0	0
Total Expenditure	1,654,705	968,324	1,284,927

Narrative of Workplan Revenues and Expenditure

The total budget allocation for Roads and Engineering sector is UGX 1,284,927,000 for FY 2018/19. Of this, Recurrent Revenues amounts to shs. 837,942,000 of which shs. 714,441,000 is from URF, Wages and salaries constitute shs. 116,501,000 only, Locally Raised revenue is UGX 2,000,000 and Unconditional grant amounts to UGX 5,000,000 while Development revenue totals to shs. 446,984,090. Out of these, UGX. 254,567,000 will come from Sector Development Grant (RTI) and DDEG amounts to UGX. 120,000,000 only while UGX. 72,417,423 is Multi-sectoral transfers to LLGs.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,105	76,045	69,107
District Unconditional Grant (Non-Wage)	8,299	6,075	5,000
District Unconditional Grant (Wage)	45,861	34,396	28,000
Locally Raised Revenues	8,427	5,186	2,000
Sector Conditional Grant (Non-Wage)	40,518	30,389	34,107

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<i>Development Revenues</i>	534,724	534,724	347,906
Sector Development Grant	534,724	534,724	347,906
Total Revenue Shares	637,830	610,769	417,014
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	45,861	34,396	28,000
Non Wage	57,244	41,650	41,107
<i>Development Expenditure</i>			
Domestic Development	534,724	278,590	347,906
Donor Development	0	0	0
Total Expenditure	637,830	354,636	417,014

Narrative of Workplan Revenues and Expenditure

Water department expects to receive a total of Ushs. 417,014,000 only to execute planned interventions during FY 2018/19. Of this allocation, recurrent revenues amount to Ushs. 69,107,368 of which Shs. 28,000,000 is meant for staff salaries and wages while shs. 41,107,367 is for Non-wage recurrent activities. The Development Revenues totals to Ushs. 347,906,329 only constituted by the Sector Development Grant.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	154,932	113,945	132,762
District Unconditional Grant (Non-Wage)	8,299	6,000	5,000
District Unconditional Grant (Wage)	128,224	96,168	120,985
Locally Raised Revenues	8,568	4,395	2,000
Sector Conditional Grant (Non-Wage)	9,841	7,381	4,777
<i>Development Revenues</i>	245,478	204,996	224,317
District Discretionary Development Equalization Grant	70,000	69,518	40,000
Multi-Sectoral Transfers to LLGs_Gou	135,478	135,478	144,317
Other Transfers from Central Government	40,000	0	40,000
Total Revenue Shares	400,410	318,940	357,079
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	128,224	96,168	120,985
Non Wage	26,708	17,776	11,777
<i>Development Expenditure</i>			
Domestic Development	245,478	171,819	224,317

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Donor Development	0	0	0
Total Expenditure	400,410	285,763	357,079

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, Natural Resources expect to receive Ushs. 357,079,000 only meant for development, recurrent expenditures and wage payments. Recurrent revenues are worth shs. 132,762,289 while development revenues amounts to only shs. 224,317,000 which re moneys from DDEG, Multi sectoral transfers to Lower Local Government and other transfers from central government.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	293,976	218,362	153,858
District Unconditional Grant (Non-Wage)	8,299	6,000	5,000
District Unconditional Grant (Wage)	207,760	155,820	108,929
Locally Raised Revenues	8,000	4,104	2,000
Sector Conditional Grant (Non-Wage)	69,917	52,438	37,929
Development Revenues	2,918,012	1,667,804	4,544,601
District Discretionary Development Equalization Grant	30,000	29,793	20,000
Donor Funding	300,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	135,478	135,478	144,317
Other Transfers from Central Government	2,452,534	1,502,532	4,380,284
Total Revenue Shares	3,211,988	1,886,165	4,698,459
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	207,760	155,820	108,929
Non Wage	86,216	62,542	44,929
Development Expenditure			
Domestic Development	2,618,012	1,667,804	4,544,601
Donor Development	300,000	0	0
Total Expenditure	3,211,988	1,886,165	4,698,459

Narrative of Workplan Revenues and Expenditure

The Community Department expect to receive a total of Ushs. 4,698,459,000 only mainly composed of Other Central Government Transfers meant for SAGE, Youth Livelihood Programme (YLP), Uganda Women Entrepreneurship Programme (UWEP) and NUSAF III. Specifically, the department expects to receive a total of Ushs. 153,858,000 for recurrent expenditures of which Ushs. 108,929,000 is DUCG Wage, Ushs. 37,929,129 is Sector Conditional Grant Non-Wage, Ushs. 5,000,000 is District Unconditional Grant None Wage and Ushs. 2,000,000 is Local Revenue. Also it expect to receive Ushs. 4,544,601,000 meant for Development including payment of senior citizens and the vulnerable families under SAGE of which Ushs. 20,000,000 is DDEG, Ushs. 144,317,000 is Multi Sectoral Transfers to Lower Local Government and Ushs. 4,380,284,000 is Other Transfers from Central Government.

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Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	141,967	85,408	97,482
District Unconditional Grant (Non-Wage)	55,751	23,590	45,482
District Unconditional Grant (Wage)	74,216	55,662	48,000
Locally Raised Revenues	12,000	6,156	4,000
Development Revenues	348,042	118,220	202,403
District Discretionary Development Equalization Grant	71,342	70,850	25,703
Donor Funding	276,700	47,370	176,700
Total Revenue Shares	490,009	203,628	299,885
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,216	55,662	48,000
Non Wage	67,751	29,746	49,482
Development Expenditure			
Domestic Development	71,342	42,110	25,703
Donor Development	276,700	47,370	176,700
Total Expenditure	490,009	174,888	299,885

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, Planning department expects to receive a total of Ushs. 299,885,000 only for both development (Ushs. 202,403,000 only) and recurrent expenditures (Ushs. 97,482,000) only. Of these, about Ushs. 176,700,000 is expected from UNFPA while Ushs. 48,000,000 is Unconditional Grant Wage, Ushs. 45,482,000 is expected for Unconditional Grant None Wage, Ushs. 25,703,000 is Discretionary Development Equilisation Grant for capital development while Ushs. 4,000,000 is expected from locally-raised revenues.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,776	74,304	70,659
District Unconditional Grant (Non-Wage)	26,000	16,401	32,000
District Unconditional Grant (Wage)	69,473	52,105	32,659
Locally Raised Revenues	11,303	5,799	6,000
Development Revenues	0	0	0

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N/A			
Total Revenue Shares	106,776	74,304	70,659
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	69,473	52,105	32,659
Non Wage	37,303	22,200	38,000
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	106,776	74,304	70,659

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Ushs 70,659,000 only which is basically recurrent in nature. Salaries will constitute Ushs. 32,659,000 only while Non wage amounts to Ushs. 38,000,000 only. Of this budget, Ushs. 6,000,000 is expected from locally-raised revenues while Ushs. 32,000,000 is from Unconditional Non Wage Recurrent. These will be expended in payment of staff salaries, allowances for field visits, preparation of reports and submission.