

Vote: 531 Lira 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 :



Tivu Mark Chief Administrative, Lira District

(Accounting Officer)

Signature :

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	634,771	324,990	393,612
Discretionary Government Transfers	4,544,114	3,993,288	4,608,536
Conditional Government Transfers	23,335,340	17,212,539	25,995,962
Other Government Transfers	3,261,928	3,631,727	5,467,786
Donor Funding	807,859	152,315	853,981
Grand Total	32,584,012	25,314,858	37,319,878

Revenue Performance by end of March of the Running FY

The Cumulative actual receipt up to end of Q3 (March 2018) FY 2017/2018 from various revenue sources was UGX 25,314,858,000 representing 78% of the district approved budget (UGX 32,584,012,000) for FY 2017/2018. Whereas Other Government Transfers (OGT) had the highest (111%) outturn, followed by Discretionary Government Transfers (88%), Conditional Government Transfers (CGT) had the lowest outturn (74%). The performance of Other Government transfers (95%) is attributed to release of NUSAF3 Grants for operation and sub projects in Q3. Of the Cumulative actual receipt during the quarter, Discretionary Government Transfer (DGT) accounts for 16%, Conditional Government Transfers (CGT) accounts for 64%, Other Government Transfers (OGT) accounts for (14%) , while LR and donor funding accounts for 1% apiece. .

Planned Revenues for next FY

The revenue forecast for FY 2018/2019 is UGX 37,319,878,000, indicating 15.6% increase from FY 2017/18 budget. The increase is attributed to the reforms of inter government transfers using Online Transfer Information Management System (OTIMS) and salary enhancement for some cadres of staff. Central Government Transfers (CGT) accounts for 96% of the revenue forecast while local revenue and donor account for about 2% and 2% respectively. Of the CGT, Conditional Government Transfers accounts for 72% whilst Discretionary Government Transfers and Other Government Transfers account for 13% and 15% respectively. Overall, the expenditures centers of the district revenue forecast will have, 46.5% (UGX 17,367,084,000) spent on wage recurrent, 26.6% (UGX 9,911,490,000) spent on non-wage recurrent and 24.6% (UGX 9,187,323,000) will be spent on Development (domestic) while 2.3% (UGX 853,981,000) will be spent on Development supported by partners.

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	6,589,717	5,850,371	8,417,183
Finance	337,408	225,531	302,144
Statutory Bodies	768,845	632,978	809,918
Production and Marketing	1,267,852	1,413,334	1,950,249
Health	3,408,562	2,192,465	4,026,355
Education	15,789,014	11,802,517	17,032,822
Roads and Engineering	1,215,730	1,193,610	1,749,159
Water	1,031,583	917,057	840,911

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Natural Resources	262,563	192,188	304,941
Community Based Services	1,496,302	602,803	1,519,031
Planning	329,855	227,517	291,512
Internal Audit	86,581	64,487	75,650
Grand Total	32,584,012	25,314,858	37,319,878
<i>o/w: Wage:</i>	15,329,583	11,497,187	17,367,084
<i>Non-Wage Recurrent:</i>	10,035,949	7,450,883	9,911,490
<i>Domestic Devt:</i>	6,410,621	6,214,473	9,187,323
<i>Donor Devt:</i>	807,859	152,315	853,981

Expenditure Performance by end of March FY 2017/18

The cumulative actual receipts during the quarter 3 (March 2018) was disbursed (100%) to various expenditure centers (departments) as detailed in the table above. Of the disbursement, 49% was allocated to cater for Wages, 28% for non-wage recurrent, 24% was for Development (GoU), and 1% for development (other partners). Generally all departments have on average a disbursement of 26% of the approved Budget. Administration department had the highest (31%) disbursement attributed to rational releases from MoFPED including 100% release of grants for General Public Service Pension Arrears. Education department had the second highest disbursement (26%). On the other hand Community Based Services department had the lowest (14%) disbursement which is attributed to non-release of Youth Livelihood Programme fund and donor funding

Planned Expenditures for the FY 2018/19

The LG plans to spend the revenue via departments as follows. Administration Sector will spend 22.8% of the 2018/19 district revenue forecast. Others sectors will spend as follows Finance 0.9%, Statutory Bodies 2.4%, Production & Marketing 5.2%, Health 10.7%, Education 45.3%, Roads and Engineering 4.6%, Water 2.2%, Natural Resources 0.8%, Community Based Services 4.1%, Planning 0.8%, and Internal Audit 0.2%. This allocation is attributed to inter-governmental transfer reforms using the Online Transfer Information Management System (OTIMS) and discretionary powers given to LGs especially on Discretionary Development Equalization Grant (DDEG)

Medium Term Expenditure Plans

Medium Term plans include Education (Infrastructure -development and functionalization, Supply of furniture and school inspection), Health (infrastructure- development and functionalization and health services Delivery), Road Rehabilitation and maintenance, Water sources rehabilitation and development, Livelihood support in Agriculture (extension Services, crop production and commercial services), ENR management including climate change adaptation, staff development, improved fiscal management and accountability

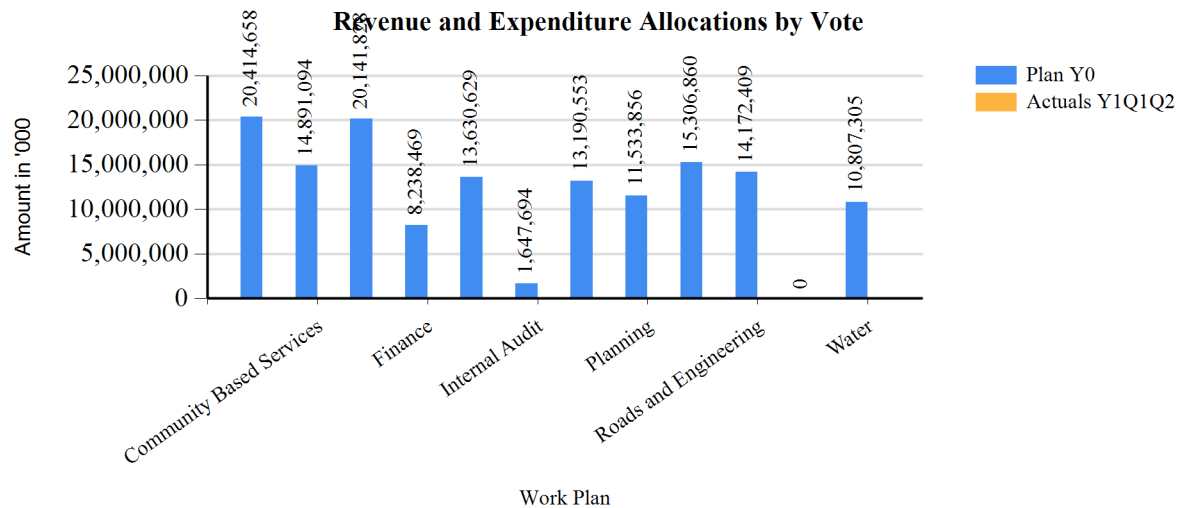
Challenges in Implementation

Increasing operational cost, Non-remittance of some funds especially donor funds and LST, poor estimation of contract value due to increased input costs, inadequate monitoring, Supervision, and untimely public accountability at all levels, low Staff commitment (Absenteeism and late coming). Low staffing levels, delay in the start of the procurement process and climate change are some of the major constraints in implementing future plans

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	634,771	324,990	393,612
Application Fees	28,621	67,862	14,621
Business licenses	10,243	10,606	10,243
Land Fees	59,322	28,804	22,809
Local Services Tax	145,420	46,953	45,420
Market /Gate Charges	319,758	101,633	249,113
Miscellaneous receipts/income	0	643	0
Other Fees and Charges	21,668	6,235	1,668
Other licenses	0	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,956	5,172	4,956
Registration of Businesses	7,573	1,369	7,573
Rent & Rates - Non-Produced Assets – from other Govt units	27,857	46,623	27,857
Rent & Rates - Non-Produced Assets – from private entities	6,713	4,915	6,713
Sale of non-produced Government Properties/assets	2,640	4,177	2,640
2a. Discretionary Government Transfers	4,544,114	3,993,288	4,608,536
District Discretionary Development Equalization Grant	2,340,809	2,340,809	2,032,019
District Unconditional Grant (Non-Wage)	850,212	637,659	929,450
District Unconditional Grant (Wage)	1,353,092	1,014,819	1,647,067
2b. Conditional Government Transfer	23,335,340	17,212,539	25,995,962
General Public Service Pension Arrears (Budgeting)	0	0	93,123

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Gratuity for Local Governments	648,793	486,595	1,035,816
Pension for Local Governments	2,679,148	2,009,361	2,751,659
Salary arrears (Budgeting)	230,771	230,771	0
Sector Conditional Grant (Non-Wage)	3,941,494	2,338,752	3,857,931
Sector Conditional Grant (Wage)	13,976,490	10,482,368	15,720,016
Sector Development Grant	1,351,554	1,351,554	2,012,420
Support Services Conditional Grant (Non-Wage)	390,000	292,500	400,000
Transitional Development Grant	117,089	20,638	124,998
2c. Other Government Transfer	3,261,928	3,631,727	5,467,786
Community Agricultural Infrastructure Improvement Programme (CAIIP)	26,500	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	50,000
Makerere School of Public Health	432,956	330,162	0
National Medical Stores (NMS)	0	0	0
Northern Uganda Social Action Fund (NUSAF)	1,763,093	2,101,228	3,515,068
Other	0	435,449	0
Regional Pastoral Livelihoods Resilience Project	37,273	74,542	0
Support to PLE (UNEB)	12,032	14,313	12,032
Support to Production Extension Services	0	0	37,273
Uganda Road Fund (URF)	0	429,732	863,339
Uganda Women Entrepreneurship Program(UWEP)	260,368	230,673	260,368
Vegetable Oil Development Project	62,552	0	62,552
Youth Livelihood Programme (YLP)	667,154	15,628	667,154
3. Donor	807,859	152,315	853,981
Baylor International (Uganda)	0	0	0
United Nations Children Fund (UNICEF)	415,859	22,968	289,025
United Nations Population Fund (UNPF)	16,000	0	16,000
Global Fund for HIV, TB & Malaria	0	0	172,956
World Health Organisation (WHO)	350,000	118,028	350,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	26,000	11,319	26,000
Total Revenues shares	32,584,012	25,314,858	37,319,878

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

The cumulative receipt of locally raised Revenue up to the end of Q3 2017/2018 was UGX 324,990,000 against the planned UGX 634,771,000 representing 51% revenue performance. The main source of Local revenue that majorly contributed to this performance was Application Fees with 237% performance, Registration (e.g. Births, Deaths, Marriages, etc.) fees (167%) then Rent & Rates - Non-Produced Assets from private Entities (104%). Business licenses and Market/Gate Charges accounted for 32% and 34% of the LR performance respectively during the quarter. Low outturn from other sources are factors contributed to the overall local revenue performance.

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Central Government Transfers

The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, Conditional Transfers, and Other Government Transfers) up to the end of Q3 (March 2018) FY 2017/2018 represents a cumulative budget performance of 80%. Discretionary Government Transfers had an outturn of 88%. Conditional Government Transfers which had a 74% performance is attributed to a one off release for salary arrears. OGT had a 111% budget outturn. This outturn from OGT is attributed to release of NUSAF 3 sub projects and operations grants and others as detailed in the summary table above. The cumulative receipt Performance (80%) of CGTs is attributed to release of funds for restocking, Global funds, NUSAF 3 grants and GAVI funds during the quarter

Donor Funding

The cumulative donor budget performance by end of Q3 (March 2018) FY 2017/2018 was UGX 152,315,000 representing 19% revenue performance. This performance is attributed to release from Gesellschaft fur Internationale Zusammenarbeit (GIZ). Other partners such as WHO and UNICEF had a 34% and 6% out turn respectively . This was mainly to support Mass polio campaign in the health department and birth registration done by the district planning unit and all this was implemented in Q1

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Local Revenue forecast for FY 2018/19 is UGX 393,612,000 representing 38% reduction from the FY 2017/18 budget. This forecast is attributed to an assessment done on none potential local revenue sources. Massive revenue mobilization, regular supervision and increased revenue enhancement strategies to improved LR collection. The Local Revenue estimate is 1% of the overall District budget estimate for FY 2018/19

Central Government Transfers

Overall the Central Government Transfers (CGT) will be the major source (96.7%) of the proposed revenue for the District in FY 2018/2019. Of the central Government Transfers, Discretionary Government Transfers (DGT) accounts for 13% whilst Conditional Government Transfers and Other Government Transfers account for 73% and 15% of the district revenue forecasts for FY 2018/19 respectively. The forecast for central government transfers show a 18% budget increase from FY 2017/18 budget. This increase CGT forecast is attributed to the current reforms of inter- government transfers to LGs using the Online Transfer Information Management System (OTIMS) and URF IPFs revised upwards. Also the IPFs for wages were revised upwards resulting from salary enhancement by Government.

Donor Funding

Donor revenue forecast for FY 2018/2019 is UGX 853,981,000 representing 13.3% increase from FY 2017/18. This revenue forecasts for donor funding is attributed to some implementing partners maintaining their IPFs at the current levels while others like GIZ increased. Some of the key donor/partners such as Strengthening Decentralization for Sustainability (SDS) have suspended this funding to the district in FY 2018/2019. The donor budget support accounts for 2.3% of the District total annual budget forecast for the FY 2017/18. The donor budget will mainly support activities in Health and Education sectors

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	7,740	68,674	270,990
District Production Services	1,190,629	1,013,901	1,662,461
District Commercial Services	69,483	14,501	16,799
<i>Sub- Total of allocation Sector</i>	1,267,852	1,097,076	1,950,249
Sector: Works and Transport			
District, Urban and Community Access Roads	1,115,894	798,431	1,743,144

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District Engineering Services	99,836	54,017	6,015
<i>Sub- Total of allocation Sector</i>	<i>1,215,730</i>	<i>852,448</i>	<i>1,749,159</i>
Sector: Education			
Pre-Primary and Primary Education	10,541,798	8,456,678	10,330,517
Secondary Education	3,932,300	2,416,995	5,148,165
Skills Development	1,086,724	273,619	1,233,898
Education & Sports Management and Inspection	225,191	122,376	315,242
Special Needs Education	3,000	0	5,000
<i>Sub- Total of allocation Sector</i>	<i>15,789,014</i>	<i>11,269,669</i>	<i>17,032,822</i>
Sector: Health			
Primary Healthcare	3,044,373	1,662,170	3,675,649
Health Management and Supervision	364,189	196,152	350,707
<i>Sub- Total of allocation Sector</i>	<i>3,408,562</i>	<i>1,858,322</i>	<i>4,026,355</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	641,583	536,024	440,911
Urban Water Supply and Sanitation	390,000	292,500	400,000
Natural Resources Management	262,563	184,889	304,941
<i>Sub- Total of allocation Sector</i>	<i>1,294,146</i>	<i>1,013,413</i>	<i>1,145,852</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,496,302	584,774	1,519,031
<i>Sub- Total of allocation Sector</i>	<i>1,496,302</i>	<i>584,774</i>	<i>1,519,031</i>
Sector: Public Sector Management			
District and Urban Administration	6,589,717	5,343,379	8,417,183
Local Statutory Bodies	768,845	463,279	809,918
Local Government Planning Services	329,855	201,535	291,512
<i>Sub- Total of allocation Sector</i>	<i>7,688,418</i>	<i>6,008,193</i>	<i>9,518,614</i>
Sector: Accountability			
Financial Management and Accountability(LG)	337,408	193,634	302,144
Internal Audit Services	86,581	61,329	75,650
<i>Sub- Total of allocation Sector</i>	<i>423,989</i>	<i>254,964</i>	<i>377,794</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	4,394,125	3,356,690	4,873,023
District Unconditional Grant (Non-Wage)	111,657	83,742	98,657
District Unconditional Grant (Wage)	328,447	302,664	348,433
General Public Service Pension Arrears (Budgeting)	0	0	93,123
Gratuity for Local Governments	648,793	486,595	1,035,816
Locally Raised Revenues	88,176	57,637	78,355
Multi-Sectoral Transfers to LLGs_NonWage	271,872	112,628	159,887
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	35,262	73,292	307,095
Pension for Local Governments	2,679,148	2,009,361	2,751,659
Salary arrears (Budgeting)	230,771	230,771	0
Development Revenues	2,195,592	2,493,681	3,544,160
District Discretionary Development Equalization Grant	261,488	261,488	160,409
Multi-Sectoral Transfers to LLGs_Gou	1,934,104	2,185,193	175,777
Other Transfers from Central Government	0	47,000	3,207,973
Total Revenue Shares	6,589,717	5,850,371	8,417,183
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	328,447	244,467	348,433
Non Wage	4,065,678	2,790,889	4,524,591
Development Expenditure			
Domestic Development	2,195,592	2,308,024	3,544,160
Donor Development	0	0	0
Total Expenditure	6,589,717	5,343,379	8,417,183

Narrative of Workplan Revenues and Expenditure

Administration sector budget for FY 2018/19 is UGX 8,417,183,000 representing 30% increase from 2018/19 sector budget. The increase is attributed to fiscal transfers' reforms and issuance of increase IPF for NUSAF 3 which planned under this programme. Of the sector budget, 4% will be spent on wage, 55% on non-wage, 41% on development and 0% on donor development. Administration budget is 22.8% of the district 2018/2019 budget.

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	295,107	186,364	270,440
District Unconditional Grant (Non-Wage)	89,208	66,906	81,995
District Unconditional Grant (Wage)	121,064	95,577	137,964
Locally Raised Revenues	20,206	3,000	14,206
Multi-Sectoral Transfers to LLGs_NonWage	64,629	20,881	36,275
Development Revenues	42,301	39,166	31,704
District Discretionary Development Equalization Grant	26,764	26,764	22,071
Multi-Sectoral Transfers to LLGs_Gou	15,537	12,402	9,633
Total Revenue Shares	337,408	225,531	302,144
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,064	95,197	137,964
Non Wage	174,043	84,708	132,476
Development Expenditure			
Domestic Development	42,301	13,730	31,704
Donor Development	0	0	0
Total Expenditure	337,408	193,634	302,144

Narrative of Workplan Revenues and Expenditure

Finance budget for FY2018/19 is UGX 302,144,000 representing 1% budget reduction from 2017/18 sector budget. This is attributed to change in DDEG guidelines. Of the sector budget, 41% will be spent on wage recurrent, 49% on non-wage, 10% on domestic development and 0% on donor development. Finance budget is less than 1% (0.9%) of the district 2018/2019 budget.

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	752,671	617,053	804,837
District Unconditional Grant (Non-Wage)	313,063	234,797	401,708
District Unconditional Grant (Wage)	205,560	154,170	201,235
Locally Raised Revenues	133,220	174,744	162,340
Multi-Sectoral Transfers to LLGs_NonWage	100,828	53,342	39,554
Development Revenues	16,175	15,925	5,081

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District Discretionary Development Equalization Grant	15,175	15,175	5,081
Multi-Sectoral Transfers to LLGs_Gou	1,000	750	0
Total Revenue Shares	768,845	632,978	809,918
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	205,560	152,501	201,235
Non Wage	547,111	301,778	603,602
<i>Development Expenditure</i>			
Domestic Development	16,175	9,000	5,081
Donor Development	0	0	0
Total Expenditure	768,845	463,279	809,918

Narrative of Workplan Revenues and Expenditure

Statutory Bodies budget for FY2018/19 is UGX 809,918,000 representing 16% increment from 2017/18 sector budget. The increase is attributed to upward revised allocation of Exgratia and LLG councilors allowance allocation to the sector. Of the sector budget, 22.5% will be spent on wage recurrent, 76.9% on non-wage, 0.6% on development and 0% on donor development. Statutory Body budget is 2.4% of the district 2018/2019 budget.

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			
<i>Recurrent Revenues</i>	668,441	598,834	1,265,153
District Unconditional Grant (Wage)	157,896	118,422	282,359
Locally Raised Revenues	2,778	500	1,778
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,992
Other Transfers from Central Government	99,825	173,956	37,273
Sector Conditional Grant (Non-Wage)	66,843	50,132	266,749
Sector Conditional Grant (Wage)	341,099	255,824	674,001
<i>Development Revenues</i>	599,411	814,500	685,096
District Discretionary Development Equalization Grant	105,572	105,572	91,006
Multi-Sectoral Transfers to LLGs_Gou	424,164	533,638	412,710
Other Transfers from Central Government	0	105,615	62,552
Sector Development Grant	69,675	69,675	118,828
Total Revenue Shares	1,267,852	1,413,334	1,950,249
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	498,995	359,258	956,360
Non Wage	169,445	138,193	308,793

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Development Expenditure			
Domestic Development	599,412	599,625	685,096
Donor Development	0	0	0
Total Expenditure	1,267,852	1,097,076	1,950,249

Narrative of Workplan Revenues and Expenditure

The Production and Marketing budget for FY2018/19 is UGX 1,950,249,000 representing 54% budget increase from 2017/18 sector budget. This is attributed to increase in the Development Grant and Sector Conditional Grant (Non-Wage) for Extension Services IPFs and change in the DDEG guidelines for FY 2018/2019. Of the sector budget, 48.9% will be spent on wage recurrent, 16.1% on non-wage, 35% on domestic development and 0% on donor development. Production and Marketing budget is 5.2% of the district 2018/2019 budget.

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	2,459,178	1,832,153	2,863,256
Locally Raised Revenues	3,566	1,000	2,566
Multi-Sectoral Transfers to LLGs_NonWage	22,334	750	5,517
Other Transfers from Central Government	432,956	330,162	0
Sector Conditional Grant (Non-Wage)	212,853	159,640	212,853
Sector Conditional Grant (Wage)	1,787,468	1,340,601	2,642,321
Development Revenues	949,385	360,312	1,163,099
District Discretionary Development Equalization Grant	119,000	119,000	130,581
Donor Funding	619,025	131,236	811,981
Multi-Sectoral Transfers to LLGs_Gou	114,909	110,075	47,435
Sector Development Grant	0	0	48,103
Transitional Development Grant	96,451	0	124,998
Total Revenue Shares	3,408,562	2,192,465	4,026,355
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,787,468	1,277,059	2,642,321
Non Wage	671,710	241,617	220,936
Development Expenditure			
Domestic Development	330,360	220,211	351,118
Donor Development	619,025	119,435	811,981
Total Expenditure	3,408,562	1,858,322	4,026,355

Narrative of Workplan Revenues and Expenditure

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Health department budget for FY2018/19 is UGX 4,026,355,000 representing 18% budget increase from 2017/18 sector budget. The increase is attributed to issuance of IPFs for sector Development and Transitional Development Grant . Of the overall budget, 65% will be spent on wage recurrent , 6% on non- wage , 9% on domestic development and 20% on donor development. Health department is 10.7% of the district 2018/19 budget.

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	15,027,978	11,014,078	15,773,822
District Unconditional Grant (Non-Wage)	0	0	5,000
District Unconditional Grant (Wage)	72,105	54,079	68,980
Locally Raised Revenues	5,943	3,000	4,943
Multi-Sectoral Transfers to LLGs_NonWage	17,088	8,153	14,902
Other Transfers from Central Government	12,032	14,313	12,032
Sector Conditional Grant (Non-Wage)	3,072,887	2,048,591	3,264,270
Sector Conditional Grant (Wage)	11,847,923	8,885,942	12,403,695
Development Revenues	761,035	788,439	1,259,000
District Discretionary Development Equalization Grant	174,669	174,669	195,154
Donor Funding	20,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	288,430	245,834	30,400
Other Transfers from Central Government	0	90,000	0
Sector Development Grant	277,936	277,936	1,033,447
Total Revenue Shares	15,789,014	11,802,517	17,032,822
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,898,400	8,936,952	12,472,675
Non Wage	3,129,578	1,823,714	3,301,147
Development Expenditure			
Domestic Development	741,035	509,003	1,259,000
Donor Development	20,000	0	0
Total Expenditure	15,789,014	11,269,669	17,032,822

Narrative of Workplan Revenues and Expenditure

The Education sector budget for FY 2018/19 is UGX 17,032,822,000 representing 8.0 % budget increment from 2017/18 sector budget. The increment is attributed to more issuance of sector development grant Development grants resulting from reforms in fiscal transfers and Provision for salary enhancement for Science teachers. Of the sector budget, 73.2% will be spent on wage recurrent, 19.4% on non-wage, 7.4% on domestic development and 0% on donor development. Education budget is 45.3% of the district 2018/2019 budget

Workplan Title : Roads and Engineering

Vote: 531 Lira District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	588,188	577,329	216,129
District Unconditional Grant (Wage)	75,896	56,922	170,063
Locally Raised Revenues	3,566	300	2,566
Multi-Sectoral Transfers to LLGs_NonWage	500	375	0
Other Transfers from Central Government	26,500	519,732	43,500
Sector Conditional Grant (Non-Wage)	481,726	0	0
Development Revenues	627,542	616,281	1,533,030
District Discretionary Development Equalization Grant	50,843	50,843	40,828
Multi-Sectoral Transfers to LLGs_Gou	67,566	56,305	163,231
Other Transfers from Central Government	0	0	819,839
Sector Development Grant	509,133	509,133	509,133
Total Revenue Shares	1,215,730	1,193,610	1,749,159
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,896	56,901	170,063
Non Wage	512,291	408,858	46,066
Development Expenditure			
Domestic Development	627,542	386,689	1,533,030
Donor Development	0	0	0
Total Expenditure	1,215,730	852,448	1,749,159

Narrative of Workplan Revenues and Expenditure

The Roads and Engineering sector budget for FY 2018/19 is UGX 1,749,159,000 representing 44% increase from 2017/18 sector budget. This is attributed to URF allocation arising from reforms in fiscal transfers and more allocation by LLGs to CARs activities. Of the sector budget, 4.88% will be spent on wage recurrent, 2.83% on non-wage, and 92.29% on domestic development. Roads and engineering budget is 4.4% of the District budget for FY 2018-19.

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	455,510	340,985	484,543
District Unconditional Grant (Wage)	27,213	20,410	44,845
Multi-Sectoral Transfers to LLGs_NonWage	1,964	825	5,103
Sector Conditional Grant (Non-Wage)	36,333	27,250	34,595
Support Services Conditional Grant (Non-Wage)	390,000	292,500	400,000

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Development Revenues	576,073	576,073	356,369
District Discretionary Development Equalization Grant	32,000	32,000	24,000
Multi-Sectoral Transfers to LLGs_Gou	28,625	28,625	29,460
Sector Development Grant	494,810	494,810	302,908
Transitional Development Grant	20,638	20,638	0
Total Revenue Shares	1,031,583	917,057	840,911
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,213	16,536	44,845
Non Wage	428,297	317,864	439,698
Development Expenditure			
Domestic Development	576,073	494,124	356,369
Donor Development	0	0	0
Total Expenditure	1,031,583	828,524	840,911

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for FY 2018/19 is UGX 840,911,000 representing 19.0% reduction from 2017/18 sector budget. The reduction is attributed to discretionary allocation arising from reforms in fiscal transfers resulting in reduction of Sector Development Grant and non-issuance of Transitional Development Grant. Of the sector budget, 5.3% will be spent on wage recurrent, 52.3% on non-wage, and 42.5% on domestic development. Water sector budget is 2.2% of the district 2018/2019 budget.

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			
Recurrent Revenues	137,142	81,448	163,237
District Unconditional Grant (Non-Wage)	0	0	7,000
District Unconditional Grant (Wage)	110,978	70,268	93,384
Locally Raised Revenues	3,565	500	2,565
Multi-Sectoral Transfers to LLGs_NonWage	13,596	3,929	1,408
Other Transfers from Central Government	0	0	50,000
Sector Conditional Grant (Non-Wage)	9,003	6,752	8,880
Development Revenues	125,421	110,740	141,703
District Discretionary Development Equalization Grant	60,082	60,082	55,793
Donor Funding	26,000	11,319	26,000
Multi-Sectoral Transfers to LLGs_Gou	39,338	39,338	59,911
Total Revenue Shares	262,563	192,188	304,941

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,978	70,267	93,384
Non Wage	26,164	10,629	69,853
Development Expenditure			
Domestic Development	99,421	98,393	115,703
Donor Development	26,000	5,600	26,000
Total Expenditure	262,563	184,889	304,941

Narrative of Workplan Revenues and Expenditure

The department of Natural Resources budget for FY 2018/19 is UGX 304,941,000 representing a 16% increase from FY 2017/18 budget. this increase is attributed to issuance of IPF from FIEFOC-2. Of the sector budget 31% will be spent on wages, 23% will be spent on non wage recurrent, 38% will be spent on domestic development and 9% will be spent on donor development. Natural Resources budget accounts for 0.8% of the District FY 2018/19 Budget.

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	335,274	160,183	308,392
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	177,016	75,809	206,689
Locally Raised Revenues	7,132	1,500	6,132
Multi-Sectoral Transfers to LLGs_NonWage	30,092	13,935	19,988
Other Transfers from Central Government	54,185	18,801	0
Sector Conditional Grant (Non-Wage)	61,850	46,387	70,583
Development Revenues	1,161,028	442,620	1,210,639
District Discretionary Development Equalization Grant	60,337	60,337	36,912
Donor Funding	77,608	0	16,000
Multi-Sectoral Transfers to LLGs_Gou	154,783	154,783	230,205
Other Transfers from Central Government	868,300	227,500	927,522
Total Revenue Shares	1,496,302	602,803	1,519,031
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	177,016	75,809	206,689
Non Wage	158,258	79,981	101,703
Development Expenditure			
Domestic Development	1,083,420	428,984	1,194,639

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Donor Development	77,608	0	16,000
Total Expenditure	1,496,302	584,774	1,519,031

Narrative of Workplan Revenues and Expenditure

The Community Based Services department budget estimates for FY 2018/19 is UGX 1,519,031,000 representing 3% budget increase from 2017/18 sector budget. This is attributed to change in the DDEG guidelines and revised UCG NW allocation downwards. Of the sector budget, 13% will be spent on wage recurrent, 8% on non-wage, 78% on domestic development and 1% on donor development. Community Based Services department budget is 4.1% of the district FY 2018/2019 budget.

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	182,428	135,555	191,530
District Unconditional Grant (Non-Wage)	98,425	73,819	98,593
District Unconditional Grant (Wage)	45,539	39,113	66,457
Locally Raised Revenues	21,399	14,010	14,100
Multi-Sectoral Transfers to LLGs_NonWage	17,065	8,614	12,380
Development Revenues	147,428	91,962	99,982
District Discretionary Development Equalization Grant	55,764	55,764	71,014
Donor Funding	65,226	9,760	0
Multi-Sectoral Transfers to LLGs_Gou	26,438	26,438	28,968
Total Revenue Shares	329,855	227,517	291,512
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,539	39,076	66,457
Non Wage	136,889	85,935	125,073
Development Expenditure			
Domestic Development	82,202	66,764	99,982
Donor Development	65,226	9,760	0
Total Expenditure	329,855	201,535	291,512

Narrative of Workplan Revenues and Expenditure

The planning Department budget for FY 2018/19 is UGX 291,512,000 representing 8% budget reduction from 2017/18 sector budget. This reduction in the budget is attributed to change in the guideline for DDEG for FY 2018/19 and allocation for NBI bandwidth Subscription. Of the sector budget, 22% will be spent on wage recurrent, 45% on non-wage recurrent, 33% on development and 0% on donor development mainly BDR activities. Planning unit budget is 0.8 % of the district 2018/2019 budget.

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
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Vote: 531 Lira District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	69,491	47,397	64,211
District Unconditional Grant (Non-Wage)	23,083	17,311	23,083
District Unconditional Grant (Wage)	31,378	27,385	26,659
Locally Raised Revenues	8,320	1,500	8,320
Multi-Sectoral Transfers to LLGs_NonWage	6,710	1,200	6,150
Development Revenues	17,090	17,090	11,439
District Discretionary Development Equalization Grant	15,590	15,590	10,439
Multi-Sectoral Transfers to LLGs_Gou	1,500	1,500	1,000
Total Revenue Shares	86,581	64,487	75,650
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,378	27,385	26,659
Non Wage	38,113	18,681	37,553
Development Expenditure			
Domestic Development	17,090	15,263	11,439
Donor Development	0	0	0
Total Expenditure	86,581	61,329	75,650

Narrative of Workplan Revenues and Expenditure

The Internal Audit sector budget estimate for FY 2018-2019 is UGX 75,650,000 representing a 8% reduction from FY 2017/2018 budget. This reduction is attributed to change of DDEG guidelines. Of the FY 2018-2019 budget, 35% will be spent on wage recurrent, 49% will be spent on non wage recurrent and 15% will be spent on development. Internal Audit budget is less than 1% (0.2) of the total proposed district 2018-2019 budget