

# Vote: 543 Nakapiripirit District

# FY 2018/19

## Terms and Conditions

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

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

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

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

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

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

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

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

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

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

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

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

Signature :



Mr. ALOYSIUS ALOKA, CHIEF  
ADMINISTRATIVE OFFICER/NAKAPIRIPIRIT  
DISTRICT

(Accounting Officer)

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

Signature :

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

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

# Vote: 543 Nakapiripirit District

# FY 2018/19

## 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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**Vote: 543 Nakapiripirit District****FY 2018/19**

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**NOTE:**

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

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

**Vote: 543 Nakapiripirit District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	249,043	155,999	249,043
<b>Discretionary Government Transfers</b>	3,673,920	3,178,878	2,645,663
<b>Conditional Government Transfers</b>	8,243,681	5,921,870	6,764,027
<b>Other Government Transfers</b>	4,649,644	1,465,773	2,939,485
<b>Donor Funding</b>	2,455,828	432,712	638,394
<b>Grand Total</b>	<b>19,272,116</b>	<b>11,155,231</b>	<b>13,236,612</b>

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

The previous financial year budget performance by end of third quarter was at 58 percent. This is low compared to 75 percent required; the causes are attributed to, slow procurement process, late releases of funds to the district, lack of native contractors who are compliant to the requirements, poor roads due to prolonged rain season, and inadequate capital equipment and under staffing. Future plans for FY2018-19 will focus on widening tax base to boost local revenue to at least 10 percent of the budget.

Increasing the speed of procurement process.

Lobbying for acquisition of capital equipment from Ministry of Works to enable construction works at least cost.

Recruitment of new staff to increase the staffing level to at least 80 percent.

Undertaking quality assurance through strengthening Monitoring and supervision of programs and ensuring reporting in a timely manner.

**Planned Revenues for next FY**

- The district has an Approved Budget estimate amounting to UG. SHS 13,236,612,000 a decline by 20.1 percent from the previous Approved budget of FY2017-18. The major cause of this decline was due to creation of Nabilatuk District. The contribution by Revenue source are indicated below;
- Central government transfers UG. SHS 12,249,175,000 equivalent to 93.3 percent.
- Donor Funding UG.SHS 638,394,000 or 4.9 percent
- Locally Raised Revenues UG.SHS 249,043,000 or 1.9 percent.
- The staffing level of the district is at 68% with Health, natural resources, Planning unit, Social services department least staffed. There are 27 primary schools all under UPE government programme and well staffed and all government Aided schools, 2 Secondary schools, and one Technical institute.

**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	4,951,178	3,141,492	3,740,280
Finance	258,630	128,340	176,127
Statutory Bodies	394,057	250,649	215,945
Production and Marketing	953,353	637,443	820,582

**Vote: 543 Nakapiripirit District****FY 2018/19**

Health	3,752,246	1,402,556	1,980,016
Education	5,570,558	3,834,574	3,971,809
Roads and Engineering	693,630	584,708	765,902
Water	770,627	547,717	499,324
Natural Resources	132,657	52,870	129,464
Community Based Services	1,636,540	532,149	837,893
Planning	113,835	21,830	71,118
Internal Audit	44,805	20,902	28,153
<b>Grand Total</b>	<b>19,272,116</b>	<b>11,155,231</b>	<b>13,236,612</b>
<i>o/w: Wage:</i>	7,057,768	5,293,326	5,208,909
<i>Non-Wage Recurrent:</i>	2,681,105	2,043,230	2,362,996
<i>Domestic Devt:</i>	7,077,416	3,385,963	5,026,313
<i>Donor Devt:</i>	2,455,828	432,712	638,394

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

The district had an approved budget of UG.SHS .19,272,116,000 in FY2017-18. By end of third quarter, cumulative releases of funds were UG.SHS 11,155,231,000 equivalent to 58 percent and 57 percent as Budget expenditure.

Percentage of releases spent 99 percent.

Percentage expenditure of cumulative releases per department by end of third quarter were as follows;

Planning Unit(100%), Internal audit(100%), administration(97%), Finance(100%), statutory bodies(100%), Production(75%), Health(92%), Education(122%), Roads(55%), Water(82%), Natural resources(85%), and Community based services(58%).

Works and Roads, Production, Water, and community based did not spend in time because of delayed procurement process aggravated by prolonged rains that worsened the roads, thus slowing implementation of activities especially construction works in the district. Moreover, most of the contractors who emerge best bidders are out siders and wait until the roads are accessible.

Another challenge is the late releases of funds that lay off contractors as they wait for the funds to come before they can proceed with the work.

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

More expenditure will go to Livelihood projects at Lower local governments.

All procurement activities will be accomplished by end of August to enable kick off of construction works and supplies.

Head of deparment will supervise the implementation of projects.

Reporting will done after implementation of activities to observe value for money.

**Medium Term Expenditure Plans**

Conducting Budget conference to review the rate of Budget performance.

Emphasis on Monitoring and supervision during implementation of projects and activities.

Ensuring reporting to all stakeholders periodically.

Ensuring all projects have been advertised and awarded for procurement needs

**Challenges in Implementation**

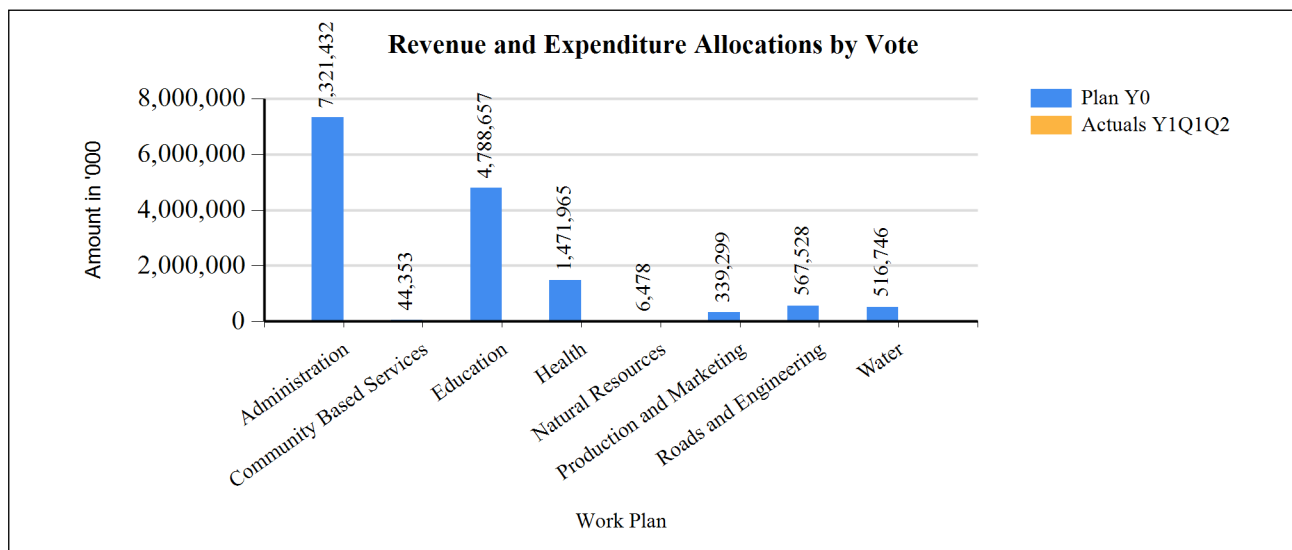
# Vote: 543 Nakapiripirit District

# FY 2018/19

Major constraints in implementing future plans are as follows,

- Slow procurement process
- Delayed release of funds from the Centre
- The district is in hard to reach place with poor roads especially during prolonged rain season.
- Low staffing level (i.e. 68%).
- Inadequate funds
- Hardships like poor roads
- Low literacy levels
- Low tax base

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



## 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
<b>1. Locally Raised Revenues</b>	<b>249,043</b>	<b>155,999</b>	<b>249,043</b>
Business licenses	5,451	910	5,555
Inspection Fees	372	0	336
Land Fees	21,693	4,240	6,487
Local Hotel Tax	3,000	0	15,000
Local Services Tax	15,000	30,379	6,505
Market /Gate Charges	24,041	3,574	10,521
Miscellaneous receipts/income	60,137	70,231	10,069
Other Fees and Charges	106,990	38,024	19,000
Property related Duties/Fees	12,359	8,641	15,000

**Vote: 543 Nakapiripirit District****FY 2018/19**

Rates – Produced assets – from other govt. units	0	0	160,571
<b>2a. Discretionary Government Transfers</b>	<b>3,673,920</b>	<b>3,178,878</b>	<b>2,645,663</b>
District Discretionary Development Equalization Grant	1,679,033	1,679,033	1,251,681
District Unconditional Grant (Non-Wage)	568,646	426,484	427,940
District Unconditional Grant (Wage)	1,341,738	1,006,304	873,660
Urban Discretionary Development Equalization Grant	14,719	14,719	22,764
Urban Unconditional Grant (Non-Wage)	27,551	20,663	27,384
Urban Unconditional Grant (Wage)	42,233	31,675	42,233
<b>2b. Conditional Government Transfer</b>	<b>8,243,681</b>	<b>5,921,870</b>	<b>6,764,027</b>
General Public Service Pension Arrears (Budgeting)	83,063	83,063	102,547
Gratuity for Local Governments	348,176	261,132	333,090
Pension for Local Governments	77,417	58,062	114,818
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,327,211	530,246	808,247
Sector Conditional Grant (Wage)	5,673,796	4,255,347	4,293,016
Sector Development Grant	713,381	713,381	1,091,256
Transitional Development Grant	20,638	20,638	21,053
<b>2c. Other Government Transfer</b>	<b>4,649,644</b>	<b>1,465,773</b>	<b>2,939,485</b>
Makerere School of Public Health	86,787	34,363	0
Northern Uganda Social Action Fund (NUSAF)	3,156,794	78,888	1,409,292
Other	0	35,400	0
Regional Pastoral Livelihoods Resilience Project	330,000	283,380	330,000
Support to Production Extension Services	0	63,026	0
Uganda Road Fund (URF)	0	544,426	574,193
Uganda Women Entrepreneurship Program(UWEP)	240,000	3,116	240,000
Youth Livelihood Programme (YLP)	836,063	423,173	386,000
<b>3. Donor</b>	<b>2,455,828</b>	<b>432,712</b>	<b>638,394</b>
United Nations Children Fund (UNICEF)	2,215,828	331,686	350,000
United Nations Population Fund (UNPF)	150,000	26,713	150,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	43,394
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	40,000	32,288	95,000
Neglected Tropical Diseases (NTDs)	0	34,825	0
Food and Agricultural Organisation (FAO)	50,000	0	0
Others	0	7,200	0
<b>Total Revenues shares</b>	<b>19,272,116</b>	<b>11,155,231</b>	<b>13,236,612</b>

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

# Vote: 543 Nakapiripirit District

# FY 2018/19

The District managed to collect Local Revenue of USHS.155,999,000 in the Third quarter of FY 2017/18 i.e. 63.0 percent of the planned Ushs. 249,043,000 and 80 percent of the planned Ushs. 62,260,750 in the quarter. Local Service Tax and other revenues (Bidding fees) performed well since they are easy to collect and mostly collected in quarter one and three. Taxes imposed on cattle sales, charcoal and alcohol dealers have boosted local revenue collection and especially if more cattle markets are established and sensitization made about importance of tax, will increase tax collection by 50%.

## Central Government Transfers

In the first quarter of FY 2017/18 the District managed to collect USHS. 10,566,521 i.e. 72 percent of the planned Ushs. 16,567,245,000 from Central Government transfers. This performance is good compared to the expected receipt of 75 percent by the end of third quarter. The implementation of activities were done mostly in second and third quarters.

## Donor Funding

In the third quarter of FY 2017/18 the District had projected to collect Ushs. 613,957,000 from Donors and Development partners but only managed to receive USHS.157,039,600 i.e. 26% percent of its expected planned quarterly budget The total cumulative revenues from donor by the end of third quarter was SHS.432,712,000 i.e. 18% of the planned Ushs. 2,455,828,000 in the whole FY. The donor funding did not perform as expected because some donors pulled out of the district. For example SUSTAIN, IRC, CONCERN Worldwide, and REACH U-Project..

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The District is making Local revenue forecast of Ushs.249,043,000 ,equivalent to 1.9 percent of the total budget estimates for FY 2018/19. This estimate also includes Ushs. 57,506,800 revenue from Lower Local Gov'ts which is not shared with the District. This forecast is based on the performance in the first quarter of FY 2017/18.

### Central Government Transfers

The District is making a forecast of USHS 12,349,175,000 or 93.3 percent of the total District forecast of Ushs. 13,236,612,000 to come from Central Government transfers. This represents a 20.1 percent decline from the Ushs. 16,567,245,000 of FY 2017/18. The reduction is attributed to the IPFs as per the Ministry of Finance Planning and Economic Development 2nd Budget Call Circular for FY 2018/19. Secondly, the creation of the new district of Nabilatuk out of Nakapiripirit has meant dividing resources, hence the budget cuts.

### Donor Funding

The District is making a forecast of donor funding of USHS.638,394,000 or 4.8 percent, contribution to the District forecast of USHS.13,236,612,000 . This indicates a 74.0 percent decline from the USHS.2,455,828,000 of FY 2017/18. This is because of departure of some NGOs from the district, and the split of the district.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	383,082
District Production Services	937,489	466,647	425,171
District Commercial Services	15,864	14,146	12,330
<b><i>Sub- Total of allocation Sector</i></b>	<b>953,353</b>	<b>480,793</b>	<b>820,582</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	693,630	324,018	765,902
<b><i>Sub- Total of allocation Sector</i></b>	<b>693,630</b>	<b>324,018</b>	<b>765,902</b>



**Vote: 543 Nakapiripirit District****FY 2018/19**

<b>Sector: Education</b>			
Pre-Primary and Primary Education	4,485,842	3,083,772	3,366,024
Secondary Education	398,258	287,931	234,427
Skills Development	234,375	110,328	177,013
Education & Sports Management and Inspection	448,053	212,552	194,344
Special Needs Education	4,031	0	0
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,570,558</i></b>	<b><i>3,694,582</i></b>	<b><i>3,971,809</i></b>
<b>Sector: Health</b>			
Primary Healthcare	695,665	107,168	1,509,203
Health Management and Supervision	3,056,581	1,186,266	470,813
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,752,246</i></b>	<b><i>1,293,434</i></b>	<b><i>1,980,016</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	770,627	449,045	499,324
Natural Resources Management	132,657	45,182	129,464
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>903,284</i></b>	<b><i>494,228</i></b>	<b><i>628,787</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,636,540	307,878	837,893
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,636,540</i></b>	<b><i>307,878</i></b>	<b><i>837,893</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,951,178	3,047,279	3,740,280
Local Statutory Bodies	394,057	250,649	215,945
Local Government Planning Services	113,835	21,830	71,118
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,459,071</i></b>	<b><i>3,319,758</i></b>	<b><i>4,027,343</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	258,630	128,150	176,127
Internal Audit Services	44,805	20,902	28,153
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>303,435</i></b>	<b><i>149,053</i></b>	<b><i>204,279</i></b>

# Vote: 543 Nakapiripirit District

# FY 2018/19

## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,518,303</b>	<b>1,319,900</b>	<b>1,472,225</b>
District Unconditional Grant (Non-Wage)	176,014	199,638	173,971
District Unconditional Grant (Wage)	653,653	528,926	383,187
General Public Service Pension Arrears (Budgeting)	83,063	83,063	102,547
Gratuity for Local Governments	348,176	261,132	333,090
Locally Raised Revenues	67,063	45,877	169,571
Multi-Sectoral Transfers to LLGs_NonWage	70,685	111,528	152,808
Multi-Sectoral Transfers to LLGs_Wage	42,233	31,675	42,233
Pension for Local Governments	77,417	58,062	114,818
<b>Development Revenues</b>	<b>3,432,876</b>	<b>1,821,592</b>	<b>2,268,055</b>
District Discretionary Development Equalization Grant	183,849	534,308	103,766
Locally Raised Revenues	0	80,665	0
Multi-Sectoral Transfers to LLGs_Gou	92,232	970,692	754,997
Other Transfers from Central Government	3,156,794	235,928	1,409,292
<b>Total Revenue Shares</b>	<b>4,951,178</b>	<b>3,141,492</b>	<b>3,740,280</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	695,886	560,600	425,420
Non Wage	822,417	759,299	1,046,805
<b>Development Expenditure</b>			
Domestic Development	3,432,876	1,727,379	2,268,055
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,951,178</b>	<b>3,047,279</b>	<b>3,740,280</b>

## Narrative of Workplan Revenues and Expenditure

Administration department has an allocation of Ushs. 3,740,280,000 representing a 24.5 percent reduction from the Ush.

4,951,178,000 of FY

2017/18. The reduction is mainly due to budget cuts from the Centre and low local revenue returns. Expenditures will include Ushs. 110,131,000 for non-wage, Ushs. 371,201,000 for wage and Ushs. 2,308,055,000 for Domestic Development mainly NUSAF activities, administrative infrastructure, investment servicing costs and retooling.

Workplan Title : Finance

**Vote: 543 Nakapiripirit District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>250,630</b>	<b>119,343</b>	<b>168,127</b>
District Unconditional Grant (Non-Wage)	39,178	10,829	30,000
District Unconditional Grant (Wage)	145,147	108,514	132,127
Locally Raised Revenues	29,591	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	36,714	0	0
<b>Development Revenues</b>	<b>8,000</b>	<b>8,997</b>	<b>8,000</b>
District Discretionary Development Equalization Grant	8,000	8,997	8,000
<b>Total Revenue Shares</b>	<b>258,630</b>	<b>128,340</b>	<b>176,127</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	145,147	108,514	132,127
Non Wage	105,483	10,829	36,000
<b>Development Expenditure</b>			
Domestic Development	8,000	8,807	8,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>258,630</b>	<b>128,150</b>	<b>176,127</b>

**Narrative of Workplan Revenues and Expenditure**

Finance department will have an allocation of Ushs.176, 127,000 a 1.3 percent of the total revenues for FY 2018/19. This indicates a 32.0 percent reduction from the approved estimates of FY 2017/18, this is due to low revenue collection in the first quarter of FY 2017/18 and general budget cuts by Central Government. The expenditures are as follows; wage Ushs.132, 127,000, non-wage Ushs.36, 000,000 and Ushs.8, 000,000 for development to support DDEG activities.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>394,057</b>	<b>250,649</b>	<b>215,945</b>
District Unconditional Grant (Non-Wage)	152,380	119,053	106,053
District Unconditional Grant (Wage)	146,430	109,821	100,892
Locally Raised Revenues	36,729	21,774	9,000
Multi-Sectoral Transfers to LLGs_NonWage	58,518	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>394,057</b>	<b>250,649</b>	<b>215,945</b>

## Vote: 543 Nakapiripirit District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	146,430	109,821	100,892
Non Wage	247,627	140,827	115,053
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>394,057</b>	<b>250,649</b>	<b>215,945</b>

## Narrative of Workplan Revenues and Expenditure

Statutory bodies have an allocation of Ushs. 215, 945,000 i.e. 1.6 percent of the District budget for FY 2018/19, representing 45.2 percent reduction from the previous budget of FY 2017/18, this reduction is attributed to poor local revenue performances, and general budget cuts by Central Government. The expenditure will be composed of 100 percent recurrent with 44 percent wage and 56 percent non-wage

## Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>290,313</b>	<b>216,234</b>	<b>391,933</b>
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
Sector Conditional Grant (Non-Wage)	52,882	39,661	114,674
Sector Conditional Grant (Wage)	235,431	176,573	277,258
<i>Development Revenues</i>	<b>663,041</b>	<b>421,209</b>	<b>428,650</b>
District Discretionary Development Equalization Grant	31,754	23,817	30,000
Donor Funding	50,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	200,300	0	0
Other Transfers from Central Government	330,000	346,406	330,000
Sector Development Grant	50,986	50,986	68,650
<b>Total Revenue Shares</b>	<b>953,353</b>	<b>637,443</b>	<b>820,582</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	235,431	176,573	277,258
Non Wage	54,882	37,658	114,674
<i>Development Expenditure</i>			
Domestic Development	613,041	266,562	428,650

**Vote: 543 Nakapiripirit District****FY 2018/19**

Donor Development	50,000	0	0
<b>Total Expenditure</b>	<b>953,353</b>	<b>480,793</b>	<b>820,582</b>

**Narrative of Workplan Revenues and Expenditure**

Production and Marketing has an allocation of Ushs 820,582,000 i.e. 6.2 percent of the District forecast for FY 2018/19, this budget represents a 13.9 percent reduction from FY 2017/18 as a result general budget cuts by Central Government. The expenditure will comprise of Ush. 428,650,000 on domestic development budget, with no donor development, Ushs. 277,258,211 on wages and Ushs. 114,674,000 on recurrent non-wage activities.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,476,965</b>	<b>1,145,720</b>	<b>1,512,230</b>
District Unconditional Grant (Non-Wage)	5,000	0	0
Locally Raised Revenues	0	7,383	0
Other Transfers from Central Government	0	34,363	0
Sector Conditional Grant (Non-Wage)	137,474	103,106	82,985
Sector Conditional Grant (Wage)	1,334,490	1,000,868	1,429,245
<b>Development Revenues</b>	<b>2,275,281</b>	<b>256,836</b>	<b>467,786</b>
District Discretionary Development Equalization Grant	241,358	90,459	100,341
Donor Funding	1,602,233	166,377	343,394
Multi-Sectoral Transfers to LLGs_Gou	344,903	0	0
Other Transfers from Central Government	86,787	0	0
Sector Development Grant	0	0	24,052
<b>Total Revenue Shares</b>	<b>3,752,246</b>	<b>1,402,556</b>	<b>1,980,016</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,334,490	1,000,868	1,429,245
Non Wage	142,474	107,592	82,985
<b>Development Expenditure</b>			
Domestic Development	673,048	30,198	124,393
Donor Development	1,602,233	154,776	343,394
<b>Total Expenditure</b>	<b>3,752,246</b>	<b>1,293,434</b>	<b>1,980,016</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 543 Nakapiripirit District

# FY 2018/19

Health has an allocation of UshsSHS.1,980,016,000 i.e. 15.0 percent of the District budget for FY 2018/19, representing a decrement of 47.2 percent of the approved budget of FY 2017/18. This is attributed to general budget cuts from Central Government in terms of Sector development and reduction in Donor funds as a result of pulling out of some NGOs like Concern Worldwide, SUSTAIN, IRC among others. The Expenditures will be constituted as follows; wage USHS.1,429,244,632, non-wage UshsSHS.82,985,000, Domestic development Ushs.124,393, 000, and donor development USHS.343,393,000.

## Workplan Title : Education

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,672,779</b>	<b>3,433,351</b>	<b>3,127,182</b>
District Unconditional Grant (Non-Wage)	20,000	0	8,000
District Unconditional Grant (Wage)	54,218	39,021	0
Locally Raised Revenues	15,000	300	0
Multi-Sectoral Transfers to LLGs_NonWage	5,500	0	0
Sector Conditional Grant (Non-Wage)	474,186	316,124	532,669
Sector Conditional Grant (Wage)	4,103,875	3,077,906	2,586,513
<b>Development Revenues</b>	<b>897,780</b>	<b>401,223</b>	<b>844,627</b>
District Discretionary Development Equalization Grant	200,000	43,944	100,341
Donor Funding	343,595	111,283	100,000
Multi-Sectoral Transfers to LLGs_Gou	143,588	0	0
Other Transfers from Central Government	0	35,400	0
Sector Development Grant	210,597	210,597	644,286
<b>Total Revenue Shares</b>	<b>5,570,558</b>	<b>3,834,574</b>	<b>3,971,809</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,158,093	3,116,927	2,586,513
Non Wage	514,686	316,424	540,669
<b>Development Expenditure</b>			
Domestic Development	554,185	152,401	744,627
Donor Development	343,595	108,830	100,000
<b>Total Expenditure</b>	<b>5,570,558</b>	<b>3,694,582</b>	<b>3,971,809</b>

## Narrative of Workplan Revenues and Expenditure

Education has an allocation of UG.SHS 3971,809 i.e. 30.4 percent of the District forecast for FY 2018/19 representing a 27.7 percent decrease from the approved budget of FY 2017/18, this is attributed to budget cuts in central government grants and unreliable donor support. The expenditures comprise wages of UG.SHS 2, 586,513,000, non-wage UG.SHS540, 669,000 and development of UG.SHS 744,627,000 while donor fund is 100,000,000

## Workplan Title : Roads and Engineering

**Vote: 543 Nakapiripirit District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>654,170</b>	<b>584,708</b>	<b>353,634</b>
District Unconditional Grant (Wage)	86,642	40,282	53,709
Multi-Sectoral Transfers to LLGs_NonWage	0	0	216,925
Other Transfers from Central Government	0	544,426	83,000
Sector Conditional Grant (Non-Wage)	567,528	0	0
<b>Development Revenues</b>	<b>39,460</b>	<b>0</b>	<b>412,268</b>
District Discretionary Development Equalization Grant	0	0	138,000
Multi-Sectoral Transfers to LLGs_Gou	39,460	0	0
Other Transfers from Central Government	0	0	274,268
<b>Total Revenue Shares</b>	<b>693,630</b>	<b>584,708</b>	<b>765,902</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	86,642	40,280	53,709
Non Wage	567,528	283,737	299,925
<b>Development Expenditure</b>			
Domestic Development	39,460	0	412,268
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>693,630</b>	<b>324,018</b>	<b>765,902</b>

**Narrative of Workplan Revenues and Expenditure**

Roads and Engineering has an allocation of UGX. 765,902,000, which is 6% of the District projection for FY 2018/19. This shows an increase of 9% when compared to the previous FY 2017/18 allocation to the Sector. The forecasted increase is as a result of increment in Uganda Road Fund allocation to the District. Expenditures will compose of UGX. 53,709,000 on wages, UGX. 299,925,000 on non-wage, and UGX. 412,268,000 on domestic development mainly DDEG.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>79,191</b>	<b>59,393</b>	<b>74,002</b>
District Unconditional Grant (Wage)	34,881	26,161	34,881
Sector Conditional Grant (Non-Wage)	44,310	33,232	39,121
<b>Development Revenues</b>	<b>691,436</b>	<b>488,324</b>	<b>425,321</b>
Donor Funding	204,000	15,888	50,000
Multi-Sectoral Transfers to LLGs_Gou	15,000	0	0
Sector Development Grant	451,799	451,799	354,269

**Vote: 543 Nakapiripirit District****FY 2018/19**

Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>770,627</b>	<b>547,717</b>	<b>499,324</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	34,881	26,161	34,881
Non Wage	44,310	32,889	39,121
<i>Development Expenditure</i>			
Domestic Development	487,436	374,107	375,321
Donor Development	204,000	15,888	50,000
<b>Total Expenditure</b>	<b>770,627</b>	<b>449,045</b>	<b>499,324</b>

**Narrative of Workplan Revenues and Expenditure**

Water has an allocation of UG.SHS.499,324,000 representing 3.8 percent of the District budget of Ushs.13, 236,612,000 for FY 2018/19. This represents a decrement of 35.2 percent from FY 2017/18 approved budget. This is mainly because of general budget cuts by the Ministry. The expenditures are comprised of Ushs.34, 881,000 for wages, Ushs.39, 121,000 for non-wage and donor Ushs. 50,000,000

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>55,048</b>	<b>21,353</b>	<b>39,464</b>
District Unconditional Grant (Non-Wage)	5,000	0	5,000
District Unconditional Grant (Wage)	30,329	16,495	26,486
Locally Raised Revenues	13,241	0	4,000
Sector Conditional Grant (Non-Wage)	6,478	4,859	3,978
<i>Development Revenues</i>	<b>77,608</b>	<b>31,517</b>	<b>90,000</b>
District Discretionary Development Equalization Grant	20,000	7,320	15,000
Donor Funding	40,000	24,197	75,000
Multi-Sectoral Transfers to LLGs_Gou	17,608	0	0
<b>Total Revenue Shares</b>	<b>132,657</b>	<b>52,870</b>	<b>129,464</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	30,329	16,495	26,486
Non Wage	24,719	4,859	12,978
<i>Development Expenditure</i>			
Domestic Development	37,608	7,038	15,000



**Vote: 543 Nakapiripirit District****FY 2018/19**

Donor Development	40,000	16,791	75,000
<b>Total Expenditure</b>	<b>132,657</b>	<b>45,182</b>	<b>129,464</b>

**Narrative of Workplan Revenues and Expenditure**

Natural Resources department has an allocation of Ushs. 129,464,000 i.e. 0.9 percent of the District forecast for FY 2018/19. This indicates a decrement of 2.4 percent of approved estimates of FY 2017/18 as a result of general budget cuts as per the 1st Budget Call Circular by MoFPED. The expenditures will focus on wages of Ushs. 26,486,000, non-wage of Ushs. 12,978,000, DDEG of Ushs. 15,000,000, and donor development of Ushs. 75,000,000.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>242,145</b>	<b>157,388</b>	<b>161,893</b>
District Unconditional Grant (Non-Wage)	4,000	0	5,000
District Unconditional Grant (Wage)	152,890	114,668	122,074
Locally Raised Revenues	10,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	30,902	0	0
Other Transfers from Central Government	0	9,456	0
Sector Conditional Grant (Non-Wage)	44,353	33,264	34,820
<b>Development Revenues</b>	<b>1,394,395</b>	<b>374,761</b>	<b>676,000</b>
Donor Funding	196,001	114,967	50,000
Multi-Sectoral Transfers to LLGs_Gou	122,331	0	0
Other Transfers from Central Government	1,076,063	259,794	626,000
<b>Total Revenue Shares</b>	<b>1,636,540</b>	<b>532,149</b>	<b>837,893</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	152,890	114,668	122,074
Non Wage	89,255	42,720	39,820
<b>Development Expenditure</b>			
Domestic Development	1,198,394	51,456	626,000
Donor Development	196,001	99,034	50,000
<b>Total Expenditure</b>	<b>1,636,540</b>	<b>307,878</b>	<b>837,893</b>

**Narrative of Workplan Revenues and Expenditure**

Community Based Services allocation is Ushs. 837,893,000 representing a 6.3 percent of the District forecast for FY 2018/19, a decline of 48.8 percent compared to the previous FY 2017/18; Ushs. 122,074,000 on wages, Ushs. 39,820,000 on non-wage activities, and Ushs. 626,000,000 on development of which Ushs. 386,000,000 are YLP grants, Ushs. 240,000,000 are UWEP and Ushs. 50,000,000 is donor funding

**Workplan Title : Planning**

**Vote: 543 Nakapiripirit District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>64,468</b>	<b>10,614</b>	<b>31,118</b>
District Unconditional Grant (Non-Wage)	30,000	3,000	20,000
District Unconditional Grant (Wage)	23,759	7,614	10,153
Locally Raised Revenues	8,000	0	965
Multi-Sectoral Transfers to LLGs_NonWage	2,709	0	0
<b>Development Revenues</b>	<b>49,367</b>	<b>11,216</b>	<b>40,000</b>
District Discretionary Development Equalization Grant	29,367	11,216	20,000
Donor Funding	20,000	0	20,000
<b>Total Revenue Shares</b>	<b>113,835</b>	<b>21,830</b>	<b>71,118</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,759	7,614	10,153
Non Wage	40,709	3,000	20,965
<b>Development Expenditure</b>			
Domestic Development	29,367	11,216	20,000
Donor Development	20,000	0	20,000
<b>Total Expenditure</b>	<b>113,835</b>	<b>21,830</b>	<b>71,118</b>

**Narrative of Workplan Revenues and Expenditure**

The Planning Department has an allocation of Ushs 71,118,000 i.e. 0.5 percent of the district Approved budget of FY 2018/19, representing a decline by 37.5 percent from the approved District budget estimates of FY 2017/18, due to increased forecasts for donor funds from GIZ project. The budget is to be spent in the areas of Wages Ushs. 10,153,000, non-wage Ushs. 20,965,000 and development of Ushs 40,000,000 of which Ushs 20,000,000 for monitoring and preparation, and submission of reports regarding DDEG activities, and Ushs. 20,000,000 from Donor support

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>40,805</b>	<b>17,902</b>	<b>24,153</b>
District Unconditional Grant (Non-Wage)	16,000	3,100	12,000
District Unconditional Grant (Wage)	13,790	14,802	10,153
Locally Raised Revenues	3,819	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	7,196	0	0
<b>Development Revenues</b>	<b>4,000</b>	<b>3,000</b>	<b>4,000</b>

**Vote: 543 Nakapiripirit District****FY 2018/19**

District Discretionary Development Equalization Grant	4,000	3,000	4,000
<b>Total Revenue Shares</b>	<b>44,805</b>	<b>20,902</b>	<b>28,153</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	13,790	14,802	10,153
Non Wage	27,015	3,100	14,000
<i>Development Expenditure</i>			
Domestic Development	4,000	3,000	4,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>44,805</b>	<b>20,902</b>	<b>28,153</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit has an allocation of Ushs.28, 153,000 i.e. 0.2 percent of the District forecast of FY 2018/19 and a decline of 37.2 percent from the approved District estimates of FY 2017/18 due to general budget cuts from the centre, and low local revenue returns in the first quarter of FY 2017/18. Expenditures will be incurred as follows, wage Ushs. 10,152,000 non-wage Ushs. 14, 000,000 and audit support to DDEG of Ushs. 4,000,000.