

Vote: 547 Pader 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 :



OKUMU CHRISTOPHER - CHIEF
ADMINISTRATIVE OFFICER PADER

(Accounting Officer)

Signed on Date: _____

Signature :

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

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	759,076	307,211	592,000
Discretionary Government Transfers	3,750,276	3,243,827	4,167,060
Conditional Government Transfers	16,373,088	12,944,512	17,696,147
Other Government Transfers	5,096,463	2,586,933	4,921,438
Donor Funding	942,003	110,113	365,920
Grand Total	26,920,906	19,192,595	27,742,565

Revenue Performance by end of March of the Running FY

Pader District with a total budget of Ugx 26,920,906,000 by end of third Quarter had received Ugx 19,192,595,000 accounting for 71% of the Budget. Out of this, Discretionary Government Transfers constituted Ugx 3,243,827,000 (79%) of the planned Ugx 3,750,276,000; Conditional Transfers of Ugx 12,944,512,000 (79%) out of the planned 16,373,088,000; Other Government Transfers Ugx 2,586,933,000 (51%) of the planned Ugx 5,096,463; Local revenue receipt of Ugx 307,211,000 (40%) out of the planned 759,076,000 and donor funds of Ugx 110,113,000 (12%) against the planned Ugx 942,003,000.

Planned Revenues for next FY

The District plans to spend a budget of Ugx 27.7 billion in FY 2018/2019 which is an increase of 3% compared to the budget of FY 2017/2018 of Ugx 26.9 bn. Central Government transfers contributes 96.6%, Local Revenue 2.1% and Donors 1.3% respectively

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	5,599,095	4,652,536	1,978,358
Finance	288,469	197,347	407,825
Statutory Bodies	758,778	365,125	742,689
Production and Marketing	1,468,313	1,050,002	1,877,229
Health	4,495,690	2,385,206	4,803,489
Education	9,438,721	7,323,365	11,599,442
Roads and Engineering	1,387,506	1,228,827	2,294,154
Water	752,693	384,691	350,484
Natural Resources	133,949	103,627	197,014
Community Based Services	2,382,451	1,328,938	3,231,202
Planning	171,592	146,283	201,140
Internal Audit	43,650	26,647	59,539
Grand Total	26,920,906	19,192,595	27,742,565
<i>o/w: Wage:</i>	11,762,963	9,332,064	14,322,267

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<i>Non-Wage Recurrent:</i>	9,483,495	5,793,896	9,319,147
<i>Domestic Devt:</i>	4,732,445	3,956,522	3,735,231
<i>Donor Devt:</i>	942,003	110,113	365,920

Expenditure Performance by end of March FY 2017/18

Pader district budgeted for a total of Ugx of 26.9 bn during the FY 2018/2019. Ugx 19,192,595 out of the Budgeted Ugx 26,920,906 showing 71% budget performance was received by the end of March 2018. Ugx 9,332,064,000 out of Ugx 11,762, 963, 000 (73.3%) was expended on wages, Ugx 5,793,896,000 out of Ugx 9,483,495,000(61.1%) was spent under non wage, Ugx 3,956,522,000 out of Ugx 4,732,445,000 (60.4%) accounted for donor domestic and Ugx 110,113,000 out of the budgeted Ugx 942,003,000 (11%) under donor Development.

Planned Expenditures for the FY 2018/19

The Budget FY 2018/2019 has not provided for pension arrears and wage deficits which accrued from the FY ended 2017/2018. There is need for wage allocation to facilitate recruitment and promotion especially for identified critical positions. The district has not been re-reimbursed its funds that was used to clear salaries in FY 2016/2017 which has continued to affect payment of projects. The Financing of Budgets for the new Town Councils to operationalize them is critical. In addition, the district still has 11 Health Facilities not accessing PHC funds and drugs which need to be considered.

Medium Term Expenditure Plans

The District expects to spend Ugx 28 billion in FY 2018/2019 in different sectors. Education with Ugx 11,458,873,000 shall construct classrooms in 4 Primary Schools, 4 teachers' house, 1 seed Secondary school, train SMCs, and procure a vehicle. Health with Ugx 4,704,988,000 shall improve structures of 1 HC III, construct 4 VIP Latrines, complete fencing of 2 Health Units. Community with Ugx 3,439,154,000 shall mobilise and identify beneficiaries for YLP, NUSAF III, UWEP fund among others. Production with shs 1,902,364,000 shall strengthen extension and veterinary services, construct market infrastructure and enhance commercial services. Administration department with Ugx 3,144,011,000 shall pay salaries, support staff capacity building, renovate 2 Office blocks, handle administrative expenses, supervision of the LLGs. Finance department with Ugx 289,421,000 shall procure financial documents, handle IFMS Operations, Mentor LLG Staffs and conduct routine support supervision. Council and Statutory bodies with Ugx 604,887,000 shall support operation of Council and Statutory bodies. Water with Ugx 350,484,000 will construct and rehabilitate 5 boreholes respectively while roads and Engineering with 1,803,126,000 shall conduct mechanised road rehabilitation of 5.6 kms, maintain 55kms of road while planning with Ugx 188,323,000 and internal Audit with Ugx 57,648,000 will undertake statutory mandates respectively.

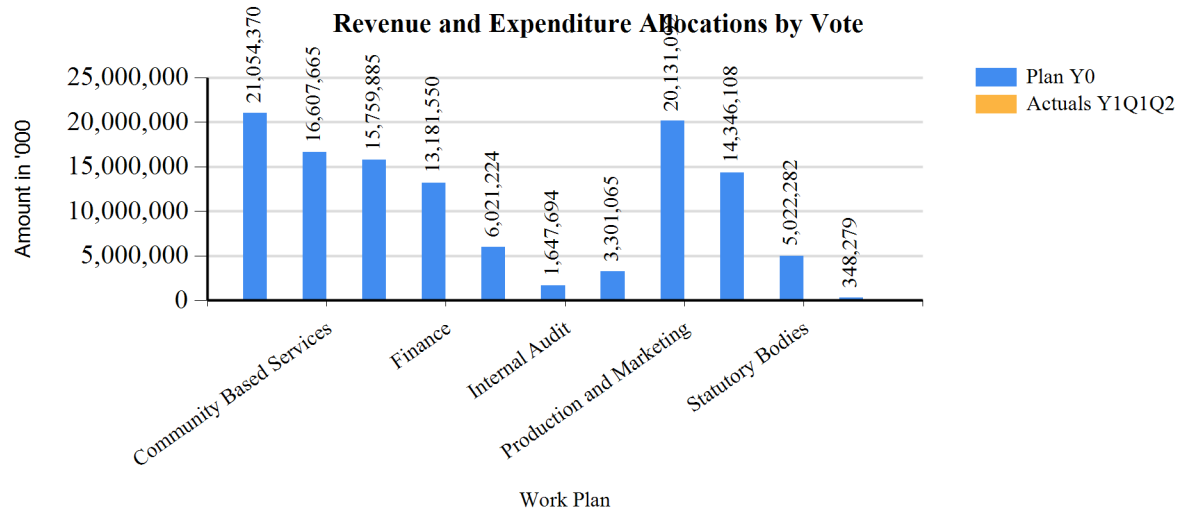
Challenges in Implementation

The District has the following constraints that are likely to affect its future plans as below; Inadequate staffing which affects all departments. This requires additional wage bill allocation so that recruitment and staff promotion can be effected. Delayed procurement process also affects timely implementation of projects due to the bureaucratic process involved. Funds still remain inadequate to run the operations of Council and other departments are equally affected. This can be supplemented by Local Revenue if the District closes leakages. Inadequate transport continues to affect timely implementation of Activities requiring departments to procure vehicles and motorcycles. In addition, is the threat of pests and diseases to crops and animals which need to be controlled to avoid resource wastage.

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	759,076	307,211	592,000
Advertisements/Bill Boards	3,000	2,524	0
Agency Fees	500	0	0
Animal & Crop Husbandry related Levies	7,000	0	7,000
Application Fees	50,840	18,458	0
Business licenses	53,012	13,000	43,012
Cess on produce	500	0	0
Fees from appeals	0	0	0
Inspection Fees	500	0	0
Land Fees	15,500	2,000	0
Local Hotel Tax	2,900	0	2,500
Local Services Tax	136,000	14,000	199,039
Market /Gate Charges	12,800	700	12,840
Miscellaneous receipts/income	600	0	0
Occupational Permits	7,386	5,034	0
Other Fees and Charges	221,112	191,951	100,474
Other licenses	265	36,332	0
Other taxes on specific services	0	0	5,500
Park Fees	15,300	2,000	15,300
Property related Duties/Fees	41,140	17,962	41,140
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,295	0	6,295
Registration of Businesses	31,200	1,050	31,200

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Rent & Rates - Non-Produced Assets – from private entities	1,200	2,200	0
Rent & rates – produced assets – from other govt. units	0	0	1,200
Royalties	0	0	19,437
Sale of non-produced Government Properties/assets	115,100	0	107,063
Stamp duty	36,926	0	0
2a. Discretionary Government Transfers	3,750,276	3,243,827	4,167,060
District Discretionary Development Equalization Grant	1,536,034	1,536,034	1,522,817
District Unconditional Grant (Non-Wage)	665,059	498,794	768,252
District Unconditional Grant (Wage)	1,423,390	1,106,136	1,730,386
Urban Discretionary Development Equalization Grant	34,069	34,069	41,773
Urban Unconditional Grant (Non-Wage)	51,964	38,973	51,005
Urban Unconditional Grant (Wage)	39,761	29,821	52,826
2b. Conditional Government Transfer	16,373,088	12,944,512	17,696,147
General Public Service Pension Arrears (Budgeting)	2,113,076	2,113,076	0
Gratuity for Local Governments	315,802	236,852	306,458
Pension for Local Governments	278,858	209,144	305,269
Salary arrears (Budgeting)	0	0	35,619
Sector Conditional Grant (Non-Wage)	2,295,371	1,119,165	2,339,106
Sector Conditional Grant (Wage)	10,299,812	8,196,107	12,539,055
Sector Development Grant	1,049,531	1,049,531	2,149,588
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	5,096,463	2,586,933	4,921,438
Global Fund	1,310,922	58,000	0
Neglected Tropical Diseases (NTDs)	0	0	150,000
Northern Uganda Social Action Fund (NUSAF)	1,000,000	775,406	1,900,000
Other	826,739	149,990	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	831,636	539,016	885,815
Support to PLE (UNEB)	0	9,847	9,600
Support to Production Extension Services	0	142,279	0
Uganda Road Fund (URF)	34,992	549,456	1,090,163
Uganda Women Entrepreneurship Program(UWEP)	273,520	176,558	273,520
Vegetable Oil Development Project	0	0	120,000
Youth Livelihood Programme (YLP)	818,653	186,381	492,340
3. Donor	942,003	110,113	365,920
United Nations Children Fund (UNICEF)	281,920	40,019	343,920
United Nations Population Fund (UNPF)	0	0	22,000
Danish International Development Agency (DANIDA)	53,164	0	0
Neglected Tropical Diseases (NTDs)	39,158	55,892	0

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Program of All-inclusive Care for the Elderly (PACE)	1,210	0	0
Food and Agricultural Organisation (FAO)	19,954	0	0
Development Initiative for Northern Uganda (DINU)	333,140	0	0
Others	213,457	14,202	0
Total Revenues shares	26,920,906	19,192,595	27,742,565

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 307,211,000 against the planned UGX 759,076,000/= representing 40% revenue performance. The main source of Local revenue that majorly contributed to this performance was other licenses like charges on forest products, and property related tax. The underperformance is due to lack of sensitization to pay taxes and lack of enforcement of tax laws, follow up and failure to diversify other revenue sources.

Central Government Transfers

Other Government Transfers, OGT, accounted for 13.5% (2,586,933,000) of the total amount of revenue realized by the end of Quarter three (Ugx. 19,192,595,000). OGT performance against the planned annual revenue was 51% i.e. out of Ugx. 5,970,146,000, a total of Ugx. 2,586,933,000 was realized. The deficit is mainly due to little release under UWEP, YLP and Global fund. Most of the releases were under PRELNOR, NUSAF 3 and Road fund. The receipt under Other Transfers from Central Government was 529,502,276.

Donor Funding

Donor funding accounted for 0.6% (110,113,000) of the total amount of revenue realized by the end of quarter three (19,192,595,000). Donor funding performance against annual planned revenue was 12% i.e. out of Ugx. 942,003,000 a total of Ugx. 110,113,000 was realized. This is below the 75% average by the end of Q3 due no-receipt of most donor funding and some donors giving off budget support like AVSI. There was no donor receipt during Q3 because most donors have closed operation within the District.

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

Pader District in the FY 2018/19 anticipates to raise a total of Ugx. 592,000,000 from various revenue sources within the district. This is however is a 28.2% decrease from the revenue projected in the FY 2017/18. The revenue is expected from sale of non-produce government assets, other fees and charges mainly from forest products, local service tax, trading licenses will also boost the revenue base, tender application fees among other sources.

Central Government Transfers

Pader District expects Central Government Transfers up to a total amount of Ugx. 26,784,645,000 in FY 2018/19 which constitutes 96.5% of the Budget. Central Government Transfers constitutes; Discretionary Government Transfers expected receipt of Ugx. 4,167,060,000, Conditional Government Transfers expected receipt of Ugx. 17,696,147,000 and Other Government Transfers expected receipt of Ugx 4,921,438,000.

Donor Funding

A total of Ugx. 365,920,000 that is 1.3% of the budget (Ugx 27,742,565,000) is expected from Donors to support development interventions in the district during FY 2018/19. The donor support is mainly in the sectors of Health, Education and Community Based Services. The estimated Donor support to Pader District shows a drastic drop of 57.4% compared to FY 2017/18 of Ugx. 942,003,000. This is explained by the exit of donors like SDS and Concern Worldwide which closed their operation within the District. However, donors like AVSI Foundation, World Vision, Lutheran World Federation, Caritas, Lamp Lighter Foundation, GAPP and others still give off budget support to the district.

Table on the revenues and Budget by Sector and Programme

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FY 2018/19

<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	12,150	0	602,262
District Production Services	1,438,619	881,801	1,258,512
District Commercial Services	17,544	0	16,454
<i>Sub- Total of allocation Sector</i>	<i>1,468,313</i>	<i>881,801</i>	<i>1,877,229</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,218,287	690,475	2,218,704
District Engineering Services	169,219	25,421	75,450
<i>Sub- Total of allocation Sector</i>	<i>1,387,506</i>	<i>715,896</i>	<i>2,294,154</i>
Sector: Education			
Pre-Primary and Primary Education	7,283,449	3,273,364	7,791,044
Secondary Education	1,163,868	394,587	2,304,527
Skills Development	832,256	191,145	1,134,007
Education & Sports Management and Inspection	130,245	59,989	351,143
Special Needs Education	28,903	4,540	18,721
<i>Sub- Total of allocation Sector</i>	<i>9,438,721</i>	<i>3,923,625</i>	<i>11,599,442</i>
Sector: Health			
Primary Healthcare	3,650,970	1,508,796	1,084,912
Health Management and Supervision	844,720	255,227	3,718,577
<i>Sub- Total of allocation Sector</i>	<i>4,495,690</i>	<i>1,764,023</i>	<i>4,803,489</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	752,693	82,115	350,484
Natural Resources Management	133,949	66,860	197,014
<i>Sub- Total of allocation Sector</i>	<i>886,642</i>	<i>148,975</i>	<i>547,498</i>
Sector: Social Development			
Community Mobilisation and Empowerment	2,382,451	1,311,821	3,231,202
<i>Sub- Total of allocation Sector</i>	<i>2,382,451</i>	<i>1,311,821</i>	<i>3,231,202</i>
Sector: Public Sector Management			
District and Urban Administration	5,599,096	4,043,887	1,978,358
Local Statutory Bodies	758,778	325,765	742,689
Local Government Planning Services	171,592	108,217	201,140
<i>Sub- Total of allocation Sector</i>	<i>6,529,465</i>	<i>4,477,868</i>	<i>2,922,187</i>
Sector: Accountability			
Financial Management and Accountability(LG)	288,469	191,784	407,825

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Internal Audit Services	43,650	26,647	59,539
<i>Sub- Total of allocation Sector</i>	<i>332,119</i>	<i>218,430</i>	<i>467,365</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	4,522,996	3,469,059	1,645,569
District Unconditional Grant (Non-Wage)	110,340	132,561	109,120
District Unconditional Grant (Wage)	616,303	469,077	659,470
General Public Service Pension Arrears (Budgeting)	2,113,076	2,113,076	0
Gratuity for Local Governments	315,802	236,852	306,458
Locally Raised Revenues	60,169	83,313	52,040
Multi-Sectoral Transfers to LLGs_NonWage	361,944	195,216	124,766
Multi-Sectoral Transfers to LLGs_Wage	39,761	29,821	52,826
Other Transfers from Central Government	626,744	0	0
Pension for Local Governments	278,858	209,144	305,269
Salary arrears (Budgeting)	0	0	35,619
Development Revenues	1,076,099	1,183,477	332,789
District Discretionary Development Equalization Grant	273,359	240,994	195,517
Multi-Sectoral Transfers to LLGs_Gou	802,740	942,484	137,273
Total Revenue Shares	5,599,095	4,652,536	1,978,358
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	616,303	498,898	712,296
Non Wage	3,906,694	2,479,925	933,272
Development Expenditure			
Domestic Development	1,076,099	1,065,064	332,789
Donor Development	0	0	0
Total Expenditure	5,599,096	4,043,887	1,978,358

Narrative of Workplan Revenues and Expenditure

Administration department has a budget estimate of Ugx. 1,978,358,000 for the FY 2018/2019. This is however, a 64.7% decrease as compared to budget of FY 2017/2018 of Ugx. 5,599,095,000. Administration department has budget cuts from revenue sources like Public Service Pension Arrears, Other Transfers from Central Government, Lower Local budgets has been allocated to the respective departments in FY 2018/19. The total departmental allocation is 7.1% of the total district budget of Ugx. 27,742,565,000. The department plans to spend as follows: wage Ugx. 712,296,000, Non-wage Ugx. 930,772,000 and Domestic Development Ugx. 332,789,000.

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	272,132	197,347	364,623
District Unconditional Grant (Non-Wage)	72,959	29,024	60,549
District Unconditional Grant (Wage)	156,192	117,144	156,192
Locally Raised Revenues	30,932	51,179	60,977
Multi-Sectoral Transfers to LLGs_NonWage	12,048	0	86,906
Development Revenues	16,337	0	43,202
District Discretionary Development Equalization Grant	10,000	0	11,703
Multi-Sectoral Transfers to LLGs_Gou	6,337	0	31,499
Total Revenue Shares	288,469	197,347	407,825
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	156,192	112,116	156,192
Non Wage	115,940	79,668	208,431
Development Expenditure			
Domestic Development	16,337	0	43,202
Donor Development	0	0	0
Total Expenditure	288,469	191,784	407,825

Narrative of Workplan Revenues and Expenditure

Finance department has a budget estimate of Ugx. 407,825,000 for the FY 2018/2019. This is however an increase of 41.4% as compared to budget of FY 2017/2018 of Ugx. 288,469,000. The total departmental allocation is 1.5% of the total district budget of Ugx. 27,742,565,000. The department plans to spend as follows: wage Ugx. 156,192,000, Non-wage Ugx. 208,431,000 and Domestic Development Ugx. 43,202,000

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	755,251	365,125	735,835
District Unconditional Grant (Non-Wage)	203,507	139,002	315,445
District Unconditional Grant (Wage)	220,629	165,472	220,628
Locally Raised Revenues	305,882	58,340	104,562
Multi-Sectoral Transfers to LLGs_NonWage	25,233	2,311	95,201
Development Revenues	3,527	0	6,855

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Multi-Sectoral Transfers to LLGs_Gou	3,527	0	6,855
Total Revenue Shares	758,778	365,125	742,689
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	220,629	127,513	220,628
Non Wage	534,622	198,252	515,207
<i>Development Expenditure</i>			
Domestic Development	3,527	0	6,855
Donor Development	0	0	0
Total Expenditure	758,778	325,765	742,689

Narrative of Workplan Revenues and Expenditure

Statutory Bodies department estimate for the FY 2018/19 is Ugx. 742,689,000 which is 2.7% of the total budget of Ugx. 27,742,565,000 for the FY2018/19. The total allocation to the department is higher than the budget for FY 2017/18 which was Ugx 730,018,000 by 1.7%. This is due to Lower Local Government budget allocated under Council. However, the local revenue allocation to the department has drastically reduced due to low revenue base of the district. The department will spend the funds projected in its sectors of Council, Procurement Unit and DSC including Boards and Commissions as follows; wage Ugx.220,628,000, Non-wage Ugx. 515,207,000 and domestic development of Ugx. 6,855,000 under Lower local government..

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>	1,347,658	947,766	1,629,694
District Unconditional Grant (Non-Wage)	8,816	1,000	9,366
District Unconditional Grant (Wage)	50,741	38,056	97,553
Locally Raised Revenues	11,518	2,000	5,318
Multi-Sectoral Transfers to LLGs_NonWage	2,150	0	5,569
Other Transfers from Central Government	1,042,124	732,478	1,005,815
Sector Conditional Grant (Non-Wage)	50,657	37,993	216,507
Sector Conditional Grant (Wage)	181,652	136,239	289,567
<i>Development Revenues</i>	120,655	102,236	247,535
District Discretionary Development Equalization Grant	53,898	54,979	48,771
Donor Funding	9,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	10,000	0	74,707
Sector Development Grant	47,257	47,257	124,057
Total Revenue Shares	1,468,313	1,050,002	1,877,229

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	232,393	174,295	387,120
Non Wage	1,115,265	680,340	1,242,574
<i>Development Expenditure</i>			
Domestic Development	111,155	27,166	247,535
Donor Development	9,500	0	0
Total Expenditure	1,468,313	881,801	1,877,229

Narrative of Workplan Revenues and Expenditure

Production department estimate for the FY 2018/19 is Ugx. 1,877,229,000 which is 6.8% of the total budget of Ugx. 27,742,565,000 for the FY2018/19. The total allocation to the department is higher than the budget for FY 2017/18 which was Ugx 1,468,313,000 by 27.8%.this is due increase of wage allocation to department, increase of Agric extension grant and consolidation of sub county budget within production department. Of the revenue allocated to department, wage; Ugx. 387,120,000, Non-wage Ugx. 1,242,574,000 and Development expenditure Ugx. 247,535,000

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			
<i>Recurrent Revenues</i>	4,006,325	2,229,277	3,907,141
District Unconditional Grant (Non-Wage)	8,853	5,000	8,585
Locally Raised Revenues	15,415	2,000	12,508
Multi-Sectoral Transfers to LLGs_NonWage	0	0	23,203
Other Transfers from Central Government	1,335,422	156,807	150,000
Sector Conditional Grant (Non-Wage)	155,381	116,536	155,381
Sector Conditional Grant (Wage)	2,491,254	1,948,935	3,557,463
<i>Development Revenues</i>	489,365	155,929	896,348
District Discretionary Development Equalization Grant	44,915	45,816	110,843
Donor Funding	440,450	110,113	156,000
Multi-Sectoral Transfers to LLGs_Gou	4,000	0	75,297
Sector Development Grant	0	0	554,208
Total Revenue Shares	4,495,690	2,385,206	4,803,489

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	2,491,254	1,443,442	3,557,463
Non Wage	1,515,070	280,343	349,678
<i>Development Expenditure</i>			
Domestic Development	48,915	15,990	740,348

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Donor Development	440,450	24,248	156,000
Total Expenditure	4,495,690	1,764,023	4,803,489

Narrative of Workplan Revenues and Expenditure

The Health department has a budget projection of UGX: 4,803,489,000 with a 43% increase in the PHC Wage bill from UGX: 2,491,254,370 in FY 2017/18 to UGX: 3,557,462,747 in FY 2018/19 in order to cater for Salary enhancements for Health workers. The PHC (Non- wage) Grants remained unchanged at UGX: 155,380,924 in the FY 2018/19. There is reduction in funds for basic health care services in order to cater for all Health facilities that were not receiving funds in the FY 2017/18. There is a 3% reduction in unconditional grants (Non-Wage) from UGX: 8,852,572 in FY2017/18 to UGX: 8,585,144 in FY 2018/19. There is a 19% reduction in Locally Raised grants from UGX: 15,414,510 in FY2017/18 to UGX: 12,508,480 in FY 2018/19. There is a 89% reduction in funds transferred to the health department under other transfers from Central Government transfers from UGX: 1,335,422,309 in FY 2017/18 to UGX: 150,000,000 The department received additional UGX: 554,208,123 as PHC sector development funds for upgrade of Lapul Ocwida HC II to HC III. There has been a 147% increase in the District Discretionary Equalization Grants from UGX: 44,915,283 in FY 2017/18 to UGX: 110,842,945 in FY 2018/19 to cater for construction of OPD structure at Latigi HC II and rehabilitation of the DHO's office. There has been a 65% reduction in funds transferred to the health department under Donor Funding from UGX: 440,450,000 in FY2017/18 to UGX: 156,000,000 in FY 2018/19.

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	9,006,474	7,028,227	10,637,416
District Unconditional Grant (Non-Wage)	17,705	19,090	10,366
Locally Raised Revenues	22,829	2,000	17,318
Multi-Sectoral Transfers to LLGs_NonWage	9,500	0	42,939
Other Transfers from Central Government	0	9,847	9,600
Sector Conditional Grant (Non-Wage)	1,329,535	886,356	1,865,168
Sector Conditional Grant (Wage)	7,626,905	6,110,933	8,692,025
Development Revenues	432,247	295,139	962,026
District Discretionary Development Equalization Grant	80,847	82,469	75,373
Donor Funding	70,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	68,730	0	97,630
Sector Development Grant	212,670	212,670	759,023
Total Revenue Shares	9,438,721	7,323,365	11,599,442
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,626,905	3,384,522	8,692,025
Non Wage	1,379,568	387,548	1,945,390
Development Expenditure			
Domestic Development	362,247	151,555	932,026

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Donor Development	70,000	0	30,000
Total Expenditure	9,438,721	3,923,625	11,599,442

Narrative of Workplan Revenues and Expenditure

Education department estimate for the FY 2018/19 is Ugx. 11,599,442,000 that is 22.9% increment from the budget of FY 2017/18 (Ugx. 9,438,721,000). The increase in the budget is due to increased allocation to construction of Seed School under Development, increased wage to cater for wage enhancement of Science carders. Of the budget allocation; wage: Ugx. 8,692,025,000, Non-wage Ugx. 1,945,390,000, Domestic Development Ugx. 932,026,000 and Donor Development Ugx. 30,000,000.

Workplan Title : Roads and Engineering

<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	793,457	469,018	1,338,264
District Unconditional Grant (Non-Wage)	17,889	21,000	23,219
District Unconditional Grant (Wage)	101,332	74,791	166,894
Locally Raised Revenues	18,811	28,630	29,691
Multi-Sectoral Transfers to LLGs_NonWage	0	0	28,297
Other Transfers from Central Government	0	344,597	1,090,163
Sector Conditional Grant (Non-Wage)	655,425	0	0
Development Revenues	594,049	759,809	955,889
District Discretionary Development Equalization Grant	44,915	45,816	44,337
Multi-Sectoral Transfers to LLGs_Gou	40,000	0	402,419
Other Transfers from Central Government	0	204,860	0
Sector Development Grant	509,133	509,133	509,133
Total Revenue Shares	1,387,506	1,228,827	2,294,154
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,332	74,791	166,894
Non Wage	692,125	376,227	1,171,370
Development Expenditure			
Domestic Development	594,049	264,878	955,889
Donor Development	0	0	0
Total Expenditure	1,387,506	715,896	2,294,154

Narrative of Workplan Revenues and Expenditure

Roads and Engineering Department has a total estimated budget of Ugx. 2,294,154,000 for FY 2018/19. This is 8.3% of the total district budget Ugx. 27,742,565,000. The departmental budget increased by 35.9% from that of FY 2017/18 Ugx. 1,387,506,000. This increase in departmental budgetary allocation is due to increased wage for staffs, increased allocation from other transfers from central government, consolidation of sub county budget within works department. The funds are allocated as follows: wage Ugx. 166,894,000, non-wage Ugx. 1,171,370, 000 and Domestic development Ugx. 955,889,000.

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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	78,145	42,347	73,060
District Unconditional Grant (Non-Wage)	2,249	270	2,146
District Unconditional Grant (Wage)	26,801	6,700	24,800
Locally Raised Revenues	1,926	0	2,127
Sector Conditional Grant (Non-Wage)	47,169	35,377	43,987
Development Revenues	674,548	342,345	277,424
District Discretionary Development Equalization Grant	40,424	41,235	53,205
Donor Funding	333,014	0	0
Sector Development Grant	280,472	280,472	203,167
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	752,693	384,691	350,484
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,801	1,929	24,800
Non Wage	51,344	28,656	48,260
Development Expenditure			
Domestic Development	341,534	51,529	277,424
Donor Development	333,014	0	0
Total Expenditure	752,693	82,115	350,484

Narrative of Workplan Revenues and Expenditure

The estimated budget for Water sector in FY 2018/2019 is Ugx.350,484,000. This is 53.4% decrease in the budget compared to FY 2017/18 Ugx. 752,693,000. The sector shall spend Ugx24,800,000 on wage, Ugx. 48,260,000 on non-wage and 277,424,000 on domestic development.

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	111,492	80,719	158,112
District Unconditional Grant (Non-Wage)	11,853	9,000	20,219
District Unconditional Grant (Wage)	62,989	58,237	123,201
Locally Raised Revenues	30,415	9,224	8,818

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Multi-Sectoral Transfers to LLGs_NonWage	557	0	0
Sector Conditional Grant (Non-Wage)	5,677	4,258	5,873
Development Revenues	22,458	22,908	38,903
District Discretionary Development Equalization Grant	22,458	22,908	22,169
Multi-Sectoral Transfers to LLGs_Gou	0	0	16,734
Total Revenue Shares	133,949	103,627	197,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,989	54,806	123,201
Non Wage	48,503	4,571	34,911
Development Expenditure			
Domestic Development	22,458	7,484	38,903
Donor Development	0	0	0
Total Expenditure	133,949	66,860	197,014

Narrative of Workplan Revenues and Expenditure

Natural Resources had been an estimated budget of Ugx. 197,014,455 of which, Wage Ugx. 123,201,252, Non wage Ugx. 34,911,000 and Ugx. 22,169,589 on domestic development activities. This budget is 47.1% increase compared to the budget for FY 2017/18 Ugx. 133,949,000.

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	217,356	208,385	2,972,797
District Unconditional Grant (Non-Wage)	13,354	2,200	8,366
District Unconditional Grant (Wage)	137,637	138,585	208,352
Locally Raised Revenues	9,018	2,000	7,818
Multi-Sectoral Transfers to LLGs_NonWage	5,820	0	30,211
Other Transfers from Central Government	0	26,954	2,665,860
Sector Conditional Grant (Non-Wage)	51,527	38,645	52,190
Development Revenues	2,165,095	1,120,553	258,405
District Discretionary Development Equalization Grant	8,983	9,163	22,169
Donor Funding	57,039	0	147,920
Multi-Sectoral Transfers to LLGs_Gou	6,900	0	88,317
Other Transfers from Central Government	2,092,173	1,111,390	0
Total Revenue Shares	2,382,451	1,328,938	3,231,202

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	137,637	138,585	208,352
Non Wage	79,719	53,697	2,764,445
<i>Development Expenditure</i>			
Domestic Development	2,108,056	1,119,538	110,485
Donor Development	57,039	0	147,920
Total Expenditure	2,382,451	1,311,821	3,231,202

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, Community Based Services is expects to receive a total revenue amounting to 3,231,202,000. This money is expected to facilitate the operation and funding projects in NUSAF 3 up to 1,873,520,027 translating to 64.5% of the total budget. Part of this money is meant to pay salaries for staffs to the tune of 208,352,016, Uganda Women entrepreneurship program will take up to 302,000,000 and Youth livelihood program has a budget of 492,339,829. Donor support to Gender mainstreaming and child protection will take 147,920,000 and DDEG will be 22,168,589. Other revenue will go to special interest groups like Youth council, Women Council, Elderly and Disable council. Operation of community Based services will be facilitated using locally raised revenue.

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			
<i>Recurrent Revenues</i>	96,522	64,044	126,257
District Unconditional Grant (Non-Wage)	47,444	34,701	50,649
District Unconditional Grant (Wage)	30,457	22,843	42,896
Locally Raised Revenues	18,621	6,500	32,713
<i>Development Revenues</i>	75,069	82,239	74,883
District Discretionary Development Equalization Grant	43,069	82,239	42,883
Donor Funding	32,000	0	32,000
Total Revenue Shares	171,592	146,283	201,140
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	30,457	22,843	42,896
Non Wage	66,065	41,201	83,361
<i>Development Expenditure</i>			
Domestic Development	43,069	44,173	42,883
Donor Development	32,000	0	32,000
Total Expenditure	171,592	108,217	201,140

Narrative of Workplan Revenues and Expenditure

Vote: 547 Pader District

FY 2018/19

Planning Unit department has a projected budget of Ugx. 201,139,852 in the FY 2018/19 compared with Ugx. 171,592,000. This is 17.2% increase in budget allocation for FY 2018/19. This increase is due to increase in the need to mentor LLGs and departments, review of documents for instance the DDP, increased salary of Science carders plus other mandatory work within the Planning Unit Vote. The overall expenditure projection for 2018/19 is as follows; wage of Ugx.42, 895,548, non-wage of Ugx. 83,361,152 and domestic development of Ugx. 42,882,032 and Ugx. 32,000,000 under donor development.

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	38,650	24,647	52,648
District Unconditional Grant (Non-Wage)	11,499	4,531	10,653
District Unconditional Grant (Wage)	20,309	15,232	30,400
Locally Raised Revenues	6,842	4,884	11,594
Development Revenues	5,000	2,000	6,891
District Discretionary Development Equalization Grant	5,000	2,000	5,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,891
Total Revenue Shares	43,650	26,647	59,539
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,309	15,231	30,400
Non Wage	18,341	9,416	22,248
Development Expenditure			
Domestic Development	5,000	2,000	6,891
Donor Development	0	0	0
Total Expenditure	43,650	26,647	59,539

Narrative of Workplan Revenues and Expenditure

The total funds allocated to this Department is 59,539,000 detailed as below; Locally Raised Revenues is 11,594,072, District unconditional grant Non-wage is 10,653,487, and District unconditional Grant wage is 30,400,344 and District discretionary Development Equalization Grant is 5,000,000 and multi-sectoral transfers to LLG of Ugx. 1,891,000 and these will be used for payment of salaries, Auditing of primary schools, health centres and monitoring of projects