

Vote: 556 Yumbe 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.

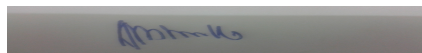
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :

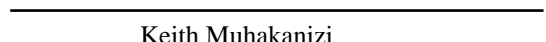


David Lubuuka Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote: 556 Yumbe 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.

Vote: 556 Yumbe District**FY 2018/19**

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: 556 Yumbe District

FY 2018/19

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	663,992	516,582	663,993
Discretionary Government Transfers	6,788,694	6,051,881	7,476,208
Conditional Government Transfers	20,164,906	15,234,331	26,379,967
Other Government Transfers	4,988,020	2,068,468	13,263,314
Donor Funding	3,578,068	3,897,255	8,776,806
Grand Total	36,183,680	27,768,517	56,560,288

Revenue Performance by end of March of the Running FY

The cumulative receipts of the FY by the end of second quarter was 52% DDEG performance during the end of the quarter was at 55% while Donor performed at 100% of the Annual budget and it was the best performing revenue source during the end of second quarter. Locally generated revenue by the end of the second quarter was at 53% next to DDEG performance receipt. Conditional Grant transfers performance was at 49% of what was budgeted from that source cumulatively. While Other Central Government transfers performed least cumulatively by the end of the second quarter by only 34%

Planned Revenues for next FY

Yumbe District revenue forecast for the coming FY 2018/19 is 55,888,666,000/= representing a 65% rise in revenue from the current FY year revenue plan and budget of 36,183,680,000/= the above sharp rise is as a result of development interventions aimed at interrogation of refugees and host community engagements with funding from development partners such as UNICEF, UNHCR, UNDP, and other Central Government transfers for activities under DINU, NUSAF, DR DIP besides the routine central Government releases for routing Government of Uganda activities. The District also expects of Budget support from other Development partners working in both the refugees settlements and communities. These among others include All IPs in the refugee settlements, GAAP, JICA, VNG-ULGAA, to mention but a few.

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	2,683,826	6,917,405	5,523,839
Finance	456,366	364,908	619,915
Statutory Bodies	907,059	587,916	929,037
Production and Marketing	2,051,076	1,140,354	5,012,094
Health	6,749,620	3,800,958	13,244,170
Education	14,958,876	11,142,931	19,206,162
Roads and Engineering	2,709,264	1,350,362	4,985,719
Water	1,138,021	830,335	901,382
Natural Resources	1,101,618	184,639	2,329,266
Community Based Services	2,638,802	1,226,794	3,328,612

Vote: 556 Yumbe District**FY 2018/19**

Planning	655,836	135,241	340,081
Internal Audit	133,317	86,675	140,012
Grand Total	36,183,680	27,768,517	56,560,288
<i>o/w: Wage:</i>	16,751,454	12,563,590	19,224,436
<i>Non-Wage Recurrent:</i>	6,863,328	5,061,835	8,960,566
<i>Domestic Devt:</i>	8,990,831	6,245,836	19,598,480
<i>Donor Devt:</i>	3,578,068	3,897,255	8,776,806

Expenditure Performance by end of March FY 2017/18

By the end of second quarter, Administration spent 567,439,000/= this represented 21% of budget spent. Finance spent 101,307/= representing 22% of her budget. Statutory bodies spent 166,997,000/= representing 18% of her budget. Production and Marketing spent 311,384,000/= representing 15% of her budget. Health spent 1,253,925,000/= representing 19% of her budget of the year. Education had spent 6,583,026,000/= representing 44% performance of her annual budget. Roads and Engineering spent 106,547,000/= accounting for 4% of her budget. Water had spent 67,602,000/= totaling to 6% annual budget performance. Natural resources 42,790,000/= accounting for 4% budget performance. Community Based Services had spent 297,729,000/= representing 11% annual performance. Planning spent 37,142,000/= This makes Planning spending paltry 6% of the annual budget and finally Internal Audit spent 16,626,000/= representing 43% annual budget.

Planned Expenditures for the FY 2018/19

The District will use funds for coordination, monitoring, financial reporting, maintenance of office and government facilities, supervision of staff both at HLG and LLG levels, revenue collection and enhancement. Furthermore the District will use roads funds for maintenance, construction and repair of both roads and bridges, and maintenance of the newly acquired rad equipment. The district plans to spend funds also on construction of houses at institutions with the aim of provision of services to the population. More boreholes will be drilled, while others rehabilitated & maintained and water user committees trained.

Medium Term Expenditure Plans

In the medium term expenditures will be on procurement of vehicles, improvement of health infrastructures, interrogated support supervision, review meetings. Road maintenance, construction and repair of bridges, residential and non residential buildings. Drilling and rehabilitation of boreholes, construction of public toilets, construction and renovation of classrooms, VIP latrines in institutions, Administrative blocks and office equipment. Besides, there will also be scaling up of technologies in production, market infrastructure developments, farmers Institutional developments, Soil and water conversations. Focus will also be on strengthening Monitoring and evaluation activities of projects and programmes undertaken at both HLG and LLG and ensuring compliance on Environmental standards.

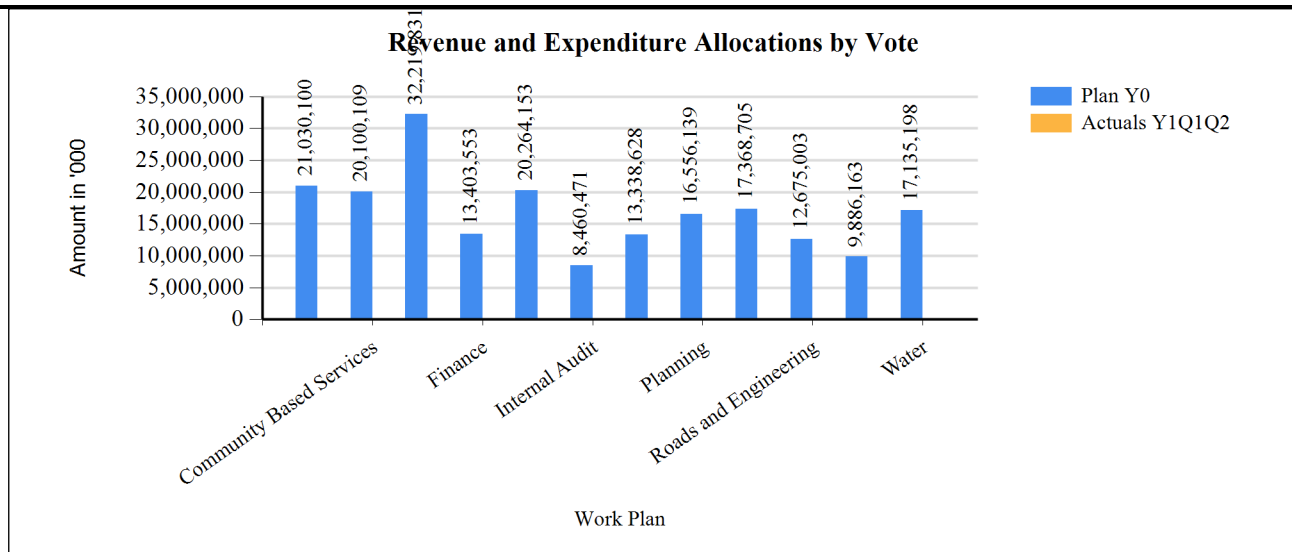
Challenges in Implementation

Yumbe District is far from the Center therefore hard to reach and hard to stay in. Few professionals are therefore not easy to attract and retain in the district for effective and efficient service delivery. The population growth rate is high because of religious and cultural influences leading to gender based violence against women. low retention of the girl child in schools. insufficient staff accommodation in most of the Schools in the District. Very few vehicle assets to facilitate monitoring of Government programmes. The lower belt of the District is water stressed with unstable soil texture that inhibits physical infrastructure developments leave alone high costs associated with adaptation of better technologies to provide services in the areas.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 556 Yumbe District

FY 2018/19



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	663,992	516,582	663,993
Advertisements/Bill Boards	4,800	485	14,800
Animal & Crop Husbandry related Levies	112,231	17,986	97,231
Application Fees	30,780	5,767	61,143
Beer	0	0	0
Business licenses	23,480	15,372	60,500
Cigarettes	0	15,126	0
Local Hotel Tax	3,480	0	0
Local Services Tax	78,000	132,191	76,485
Market /Gate Charges	156,309	46,326	168,383
Miscellaneous and unidentified taxes	0	0	5,696
Miscellaneous receipts/income	129,840	184,543	0
Other Court Fees	339	0	500
Other Fees and Charges	40,460	30,053	54,600
Park Fees	16,500	26,000	26,500
Property related Duties/Fees	55,156	40,000	70,155
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	0	8,000
Registration of Businesses	4,618	2,733	20,000
2a. Discretionary Government Transfers	6,788,694	6,051,881	7,476,208
District Discretionary Development Equalization Grant	3,763,489	3,763,489	4,080,659
District Unconditional Grant (Non-Wage)	1,038,747	779,060	1,136,122

Vote: 556 Yumbe District**FY 2018/19**

District Unconditional Grant (Wage)	1,652,942	1,239,707	1,860,607
Urban Discretionary Development Equalization Grant	77,950	77,950	101,474
Urban Unconditional Grant (Non-Wage)	117,728	88,296	119,458
Urban Unconditional Grant (Wage)	137,838	103,378	177,888
2b. Conditional Government Transfer	20,164,906	15,234,331	26,379,967
General Public Service Pension Arrears (Budgeting)	152,270	152,270	0
Gratuity for Local Governments	446,654	334,991	735,084
Pension for Local Governments	310,312	232,734	366,219
Salary arrears (Budgeting)	126,536	126,536	3,956
Sector Conditional Grant (Non-Wage)	2,870,743	1,967,532	3,700,837
Sector Conditional Grant (Wage)	14,960,674	11,220,505	17,185,941
Sector Development Grant	1,179,125	1,179,125	4,296,371
Transitional Development Grant	118,592	20,638	91,560
2c. Other Government Transfer	4,988,020	2,068,468	13,263,314
Development Response to Displacement Impacts Project (DRDIP)	0	0	6,227,274
Infectious Diseases Institute (IDI)	0	0	150,000
Neglected Tropical Diseases (NTDs)	0	0	120,000
Northern Uganda Social Action Fund (NUSAF)	2,183,920	287,567	3,225,000
Other	0	1,000	0
Regional Pastoral Livelihoods Resilience Project	132,000	32,816	0
Support to PLE (UNEB)	6,000	0	6,000
Support to Production Extension Services	0	151,135	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	797,630
Uganda Road Fund (URF)	998,345	811,138	1,437,410
Uganda Sanitation Fund	367,755	90,631	0
Uganda Women Entrepreneurship Program(UWEP)	400,000	125,361	400,000
Youth Livelihood Programme (YLP)	900,000	568,820	900,000
3. Donor	3,578,068	3,897,255	8,776,806
European Union (EU)	0	0	1,019,039
United Nations Children Fund (UNICEF)	1,958,000	5,230	2,458,000
United Nations Population Fund (UNPF)	57,600	0	57,600
Global Fund for HIV, TB & Malaria	100,000	98,779	410,229
United Nations High Commission for Refugees (UNHCR)	842,468	3,763,701	4,381,938
World Health Organisation (WHO)	200,000	0	200,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	100,000
Belgium Technical Cooperation (BTC)	0	0	150,000
Infectious Diseases Institute (IDI)	150,000	23,040	0
Institutional Capacity Building (ICB)	150,000	6,505	0

Vote: 556 Yumbe District**FY 2018/19**

Neglected Tropical Diseases (NTDs)	120,000	0	0
Total Revenues shares	36,183,680	27,768,517	56,560,288

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

Total Local revenue for for the Quarter was 149,932,000/= accounting for 23% of the total budget for the year. The best performing LR source during the quarter was Miscellaneous receipts/income at 78% followed by Local service Tax of 36,379,000/= This accounts for 47% of the total receipts in the quarter. Worst performing Local Revenue sources during the quarter at 0% were cigarettes, Business Licenses, Park fees, Animal and crop revenues among others. poor performance has been as a result of non remittance of advance three month payments by those to pay for bussines licences.

Central Government Transfers

Out of the entire budget of Discretionary funds budget of 6,788,694/= only 2,017,293/= was received during the quarter. this represents 30% of the total budget recieved during the quarter. DDEG and and Urban DDEG were the best performing at 33% each during the quarter. Conditional grant performed at 27% of the Total annual budget. salary was best performing at 100% while general Pension Areas poorly performed at 0% as there was no release for pension activities. Of the total annual approved budget of 4,988,020,000/= for Other Central Government 993,496,000/= was recieved during the quarter. This is 20% of the total annual budget. YLP was best performing source in this category of receipts with 51% followed by URF at 20%. The worst performing revenue in this category was Restocking with no revenue revived during the quarter.

Donor Funding

Donor was the worst performing revenue during the quarter at only 4% of the annual approved budget. of the total approved budget of 3,578,068,000/= only 133,554,000/= was received. Global fund was best performing revenue at 99% followed by IDI at 15% The worst performed source UNICEF, UNFPA among other. This is because most UN agencies were re- aligning their Country Programmes.

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

The District intends to strengthen the existing Local revenue sources through effective mobilization and lobbying to increase the Local revenue base from sh.663,992,000/= to sh. 724,449,000/= in the conning FY.

Central Government Transfers

The IPF so far provided indicates that there is likelihood of a rise in DDEG allocations to the District from 6,788,694/= in the current FY to 7.476,208,000/= in the coming FY 2018/19. However the Conditional grant allocation for the District indicates a slight drop from the current allocation of Shs .20,164,906/= to 26,913,863,000/= in the coming FY.

Donor Funding

the Donor funding to the District is expected to amount to 14,616,142,000/=. This funding will mainly from UNHCR, UNICEF, IDI, among others in strengthening Development initiatives for both the host populations and the refugees in Yumbe District.

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	552,571	364,530	1,166,649
District Production Services	1,387,578	178,542	3,787,293
District Commercial Services	110,927	30,005	58,151

Vote: 556 Yumbe District**FY 2018/19**

<i>Sub- Total of allocation Sector</i>	<i>2,051,076</i>	<i>573,078</i>	<i>5,012,094</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	2,512,956	226,022	4,563,783
District Engineering Services	196,308	3,000	421,936
<i>Sub- Total of allocation Sector</i>	<i>2,709,264</i>	<i>229,022</i>	<i>4,985,719</i>
Sector: Education			
Pre-Primary and Primary Education	10,811,030	7,992,336	13,467,987
Secondary Education	1,838,316	966,528	2,914,353
Skills Development	1,500,156	642,290	1,629,722
Education & Sports Management and Inspection	809,374	551,402	1,194,101
<i>Sub- Total of allocation Sector</i>	<i>14,958,876</i>	<i>10,152,557</i>	<i>19,206,162</i>
Sector: Health			
Primary Healthcare	4,004,394	1,881,789	12,554,894
District Hospital Services	1,486,816	992,112	162,600
Health Management and Supervision	1,258,409	148,104	526,675
<i>Sub- Total of allocation Sector</i>	<i>6,749,620</i>	<i>3,022,006</i>	<i>13,244,170</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	1,131,522	92,408	893,082
Urban Water Supply and Sanitation	6,500	0	8,300
Natural Resources Management	1,101,618	67,698	2,329,266
<i>Sub- Total of allocation Sector</i>	<i>2,239,640</i>	<i>160,105</i>	<i>3,230,647</i>
Sector: Social Development			
Community Mobilisation and Empowerment	2,638,802	551,433	3,328,612
<i>Sub- Total of allocation Sector</i>	<i>2,638,802</i>	<i>551,433</i>	<i>3,328,612</i>
Sector: Public Sector Management			
District and Urban Administration	2,683,827	1,038,237	5,523,839
Local Statutory Bodies	907,059	268,068	929,037
Local Government Planning Services	655,836	54,203	340,081
<i>Sub- Total of allocation Sector</i>	<i>4,246,722</i>	<i>1,360,508</i>	<i>6,792,957</i>
Sector: Accountability			
Financial Management and Accountability(LG)	456,366	212,637	619,915
Internal Audit Services	133,317	27,986	140,012
<i>Sub- Total of allocation Sector</i>	<i>589,683</i>	<i>240,623</i>	<i>759,927</i>

Vote: 556 Yumbe 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,884,135	1,928,875	2,399,594
District Unconditional Grant (Non-Wage)	112,511	89,425	163,228
District Unconditional Grant (Wage)	401,267	478,281	807,588
General Public Service Pension Arrears (Budgeting)	152,270	152,270	0
Gratuity for Local Governments	446,654	334,991	735,084
Locally Raised Revenues	60,811	156,076	25,244
Multi-Sectoral Transfers to LLGs_NonWage	211,960	317,065	232,008
Multi-Sectoral Transfers to LLGs_Wage	61,814	41,496	66,267
Pension for Local Governments	310,312	232,734	366,219
Salary arrears (Budgeting)	126,536	126,536	3,956
Development Revenues	799,692	4,988,530	3,124,245
District Discretionary Development Equalization Grant	379,015	377,304	518,026
Donor Funding	0	3,763,701	1,796,920
Multi-Sectoral Transfers to LLGs_Gou	420,677	559,957	435,161
Other Transfers from Central Government	0	287,567	374,138
Total Revenue Shares	2,683,826	6,917,405	5,523,839
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	463,081	160,963	873,855
Non Wage	1,421,054	317,250	1,525,740
Development Expenditure			
Domestic Development	799,692	560,025	1,327,325
Donor Development	0	0	1,796,920
Total Expenditure	2,683,827	1,038,237	5,523,839

Narrative of Workplan Revenues and Expenditure

The Department will receive revenue from District Unconditional -Wage of 807 million, 2.3 billion from GoU Development Grant, 1.2 billion as District Unconditional Grant Non Wage, The funds will finance the planned capital investments like Administrative blocks, Council hall, fencing of District Headquarters, and as well pay salaries of staff.

Workplan Title : Finance

<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
-----------------------	---	--	---

Vote: 556 Yumbe District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	420,868	320,792	503,591
District Unconditional Grant (Non-Wage)	66,000	55,717	78,430
District Unconditional Grant (Wage)	213,432	180,936	295,969
Locally Raised Revenues	40,000	0	30,000
Multi-Sectoral Transfers to LLGs_NonWage	76,656	64,414	78,390
Multi-Sectoral Transfers to LLGs_Wage	24,780	19,725	20,802
Development Revenues	35,498	44,116	116,324
District Discretionary Development Equalization Grant	11,668	11,615	14,287
Donor Funding	0	0	56,275
Multi-Sectoral Transfers to LLGs_Gou	23,830	32,501	45,762
Total Revenue Shares	456,366	364,908	619,915
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	238,212	82,129	316,771
Non Wage	182,656	98,008	186,820
Development Expenditure			
Domestic Development	35,498	32,501	60,049
Donor Development	0	0	56,275
Total Expenditure	456,366	212,637	619,915

Narrative of Workplan Revenues and Expenditure

The finance department budget forecast from different sources has increased from 456,366,000 to 629,915,015 representing an increase of 27.5% FY 2017/18 because of the increased need to enhance local revenue base in the district. The proposed expenditure is as follows; 50.3% will be spent on staff wages, 31.2% on non wage recurrent and 9.5% on development projects including monitoring and retooling. 23 % of the finance budget will be managed and spent by LLGs while 77% by HLG.

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	864,584	535,919	879,419
District Unconditional Grant (Non-Wage)	390,612	264,821	444,301
District Unconditional Grant (Wage)	207,784	120,509	190,989
Locally Raised Revenues	77,615	0	77,615
Multi-Sectoral Transfers to LLGs_NonWage	188,573	150,589	166,514
Development Revenues	42,475	51,997	49,618

Vote: 556 Yumbe District**FY 2018/19**

District Discretionary Development Equalization Grant	0	0	10,687
Multi-Sectoral Transfers to LLGs_Gou	42,475	51,997	38,931
Total Revenue Shares	907,059	587,916	929,037
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	207,784	28,308	190,989
Non Wage	656,800	187,762	688,430
<i>Development Expenditure</i>			
Domestic Development	42,475	51,997	49,618
Donor Development	0	0	0
Total Expenditure	907,059	268,068	929,037

Narrative of Workplan Revenues and Expenditure

The council revenues for work plan comes from District unconditional Grant , local revenue and unconditional grant wage an off budget plans from NGOs,

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>	880,177	659,175	2,251,730
District Unconditional Grant (Non-Wage)	8,000	5,825	0
District Unconditional Grant (Wage)	98,920	45,150	23,994
Locally Raised Revenues	12,000	0	15,000
Multi-Sectoral Transfers to LLGs_NonWage	53,776	25,455	48,943
Multi-Sectoral Transfers to LLGs_Wage	0	0	21,904
Other Transfers from Central Government	132,000	151,135	797,630
Sector Conditional Grant (Non-Wage)	94,613	70,960	478,345
Sector Conditional Grant (Wage)	480,867	360,650	865,914
<i>Development Revenues</i>	1,170,899	481,179	2,760,364
District Discretionary Development Equalization Grant	162,800	162,065	169,942
Multi-Sectoral Transfers to LLGs_Gou	157,815	192,013	192,894
Other Transfers from Central Government	756,000	32,816	2,209,020
Sector Development Grant	94,284	94,284	188,507
Total Revenue Shares	2,051,076	1,140,354	5,012,094
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	579,787	305,383	911,813

Vote: 556 Yumbe District**FY 2018/19**

Non Wage	300,390	53,674	1,339,918
Development Expenditure			
Domestic Development	1,170,899	214,022	2,760,364
Donor Development	0	0	0
Total Expenditure	2,051,076	573,078	5,012,094

Narrative of Workplan Revenues and Expenditure

The sources of funds to the sector include locally raised revenue worth 15,000,000, District Unconditional Grant-Wage 98,920,000 Sector Conditional Grant-Wage 480,867,087, Production grant of 65,712,207 and Sector Conditional Grant-Non-wage 478,344,545 Sector Conditional Grant-Development 104,718,311, District Discretionary Equalization Grant 188,507,374 and Central Government Transfers for Commercial Services 28,162,374. And Agricultural Extension Conditional Grant of Recurrent 384,469,964 and Development 83,789,063. Under UMSFNP sector has 797,630,000 and 1,300,000,000 under NUSAF 3 and an allocation of 909,020,374 under DRDIP.

These funds will be spent under the following sub sectors for both recurrent and development activities; Fisheries regulatory services, Renovation and stocking of Fish ponds, Crop disease and marketing, Livestock disease and marketing, Tsetse vector control and commercial insect Farm production, Vermin control services and commercial services-Trade development, Market linkages and cooperative mobilization and outreach services and extension and Advisory services provision.

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	3,824,385	2,781,018	4,998,350
District Unconditional Grant (Non-Wage)	10,000	7,282	10,016
District Unconditional Grant (Wage)	190,595	47,649	0
Locally Raised Revenues	6,000	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	71,330	23,588	78,524
Multi-Sectoral Transfers to LLGs_Wage	0	0	14,074
Other Transfers from Central Government	0	42,654	0
Sector Conditional Grant (Non-Wage)	390,495	292,872	390,495
Sector Conditional Grant (Wage)	3,155,965	2,366,973	4,495,241
Development Revenues	2,925,235	1,019,940	8,245,819
District Discretionary Development Equalization Grant	240,000	238,917	85,374
Donor Funding	1,780,000	133,554	5,770,100
Multi-Sectoral Transfers to LLGs_Gou	439,526	504,482	210,383
Other Transfers from Central Government	367,755	142,987	1,020,000
Sector Development Grant	0	0	1,068,402
Transitional Development Grant	97,954	0	91,560
Total Revenue Shares	6,749,620	3,800,958	13,244,170

Vote: 556 Yumbe District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	3,346,560	2,222,629	4,509,315
Non Wage	477,825	271,814	489,035
<i>Development Expenditure</i>			
Domestic Development	1,145,235	511,057	2,475,719
Donor Development	1,780,000	16,507	5,770,100
Total Expenditure	6,749,620	3,022,006	13,244,170

Narrative of Workplan Revenues and Expenditure

In 2018/2019, the Health Sector has a total budget allocation of 13,438,970,696 UgX which is about 24% of the overall district budget of UgX 55,888,666. Of this budget 4,495,241,000 (33.4%) is for wage, 400,495,000 (3.0%) is Non wage; Donor development is 5,877,739,000 (43.7%) and finally 2,553,961,000 (19.0%) is GOU development.

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			
<i>Recurrent Revenues</i>	13,705,049	10,049,699	14,631,863
District Unconditional Grant (Non-Wage)	8,000	5,876	0
District Unconditional Grant (Wage)	70,884	51,433	100,909
Locally Raised Revenues	26,000	0	30,000
Multi-Sectoral Transfers to LLGs_NonWage	44,019	15,305	38,045
Other Transfers from Central Government	6,000	0	6,000
Sector Conditional Grant (Non-Wage)	2,226,304	1,484,202	2,632,123
Sector Conditional Grant (Wage)	11,323,842	8,492,882	11,824,786
<i>Development Revenues</i>	1,253,827	1,093,232	4,574,299
District Discretionary Development Equalization Grant	162,108	161,376	126,074
Donor Funding	200,000	0	536,526
Multi-Sectoral Transfers to LLGs_Gou	425,867	466,003	520,995
Other Transfers from Central Government	0	0	886,081
Sector Development Grant	465,853	465,853	2,504,623
Total Revenue Shares	14,958,876	11,142,931	19,206,162
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	11,394,726	8,320,018	11,925,695
Non Wage	2,310,322	1,286,394	2,706,168
<i>Development Expenditure</i>			

Vote: 556 Yumbe District**FY 2018/19**

Domestic Development	1,053,827	546,144	4,037,774
Donor Development	200,000	0	536,526
Total Expenditure	14,958,876	10,152,557	19,206,162

Narrative of Workplan Revenues and Expenditure

The total revenue envelope for the education sector for 2018/19 is 19,182,296,623 of which 11,925,694,750 is for wages ,2,709,101,165 is for non wage and 3,262,923,783 GOU and 1,284,576,925 is donor support. The Education budget increased by 19.15% in the next financial year of which 62% is wages and 38% is for recurrent and development expenditure. High local government receives 97% of the total budget while lower local government receives 3% of the budget.

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	1,103,155	280,440	1,559,607
District Unconditional Grant (Non-Wage)	8,000	5,616	0
District Unconditional Grant (Wage)	66,532	48,899	64,845
Locally Raised Revenues	6,500	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	14,730	14,081	28,500
Multi-Sectoral Transfers to LLGs_Wage	9,048	10,024	22,852
Other Transfers from Central Government	998,345	201,821	1,437,410
Sector Conditional Grant (Non-Wage)	0	0	0
Development Revenues	1,606,109	1,069,922	3,426,112
District Discretionary Development Equalization Grant	459,680	457,605	421,936
District Unconditional Grant (Non-Wage)	0	0	6,142
Multi-Sectoral Transfers to LLGs_Gou	42,728	3,000	80,034
Other Transfers from Central Government	1,103,701	609,317	2,918,000
Total Revenue Shares	2,709,264	1,350,362	4,985,719
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,580	4,565	87,697
Non Wage	1,027,576	76,990	1,471,910
Development Expenditure			
Domestic Development	1,606,109	147,467	3,426,112
Donor Development	0	0	0
Total Expenditure	2,709,264	229,022	4,985,719

Narrative of Workplan Revenues and Expenditure

Vote: 556 Yumbe District**FY 2018/19**

District Road maintenance budget amounts to 1,752,004,301 . Urban Road maintenance amounts to 707,081,776. Community access Routine maintenance Road fund amounts to 390,020,218. Completion of Engineering office and equipment shade amounts to 582,000,000 Opening of Roads in Sub Counties amounts to 990,069,573. Rehabilitation of Morta bridge is 900,000,000. Rehabilitation of Kulikulinga roads is 318,000,000

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	104,351	52,445	118,326
District Unconditional Grant (Non-Wage)	2,000	1,456	23,487
District Unconditional Grant (Wage)	26,320	15,811	20,412
Locally Raised Revenues	8,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	28,758	5,722	27,903
Sector Conditional Grant (Non-Wage)	39,273	29,455	38,524
Development Revenues	1,033,671	777,890	783,055
District Discretionary Development Equalization Grant	44,000	43,801	91,861
Donor Funding	200,000	0	28,000
Multi-Sectoral Transfers to LLGs_Gou	150,045	94,463	128,356
Sector Development Grant	618,988	618,988	534,838
Transitional Development Grant	20,638	20,638	0
Total Revenue Shares	1,138,021	830,335	901,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,320	12	20,412
Non Wage	78,031	3,863	97,914
Development Expenditure			
Domestic Development	833,671	88,532	755,055
Donor Development	200,000	0	28,000
Total Expenditure	1,138,022	92,408	901,382

Narrative of Workplan Revenues and Expenditure

The HLG is expected to receive and spend Ugx. 717,122,022; out of which 20,411,731 will be spent under the wage component, 70,011,440 under the non wage component, 626,698,851 under the GoU development grant.

The LLG will receive and spend a total of Ugx. 156,259,092; out of which 27,902,815 will be spent on non wage, and 128,356,277 will be spent under the GoU development grant

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
-----------------------	---	--	---

Vote: 556 Yumbe District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	157,744	99,085	159,913
District Unconditional Grant (Non-Wage)	4,000	2,913	5,038
District Unconditional Grant (Wage)	90,792	63,443	89,014
Locally Raised Revenues	10,000	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	25,599	12,215	29,863
Multi-Sectoral Transfers to LLGs_Wage	13,076	9,807	8,154
Sector Conditional Grant (Non-Wage)	14,277	10,708	15,844
Development Revenues	943,874	85,554	2,169,353
District Discretionary Development Equalization Grant	40,500	40,317	94,471
Donor Funding	552,265	0	463,407
Multi-Sectoral Transfers to LLGs_Gou	26,890	45,237	96,441
Other Transfers from Central Government	324,219	0	1,515,034
Total Revenue Shares	1,101,618	184,639	2,329,266
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,868	9,828	97,168
Non Wage	53,876	12,620	62,745
Development Expenditure			
Domestic Development	391,609	45,249	1,705,946
Donor Development	552,265	0	463,407
Total Expenditure	1,101,618	67,698	2,329,266

Narrative of Workplan Revenues and Expenditure

The sector work plan revenues for FY 2018-19 runs as follow: sector conditional grant non-wage is 15,844,307; District unconditional grant non-wage is 5,038,082; Locally raised revenue is 12,000,000; District unconditional grant wage is 124,509,528; District discretionary equalization grant is 94,470,413 ,other central government transfer is 15,844,307, UNHCR Environment project is 463,406,949, and DRDIP is 1,515,034,534.

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	382,924	757,104	428,514
District Unconditional Grant (Non-Wage)	10,000	7,282	11,978
District Unconditional Grant (Wage)	184,892	136,614	188,098
Locally Raised Revenues	8,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	58,207	44,163	60,276
Multi-Sectoral Transfers to LLGs_Wage	16,044	12,033	14,656

Vote: 556 Yumbe District**FY 2018/19**

Other Transfers from Central Government	0	477,676	0
Sector Conditional Grant (Non-Wage)	105,781	79,336	145,505
Development Revenues	2,255,878	469,690	2,900,099
District Discretionary Development Equalization Grant	15,000	14,962	15,858
Donor Funding	409,600	0	125,578
Multi-Sectoral Transfers to LLGs_Gou	531,278	338,223	658,663
Other Transfers from Central Government	1,300,000	116,506	2,100,000
Total Revenue Shares	2,638,802	1,226,794	3,328,612
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	200,936	58,034	202,754
Non Wage	181,989	56,258	225,759
Development Expenditure			
Domestic Development	1,846,277	437,141	2,774,521
Donor Development	409,600	0	125,578
Total Expenditure	2,638,802	551,433	3,328,612

Narrative of Workplan Revenues and Expenditure

The department budget for 2018-2019 is a total of 3,601,553,320 . The source of the revenue will be 196,097,790 from wage.Non wage of recurrent of 219,029,040 Government of Uganda worth 2,776,826,490 Donor of 409,600,000

The expenditure will be as follows;

Higher local Government will spent 184,892,000 on Salary.159,802,610 on non wage recurrent. 2,215,658,080 on Government of Uganda Development.409,600,000 on Donor Development.

While at Lower Local Government the expenditure will be 11,205,790 for salary. 59,226,440 for non wage. 561,168,410 for Government of Uganda Development.

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	164,301	84,273	138,123

Vote: 556 Yumbe District**FY 2018/19**

District Unconditional Grant (Non-Wage)	72,000	52,427	44,693
District Unconditional Grant (Wage)	48,960	19,102	46,584
Locally Raised Revenues	10,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	33,341	12,744	46,846
Development Revenues	491,535	50,967	201,958
District Discretionary Development Equalization Grant	31,403	31,261	130,265
Donor Funding	436,203	0	0
Multi-Sectoral Transfers to LLGs_Gou	23,929	19,706	71,693
Total Revenue Shares	655,836	135,241	340,081
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,960	10,206	46,584
Non Wage	115,341	24,291	91,539
Development Expenditure			
Domestic Development	55,332	19,706	201,958
Donor Development	436,203	0	0
Total Expenditure	655,836	54,203	340,081

Narrative of Workplan Revenues and Expenditure

Out of the entire allocation for the coming Financial year. 44% of this will go for Non wage recurrent activities in the district, wage will account for 34% at the district level and the remaining percent will be utilized in the Lower Local Governments.

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	123,110	76,602	115,971
District Unconditional Grant (Non-Wage)	30,000	21,845	25,190
District Unconditional Grant (Wage)	52,564	31,880	32,205
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	23,470	12,583	45,397
Multi-Sectoral Transfers to LLGs_Wage	13,076	10,294	9,179
Development Revenues	10,207	10,074	24,040
District Discretionary Development Equalization Grant	5,000	4,977	14,692
Multi-Sectoral Transfers to LLGs_Gou	5,207	5,096	9,348
Total Revenue Shares	133,317	86,675	140,012

Vote: 556 Yumbe District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	65,640	10,301	41,384
Non Wage	57,470	12,589	74,587
<i>Development Expenditure</i>			
Domestic Development	10,207	5,096	24,040
Donor Development	0	0	0
Total Expenditure	133,317	27,986	140,012

Narrative of Workplan Revenues and Expenditure

Total UCG non wage at the HLG amounts to shillings 29,190,000

Total GOU Development allocated to the HLG amounts to shillings 14,691,360

Hence total budget revenue and expenditure at the HLG for the year 2018/2019 amounts to shillings 43,692,360.

At the LLG, UCG of 47,397,243 is planned to be realized.

GOU development grant allocated under the sector to LLG amounts to shillings 7,347,938

Hence, Total Revenue and expenditure for the LLG amounts to shillings 54,745,181.