

# Vote: 564 Amolatar 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 :

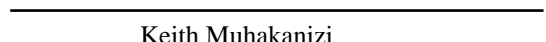


Pius Epaju- CAO

(Accounting Officer)

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

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

# Vote: 564 Amolatar 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: 564 Amolatar 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: 564 Amolatar 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>	566,918	156,960	568,818
<b>Discretionary Government Transfers</b>	3,248,911	2,734,837	3,533,095
<b>Conditional Government Transfers</b>	9,585,785	6,994,508	11,876,934
<b>Other Government Transfers</b>	2,716,462	2,070,577	3,593,923
<b>Donor Funding</b>	136,824	128,431	147,000
<b>Grand Total</b>	<b>16,254,900</b>	<b>12,085,313</b>	<b>19,719,770</b>

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

By the end of third quarter the district received Shs (000) 12,085,313 which is 74.3 percent of the annual budget for the FY 2017/18. there was a shortfall of 3 percent majorly contributed by local revenue as a result of no remittance by LLG. Donor funding performed at 83 percent as a result of low budget forecast during planning due to lack of donor commitment. Administration , production and marketing, health , Natural resources , roads and engineering, water and planning revenue outturn was above 50 percent while Finance, statutory body, community base services and education outturn was below 50 percent. DDEG grants outturn was at 53 percent while other transfers outturn was at 41 percent ( NUSAF3, UWEP)

**Planned Revenues for next FY**

The District is expected to collect Shs (000) 19,719,770 billion in the FY 2018-19 of which 18,813,032 billion as direct release from central government while Shs (000) 568,818 million in terms of local revenues from both the HLG and LLG , while Shs (000) 147, 000 millions in term of revenue from the donor

**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	1,744,184	1,336,103	2,581,156
Finance	466,017	298,134	419,316
Statutory Bodies	583,534	387,871	666,557
Production and Marketing	720,689	550,545	1,133,948
Health	1,553,000	1,238,285	2,464,739
Education	6,123,724	4,585,555	7,141,800
Roads and Engineering	1,116,970	1,031,256	1,598,984
Water	379,532	346,254	311,291
Natural Resources	266,473	215,863	249,821
Community Based Services	3,115,760	1,955,258	2,976,319
Planning	144,803	113,188	139,189
Internal Audit	40,215	24,449	36,649
<b>Grand Total</b>	<b>16,254,900</b>	<b>12,082,761</b>	<b>19,719,770</b>

**Vote: 564 Amolatar District****FY 2018/19**

<i>o/w: Wage:</i>	7,782,717	5,837,038	9,207,565
<i>Non-Wage Recurrent:</i>	3,421,109	2,174,082	3,967,845
<i>Domestic Devt:</i>	4,914,251	3,943,211	6,397,360
<i>Donor Devt:</i>	136,824	128,431	147,000

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

By the end of the third quarter the district revived Shs (000) 12,082,761 billion and expended Shs (000) 10,011,129 representing 83 percent of release. All the sectors expended above 50 percent of revenue received and this was marvelous as a result of adherence to timelines of implementing activities and timely accountability for all the sectors.

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

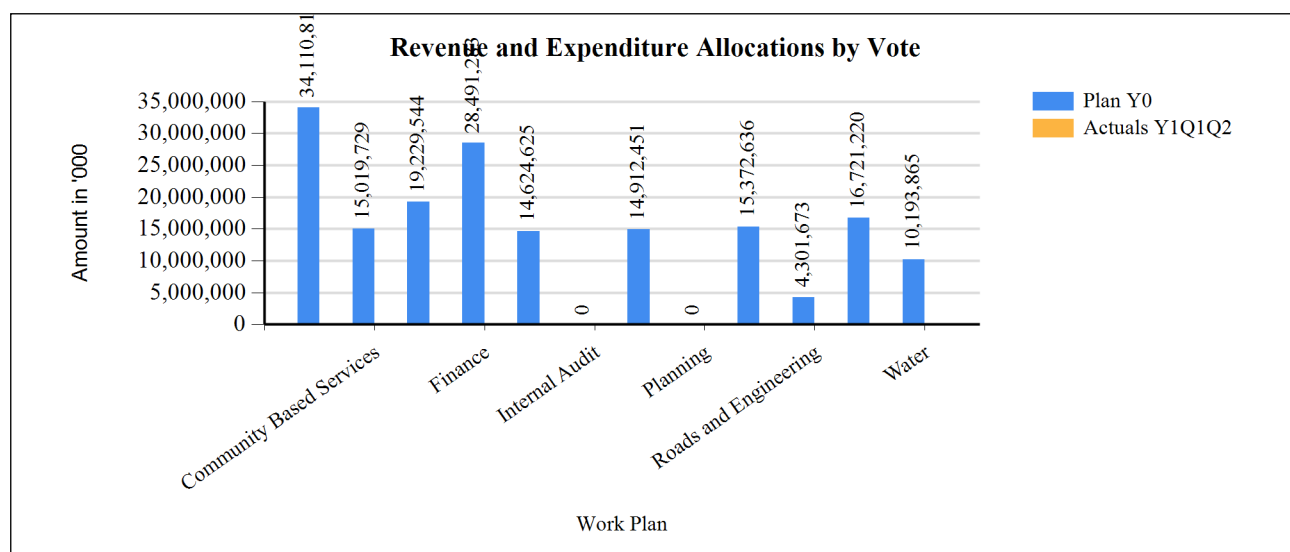
The sector expenditure plans is expected to remain the same especailly for the service support sector of Adminstration , statutory body, finance, internal audit , planning . the service provision sectors allocation has increased and more is expected to be done terms of infrastructre development in the sector of health , education , production and marketing and community base services. Natural resources may not do much as a result of low grant interms of both development and nonwage.

**Medium Term Expenditure Plans**

The district will ebark on the implementation of her key development objectives to achieve the following in the medium term:- wealth creation to its community so as to aquire basic needs such as cloth, food, clothing , good health and education as well as disposable income as per the vision 2040 by suporting the 80.7 percent of the community whose livelihood depends on agriculture. increasing on health service delivery by increasing OPD attendance , improving child martenal health, community health services by promtion of safe watere and santation programmes. improving on litracy rate by increasing enrollment in UPE and USE schools improvment on forestry cover through encouraging community afforestation programs and training on envirnoment management as well as use of clean and affordable energy

**Challenges in Implementation**

The district is still faced with the following challanges :- Low level of revenue due to poverty, un informed community who suffers from lack of information on major issues of health , education , agriculture , trade and commerce, poor infrastructure like roads, transport facilities , buildings residential and none residential, poor santiation .

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

**Vote: 564 Amolatar District****FY 2018/19****Revenue Performance, Plans and projections by Source**

<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>1. Locally Raised Revenues</b>	<b>566,918</b>	<b>156,960</b>	<b>568,818</b>
Advertisements/Bill Boards	0	0	24,000
Agency Fees	0	0	8,000
Animal & Crop Husbandry related Levies	0	0	13,000
Application Fees	0	0	12,631
Business licenses	0	0	74,000
Interest from private entities - Domestic	0	0	15,000
Land Fees	0	0	6,000
Local Services Tax	0	0	27,841
Market /Gate Charges	0	0	74,000
Miscellaneous receipts/income	566,918	156,960	10,000
Other Fees and Charges	0	0	157,000
Other fines and Penalties - private	0	0	12,000
Park Fees	0	0	48,000
Sale of (Produced) Government Properties/Assets	0	0	87,346
<b>2a. Discretionary Government Transfers</b>	<b>3,248,911</b>	<b>2,734,837</b>	<b>3,533,095</b>
District Discretionary Development Equalization Grant	1,140,488	1,140,488	1,161,949
District Unconditional Grant (Non-Wage)	563,665	422,748	597,191
District Unconditional Grant (Wage)	1,202,335	901,751	1,393,257
Urban Discretionary Development Equalization Grant	52,128	52,128	56,666
Urban Unconditional Grant (Non-Wage)	92,966	69,725	92,369
Urban Unconditional Grant (Wage)	197,330	147,997	231,663
<b>2b. Conditional Government Transfer</b>	<b>9,585,785</b>	<b>6,994,508</b>	<b>11,876,934</b>
General Public Service Pension Arrears (Budgeting)	111,512	111,512	12,470
Gratuity for Local Governments	309,730	232,298	582,535
Pension for Local Governments	246,026	184,519	290,052
Salary arrears (Budgeting)	9,185	9,185	0
Sector Conditional Grant (Non-Wage)	1,521,107	708,361	1,371,408
Sector Conditional Grant (Wage)	6,383,052	4,787,289	7,582,645
Sector Development Grant	961,345	961,345	1,967,102
Transitional Development Grant	43,829	0	70,722
<b>2c. Other Government Transfer</b>	<b>2,716,462</b>	<b>2,070,577</b>	<b>3,593,923</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	50,400	0	0
Makerere School of Public Health	74,636	69,233	74,636
Northern Uganda Social Action Fund (NUSAF)	1,816,370	1,494,529	1,816,370

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Other	9,750	60,000	0
Support to PLE (UNEB)	10,058	0	0
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	438,859	1,006,668
Uganda Women Entrepreneurship Program(UWEP)	195,444	2,113	195,444
Vegetable Oil Development Project	59,000	0	0
Youth Livelihood Programme (YLP)	500,805	5,843	500,805
<b>3. Donor</b>	<b>136,824</b>	<b>128,431</b>	<b>147,000</b>
United Nations Children Fund (UNICEF)	108,904	38,896	135,000
Global Alliance for Vaccines and Immunization (GAVI)	27,920	89,535	0
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	0	12,000
<b>Total Revenues shares</b>	<b>16,254,900</b>	<b>12,085,313</b>	<b>19,719,770</b>

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

The district collected Shs (000) 156960 out of the annual budget of Shs (000) 568,818 forming 28 percent from various revenue sources. by both the HLG and LLG which was very poor performance, there has been a general problem of expanding revenue base, reassessment of existing revenue point to establish new rates which was done in FY 2014/15 and not implemented up to date which has to be effected revenue out-turn, Local revenue is meant to support council services and management but this has been ineffective. The only viable revenue source that are functional includes; LST, land fee, application fee, business license, agency fee, sale of government properties, park/gate fee which is very inadequate and has a lot of challenges in their collection and management

**Central Government Transfers**

By the end of third quarter FY 2018-19, the district received sum of Shs (000) 12,085,313 out of which Shs (000) 11,799,922 were central government transference reflecting 73.2 percent of the approved annual budget of Shs (000) 16,254,900 by third quarter. Government conditional transfers performed at 73 percent with a deficit of 2 percent affecting wage especially under education sector primary Shs (000) 6,994,508 of annual budget Shs(000)9,585,785. Other transfers from government performed at 100 percent allowing for implementation of all activities under capital development Shs (000)2,070,577 of the annual budget Shs (000)2,716,462 by the end of March 30th /03/2018.

**Donor Funding**

Donor funding performed very well at 83 percent Shs (000) 128,431 of the expected annual budget Shs (000) 147,000 representing, this allowed for implementation of all activities under health, community and natural resource department under which the funds were budgeted for. It is evident that donor funds has dwindled over time as result of self sustainability strategy but the inability of the district to raise adequate local revenue to finance activities which was under donors is clear as the local revenue collected is less than 3 percent of the total district budget. There is still more need for donors and other development partners to support the district especially in the area of agriculture, natural resources and community services for effective service delivery

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

# Vote: 564 Amolatar District

# FY 2018/19

The district expects to collect and expend Shs (000) 568,818 million from local revenue which is 28.8 percent of 19,719,770 billion of the annual budget with much of revenues generated from advertisement and bill boards business licence, market/gate charges, sale of produce and government assets, park fees and other fees and charges which forms 28 percent of the overall total revenue yet it is not well defined and this poses a great challenge in its collection and management. It is notable that the revenue for FY 2018-19 was projected at 0 percent to remain the same as of last financial year 2017-18 due to inability in collecting the actual planned revenues. It is expected that there will be great improvement in the revenue collection for FY 2018-19 with the new revenue software launched by Uganda Finance Commission in the district and establishment of revenue collection committee.

## Central Government Transfers

The District expects Shs (000) 18,813,032 billion as transfers from central government of the total Annual budget of Shs (000) 19,719,770 billion which is 96.3 percent. There has been a good percentage increase on almost all central grants discretionary government transfers by 8 percent in the area of district and urban wage, conditional government transfers 24 percent in the area of wage, other government transfers (NUSAF3, UWEP, YLP) 32 percent. The increment in wage will allow for more staff to access payroll and salary enhancement to science staff that may motivate for improve service delivery. Increment under other government transfers has to benefit community transforming households in earning more income as projects under NUSAF3, YLP and UWEP are geared towards operation wealth creation as enshrined in Vision 2040 and ope rationalized in the district through district development plan and annual plans

## Donor Funding

The district expects to collect and expend Shs(000) 147,000 million for the donors especially in the Health sector, Community service department and Natural Resources from WHO and UNICEF and GIZ, these funds will be geared towards treatment and care of persons living with HIV/AIDS, prevention as well as improvement of child health through immunization under the health sector. For community sector the support is geared towards birth and death registration and finally under natural resources the funding is to effect the use of clean energy through capacity enhancement of community, improved energy planning, law enforcement and information gathering

## 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	970,058
District Production Services	708,963	518,586	153,830
District Commercial Services	11,725	10,494	10,060
<b><i>Sub- Total of allocation Sector</i></b>	<b>720,689</b>	<b>529,080</b>	<b>1,133,948</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,116,970	673,036	1,598,984
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,116,970</b>	<b>673,036</b>	<b>1,598,984</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	4,744,827	3,241,887	5,159,719
Secondary Education	1,026,639	755,372	1,397,413
Skills Development	224,909	128,775	376,602
Education & Sports Management and Inspection	118,171	84,748	193,666
Special Needs Education	9,178	5,449	14,400
<b><i>Sub- Total of allocation Sector</i></b>	<b>6,123,724</b>	<b>4,216,231</b>	<b>7,141,800</b>
<b>Sector: Health</b>			



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Primary Healthcare	331,376	280,523	834,108
District Hospital Services	76,277	39,491	76,277
Health Management and Supervision	1,145,347	873,070	1,554,354
<b>Sub- Total of allocation Sector</b>	<b>1,553,000</b>	<b>1,193,084</b>	<b>2,464,739</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	379,532	338,016	311,291
Natural Resources Management	266,473	215,859	249,821
<b>Sub- Total of allocation Sector</b>	<b>646,004</b>	<b>553,874</b>	<b>561,112</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	3,115,760	1,055,111	2,976,319
<b>Sub- Total of allocation Sector</b>	<b>3,115,760</b>	<b>1,055,111</b>	<b>2,976,319</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,744,184	1,062,863	2,581,156
Local Statutory Bodies	583,534	366,797	666,557
Local Government Planning Services	144,804	72,908	139,189
<b>Sub- Total of allocation Sector</b>	<b>2,472,521</b>	<b>1,502,568</b>	<b>3,386,902</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	466,017	298,134	419,316
Internal Audit Services	40,215	23,768	36,649
<b>Sub- Total of allocation Sector</b>	<b>506,232</b>	<b>321,902</b>	<b>455,965</b>

**Vote: 564 Amolatar District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<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>1,533,855</b>	<b>1,118,751</b>	<b>2,146,715</b>
District Unconditional Grant (Non-Wage)	82,668	62,001	90,612
District Unconditional Grant (Wage)	203,240	153,431	449,147
General Public Service Pension Arrears (Budgeting)	111,512	111,512	12,470
Gratuity for Local Governments	309,730	232,298	582,535
Locally Raised Revenues	67,567	31,312	77,467
Multi-Sectoral Transfers to LLGs_NonWage	205,215	110,459	249,866
Multi-Sectoral Transfers to LLGs_Wage	298,712	224,034	394,566
Pension for Local Governments	246,026	184,519	290,052
Salary arrears (Budgeting)	9,185	9,185	0
<b>Development Revenues</b>	<b>210,329</b>	<b>217,352</b>	<b>434,441</b>
District Discretionary Development Equalization Grant	71,872	75,093	296,617
Multi-Sectoral Transfers to LLGs_Gou	138,457	142,260	137,824
<b>Total Revenue Shares</b>	<b>1,744,184</b>	<b>1,336,103</b>	<b>2,581,156</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	501,952	325,705	843,714
Non Wage	1,031,903	525,806	1,303,001
<b>Development Expenditure</b>			
Domestic Development	210,329	211,352	434,441
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,744,184</b>	<b>1,062,863</b>	<b>2,581,156</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018-19 the sector has an allocation of Shs (000) 2,581,156 a short fall of 47 percent in comparison to FY 2017-18 OF Shs (000) 1,744,184. The decline is a result of none allocation for funds to pay for staff gratuity especially fr those staff who will be retiring in the FY 2018-19. All other grants with the exception of pension for local government, and development multi sectorial transfers to LLG remained the same, DDEG grant for the district increased by 24 percent to meet the requirement for development under adiminstration . The recurrent revenues allocation improved with both transfers to LLG and district increasing by 20 and 8 percent respectively. On recuurent revenues for wage there was an increment of 16 and 21 percnet for LLG and district administration and this will cater for new recruitment . There was no salary , pension/gratuty arrears carried forward form the FY 2017/18

**Workplan Title : Finance**

**Vote: 564 Amolatar 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>429,082</b>	<b>261,198</b>	<b>384,229</b>
District Unconditional Grant (Non-Wage)	102,282	76,711	74,165
District Unconditional Grant (Wage)	69,086	51,815	69,086
Locally Raised Revenues	12,000	13,018	12,000
Multi-Sectoral Transfers to LLGs_NonWage	134,006	36,875	117,271
Multi-Sectoral Transfers to LLGs_Wage	111,707	82,779	111,707
<b>Development Revenues</b>	<b>36,935</b>	<b>36,935</b>	<b>35,087</b>
Multi-Sectoral Transfers to LLGs_Gou	36,935	36,935	35,087
<b>Total Revenue Shares</b>	<b>466,017</b>	<b>298,134</b>	<b>419,316</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	180,794	134,594	180,794
Non Wage	248,288	126,604	203,435
<b>Development Expenditure</b>			
Domestic Development	36,935	36,935	35,087
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>466,017</b>	<b>298,134</b>	<b>419,316</b>

**Narrative of Workplan Revenues and Expenditure**

Finance sector has been allocated UGX(000). 419,316 with a decrease of 10 % especially on multi sectoral transfers to LLG this will affect collection and management of revenue in the all funding lines for the F/Y 2018/19 , in future there is need to improve financial utilization ,accountability , transparency and reporting and also ensuring that the District generates enough local revenue to finance activities that Central funding fall short off.

**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>562,237</b>	<b>366,683</b>	<b>640,316</b>
District Unconditional Grant (Non-Wage)	219,504	164,628	271,034
District Unconditional Grant (Wage)	125,603	94,202	125,603
Locally Raised Revenues	77,000	61,765	116,594
Multi-Sectoral Transfers to LLGs_NonWage	98,946	15,201	89,646
Multi-Sectoral Transfers to LLGs_Wage	41,184	30,888	37,440
<b>Development Revenues</b>	<b>21,297</b>	<b>21,188</b>	<b>26,241</b>
District Discretionary Development Equalization Grant	19,166	19,056	24,110

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Multi-Sectoral Transfers to LLGs_Gou	2,131	2,131	2,131
<b>Total Revenue Shares</b>	<b>583,534</b>	<b>387,871</b>	<b>666,557</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	166,787	124,154	163,043
Non Wage	395,450	222,395	477,274
<i>Development Expenditure</i>			
Domestic Development	21,297	20,247	26,241
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>583,534</b>	<b>366,797</b>	<b>666,557</b>

**Narrative of Workplan Revenues and Expenditure**

statutory bodies allocation for this FY 2018/19 is shs (000) 666,557 an increase of 14% as a result of increase in local revenue, Multi sectorial Transfers to LLG Non wage , and decline District Unconditional grant (Non-Wage). this explains the decrease in the funding, however, there has been a general atatic condition in conditional grant to LGPAC, DSC and DLB. local revenue allocation has also been increased as well and District Unconditional grant (wage). But the sector may have to reduce on its expenditures more especially on the emoluments given to elected political leaders in the FY 2018/2019

**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>381,830</b>	<b>271,219</b>	<b>872,291</b>
Locally Raised Revenues	8,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	19,296	5,319	19,096
Sector Conditional Grant (Non-Wage)	32,499	24,374	251,803
Sector Conditional Grant (Wage)	322,035	241,526	601,393
<i>Development Revenues</i>	<b>338,859</b>	<b>279,326</b>	<b>261,657</b>
District Discretionary Development Equalization Grant	67,081	66,698	20,218
Multi-Sectoral Transfers to LLGs_Gou	122,172	122,172	140,574
Other Transfers from Central Government	119,150	60,000	0
Sector Development Grant	30,456	30,456	100,865
<b>Total Revenue Shares</b>	<b>720,689</b>	<b>550,545</b>	<b>1,133,948</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	322,035	241,526	601,393
Non Wage	59,795	29,631	270,898
<i>Development Expenditure</i>			

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Domestic Development	338,859	257,922	261,657
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>720,689</b>	<b>529,080</b>	<b>1,133,948</b>

**Narrative of Workplan Revenues and Expenditure**

Production and Marketing sector has been allocated Ushs (000)1,133,948 for FY 2018/19, an increase of 57 % compared to last FY 2017-18. (000) 601,393 will be expended on payment of salaries, (000)360,000 on extension services delivery to farmers, and the balance on administrative capital development, supervision, monitoring and execution of OWC 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>1,256,330</b>	<b>933,779</b>	<b>1,673,780</b>
Locally Raised Revenues	6,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	9,486	3,146	6,691
Sector Conditional Grant (Non-Wage)	205,599	154,199	205,599
Sector Conditional Grant (Wage)	1,035,245	776,433	1,461,490
<b>Development Revenues</b>	<b>296,670</b>	<b>304,506</b>	<b>790,959</b>
District Discretionary Development Equalization Grant	95,830	95,282	0
Donor Funding	27,920	89,535	67,000
Multi-Sectoral Transfers to LLGs_Gou	54,456	50,456	54,458
Other Transfers from Central Government	74,636	69,233	74,636
Sector Development Grant	0	0	524,144
Transitional Development Grant	43,829	0	70,722
<b>Total Revenue Shares</b>	<b>1,553,000</b>	<b>1,238,285</b>	<b>2,464,739</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,035,245	768,296	1,461,490
Non Wage	221,085	157,346	212,290
<b>Development Expenditure</b>			
Domestic Development	268,751	177,907	723,959
Donor Development	27,920	89,535	67,000
<b>Total Expenditure</b>	<b>1,553,000</b>	<b>1,193,084</b>	<b>2,464,739</b>

**Narrative of Workplan Revenues and Expenditure**

Health sector has been allocated Ushs(000) 2,464,739 for FY 2018/19. This is an increase of 46% from previous FY 2017/18. This has been achieved as a result of funding for sector development grant of Ushs(000) 335,037 which did not exist in previous FY 2017/18. There was also an increase of Ushs(000) 426,245 41% from previous FY 2017/18 to cater for the wage enhancement in the sector.

## Vote: 564 Amolatar District

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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,812,791</b>	<b>4,288,378</b>	<b>6,456,604</b>
District Unconditional Grant (Wage)	49,456	37,092	81,856
Locally Raised Revenues	10,000	0	5,406
Multi-Sectoral Transfers to LLGs_NonWage	12,295	5,111	11,795
Sector Conditional Grant (Non-Wage)	715,269	476,846	837,785
Sector Conditional Grant (Wage)	5,025,772	3,769,329	5,519,762
<b>Development Revenues</b>	<b>310,933</b>	<b>297,177</b>	<b>685,196</b>
District Discretionary Development Equalization Grant	95,830	95,282	0
Multi-Sectoral Transfers to LLGs_Gou	56,494	53,344	61,665
Other Transfers from Central Government	10,058	0	0
Sector Development Grant	148,551	148,551	623,531
<b>Total Revenue Shares</b>	<b>6,123,724</b>	<b>4,585,555</b>	<b>7,141,800</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	5,075,227	3,658,848	5,601,618
Non Wage	737,564	353,502	854,986
<b>Development Expenditure</b>			
Domestic Development	310,933	203,881	685,196
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>6,123,724</b>	<b>4,216,231</b>	<b>7,141,800</b>

## Narrative of Workplan Revenues and Expenditure

Education sector has been allocated Ushs (000) 7,141,800 for FY 2018/2019 an increase of 16.6 percent especially on development grant which will improve service delivery, increase UPE/USE enrollment. However, development grant has reduced especially DDEG /SFG this will affect development of classroom constructions, teacher houses, latrine .

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>601,837</b>	<b>356,038</b>	<b>530,183</b>
District Unconditional Grant (Wage)	77,182	57,887	77,182
Locally Raised Revenues	3,000	1,000	0

**Vote: 564 Amolatar District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	2,000	1,500	0
Multi-Sectoral Transfers to LLGs_Wage	22,502	16,877	0
Other Transfers from Central Government	0	278,775	453,001
Sector Conditional Grant (Non-Wage)	497,152	0	0
<b>Development Revenues</b>	<b>515,133</b>	<b>675,218</b>	<b>1,068,801</b>
Multi-Sectoral Transfers to LLGs_Gou	6,000	6,000	6,000
Other Transfers from Central Government	0	160,085	553,667
Sector Development Grant	509,133	509,133	509,133
<b>Total Revenue Shares</b>	<b>1,116,970</b>	<b>1,031,256</b>	<b>1,598,984</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	99,685	53,959	77,182
Non Wage	502,152	172,944	453,001
<b>Development Expenditure</b>			
Domestic Development	515,133	446,132	1,068,801
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,116,970</b>	<b>673,036</b>	<b>1,598,984</b>

**Narrative of Workplan Revenues and Expenditure**

Roads and Engineering Sector has been allocated Ushs (000) 1,598,984 in the financial year 2018-19 which is an increase of 43 percent from Development Grant from other central Government Transfers to Lower Local Governments as compared to the current FY 2017/18. This will improve road net work in the District

**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>83,760</b>	<b>50,482</b>	<b>75,295</b>
District Unconditional Grant (Wage)	31,612	23,709	27,868
Locally Raised Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	14,650	900	14,650
Sector Conditional Grant (Non-Wage)	34,498	25,873	32,777
<b>Development Revenues</b>	<b>295,772</b>	<b>295,772</b>	<b>235,996</b>
Multi-Sectoral Transfers to LLGs_Gou	22,567	22,567	26,567
Sector Development Grant	273,204	273,204	209,428
<b>Total Revenue Shares</b>	<b>379,532</b>	<b>346,254</b>	<b>311,291</b>

**Vote: 564 Amolatar District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,612	15,814	27,868
Non Wage	52,148	26,430	47,427
<b>Development Expenditure</b>			
Domestic Development	295,772	295,771	235,996
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>379,532</b>	<b>338,016</b>	<b>311,291</b>

**Narrative of Workplan Revenues and Expenditure**

Water sub-sector revenue for the fiscal year 2018/19 is Ushs (000) 311,291, which is a decrease of 18 percent from the previous FY 2017/18 majorly from sector development grant and multisectoral transfers to LLG. The sector grant for development has dwindled over the year yet the sector still have sub counties to be lifted to national targets of safe water coverage.

**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>			
<b>Recurrent Revenues</b>	<b>147,138</b>	<b>96,830</b>	<b>113,328</b>
District Unconditional Grant (Wage)	93,376	70,032	93,376
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	30,374	13,006	15,799
Multi-Sectoral Transfers to LLGs_Wage	14,382	10,787	0
Sector Conditional Grant (Non-Wage)	4,006	3,005	4,154
<b>Development Revenues</b>	<b>119,335</b>	<b>119,034</b>	<b>136,493</b>
District Discretionary Development Equalization Grant	52,706	52,405	57,864
Donor Funding	0	0	12,000
Multi-Sectoral Transfers to LLGs_Gou	66,629	66,629	66,629
<b>Total Revenue Shares</b>	<b>266,473</b>	<b>215,863</b>	<b>249,821</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	107,758	80,819	93,376
Non Wage	39,380	16,006	19,953
<b>Development Expenditure</b>			
Domestic Development	119,335	119,034	124,493
Donor Development	0	0	12,000
<b>Total Expenditure</b>	<b>266,473</b>	<b>215,859</b>	<b>249,821</b>

**Narrative of Workplan Revenues and Expenditure**



# Vote: 564 Amolatar District

# FY 2018/19

Natural resources sector has been allocated Ushs (000) 249,821 F/Y 2017/2018 an decrease by 7 percent most especially with much intervention in forestation and reforestation, capacity building and energy conservation for sustainable development at sub-county and District level. For sustainable development there is need to allocate more funds to the Sector in order to have a balanced development where resources usage will match it's rebuilding

## 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>245,643</b>	<b>165,614</b>	<b>146,831</b>
District Unconditional Grant (Wage)	78,500	58,875	78,500
Locally Raised Revenues	4,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	32,533	8,782	29,040
Multi-Sectoral Transfers to LLGs_Wage	98,526	73,894	0
Sector Conditional Grant (Non-Wage)	32,083	24,062	39,291
<b>Development Revenues</b>	<b>2,870,117</b>	<b>1,789,644</b>	<b>2,829,488</b>
District Discretionary Development Equalization Grant	43,123	42,877	43,399
Donor Funding	108,904	38,896	68,000
Multi-Sectoral Transfers to LLGs_Gou	205,471	205,386	205,471
Other Transfers from Central Government	2,512,619	1,502,485	2,512,619
<b>Total Revenue Shares</b>	<b>3,115,760</b>	<b>1,955,258</b>	<b>2,976,319</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	177,026	106,144	78,500
Non Wage	68,617	22,925	68,331
<b>Development Expenditure</b>			
Domestic Development	2,761,213	887,147	2,761,488
Donor Development	108,904	38,896	68,000
<b>Total Expenditure</b>	<b>3,115,760</b>	<b>1,055,111</b>	<b>2,976,319</b>

## Narrative of Workplan Revenues and Expenditure

Community Based Services sector has been allocated Ushs (000) 2,976,319 indicating a 4.7% decrease from the F/Y 2017/18 which was (000) 3,115,760 as a result of Fluctuations in IPFs for programmes like UWEP , NUSAF III ,and the Youth Livelihood funds channeled through community department for economic empowerment among the various social / interest groups for household livelihood improvement sub-projects. The Department intends to Utilize the Revenue during the F/Y to support the sector to execute supervisory roles , support Vulnerable groups to benefit from economic livelihood enterprises , community mobilization. The sector shall continue to support District Youth, Women and disability councils; coordinate implementation of FAL programme, promote Children concern in relation to the protection of childrens rights and enhance the welfare of families. Stimulate and build capacity of the community members to participate and embrace development programmes in their communities, support and mentor community development workers (CDWs) in all lower local governments to support services under the social development sector. Support women empowerment and gender mainstreaming, Fund women and youth groups of various enterprises under UWEP and YLP.

# Vote: 564 Amolatar District

# FY 2018/19

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>109,109</b>	<b>77,698</b>	<b>99,189</b>
District Unconditional Grant (Non-Wage)	32,738	24,553	33,825
District Unconditional Grant (Wage)	65,608	49,206	59,600
Locally Raised Revenues	3,000	2,938	0
Multi-Sectoral Transfers to LLGs_NonWage	7,763	1,000	5,763
<b>Development Revenues</b>	<b>35,695</b>	<b>35,491</b>	<b>40,000</b>
District Discretionary Development Equalization Grant	35,695	35,491	40,000
<b>Total Revenue Shares</b>	<b>144,803</b>	<b>113,188</b>	<b>139,189</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	65,608	21,110	59,600
Non Wage	43,501	25,740	39,588
<b>Development Expenditure</b>			
Domestic Development	35,695	26,058	40,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>144,804</b>	<b>72,908</b>	<b>139,189</b>

## Narrative of Workplan Revenues and Expenditure

Planning Sector has been allocated Ushs (000) 139,189 for F/Y 2018/2019 a slight increase of 3.9 percent from the previous financial year as a result of non wage and DDEG grants to the sector to match the work capacity of the department . This increment will allow planning department to engage in development planning programmes and improve the capacity of departments / sections and LLGs in planning , monitoring and evaluation of projects /programmes

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>40,215</b>	<b>24,449</b>	<b>36,649</b>
District Unconditional Grant (Non-Wage)	12,277	9,208	13,711
District Unconditional Grant (Wage)	18,988	14,241	18,988
Locally Raised Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	5,950	1,000	3,950
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Vote: 564 Amolatar District****FY 2018/19**

N/A			
<b>Total Revenue Shares</b>	<b>40,215</b>	<b>24,449</b>	<b>36,649</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	18,988	14,241	18,988
Non Wage	21,227	9,527	17,661
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>40,215</b>	<b>23,768</b>	<b>36,649</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit sector has been allocated Ushs. (000) 36,649 for F/Y 2017/2018 a reduction of 8.7 percent. It is notable that there is big change in funding this sector if is to enforce transparency and accountability and with enforcement of PFMA 2015 the section activities has expanded