

Vote: 565 Amuria 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.

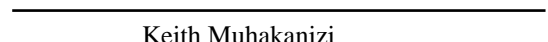
Signature :

Signature :



Leru Andrew CHIEF ADMINISTRATIVE
OFFICER

(Accounting Officer)



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

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

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

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

Vote: 565 Amuria 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	1,115,638	314,418	592,500
Discretionary Government Transfers	4,170,725	3,623,176	3,201,713
Conditional Government Transfers	17,438,230	13,025,931	15,120,555
Other Government Transfers	34,000	2,353,566	4,749,685
Donor Funding	0	162,336	928,000
Grand Total	22,758,593	19,479,427	24,592,454

Revenue Performance by end of March of the Running FY

At the end of third quarter, Amuria DLG received a total of U Shs 19,479,427, represented 86% of the annual budget which was significantly over and above the expected 75% due to the release of more Discretionary grants and development funds. Locally raised revenue stood at 314,418,000 (28%) by the end of third quarter which was far less than expected 75% performance due to inadequate implementation of Revenue Enhancement Plan, irregular DLB meetings and as a result of low economic activity. Discretionary government transfers stood at 3,623,176,000 (87%) which was slightly above expected 75% because of more release of DDEG to accommodate capital projects. The Conditional Government transfers stood at 13,025,931,000 (75%) as planned, Whereas Other Government Transfers were at 692,230,000 which was far above expected 75% because funds for NUSAF3, UWEP, YLP, USF and resilience were not initially budgeted at the time of budget approval although a supplementary budget was approved by District Council. The total Donor funding stood at 162,336,000 which funding had not been captured at the time of budget approval but was approved by District Council later through a supplementary.

Planned Revenues for next FY

The total revenue expected in financial 2018/2019 for Amuria DLG amounts to U Shs 24,592,454,000. There has been an increase of 1.9% to the overall budget of 2018/19 as compared to the budget of 2017/2018. Conditional government transfers are expected at 17,026,520,000 (61%), Discretionary government transfers of 3,201,713,000 (13%), Other government transfers of 4,749,685,000 (19%), Donor funds of 928,000,000 (4%) while Locally raised revenue shall be 592,500,000 (2.4%) of the total annual budget respectively.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,735,537	3,542,650	4,383,394
Finance	596,350	352,684	451,605
Statutory Bodies	878,551	454,736	693,605
Production and Marketing	1,345,965	1,726,003	2,217,649
Health	2,805,717	2,396,876	4,227,612
Education	11,741,032	8,847,836	9,162,314
Roads and Engineering	1,438,701	1,077,628	888,741

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Water	413,789	384,932	427,332
Natural Resources	219,326	153,444	171,555
Community Based Services	325,597	348,964	1,721,789
Planning	170,625	134,677	179,761
Internal Audit	87,404	49,743	67,096
Grand Total	22,758,593	19,470,172	24,592,454
<i>o/w: Wage:</i>	12,650,904	9,488,178	10,693,322
<i>Non-Wage Recurrent:</i>	6,031,979	4,025,432	5,384,244
<i>Domestic Devt:</i>	4,075,711	5,794,227	7,586,888
<i>Donor Devt:</i>	0	162,336	928,000

Expenditure Performance by end of March FY 2017/18

A cumulative total of UGX 19,470,172,000 was released to departments, lower local governments and other government institutions by the end of quarter three. Of which wages consumed 9,488,178,000 (75%), Non wage recurrent at 4,025,432,000 (67%), Domestic development at 5,794,227,000 (142%), of the planned expenditures respectively. While Donor development was at 162,336,000.

Planned Expenditures for the FY 2018/19

Amuria District DLG has planned expenditure estimates for the FY 2018/2019 amounting to UGX 24,592,454,000= . The overall budget has increased by 1.9% as compared to that of FY 2017/2018. Of this wages shall consume 10,693,322,000 (44%), Non wage recurrent 5,384,244,000 (22%), Domestic development 7,586,888,000 (31%) and donor development at 928,000,000 (4%) of the annual budget respectively.

Medium Term Expenditure Plans

Apart from the mandatory payments of wages, the District plans to spend development funds on construction of classrooms, wash rooms for both boys and girls in school and provide furniture mindful of special gender and disability needs. Also plan to open and maintain access roads; drill boreholes and renovate OPD'S in health facilities to deliver curative and preventive health services. To address poverty and livelihood issues there are plans to support communities with farming inputs and various production technologies - improved livestock, seedlings and a variety of seeds for food crops and cash market.

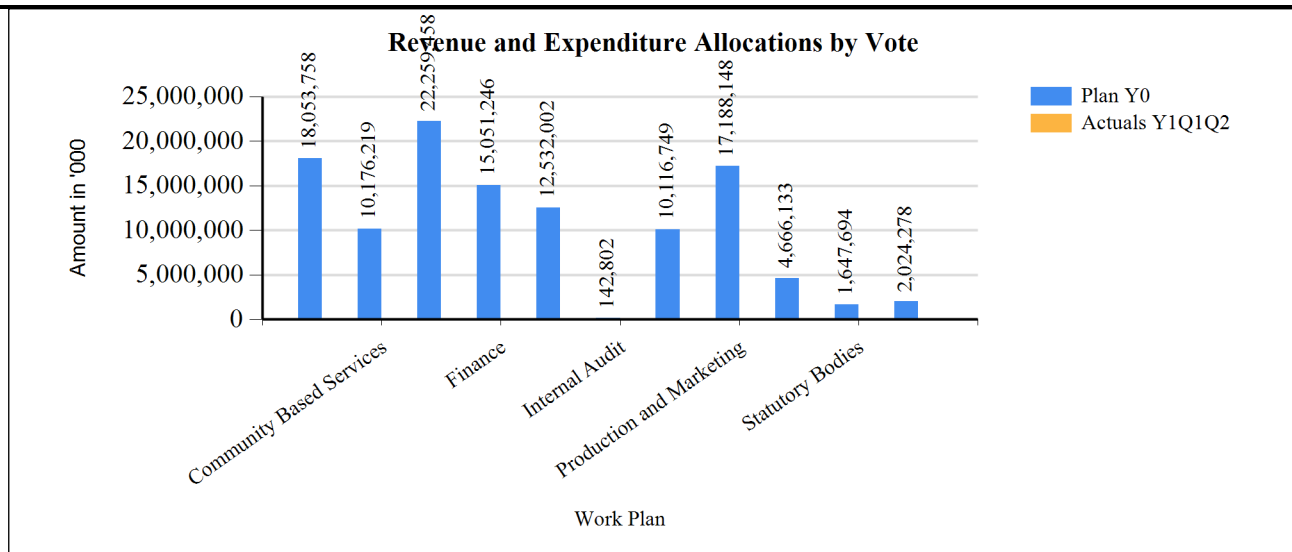
Challenges in Implementation

The unpredictable weather changes are a constraint in that sudden violent and excessive rains or long and extended droughts turn out to be detrimental to construction and farming thus affecting production, productivity and health. Shortages in staffing in key sectors of health and education cause problems in service delivery and implementation of planned activities. Unconstructive conflicts amongst stakeholders in running of Local Government programmes and poor coordination affects service delivery.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,115,638	314,418	592,500
Advertisements/Bill Boards	8,000	0	0
Application Fees	32,000	1,712	0
Business licenses	161,544	18,041	76,649
Court fines and Penalties - private	0	0	1,090
Group registration	14,568	160	6,452
Land Fees	84,590	30,440	106,587
Local Services Tax	175,872	66,153	157,935
Market /Gate Charges	256,259	163,231	84,664
Other Fees and Charges	201,288	25,741	128,882
Park Fees	21,365	2,460	14,400
Registration (e.g. Births, Deaths, Marriages, etc.) fees	25,723	6,480	15,842
Stamp duty	134,428	0	0
2a. Discretionary Government Transfers	4,170,725	3,623,176	3,201,713
District Discretionary Development Equalization Grant	1,961,768	1,961,768	1,358,948
District Unconditional Grant (Non-Wage)	823,480	617,610	680,653
District Unconditional Grant (Wage)	1,185,374	889,030	949,732
Urban Discretionary Development Equalization Grant	18,759	18,759	25,508
Urban Unconditional Grant (Non-Wage)	37,017	27,763	36,544
Urban Unconditional Grant (Wage)	144,328	108,246	150,329
2b. Conditional Government Transfer	17,438,230	13,025,931	15,120,555

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General Public Service Pension Arrears (Budgeting)	229,764	229,764	25,226
Gratuity for Local Governments	357,314	267,986	767,467
Pension for Local Governments	338,463	253,847	384,884
Salary arrears (Budgeting)	279,277	279,277	0
Sector Conditional Grant (Non-Wage)	2,854,978	1,512,038	1,991,155
Sector Conditional Grant (Wage)	11,321,202	8,490,902	9,593,261
Sector Development Grant	1,142,119	1,142,119	1,982,213
Transitional Development Grant	915,114	850,000	376,348
2c. Other Government Transfer	34,000	2,353,566	4,749,685
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Global Fund	0	21,436	0
Northern Uganda Social Action Fund (NUSAF)	0	1,343,393	2,000,000
Other	24,000	0	0
Regional Pastoral Livelihoods Resilience Project	0	160,877	640,000
Support to PLE (UNEB)	10,000	13,616	18,000
Support to Production Extension Services	0	184,210	0
Uganda Road Fund (URF)	0	334,158	571,685
Uganda Sanitation Fund	0	161,460	0
Uganda Women Entrepreneurship Program(UWEP)	0	119,790	700,000
Vegetable Oil Development Project	0	0	80,000
Youth Livelihood Programme (YLP)	0	14,627	700,000
3. Donor	0	162,336	928,000
The AIDS Support Organisation (TASO)	0	86,803	400,000
United Nations Children Fund (UNICEF)	0	54,447	170,000
United Nations Population Fund (UNPF)	0	20,586	112,000
Global Fund for HIV, TB & Malaria	0	0	16,000
World Health Organisation (WHO)	0	0	230,000
Others	0	500	0
Total Revenues shares	22,758,593	19,479,427	24,592,454

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

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By the end of third quarter of FY2017-18, the district had collected UGX 314,418,700 only which was 28% of the annual planned amount which is far below the 75% target by the end of the quarter. The major source that yielded this revenue was market/Gate charges which performed at 64% of its annual target. It contributed over 50% of cumulatively collected revenue. This is followed by Local Service Tax (LST) with 21% contribution. The market fees is performing this way because it collected all through the year unlike other sources that are collected at a specific period for salaried employees. LST source contributes more because its collection was easy as it involved making deductions from salaried employees of the district and NGOs. Other sources of local revenue - like land fees, market charges, birth registration and licenses, within the period performed below the target of 75% of the annual planned figures. This was attributed to low economic activity within the district and failure to implement the revenue enhancement plan as expected. The irregular sittings of the District Land Board also explains the low collection of fees related to land transactions and registration.

Central Government Transfers

So far, the performance of Central Government Transfers amounted to UGX 19,002,673,000 of which UGX 3,623,176,000 was discretionary government transfers (DGT), UGX 13,025,931,000 was conditional government transfers (CGT), and UGX 2,353,566,000 was other government transfers (OGT). The performance of the transfers in these sub categories of DGT, CGT and OGT against the annual approved estimates were 86.9%, 74.7% and 6,922.3% respectively. Overall, the performance of the central government transfers by the end of third quarter 2017-18 was over 75% of the annual estimates. This was attributed to the release of the sector development grants and the discretionary development grants at a level of 75% and above so as to enable LGs have all development funds by third quarter. Additionally, several other ministries and agencies released funding to the district for various projects that had not been captured in the initial approved budget estimates of the district.

Donor Funding

By the end of the third quarter the district had received UGX 162,336,000 as donor support from UNICEF, UNFPA and TASO for activities in the Community Based Services, Health, Education and Planning departments. The approved budget estimates for the district had not provided for any donor funding initially as there had been no commitments shown from would be partners regarding likely funding support for the district at the time of budget approval.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Amuria District Local Government plans to raise local revenue amounting to UGX 592,500,000 in the Financial year 2018/2019. There is a decrease of about 523 million as compared to that of financial year 2017/2018. This is largely attributed to the creation of the new District of Kapelebyong under Vote 627 which ultimately divided sources of local revenue. It is hoped that much of the locally raised revenue will come from Local Service tax, Other fees & charges, Land fees and Business licences that account for 26.7%, 27.8%, 15.1% and 14.2% respectively of the expected annual local revenue. While the rest of the sources; Park fees, Birth registration, group registration and penalties contribute in the percentages of 1.4%, 1.58%, 2.6% and 0.1% respectively. These will be achieved through effective implementation of the Revenue Enhancement Plan.

Central Government Transfers

Amuria District Local Government expects to receive U Shs 23,071,953,000 as Central Government transfers that has an increase of 6.6% as compared to last financial year. Of these, Discretionary transfers represent 13.7%, Conditional government transfers account for 64% of the total annual budget while other government transfers contribute 13.8%. However, the conditional government transfers includes wages that constitutes a share of 50% of the grant transfers.

Donor Funding

Donor revenue is estimated at UGX 928,000,000 for 2018/19 which is 4% of the annual budget. It has witnessed an increase of 21% as compared to last financial year. These funds are expected to be received from partners like WHO, UNICEF, UNFPA, The AIDS Support Organisation (TASO) and Global Fund for HIV, TB & Malaria have provided commitment to fund various activities in Planning, Education, Community Based Services and Health departments. These partners are the kind of traditional donors to the district as they have done so in the previous years. Others may show up with support as the financial year progresses.

Table on the revenues and Budget by Sector and Programme

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<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	0	0	1,365,720
District Production Services	1,313,127	627,248	840,324
District Commercial Services	32,838	10,884	11,605
<i>Sub- Total of allocation Sector</i>	<i>1,345,965</i>	<i>638,132</i>	<i>2,217,649</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,438,700	618,627	820,926
District Engineering Services	0	0	67,815
<i>Sub- Total of allocation Sector</i>	<i>1,438,700</i>	<i>618,627</i>	<i>888,741</i>
Sector: Education			
Pre-Primary and Primary Education	7,811,999	5,658,394	5,353,037
Secondary Education	3,008,205	1,827,311	2,889,632
Skills Development	723,130	374,613	751,015
Education & Sports Management and Inspection	195,698	56,313	168,146
Special Needs Education	2,000	0	484
<i>Sub- Total of allocation Sector</i>	<i>11,741,032</i>	<i>7,916,631</i>	<i>9,162,314</i>
Sector: Health			
Primary Healthcare	490,464	207,196	4,227,612
Health Management and Supervision	2,315,253	1,706,260	0
<i>Sub- Total of allocation Sector</i>	<i>2,805,717</i>	<i>1,913,456</i>	<i>4,227,612</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	413,789	81,239	427,332
Natural Resources Management	219,326	104,222	171,555
<i>Sub- Total of allocation Sector</i>	<i>633,115</i>	<i>185,461</i>	<i>598,887</i>
Sector: Social Development			
Community Mobilisation and Empowerment	325,597	211,384	1,721,789
<i>Sub- Total of allocation Sector</i>	<i>325,597</i>	<i>211,384</i>	<i>1,721,789</i>
Sector: Public Sector Management			
District and Urban Administration	2,735,537	1,337,177	4,383,394
Local Statutory Bodies	878,551	382,299	693,605
Local Government Planning Services	170,625	92,722	179,761
<i>Sub- Total of allocation Sector</i>	<i>3,784,712</i>	<i>1,812,198</i>	<i>5,256,761</i>
Sector: Accountability			
Financial Management and Accountability(LG)	596,350	303,063	451,605

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Internal Audit Services	87,404	49,138	67,096
<i>Sub- Total of allocation Sector</i>	<i>683,754</i>	<i>352,201</i>	<i>518,701</i>

Vote: 565 Amuria 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	2,201,294	1,667,301	1,889,710
District Unconditional Grant (Non-Wage)	114,303	87,765	88,005
District Unconditional Grant (Wage)	418,555	311,189	312,004
General Public Service Pension Arrears (Budgeting)	229,764	229,764	25,226
Gratuity for Local Governments	357,314	267,986	767,467
Locally Raised Revenues	178,297	24,533	85,149
Multi-Sectoral Transfers to LLGs_NonWage	205,495	151,954	140,215
Multi-Sectoral Transfers to LLGs_Wage	79,826	60,986	86,759
Pension for Local Governments	338,463	253,847	384,884
Salary arrears (Budgeting)	279,277	279,277	0
Development Revenues	534,243	1,875,349	2,493,684
District Discretionary Development Equalization Grant	200,000	198,278	123,995
District Unconditional Grant (Non-Wage)	6,951	0	0
Multi-Sectoral Transfers to LLGs_Gou	177,292	183,678	149,689
Other Transfers from Central Government	0	1,343,393	2,000,000
Transitional Development Grant	150,000	150,000	220,000
Total Revenue Shares	2,735,537	3,542,650	4,383,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	498,381	224,385	398,763
Non Wage	1,702,913	825,176	1,490,947
Development Expenditure			
Domestic Development	534,243	287,616	2,493,684
Donor Development	0	0	0
Total Expenditure	2,735,537	1,337,177	4,383,394

Narrative of Workplan Revenues and Expenditure

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The Department Expects to receive total revenue amounting to UGX: 4,383,394,000 for both recurrent and development revenue for the FY 2018/2019. In the FY 2017/2018, the department received total revenue for both recurrent and development amounting to UGX:2,735,537,000 and it observed that, there is an expected increase of UGX: 1,647,857,000 for the FY 2018/2019. The department further expects to receive recurrent revenue amounting to UGX:1,889,710,000 in the FY 2018/2019. The recurrent expenditure on wage to be spent is expected at UGX: 398,763,000 and Non Wage stands at UGX: 1,490,947,000 respectively. The development expenditure for Administration Department is expected at UGX: 2,493,684,000 for the FY 2018/2019. It's worthy noting that there was an increase in Wage amounting to UGX: 174,378,000 from the FY 2017/2018 to FY 2018/2019. and equally a change in Non Wage amounting to UGX: 66,5771,000 from the FY 17/18 to FY 18/19. The domestic Development expenditure for Administration for the FY 18/ 19 is expected at UGX: 2,493,684,000 and there was no allocation for donor development to the department. There was an increase in both recurrent expenditure for Wage, Non Wage and development expenditure for the FY 18/19. The above increase is as a result of the creation of kapelebyong District

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	546,562	327,306	406,137
District Unconditional Grant (Non-Wage)	114,521	84,450	81,595
District Unconditional Grant (Wage)	148,155	111,116	135,922
Locally Raised Revenues	59,601	8,832	25,301
Multi-Sectoral Transfers to LLGs_NonWage	200,269	105,339	139,978
Multi-Sectoral Transfers to LLGs_Wage	24,016	17,569	23,342
Development Revenues	49,788	25,378	45,467
District Discretionary Development Equalization Grant	0	0	14,919
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	44,788	25,378	30,548
Total Revenue Shares	596,350	352,684	451,605
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	172,171	100,811	159,264
Non Wage	374,390	179,323	246,873
Development Expenditure			
Domestic Development	49,788	22,928	45,467
Donor Development	0	0	0
Total Expenditure	596,350	303,063	451,605

Narrative of Workplan Revenues and Expenditure

Vote: 565 Amuria District**FY 2018/19**

The department of Finance expects to receive total revenue amounting to US\$ 451,605,000 to finance both recurrent and development revenue for FY 2018/2019. The Department further expects to Receive Recurrent Revenue amounting to US\$ 246,873,148 in the FY2018/2019, For the case of Recurrent Expenditure on Non Wage. The departments equally expects to spend Wage US\$ 159,264,232., Non wage of US\$ 246,873,148. respectively and Development Expenditure for FY 2018/2019 amounting to US\$ 45,467,000. A decrease of 27.08% revenue is due to the following reasons;

The creation of Kapelebyong District has resulted into a decrease in both recurrent expenditure wage and recurrent expenditure non wage, for the case of wage, it reduced from US\$ 374,390,497 in the FY 2017/2018 to US\$ 246,873,148 in the FY 2018/2019. Mean while, Recurrent Expenditure Non Wage reduced from US\$ 172,171,014 in the FY 2017/2018 to US\$ 159,264,232 in the FY 2018/2019. The department realised an increase in development expenditure-Domestic Development from US\$ 44,788,167 in the FY 2017/2018 to US\$ 45,467,266 in the FY 2018/2019.

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	847,350	444,536	693,205
District Unconditional Grant (Non-Wage)	244,454	180,265	286,156
District Unconditional Grant (Wage)	155,508	118,631	147,890
Locally Raised Revenues	330,830	59,782	172,916
Multi-Sectoral Transfers to LLGs_NonWage	116,558	85,858	86,243
Development Revenues	31,201	10,200	400
Locally Raised Revenues	26,000	10,000	0
Multi-Sectoral Transfers to LLGs_Gou	5,201	200	400
Total Revenue Shares	878,551	454,736	693,605
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	155,508	116,619	147,890
Non Wage	691,842	255,680	545,315
Development Expenditure			
Domestic Development	31,201	10,000	400
Donor Development	0	0	0
Total Expenditure	878,551	382,299	693,605

Narrative of Workplan Revenues and Expenditure

Vote: 565 Amuria District**FY 2018/19**

The department expects revenue of UGX 693,605,000 in FY2018/19. Compared to the previous year's allocation of UGX 847,350,000 there has been a drop of 18.1%. The reduction is as a result of a drop in general grant funding to the district vote following creation of Kapelebyong district with effect from July 2018. Also in the FY 2018/19, there is no capital project to be implemented in the department except one sub-county with an allocation of 400,000.

The recurrent revenues constitute about 99.9% of the total department budget and 0.1% is for development - a provision under Multi Sectoral to LLGs. A large proportion of the recurrent revenues are made up of District unconditional grant (both for wage and non wage). There has been an increase in allocation for UCG nonwage of 14.7% compared to the FY2017/2018 allocation. This is as a result of an increased allocation to the Department. The wage component on the other hand dropped due to reduction in number of LCs in Amuria as others are now in the new Kapelebyong district. Locally raised Revenue allocation also decreased by 47.7% as a result of creation of Kapelebyong. The Multi Sectoral transfers to LLGs amounting to UGX 86,243,000 constitute 12.5% of the overall departmental budget.

In terms of expenditure allocations 22.7% of the budget is for wages and 77.3% is non-wage i.e for both recurrent and development. However the LLGs expenditure amounts to 12.5% and domestic development expenditure estimate amounts to 0. 1%.

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			
Recurrent Revenues	584,939	605,974	1,597,671
District Unconditional Grant (Non-Wage)	6,000	4,425	5,651
District Unconditional Grant (Wage)	108,670	81,503	77,101
Locally Raised Revenues	11,833	0	2,917
Multi-Sectoral Transfers to LLGs_NonWage	13,062	1,942	15,733
Multi-Sectoral Transfers to LLGs_Wage	7,396	5,412	7,236
Other Transfers from Central Government	0	184,210	720,000
Sector Conditional Grant (Non-Wage)	53,436	40,077	168,083
Sector Conditional Grant (Wage)	384,542	288,407	600,949
Development Revenues	761,025	1,120,028	619,979
District Discretionary Development Equalization Grant	74,711	74,068	0
Multi-Sectoral Transfers to LLGs_Gou	635,084	833,854	508,223
Other Transfers from Central Government	0	160,877	0
Sector Development Grant	51,230	51,230	111,756
Total Revenue Shares	1,345,965	1,726,003	2,217,649
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	500,608	261,450	685,287
Non Wage	84,331	39,191	912,384
Development Expenditure			
Domestic Development	761,025	337,491	619,979

Vote: 565 Amuria District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	1,345,965	638,132	2,217,649

Narrative of Workplan Revenues and Expenditure

The department Expects to receive revenues amounting to UGX: 2,217,649,000 for both recurrent and development for the FY 2018/2019. in comparision to FY 2017/2018 the department experinces an increaes in total revenues for UGX:1,345,965,000 to UGX: 2,217,649 representing an increase 64.8 %. this attributed to an increase in conditional grant wages from UGX: 288,407 to 600,949 the other area is from other central government transfers from UGX:184,210,000 to UGX: 720,000,000 Out of these revenues UGX:1,601,298,000 will be recurrent and UGX: 619,979,000 will be development. The department expects to spend UGX: 685,287,000 for paying staff salaries in the FY 2018/2019. For recurrent expenditure none wage the department expects to spend UGX: 912,383,951. The department experienced an increase in the recurrent expenditure wage from UGX:500,608,000 to UGX: 685,287,000. The department expects o spend UGX: 619,979,000 in the development budget in the FY 2018/2019. The department experienced reduction in the development budget to lower local government by 60% from UGX:833,854,000 to UGX:508,223,000 and an increase in sector development grant for UGX:51,230,000 to UGX:111,756,000 representing 118% increment .

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,539,765	2,071,533	2,672,168
District Unconditional Grant (Non-Wage)	4,000	2,950	5,651
Locally Raised Revenues	11,833	500	2,917
Multi-Sectoral Transfers to LLGs_NonWage	22,407	9,044	16,464
Other Transfers from Central Government	0	182,896	0
Sector Conditional Grant (Non-Wage)	252,231	189,173	167,395
Sector Conditional Grant (Wage)	2,249,294	1,686,970	2,479,740
Development Revenues	265,952	325,343	1,555,445
District Discretionary Development Equalization Grant	142,043	140,820	131,260
Donor Funding	0	97,409	698,000
Multi-Sectoral Transfers to LLGs_Gou	58,796	87,115	27,654
Sector Development Grant	0	0	542,182
Transitional Development Grant	65,114	0	156,348
Total Revenue Shares	2,805,717	2,396,876	4,227,612
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,249,294	1,673,864	2,479,740
Non Wage	290,471	189,749	192,427
Development Expenditure			
Domestic Development	265,952	49,843	857,445

Vote: 565 Amuria District**FY 2018/19**

Donor Development	0	0	698,000
Total Expenditure	2,805,717	1,913,456	4,227,612

Narrative of Workplan Revenues and Expenditure

In the coming FY 2018/19 UGX 4,227,612,000 has been allocated to the Health Department compared to UGX 2,805,717,000 for the year ending June 2018. This change in budget allocation is attributed to 5%, 10% and 485% increase in Sector Recurrent Revenues, Sector Conditional Grant (Wage) and Sector Development Revenues allocations respectively. The planned Wage enhancement, introduction of Sector Development Grant and envisaged Donor Development funds led to these massive increments.

Of the revenues; Wage constitutes 59%, 37% will support Development interventions and 4% will support non wage activities associated with the sector.

The planned capital projects for the coming FY 2018/19 include: Repair of the damaged District Vaccine Store, Construction of housing for EPI

generator, Repair of DHO Office vehicle, Repair of Nissan Ambulance for Orungo County, Construction of a standard Maternity ward in Golokwara HC II, Procurement of medical equipment for general ward being constructed by World Vision in Morungatuny HC III and Abarilela HC III maternity ward. Delivery beds will be procured for all HC IIIs and IVs including Abeko HC II, Renovations will be done including in; Amuria HC IV children's ward, Amuria HC IV Doctors House, Olwa HC II OPD block, old OPD in Wera HC III to become an ART clinic, DHO's office block. Laptops will be procured for all HC IV and HC III Health Information Assistants to operationalise dhis2 at points of data generation.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,580,083	7,790,080	8,150,138
District Unconditional Grant (Non-Wage)	6,000	4,425	5,651
District Unconditional Grant (Wage)	60,870	45,653	31,872
Locally Raised Revenues	9,167	9,467	3,584
Multi-Sectoral Transfers to LLGs_NonWage	12,817	5,487	7,996
Other Transfers from Central Government	10,000	13,616	18,000
Sector Conditional Grant (Non-Wage)	1,793,862	1,195,908	1,570,464
Sector Conditional Grant (Wage)	8,687,367	6,515,525	6,512,572
Development Revenues	1,160,949	1,057,755	1,012,176
District Discretionary Development Equalization Grant	73,788	73,153	203,767
Donor Funding	0	20,112	30,000
Multi-Sectoral Transfers to LLGs_Gou	142,788	20,117	36,961
Sector Development Grant	244,373	244,373	741,448
Transitional Development Grant	700,000	700,000	0
Total Revenue Shares	11,741,032	8,847,836	9,162,314
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,748,237	6,457,767	6,544,444
Non Wage	1,831,846	1,434,903	1,605,694

Vote: 565 Amuria District**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	1,160,949	23,961	982,176
Donor Development	0	0	30,000
Total Expenditure	11,741,032	7,916,631	9,162,314

Narrative of Workplan Revenues and Expenditure

The department expects revenue worth U shs 9,162,314,000 of which Recurrent is U shs 8,150,138,000 and Development is U shs 1,012,176,000. there is an expected increase of UGX: 2,78,718,000 for the FY 2018/2019 for total recurrent and development revenues.

The expenditure is expected to the same amount totaling to U shs 9,162,314,000 comprising Recurrent Wage U shs 6,544,444,000 Recurrent Non Wage Ushs 1,605,694,000 Domestic Development U shs 982,176,000 and Donor Development U shs 30,000,000.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	686,943	139,199	105,038
District Unconditional Grant (Wage)	28,489	21,366	25,691
Locally Raised Revenues	7,967	0	1,984
Multi-Sectoral Transfers to LLGs_NonWage	2,299	15,813	1,010
Multi-Sectoral Transfers to LLGs_Wage	8,578	6,299	8,538
Other Transfers from Central Government	0	95,721	67,815
Sector Conditional Grant (Non-Wage)	639,610	0	0
Development Revenues	751,758	938,429	783,703
District Discretionary Development Equalization Grant	184,471	182,883	0
Multi-Sectoral Transfers to LLGs_Gou	58,154	24,300	25,267
Other Transfers from Central Government	0	222,113	503,870
Sector Development Grant	509,133	509,133	254,567
Total Revenue Shares	1,438,701	1,077,628	888,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,067	25,435	34,229
Non Wage	649,876	96,547	70,809
Development Expenditure			
Domestic Development	751,758	496,645	783,703
Donor Development	0	0	0
Total Expenditure	1,438,700	618,627	888,741

Narrative of Workplan Revenues and Expenditure

Vote: 565 Amuria District**FY 2018/19**

The Sector expects to receive revenues amounting to UGX: 888,741,000 for both recurrent and development for the FY 2018/2019. Of these revenues Ugx. 105,038,000 will be recurrent and Ugx. 783,703,000 will be development expenditure. The department expects to spend

34,229,000 for paying staff salaries in the FY 2018/2019. For recurrent expenditure none wage the department expects to spend 70,809,000 on capital development and 783,703,000 on recurrent expenditure on Domestic Development.

The sector experienced a decrease in the recurrent expenditure wage from 28,489,000 to 25,691,000 amounting to 2,798,000

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	75,407	47,550	55,756
District Unconditional Grant (Wage)	21,952	16,464	16,132
Locally Raised Revenues	7,967	0	1,984
Multi-Sectoral Transfers to LLGs_NonWage	6,286	1,684	3,935
Sector Conditional Grant (Non-Wage)	39,202	29,401	33,705
Development Revenues	338,382	337,382	371,576
District Discretionary Development Equalization Grant	0	0	37,866
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	1,450
Sector Development Grant	337,382	337,382	332,260
Total Revenue Shares	413,789	384,932	427,332
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,952	10,599	16,132
Non Wage	53,454	19,687	39,624
Development Expenditure			
Domestic Development	338,382	50,952	371,576
Donor Development	0	0	0
Total Expenditure	413,789	81,239	427,332

Narrative of Workplan Revenues and Expenditure

The District Water Office expects to receive a total revenue of UGX 427,332,000/= with a registered increment of 4.5% from the previous financial year due to District Discretion and Development Equalization Grant of 8.7% of the total budget. From the total departments revenue the recurrent revenue is Ugx 55,756,000/= (14.2% of total budget), and Development revenues will be Ugx 371,576,000/= (85.8% of total budget). Locally raised revenues constitutes 0.92% of total budget of the department. Of the total revenue of Ugx 427,332,000/=-, the department expects to spend Ugx 16,132,000/= (4.6% of total budget) for wage, Ugx 39,624,000/= (9.6% of total budget) for non-wage and Ugx 371,576,000/= (85.8% of total budget) for domestic development

Workplan Title : Natural Resources

Vote: 565 Amuria District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	144,417	92,306	149,389
District Unconditional Grant (Non-Wage)	14,000	10,324	7,169
District Unconditional Grant (Wage)	84,232	63,174	75,998
Locally Raised Revenues	13,034	0	3,517
Multi-Sectoral Transfers to LLGs_NonWage	19,389	8,620	11,705
Multi-Sectoral Transfers to LLGs_Wage	5,179	3,750	5,091
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	8,584	6,438	5,910
Development Revenues	74,909	61,138	22,166
District Discretionary Development Equalization Grant	53,497	53,036	7,292
Multi-Sectoral Transfers to LLGs_Gou	21,412	8,102	14,873
Total Revenue Shares	219,326	153,444	171,555
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	89,411	57,969	81,089
Non Wage	55,006	16,396	68,301
Development Expenditure			
Domestic Development	74,909	29,857	22,166
Donor Development	0	0	0
Total Expenditure	219,326	104,222	171,555

Narrative of Workplan Revenues and Expenditure

The department expects total revenues amounting to 171,555,077 . recurrent revenues of 149,389,388 and development revenues of 22,166,689.

For District level operation, the department expects total revenues of 139,885,619 compared to 173,345,192 allocations for the financial year 2017/2018. This represents 19.3% decline in the funding allocation to the department. The revenues sources include Sector condition grant 5,909,577 accounting for 31% decrease from 8,583,615 of 2017/2018, Local revenue reduces from 13,034,000 to 3,517,000 registering a big decline of 73% in the allocation. Unconditional Grant Non-wage of 7,169,017 compared to 14,000,000 for the F/y 2017/2018 accounting for 49% reduction. The wage budget stands at 75,997,796 compared to 84,231,995 in the previous financial year.

DDEG 7,292,229 compared to 53,496,582 in the F/Y 2017/2018 representing 86.4% reduction. The department anticipated to receive revenue's worthy 40,000,000 from Farm income enhancement and forestry conservation programme (FIEFOC 2)

In the department, at district level the funds shall be spent in the following thematic areas

Natural Resources Coordinating Office 3,685,594, Forestry Interventions 3,892,229, Wetland 3,380,712, Environment 2,472,260

Land Management 5,637,026 and Infrastructure Planning 4,800,000

While LLGs Multi Sector transfers for Wages 5,091,000 Recurrent revenue of 11,705,000 and DDEG (Development) of 14,873,460

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Workplan Title : Community Based Services

Vote: 565 Amuria District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	262,522	204,336	221,777
District Unconditional Grant (Non-Wage)	3,695	2,725	7,085
District Unconditional Grant (Wage)	102,042	76,532	70,231
Locally Raised Revenues	21,833	0	5,917
Multi-Sectoral Transfers to LLGs_NonWage	35,502	16,659	25,470
Multi-Sectoral Transfers to LLGs_Wage	7,396	5,412	7,476
Other Transfers from Central Government	24,000	51,968	60,000
Sector Conditional Grant (Non-Wage)	68,054	51,040	45,598
Development Revenues	63,075	144,629	1,500,012
District Discretionary Development Equalization Grant	0	0	14,584
Donor Funding	0	27,929	120,000
Multi-Sectoral Transfers to LLGs_Gou	63,075	34,251	25,428
Other Transfers from Central Government	0	82,449	1,340,000
Total Revenue Shares	325,597	348,964	1,721,789
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	109,438	74,255	77,707
Non Wage	153,084	103,078	144,070
Development Expenditure			
Domestic Development	63,075	34,051	1,380,012
Donor Development	0	0	120,000
Total Expenditure	325,597	211,384	1,721,789

Narrative of Workplan Revenues and Expenditure

The overall total allocation of revenues to the department for FY2018/19 is UGX: 1,721,789,000, In the financial year FY 2017/2018, the department received total revenue for both recurrent and development revenue amounting to UGX: 325,597,000 and there is an expected increase of total revenue amounting to UGX: 1,396,192,000 of the total recurrent and development revenue for the FY 2018/2019. The department further expects to receive recurrent revenue amounting to UGX: 221,777,000 , Recurrent expenditure wage UGX: 77,707,000 for paying staff salaries, Non Wage amounting to UGX: 144,070,000, Domestic development expenditure of UGX: 1,380,012,000 and Donor funds for the FY 2018/2019 is anticipated at UGX:120,000,000 especially from UNICEF and other development partners

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	126,198	73,747	69,481

Vote: 565 Amuria District**FY 2018/19**

District Unconditional Grant (Non-Wage)	60,450	44,577	28,676
District Unconditional Grant (Wage)	38,600	28,950	34,322
Locally Raised Revenues	24,967	0	6,484
Multi-Sectoral Transfers to LLGs_NonWage	2,181	220	0
Development Revenues	44,427	60,930	110,280
District Discretionary Development Equalization Grant	44,427	44,044	30,280
Donor Funding	0	16,886	80,000
Total Revenue Shares	170,625	134,677	179,761

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	38,600	24,627	34,322
Non Wage	87,598	33,946	35,160

Development Expenditure

Domestic Development	44,427	34,150	30,280
Donor Development	0	0	80,000
Total Expenditure	170,625	92,722	179,761

Narrative of Workplan Revenues and Expenditure

The overall total allocation of revenues to the department for FY2018/19 has increased by 5.4% compared to the FY2017/18 figures. This is mainly due to inclusion of anticipated donor support from UNICEF and other development partners. However, the funding in form of grants from Government of Uganda to the department has decreased. The reduction in government allocations is as a result of a drop in general grant funding to the district's vote as a new district of Kapelebyong has been created out of Amuria with effect from July 2018. The recurrent revenue allocations have dropped by 44.9% from last financial year's budgeted allocations. the recurrent revenues are 38.7% of the total budget and 63.3% is development. The Unconditional Grant (nonwage) dropped by 52.6% from the previous year. There has been a 50% drop in allocation of locally collected revenue to the department this year though no release has been received since the start of FY2017/18.

Expenditure allocations are that 19% of the budget is for wages and 81% is nonwage i.e. for both recurrent and development. However, domestic development expenditure estimates amounts to 16.8% while donor development is 44.5% of the overall department budget.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	87,404	49,743	67,096
District Unconditional Grant (Non-Wage)	30,000	22,123	19,257
District Unconditional Grant (Wage)	18,300	14,452	22,569
Locally Raised Revenues	19,567	0	5,784
Multi-Sectoral Transfers to LLGs_NonWage	7,600	4,350	7,600
Multi-Sectoral Transfers to LLGs_Wage	11,937	8,818	11,887
Development Revenues	0	0	0
N/A			

Vote: 565 Amuria District**FY 2018/19**

Total Revenue Shares	87,404	49,743	67,096
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	30,237	23,271	34,455
Non Wage	57,167	25,868	32,641
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	87,404	49,138	67,096

Narrative of Workplan Revenues and Expenditure

The overall total allocation of revenues to the department for FY 2018/19 has decreased by 20%. The reduction in government grants allocation is as a result of the creation of a new district which has been carved out from Amuria District with effect from July 2018.

The recurrent revenues are 70% of the total budget. The Unconditional grant *(non wage) dropped by 54% from the previous year and 30% of Local revenue though the department did not receive any Locally raised revenues in the FY 2017/2018.

Expenditure allocations have increased by 23.3% of the budget is for wages from the overall budget.

U CG non wage of 19,257,049 and Local Revenue of 5,785,500 for recurrent activities and U CG wage for General Staff salaries of 22,569,000 for wages for higher Local Government.

The Town council expects U CG non wage of 7,600 for recurrent activities and unconditional grant Wage of 11,887,00 for wages.