

Vote: 572 Oyam 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 :



Dorothy M. Ajwang (CHIEF ADMINISTRATIVE OFFICER/OYAM)

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	836,522	371,734	836,522
Discretionary Government Transfers	5,194,302	4,585,250	5,282,684
Conditional Government Transfers	22,745,840	17,126,296	25,756,301
Other Government Transfers	4,673,419	1,250,580	4,701,309
Donor Funding	71,200	59,339	409,600
Grand Total	33,521,283	23,393,199	36,986,416

Revenue Performance by end of March of the Running FY

By the end of third quarter local revenue registered communicative outrun of 23,393,199,000 which is 69.8% of the annual estimate. While central government transfer was at 21,711,546,000 and 66.6% of annual plan worth 32,613,561,000 of this discretionary transfer was 4,585,250,000(%), conditional transfer was 17,126,296,000(75%) while other government transfer was 1,250,580,000 (26.8%). Donor funding performed at 59,379,000(83%) of annual budget. By category the district wage constituted 11,966,764,000 (75%) of the annual wage budget. Non wage recurrent got 5,638,040,000(70.5%) of 7,998,720,000 while Development fund received was 9,495,678,000 (36%)

Planned Revenues for next FY

The district revenue is likely to increase from 33,521,283,000 planned in 2017/18 to 36,996,416,000 this is 12% increases .significant increase arose from conditional central government transfer which increased from 22.7bn to 25.7bn this is mainly due to increase in agricultural extension fund grants, increase in NUSAF3 planning figure as well as increase in FIEFOC allocation.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	5,664,361	5,079,916	4,655,695
Finance	904,035	389,141	606,741
Statutory Bodies	522,710	550,296	841,727
Production and Marketing	998,865	582,368	1,854,254
Health	3,151,590	2,392,501	4,758,127
Education	15,793,525	11,921,137	17,197,495
Roads and Engineering	1,387,157	1,198,341	2,079,993
Water	728,175	640,858	670,870
Natural Resources	211,200	146,272	258,367
Community Based Services	3,858,230	319,301	3,721,107
Planning	228,666	141,844	273,065
Internal Audit	72,769	31,224	68,976
Grand Total	33,521,283	23,393,199	36,986,416

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<i>o/w: Wage:</i>	15,955,685	11,966,764	17,782,123
<i>Non-Wage Recurrent:</i>	7,998,720	5,638,040	12,297,002
<i>Domestic Devt:</i>	9,495,678	5,729,056	6,497,691
<i>Donor Devt:</i>	71,200	59,339	409,600

Expenditure Performance by end of March FY 2017/18

By the end of third quarter the district had cumulative receipt of 23,393,199,000(69.8%) of annual budget of 33456083,000 and departments were able to spend up to 18,063,473,000(54%) of annual budget and 77% of release. good absorption was observed in education with expenditure of 7.2bn (46%) of budget, health 1.3bn(44%) of budget production spent 253,621,000 (25%) of their annual budget. while low absorption was in water 81,597,000(9%), works had 200,617,000(14%) trailing was community services with expenditure of 148,358,000(4%) of annual budget. this performance was because most of the contract works were still at initial stages .

Planned Expenditures for the FY 2018/19

The proposed expenditure plan for 2018/19 reflects an increase in the budget allocation from 33.5bn to 37.7bn. department with significant increase in the budget includes Education which has seen wage increment due to salary enhancement program for science teachers and addition funding for Abok seed school. similarly Health department in addition to salary enhancement got PHC Development worth 1.1bn. while roads and engineering had sharp increase due to increased urban funding for the new town council such as Minakulu, Kamdini, Loro and Iceme. statutory bodies has this increase due to inclusion of the ex-Gratia for Councillors for lower local government.

Medium Term Expenditure Plans

In the medium term the district has set its focus and priorities in education with the objective of reducing pupils-classroom ration from 60:1 in 2016 to 45:1 in 2021, reduce pupils teacher ration from 55:1 in 2016 to 50:1 in 2021, reduce pupils latrine stance ration from 95:1 in 2016 to 65:1 in 2021. improve pupils performance in national exams from 35% passing in first and second grade in 2017 to 75% in 2020. under priority two-Health sector the aim is to reduce infant mortality from 45/1000 to 35/1000 in 2020, reduce maternal mortality ration from 130/100000 live birth to 120/100000 live birth in 2020, under roads and engineering the aims is to improve on the roads network and upgrade DCAR. as well as to increase safe WATER COVERAGE FROM 73% TO 85% by 2020. under public service management the focus is to provide conducive working environment for staff, enhance revenue mobilization and attract local and national investors.

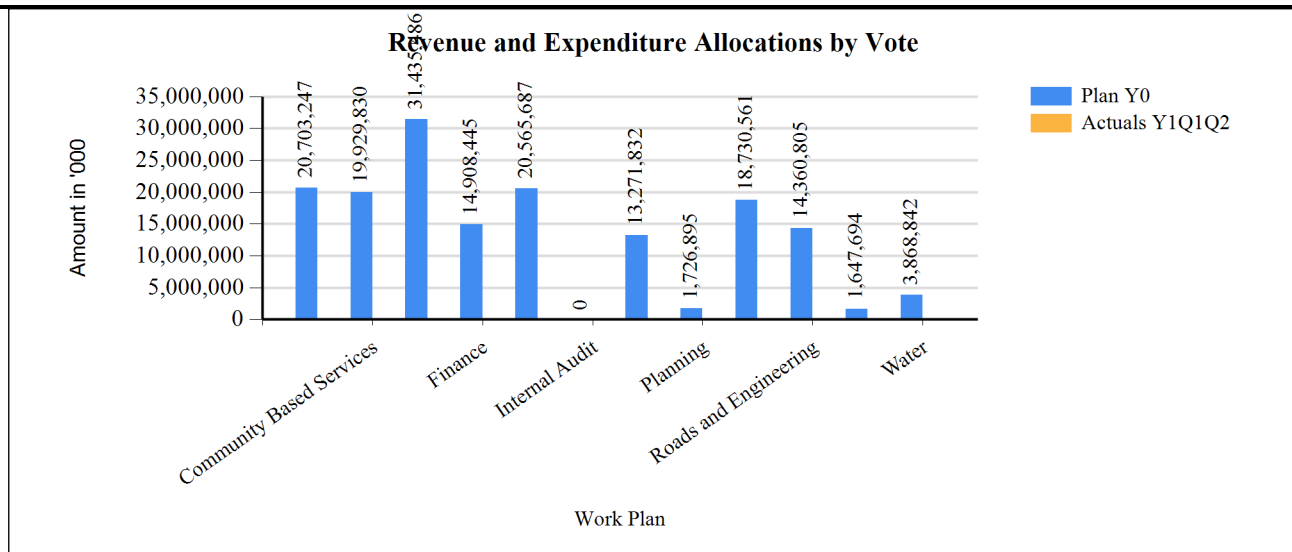
Challenges in Implementation

1. The district continue to experience yet enormous challenges in running council activity due to meager Local revenue hence ending conflicts between technocrats and politicians. 2. Under staffing in some department including planning unit this makes it difficult to run all the planning function and this responsible for lack of data based, statistical abstract the would help a lot in allocation and distribution of resources. similarly department such as education, roads and engineering remains under staffed with their heads appointed on acting basis. 3. Government Institutions including our schools continues to suffer serious land wrangles with the communities this compounded by rampant conflicts in schools arising from the issue of foundation bodies. 4. The long procurement process tend to delay majors works and such delay affects defect liability period. as such by close of financial years the district normally remains with money meant for retention as yet such monies are return to consolidated fund. 5. negative attitude of the parents on school feeding program.

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	836,522	371,734	836,522
Advance Recoveries	0	6,121	0
Advertisements/Bill Boards	0	0	0
Animal & Crop Husbandry related Levies	0	0	0
Application Fees	30,000	15,815	25,000
Beer	0	0	760
Business licenses	85,990	4,470	81,276
Interest from other government units	0	17,888	0
Land Fees	0	1,050	5,262
Local Hotel Tax	0	0	9,400
Local Services Tax	123,000	88,710	123,000
Market /Gate Charges	302,000	132,527	396,623
Miscellaneous receipts/income	85,770	13,111	85,770
Other Fees and Charges	100,769	61,650	28,782
Park Fees	66,000	26,651	69,600
Registration (e.g. Births, Deaths, Marriages, etc.) fees	22,520	2,795	7,666
Rent & Rates - Non-Produced Assets – from private entities	0	0	2,834
Rent & rates – produced assets – from private entities	5,250	946	0
Sale of (Produced) Government Properties/Assets	0	0	550
Sale of non-produced Government Properties/assets	15,223	0	0
2a. Discretionary Government Transfers	5,194,302	4,585,250	5,282,684

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District Discretionary Development Equalization Grant	2,728,202	2,728,202	2,566,799
District Unconditional Grant (Non-Wage)	928,144	696,108	952,897
District Unconditional Grant (Wage)	1,374,725	1,031,043	1,594,040
Urban Discretionary Development Equalization Grant	29,891	29,891	35,979
Urban Unconditional Grant (Non-Wage)	48,725	36,544	48,354
Urban Unconditional Grant (Wage)	84,615	63,461	84,615
2b. Conditional Government Transfer	22,745,840	17,126,296	25,756,301
General Public Service Pension Arrears (Budgeting)	180,475	180,475	161,263
Gratuity for Local Governments	971,172	728,379	1,294,167
Pension for Local Governments	829,736	622,302	918,370
Salary arrears (Budgeting)	225,231	225,231	112,877
Sector Conditional Grant (Non-Wage)	3,436,359	1,893,629	3,273,244
Sector Conditional Grant (Wage)	14,496,345	10,872,259	16,103,468
Sector Development Grant	1,425,884	1,425,884	3,571,860
Support Services Conditional Grant (Non-Wage)	10,000	7,500	0
Transitional Development Grant	1,170,638	1,170,638	321,053
2c. Other Government Transfer	4,673,419	1,250,580	4,701,309
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	285,397	71,349	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	35,000	13,187	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	120,000	35,600	155,000
Global Fund	0	72,365	0
Makerere School of Public Health	350,000	144,548	0
National Medical Stores (NMS)	252,674	218,991	322,266
Neglected Tropical Diseases (NTDs)	0	0	67,200
Northern Uganda Social Action Fund (NUSAF)	2,395,389	12,540	2,000,000
Other	34,567	0	0
Regional Pastoral Livelihoods Resilience Project	35,000	0	0
Support to PLE (UNEB)	15,000	16,258	15,000
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	30,236	611,521	966,105
Uganda Wildlife Authority (UWA)	0	0	246,200
Uganda Women Entrepreneurship Program(UWEP)	301,000	3,154	293,301
Vegetable Oil Development Project	47,156	33,211	66,000
Youth Livelihood Programme (YLP)	772,000	17,854	570,238
3. Donor	71,200	59,339	409,600
United Nations Children Fund (UNICEF)	0	0	221,600
Global Fund for HIV, TB & Malaria	0	0	100,000
World Health Organisation (WHO)	0	0	78,000

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Gesellschaft fur Internationale Zusammenarbeit (GIZ)	12,000	0	10,000
Neglected Tropical Diseases (NTDs)	40,000	53,425	0
Others	19,200	5,914	0
Total Revenues shares	33,521,283	23,393,199	36,986,416

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

By end of third quarter 2017-18 the district had cumulative receipt of 371,734,000 shillings only representing 44% of the annual budget outlay of 836,522,000. the revenue is still below the quarterly expectations as there is lack of parish chiefs to help in the mobilization and collections of revenue.

Central Government Transfers

Oyam district by end of quarter 3 Fiscal year of 2017/18 was able to realized up to 21,711,546,000 from central government transfer this represent 66.6% of the budget outlay of 32,613,561,000. This performance is because development funds were transferred above the quarterly budget.

Donor Funding

by the End of third quarter 2017/18 the district had received shs. 59,339,000 from the donor and this is 83 % of the donor budget

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

The local revenue is set to remain constant at Shs. 836,522,000 . This is because revenue department has done revenue assessment to provide for realistic and achievable revenue sources for financial year 2018/19 . This financial year forecast will be based on projections of un remitted revenues from sub counties and inclusion of local service taxes from shino hydro

Central Government Transfers

The financial year 2018-19 the District is set to experience mark increase in Central government transfer from 32,613,561,000 to 36,996,416,000 and this is an increase of 12.3% . The increase is attributed to increased development revenues across sectors pf health and education as well as salary enhancement policy increasing wages .

Donor Funding

Donor funding is expected to perform at 476,200,000 in f/y 2018/19 this is far much below the previous year due to uncertainty of NUDEIL funding.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	285,397	14,639	335,644
District Production Services	691,693	411,009	1,495,247
District Commercial Services	21,775	12,562	23,363
Sub- Total of allocation Sector	998,865	438,209	1,854,254
Sector: Works and Transport			
District, Urban and Community Access Roads	1,387,156	327,614	2,066,993

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District Engineering Services	0	0	13,000
<i>Sub- Total of allocation Sector</i>	<i>1,387,156</i>	<i>327,614</i>	<i>2,079,993</i>
Sector: Education			
Pre-Primary and Primary Education	11,389,542	8,514,723	12,016,537
Secondary Education	2,597,000	1,815,004	3,313,912
Skills Development	1,461,356	1,070,683	1,466,815
Education & Sports Management and Inspection	345,627	293,278	400,231
<i>Sub- Total of allocation Sector</i>	<i>15,793,525</i>	<i>11,693,687</i>	<i>17,197,495</i>
Sector: Health			
Primary Healthcare	796,283	521,382	1,110,578
District Hospital Services	473,521	143,472	173,521
Health Management and Supervision	1,881,787	1,353,782	3,474,027
<i>Sub- Total of allocation Sector</i>	<i>3,151,591</i>	<i>2,018,636</i>	<i>4,758,127</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	718,175	95,597	670,870
Urban Water Supply and Sanitation	10,000	0	0
Natural Resources Management	211,200	56,870	258,367
<i>Sub- Total of allocation Sector</i>	<i>939,374</i>	<i>152,467</i>	<i>929,236</i>
Sector: Social Development			
Community Mobilisation and Empowerment	3,858,230	253,684	3,721,107
<i>Sub- Total of allocation Sector</i>	<i>3,858,230</i>	<i>253,684</i>	<i>3,721,107</i>
Sector: Public Sector Management			
District and Urban Administration	5,658,324	2,425,560	4,655,695
Local Statutory Bodies	522,710	488,007	841,727
Local Government Planning Services	228,666	79,931	273,065
<i>Sub- Total of allocation Sector</i>	<i>6,409,700</i>	<i>2,993,498</i>	<i>5,770,487</i>
Sector: Accountability			
Financial Management and Accountability(LG)	904,035	185,829	606,741
Internal Audit Services	72,768	12,890	68,976
<i>Sub- Total of allocation Sector</i>	<i>976,804</i>	<i>198,719</i>	<i>675,717</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,115,119	2,520,710	3,694,981
District Unconditional Grant (Non-Wage)	85,507	82,080	102,991
District Unconditional Grant (Wage)	464,064	359,091	464,064
General Public Service Pension Arrears (Budgeting)	180,475	180,475	161,263
Gratuity for Local Governments	971,172	728,379	1,294,167
Locally Raised Revenues	105,594	66,108	94,667
Multi-Sectoral Transfers to LLGs_NonWage	0	121,440	306,968
Multi-Sectoral Transfers to LLGs_Wage	0	0	84,615
Other Transfers from Central Government	120,000	35,600	155,000
Pension for Local Governments	829,736	622,302	918,370
Salary arrears (Budgeting)	225,231	225,231	112,877
Urban Unconditional Grant (Non-Wage)	48,725	36,544	0
Urban Unconditional Grant (Wage)	84,615	63,461	0
Development Revenues	2,549,243	2,559,206	960,714
District Discretionary Development Equalization Grant	763,519	967,605	362,720
Multi-Sectoral Transfers to LLGs_Gou	1,605,833	1,411,711	297,993
Transitional Development Grant	150,000	150,000	300,000
Urban Discretionary Development Equalization Grant	29,891	29,891	0
Total Revenue Shares	5,664,361	5,079,916	4,655,695
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	548,679	401,339	548,679
Non Wage	2,560,402	1,505,456	3,146,302
Development Expenditure			
Domestic Development	2,549,243	518,765	960,714
Donor Development	0	0	0
Total Expenditure	5,658,324	2,425,560	4,655,695

Narrative of Workplan Revenues and Expenditure

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Revenue to administration department Shall be 4,655,695,000= from 5,658,324,000= , this is a decreased of 17.6%. This is due to decreased allocation of District Discretionary Development Equalization Grant by over half for local government and total development grant shall constitute 20.5% for service delivery inclusive of debt servicing. Non wage is 3,156,101,000= which shall constitute 67.7% and Wage component is 548,670,000= which is 11.8%. The variance between 4,662,494,000 and 3966,119,000= is 696,375,000 shall be for Sub counties activities which is 14.9%

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	904,035	389,141	361,593
District Unconditional Grant (Non-Wage)	60,730	38,882	48,883
District Unconditional Grant (Wage)	132,339	121,076	147,022
Locally Raised Revenues	30,861	38,315	43,952
Multi-Sectoral Transfers to LLGs_NonWage	680,105	190,868	121,736
Development Revenues	0	0	245,148
District Discretionary Development Equalization Grant	0	0	160,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	85,148
Total Revenue Shares	904,035	389,141	606,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	132,339	121,076	147,022
Non Wage	771,696	64,753	214,571
Development Expenditure			
Domestic Development	0	0	245,148
Donor Development	0	0	0
Total Expenditure	904,035	185,829	606,741

Narrative of Workplan Revenues and Expenditure

Finance Department has been allocated a total of UGX 606,741,000

o/w UGX 206,884,000 is Multi Sectoral transfers to Lower Local Government and UGX 399,857,000 for Higher Local Government Services o/w is

, UGX 48,882,950 is Unconditional Grant Non wage Recurrent UGX 160,000,000 is District Discretionary Development Equalization Grant , UGX 147,021,807 is Unconditional Grant Wage and UGX 43,952,000 is Locally Raised Revenue . The total Revenue allocated has decreased by 32.9% from the previous Financial Year's allocation. This is because of Non wage allocation for multi sectoral transfers for this Financial Year has drastically reduced from UGX 680,105,000 to UGX 121,736,000.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	522,710	550,296	834,727
District Unconditional Grant (Non-Wage)	324,588	327,913	404,229
District Unconditional Grant (Wage)	123,301	81,433	143,136
Locally Raised Revenues	74,822	140,949	150,570
Multi-Sectoral Transfers to LLGs_NonWage	0	0	136,792
Development Revenues	0	0	7,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	7,000
Total Revenue Shares	522,710	550,296	841,727
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	123,301	78,624	143,136
Non Wage	399,409	409,383	691,591
Development Expenditure			
Domestic Development	0	0	7,000
Donor Development	0	0	0
Total Expenditure	522,710	488,007	841,727

Narrative of Workplan Revenues and Expenditure

The Department is allocated shs: 841,727,085 for financial year 2018/2019, while for 2017/2018 was 522,710,000. There has been an increase of 37.1%. The increase is due to inclusion of LLGs on the gratuity expenses and Multi-Sectoral Transfer to LLGs Non-Wage worth shs: 126,692,000 which is 16%. Out of this allocation, Wage shall take shs: 143,136,000 which is 17.2% of the sector budget while Non-Wage component shall take shs: 681,491,085 which is 81.9% of the budget. Domestic development shall take shs: 7,000,000 which is 0.8% for the budget but for LLG

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	853,163	471,665	1,168,178
District Unconditional Grant (Non-Wage)	18,438	3,363	8,671
District Unconditional Grant (Wage)	27,350	20,513	149,843
Locally Raised Revenues	18,516	1,000	10,143
Multi-Sectoral Transfers to LLGs_NonWage	199,462	0	7,985
Other Transfers from Central Government	133,091	104,561	66,000
Sector Conditional Grant (Non-Wage)	71,527	53,645	240,571
Sector Conditional Grant (Wage)	384,778	288,583	684,965
Development Revenues	145,703	110,703	686,075
District Discretionary Development Equalization Grant	40,279	40,279	82,971
Multi-Sectoral Transfers to LLGs_Gou	0	0	452,659

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Other Transfers from Central Government	35,000	0	0
Sector Development Grant	70,424	70,424	150,445
Total Revenue Shares	998,865	582,368	1,854,254
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	412,128	309,096	834,808
Non Wage	441,035	115,350	333,370
Development Expenditure			
Domestic Development	145,703	13,763	686,075
Donor Development	0	0	0
Total Expenditure	998,865	438,209	1,854,254

Narrative of Workplan Revenues and Expenditure

The deoatment will recive 1,854,254,000/= from the following revenue sources, PMG, DDEG, AEF, Unconditional Non wage and Local Revenue. of which 55% of PMG & DDEG will provide for development components. meanwhile, and for Agricultural Extension Funds (AEF) 58.2% will be spent on recurrent component and 41.8% will be for development. LR and Unconditional grant non-wage will also facilitate implementation of agriculture extension services in the district.

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	2,092,651	1,597,220	3,140,246
District Unconditional Grant (Non-Wage)	15,365	3,970	8,973
Locally Raised Revenues	15,430	2,976	10,143
Multi-Sectoral Transfers to LLGs_NonWage	0	0	18,551
Other Transfers from Central Government	0	43,883	389,466
Sector Conditional Grant (Non-Wage)	393,651	295,238	393,651
Sector Conditional Grant (Wage)	1,668,205	1,251,153	2,319,463
Development Revenues	1,058,939	795,282	1,617,881
District Discretionary Development Equalization Grant	97,065	97,065	40,000
Donor Funding	59,200	55,825	373,600
Multi-Sectoral Transfers to LLGs_Gou	0	0	153,917
Other Transfers from Central Government	602,674	342,391	0
Sector Development Grant	0	0	1,050,363
Transitional Development Grant	300,000	300,000	0
Total Revenue Shares	3,151,590	2,392,501	4,758,127

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FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	1,668,205	1,251,153	2,319,463
Non Wage	424,447	322,288	820,783
<i>Development Expenditure</i>			
Domestic Development	999,739	443,062	1,244,281
Donor Development	59,200	2,134	373,600
Total Expenditure	3,151,591	2,018,636	4,758,127

Narrative of Workplan Revenues and Expenditure

The Health Department has a budget of 4,758,127,670/=. Out of which 48.7% (2,319,462,759/4,758,127,670*100) is wage, 17.3% (820,784,188/4,758,127,670*100) Non-wage recurrent and 34% (1,617,880,723/4,758,127,670*100) is development. There is an increase of 1,60,537,670/= from last financial year, this is mainly from the Sector development fund, Multi-sectoral transfers to LLGs and wage enhancement for Health workers.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	14,750,934	10,875,032	15,738,615
District Unconditional Grant (Non-Wage)	15,365	2,970	8,973
District Unconditional Grant (Wage)	89,181	66,886	89,181
Locally Raised Revenues	15,430	8,000	10,143
Multi-Sectoral Transfers to LLGs_NonWage	0	0	18,624
Other Transfers from Central Government	15,000	16,258	15,000
Sector Conditional Grant (Non-Wage)	2,172,595	1,448,397	2,497,654
Sector Conditional Grant (Wage)	12,443,363	9,332,522	13,099,040
<i>Development Revenues</i>	1,042,591	1,046,105	1,458,880
Donor Funding	0	3,514	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	141,868
Sector Development Grant	342,591	342,591	1,317,013
Transitional Development Grant	700,000	700,000	0
Total Revenue Shares	15,793,525	11,921,137	17,197,495
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	12,532,544	9,399,408	13,188,220
Non Wage	2,218,390	1,471,395	2,550,394
<i>Development Expenditure</i>			

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Domestic Development	1,042,591	822,884	1,458,880
Donor Development	0	0	0
Total Expenditure	15,793,525	11,693,687	17,197,495

Narrative of Workplan Revenues and Expenditure

This Financial year Department of Education is set to get 17,197,495,000 .This is an increase of about 4.4% compared to 15,793,525000 planned in last FY 2017/18. This increase is due to additional funding under Transitional Development Grant for Abok seed school. Of this sh.13,188,220,000(83%) will be spent on wages,sh.2,532,751,000(15%) is Non-Wage remittances to UPE USE,and Tertiary Institutions while sh.1,317,013,000(2.3% will be used for capital development in schools

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	843,024	676,020	1,153,642
District Unconditional Grant (Non-Wage)	18,438	2,863	11,964
District Unconditional Grant (Wage)	71,145	53,359	148,132
Locally Raised Revenues	18,516	8,277	13,524
Multi-Sectoral Transfers to LLGs_NonWage	0	34,960	386,902
Other Transfers from Central Government	64,803	576,561	593,120
Sector Conditional Grant (Non-Wage)	670,121	0	0
Development Revenues	544,133	522,321	926,351
District Discretionary Development Equalization Grant	0	0	200,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	217,218
Other Transfers from Central Government	35,000	13,187	0
Sector Development Grant	509,133	509,133	509,133
Total Revenue Shares	1,387,157	1,198,341	2,079,993
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	71,145	34,119	148,132
Non Wage	771,878	245,253	1,005,510
Development Expenditure			
Domestic Development	544,133	48,243	926,351
Donor Development	0	0	0
Total Expenditure	1,387,156	327,614	2,079,993

Narrative of Workplan Revenues and Expenditure

Department set to receive 2,079,993,000 in FY 2018/2019 from 1,387,156,679 in FY 2017/2018; an increase of 49% due to funds from DDEG for purchase of pick up for Engineering and and increase in Uganda Road funds

Workplan Title : Water

Vote: 572 Oyam 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	153,800	66,484	97,117
District Unconditional Grant (Non-Wage)	18,438	2,863	8,973
District Unconditional Grant (Wage)	28,766	21,574	28,766
Locally Raised Revenues	57,516	5,236	10,143
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,050
Sector Conditional Grant (Non-Wage)	39,080	29,310	37,185
Support Services Conditional Grant (Non-Wage)	10,000	7,500	0
Development Revenues	574,374	574,374	573,753
District Discretionary Development Equalization Grant	50,000	50,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	7,794
Sector Development Grant	503,736	503,736	544,906
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	728,175	640,858	670,870
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,766	18,392	28,766
Non Wage	125,035	44,910	68,351
Development Expenditure			
Domestic Development	574,374	32,295	573,753
Donor Development	0	0	0
Total Expenditure	728,175	95,597	670,870

Narrative of Workplan Revenues and Expenditure

In general, Water sector is expected to receive in this financial year 680,870,000/= from 728,175,000/= planned last financial year. This is a reduction of 16.7%.

Of this, Non wage revenue shall be 73,714,000/= from 153,800,000/= a reduction by 52% and Development GoU grant to be received is 504,215,000/= from 574,374,000/= a reduction by 12.2%

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	149,200	96,272	156,513
District Unconditional Grant (Non-Wage)	15,365	2,970	11,964
District Unconditional Grant (Wage)	107,323	80,492	107,323

Vote: 572 Oyam District**FY 2018/19**

Locally Raised Revenues	15,430	4,500	20,286
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,659
Sector Conditional Grant (Non-Wage)	11,081	8,311	11,281
Development Revenues	62,000	50,000	101,853
District Discretionary Development Equalization Grant	50,000	50,000	34,433
Donor Funding	12,000	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	57,420
Total Revenue Shares	211,200	146,272	258,367

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

Wage	107,322	42,004	107,323
Non Wage	41,878	12,866	49,190

Development Expenditure

Domestic Development	50,000	2,000	91,853
Donor Development	12,000	0	10,000
Total Expenditure	211,200	56,870	258,367

Narrative of Workplan Revenues and Expenditure

The revenue for 2018-2019 is Ugx. 258,367,246 compared to Ugx. 211,199,556 in 2017-2018. This represents a increase of 7.5%. The increase is due to increase in Discretionary Development Equalization Grant to lower local government and Local Subsidy by German Development Agency (GIZ)

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	339,841	260,401	3,510,374
District Unconditional Grant (Non-Wage)	15,365	2,970	19,964
District Unconditional Grant (Wage)	230,742	173,055	230,742
Locally Raised Revenues	15,430	1,000	13,524
Multi-Sectoral Transfers to LLGs_NonWage	0	0	285,396
Other Transfers from Central Government	0	24,649	2,867,847
Sector Conditional Grant (Non-Wage)	78,304	58,728	92,902
Development Revenues	3,518,389	58,900	210,733
District Discretionary Development Equalization Grant	50,000	50,000	90,000
Donor Funding	0	0	26,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	94,733
Other Transfers from Central Government	3,468,389	8,900	0
Total Revenue Shares	3,858,230	319,301	3,721,107

Vote: 572 Oyam District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,742	173,055	230,742
Non Wage	109,099	71,729	3,279,633
Development Expenditure			
Domestic Development	3,518,389	8,900	184,733
Donor Development	0	0	26,000
Total Expenditure	3,858,230	253,684	3,721,107

Narrative of Workplan Revenues and Expenditure

FY 2018-2019 we expect to receive Shillings 3,721,107,000/= which is 13.5% less than what we planned last year worth shillings 3,858,230,000. This is due to fall in IPF of NUSAF3, UWEP and YLP. From what we are expecting (3,578,475,000/=) Wage will take 230,742,000/=(6.4%), Non wage takes 3,236,133,000/=(90.4%) While Domestic Development takes 90,000,000/=(2.5%) for retention of rehabilitation of CBSD office, setting up 4 value addition facilities for communities under CDD program and then Donor Development takes 21,600,000/=(0.6%) from UNICEF for Birth Registration activities for children under 5 years.

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	157,160	70,338	154,163
District Unconditional Grant (Non-Wage)	68,343	31,034	48,965
District Unconditional Grant (Wage)	64,700	26,704	50,018
Locally Raised Revenues	24,117	12,600	27,047
Multi-Sectoral Transfers to LLGs_NonWage	0	0	28,133
Development Revenues	71,506	71,506	118,903
District Discretionary Development Equalization Grant	71,506	71,506	95,097
Multi-Sectoral Transfers to LLGs_Gou	0	0	23,806
Total Revenue Shares	228,666	141,844	273,065
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,700	15,119	50,018
Non Wage	92,460	41,396	104,145
Development Expenditure			
Domestic Development	71,506	23,416	118,903
Donor Development	0	0	0
Total Expenditure	228,666	79,931	273,065

Narrative of Workplan Revenues and Expenditure

Vote: 572 Oyam District**FY 2018/19**

The total approved budget for Planning Department for FY 2018/19 was UGX 273,065,000 which is 19.4% higher than the allocation for the previous year, the increased allocation is attributed to the funds meant for transfer to lower local government amounting to UGX 51,939,000. Of the funds approved for planning department 54% is recurrent revenue with the remaining proportion is meant for development budget and coming from Discretionary Development Equalisation Grant (DDEG). The recurrent budget is largely from wage, district unconditional grant nonwage, local revenue and multisectoral transfer to LLGs in the ratio of 32%, 32%, 18% and 18% respectively. The key expenditure for the department for FY 2018/19 will be procurement of office furniture, computers and its assorted accessories including GPS machine, monitoring of both DDEG and PAF projects, departmental projector and its accessories will be procured for the department.

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	72,769	31,224	68,976
District Unconditional Grant (Non-Wage)	18,438	3,363	15,257
District Unconditional Grant (Wage)	35,814	26,861	35,814
Locally Raised Revenues	18,516	1,000	16,905
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	72,769	31,224	68,976
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,814	8,567	35,814
Non Wage	36,954	4,323	33,162
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	72,768	12,890	68,976

Narrative of Workplan Revenues and Expenditure

the budget allocation has decreased from 75,709,000 (2017/2018) to 68,976,909 (2018/19) representing a decrease of 10.5%. this increase is due to the decrease in local revenue and unconditional grant allocation.