

Vote: 581 Amudat 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 :

ALIA SERAPHINE Chief Administrative Officer

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote: 581 Amudat District

FY 2018/19

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

Vote: 581 Amudat District**FY 2018/19**

NOTE:

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

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

Vote: 581 Amudat District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	147,559	83,802	147,559
Discretionary Government Transfers	2,267,248	1,970,589	2,820,671
Conditional Government Transfers	3,256,044	2,329,227	4,798,360
Other Government Transfers	4,219,990	1,572,967	4,458,885
Donor Funding	539,302	322,099	2,250,097
Grand Total	10,430,143	6,278,683	14,475,573

Revenue Performance by end of March of the Running FY

The District has as at end of quarter three received shs.6,278,683,000 representing 60.20% of the approved annual estimates of 10,430,143,000 and this receipts were mainly from locally raised revenues which by end of March had received 83,802,000 representing 56.79% of the approved local revenue estimates of 147,559,000. The District also received discretionary government transfers amounting to 1,970,589,000 representing 86.92% of the approved discretionary transfers. There were conditional government transfers received amounting to 2,329,227,000 representing 71.54% of the approved conditional government transfers. There were also other government transfers amounting to 1,572,967,000 of the approved budget and finally the district received donor funds amounting to 322,099,000 representing 59.73% of the approved donor funds. The above is the cumulative receipts of the district and the District Disbursed all the funds it received to all the departments for activity implementation and by end of March the district collectively had spent 4,620,968,000 and there was an unspent balances of 1,675,715,000 as this funds could not be spent by end of March as this were funds for development construction works in the departments of Roads, water , Health, Production, Education, and the all contracts had been signed and all works were on going and will be complete by end of June.

Planned Revenues for next FY

The District is making a forecast of total budget of Ushs. 14,475,573, 000 compared to last financial years forecasts of 10,430,143,000 thus representing a 4.02% increase in the revenue forecast as compared to that of last financial year, there is an increase in the forecasts mainly because of the increase in other government transfers meant for NUSAF 3, UWEP and YLP programmes and donor funding in the district. Local revenue will contribute Ushs. 146,288,000 from 147,559,000 of last financial year and this decrease is mainly because the Non shareable local revenue that is collected by Town council and Karita, Loroos have decreased because of the opening of the cattle market, Central Government Transfers contributing Ushs.12,077,917,000 from 9,743,282,000, Donor/Partner funding of Ushs. 2,250,097,000 from 539,302,000 there is a increase mainly because donor funds are expected only from UNICEF and they have increased their financial to support the departments of Water, Health Education and Community Based Services

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	534,885	597,805	882,012
Finance	186,305	142,013	250,037
Statutory Bodies	322,473	241,025	447,555
Production and Marketing	1,470,303	691,537	1,770,887

Vote: 581 Amudat District**FY 2018/19**

Health	1,241,774	880,957	2,267,356
Education	1,570,851	1,300,398	2,814,410
Roads and Engineering	965,639	540,652	989,483
Water	613,719	487,950	1,210,616
Natural Resources	117,508	45,170	152,549
Community Based Services	3,255,798	1,261,837	3,523,304
Planning	103,274	66,247	109,018
Internal Audit	47,613	23,092	58,346
Grand Total	10,430,143	6,278,683	14,475,573
<i>o/w: Wage:</i>	2,564,896	1,923,672	3,328,819
<i>Non-Wage Recurrent:</i>	5,621,054	2,328,022	5,822,251
<i>Domestic Devt:</i>	1,704,890	1,704,890	3,074,405
<i>Donor Devt:</i>	539,302	322,099	2,250,097

Expenditure Performance by end of March FY 2017/18

This section provides the revenue performance for the third quarter of FY 2017/18. The total revenue collected in the third quarter of 2017/18 was to a tune of Ushs. 6,278,683,000 approximately 60.20% of the approved budget estimates. The Local revenue has performed to a tune of Ushs. 83,802,000 that is 56.79% of the local revenue estimate of 1467,559,000, Central Government transfers to a tune of Ushs. 5,872,782,000 which is 75.87% of the funds received in the quarter and donor funding Ushs. 322,099,000 which is 59.73% of the donor funding estimates and the total expenditure incurred by end of the third quarter amounted to 4,620,968,000 by all departments therefore leaving unspent balances of Ushs 1,675,715,000 by end of the third quarter as this funds are mainly meant for development projects in the departments of Works, water, Health, Education and there was this amount being unspent as the all contracts had been signed and all works were on going and will be complete by end of June.

Planned Expenditures for the FY 2018/19

The District plans to fully implement its activities from all the various sources of revenues with emphasis on support to income enhancement and support to groups through sub grants under the district discretionary development equalization grant and also seeing that all departments manage their expenditures basing on the District Work plans and budgets for the financial year 2018/19. The major changes to resource allocation are as result of the increase in the government transfers as the funds meant for district discretionary development grants have increased and there is also a increase in the Community access roads funds to be released by UNRA to the District this financial year. The district therefore plans to spend all the funds it will receive from central government, Donor and local revenues amounting to 14,474,302,000 as per the set priorities for this financial year 2018/19

Medium Term Expenditure Plans

The medium term expenditure plans for the Local Government are to ensure Timely payment of salaries to all District staff, Timely procurement process to avoid delays in the start of capital development works, recruitment of staff in all departments, Conduct monthly meetings and submission of reports, inspections, implementation of NUSAF III program, provision of safe water to communities through borehole drilling and construction of dams, Improvement in health service provision through construction of health infrastructure like staff houses, Construction of teachers houses in Katikit, Kalas Girls, Pokot SS and all these can only be achieved through,

- Promotion and sustenance of good governance.
- Improving access to and utilization of social services.
- Increasing literacy levels among the population in the District.
- Improving farm income, rural livelihoods and food security.
- Promoting optimal and sustainable use and management of natural resources.

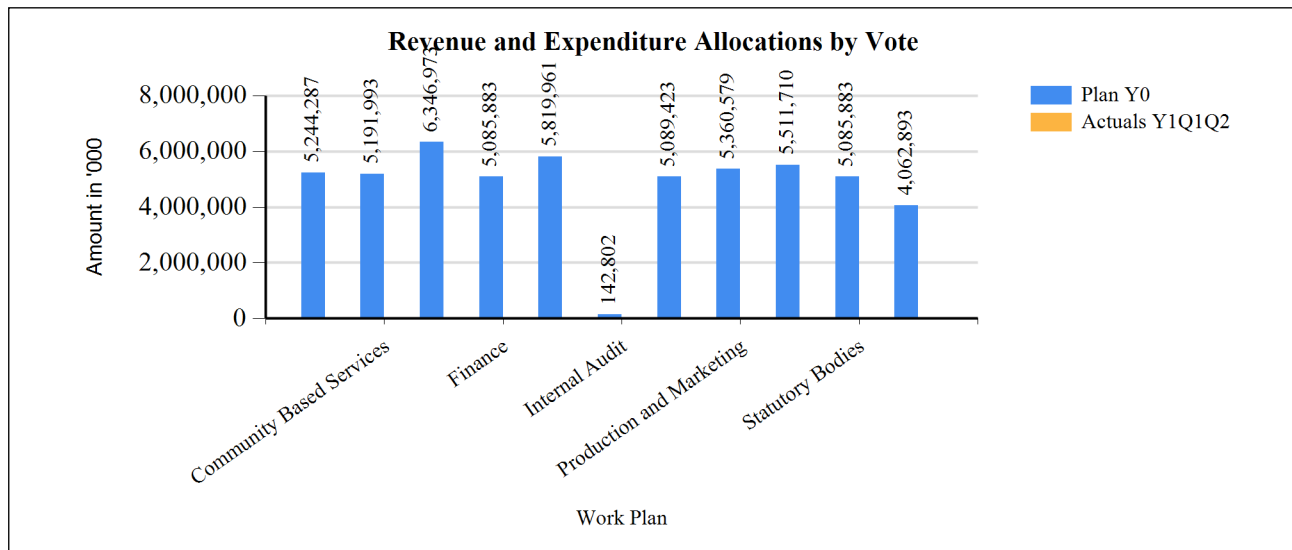
Challenges in Implementation

Vote: 581 Amudat District

FY 2018/19

The major constraints to the implementation of future plans are; Understaffing in all the departments as all departments do not have a full capacity of personnel and there is currently a government ban on recruitment and yet this is a major problem in the district and implementation of activities as planned will be hindered by lack of personnel. Lack of transport to facilitate technical staff to carry out field activities as most of the sub counties are far and the area is also hard to reach, Poor road network, Delay in the release of funds by the central government and donors making it difficult for timely implementation of activities as planned, There is also the low local revenue collection base as the district does not have the potential to fully mobilise and assign staff to collect local revenue due to the low staffing levels at both the District and sub county.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	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	147,559	83,802	147,559
Advertisements/Bill Boards	0	0	10,167
Business licenses	0	3,880	0
Interest from other government units	0	0	15,320
Local Services Tax	31,568	4,322	21,670
Market /Gate Charges	0	0	69,890
Miscellaneous receipts/income	78,240	43,457	30,512
Other Fees and Charges	37,751	32,144	0
2a. Discretionary Government Transfers	2,267,248	1,970,589	2,820,671
District Discretionary Development Equalization Grant	1,046,269	1,046,269	1,350,451
District Unconditional Grant (Non-Wage)	398,341	298,756	423,032
District Unconditional Grant (Wage)	653,021	489,766	840,694
Urban Discretionary Development Equalization Grant	34,344	34,344	47,457
Urban Unconditional Grant (Non-Wage)	49,971	37,478	49,800

Vote: 581 Amudat District**FY 2018/19**

Urban Unconditional Grant (Wage)	85,303	63,978	109,237
2b. Conditional Government Transfer	3,256,044	2,329,227	4,798,360
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	34,579	25,934	49,544
Pension for Local Governments	44,624	33,468	46,275
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	725,991	275,618	647,157
Sector Conditional Grant (Wage)	1,826,572	1,369,929	2,378,889
Sector Development Grant	603,640	603,640	1,655,444
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	4,219,990	1,572,967	4,458,885
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	25,556	0
Northern Uganda Social Action Fund (NUSAF)	2,079,241	990,941	2,079,241
Regional Pastoral Livelihoods Resilience Project	917,625	122,842	917,625
Support to PLE (UNEB)	0	2,304	0
Support to Production Extension Services	0	77,899	0
Uganda Road Fund (URF)	329,233	328,256	568,128
Uganda Women Entrepreneurship Program(UWEP)	250,927	2,698	250,927
Youth Livelihood Programme (YLP)	642,963	22,469	642,963
3. Donor	539,302	322,099	2,250,097
United Nations Children Fund (UNICEF)	539,302	257,171	2,250,097
United Nations Population Fund (UNPF)	0	25,556	0
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	18,972	0
Others	0	20,400	0
Total Revenues shares	10,430,143	6,278,683	14,475,573

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

The District collected shs. 83,802,000 as locally raised revenue, this represents 0.8% of the total revenue budget estimates of the financial year. Generally there was poor revenue collection and this was mainly because not all the local service tax was collected and there was no revenue remitted by the lower local governments as there is lack of enough personnel at both the District and sub counties to mobilize and collect revenues at sub county. therefore there is need to plan and recruit more personnel at both the District and sub counties.

Central Government Transfers

By the end of the third quarter of the year the District had received Ushs. 5,872,782,000 as Conditional, discretionary and other government transfers making a budget performance of 56.31% against the approved budget of the financial year of 10,430,143,000. but there was poor performance in other government transfers because there were no funds released in the quarter for implementation of Youth Livelihood program and UWEP

Donor Funding

Vote: 581 Amudat District

FY 2018/19

The district received donor funds from UNICEF and GIZ amounting to 322,099,000 and this represents 59.73% of the total donor funding revenue budget estimates of the financial year and this was above what was expected to be received in the quarter mainly because the implementors fully accounted within a period of three months for funds that had already been sent and thus funds were disbursed by UNICEF upon clearance of the outstanding unaccounted for funds

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District expects to collect ushs. 147,558,000 as local revenue, this includes lower local government remittance of 35% and from what is planned to be collected, the district will collect revenue mainly from two sources and market / gate collections = 34,400,000 and trading licenses and 35% remittance = 15,565,000. the four lower local governments are expected to collect 61,153 million as non shareable local revenue and there is an increase in the revenue expected to be collected from that of the previous financial year as result of the increase in the non shareable local revenue collected by sub counties due to poor performance of the cattle markets as the main source of revenue.

Central Government Transfers

The district expects to receive shs. 12,077,917,000 mainly from discretionary government transfers, conditional transfers and other government transfers mainly being NUSAF 3, YLP, UWEP and PRLP (resilience programme). There is an increase in the funds for next financial Year mainly because of the increase in central government transfers mainly from DDEG, NUSAF 3 and PRLP (resilience programme) and expected donor and Local revenue grants for next financial

Donor Funding

The District expected to receive ushs. 2,250,097,000 mainly from UNICEF as this is always the main donor in the district supporting financially and maternally the departments of health, water, education and community based service and there is an increase in the donor funding mainly because there was an improvement by departments in preparing timely accountability and reporting as UNICEF disburses funds to implementing departments basing on their absorption.

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	0	0	46,092
District Production Services	1,459,913	616,003	1,712,795
District Commercial Services	10,390	2,796	12,000
<i>Sub- Total of allocation Sector</i>	<i>1,470,303</i>	<i>618,799</i>	<i>1,770,887</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	965,639	495,530	989,483
<i>Sub- Total of allocation Sector</i>	<i>965,639</i>	<i>495,530</i>	<i>989,483</i>
Sector: Education			
Pre-Primary and Primary Education	1,124,343	681,864	1,926,201
Secondary Education	341,029	252,311	690,409
Education & Sports Management and Inspection	105,479	121,779	197,799
<i>Sub- Total of allocation Sector</i>	<i>1,570,851</i>	<i>1,055,953</i>	<i>2,814,410</i>
Sector: Health			
Primary Healthcare	895,707	652,826	994,928

Vote: 581 Amudat District**FY 2018/19**

Health Management and Supervision	346,067	151,213	1,272,429
<i>Sub- Total of allocation Sector</i>	<i>1,241,774</i>	<i>804,039</i>	<i>2,267,356</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	613,719	271,737	1,210,616
Natural Resources Management	117,508	45,035	152,549
<i>Sub- Total of allocation Sector</i>	<i>731,226</i>	<i>316,772</i>	<i>1,363,165</i>
Sector: Social Development			
Community Mobilisation and Empowerment	3,255,798	309,730	3,523,304
<i>Sub- Total of allocation Sector</i>	<i>3,255,798</i>	<i>309,730</i>	<i>3,523,304</i>
Sector: Public Sector Management			
District and Urban Administration	534,885	572,660	882,012
Local Statutory Bodies	322,473	238,938	447,555
Local Government Planning Services	103,274	47,253	109,018
<i>Sub- Total of allocation Sector</i>	<i>960,633</i>	<i>858,851</i>	<i>1,438,585</i>
Sector: Accountability			
Financial Management and Accountability(LG)	186,305	142,011	250,037
Internal Audit Services	47,613	22,962	58,346
<i>Sub- Total of allocation Sector</i>	<i>233,918</i>	<i>164,973</i>	<i>308,383</i>

Vote: 581 Amudat 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	381,308	447,577	433,653
District Unconditional Grant (Non-Wage)	82,455	75,666	57,007
District Unconditional Grant (Wage)	118,661	210,933	185,411
Gratuity for Local Governments	34,579	25,934	49,544
Locally Raised Revenues	7,161	16,354	3,871
Multi-Sectoral Transfers to LLGs_NonWage	59,621	43,150	58,810
Multi-Sectoral Transfers to LLGs_Wage	0	0	32,736
Pension for Local Governments	44,624	33,468	46,275
Urban Unconditional Grant (Wage)	34,207	42,071	0
Development Revenues	153,578	150,228	448,359
District Discretionary Development Equalization Grant	71,867	71,867	292,785
Multi-Sectoral Transfers to LLGs_Gou	81,711	78,361	155,575
Total Revenue Shares	534,885	597,805	882,012
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,868	253,004	218,147
Non Wage	210,439	194,352	215,506
Development Expenditure			
Domestic Development	153,578	125,303	448,359
Donor Development	0	0	0
Total Expenditure	534,885	572,660	882,012

Narrative of Workplan Revenues and Expenditure

A total of 882,013 million has been earmarked for FY 2018/19, however there is a remarkable increase in funds to be received by the department as a result of the increase in DDEG funds meant for completion of District chamber hall. sub counties will now directly control their multisectoral grant. The department plans to recruit more staff and also Monitor the implementation of NUSAF III and YLP projects

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			

Vote: 581 Amudat District**FY 2018/19**

Recurrent Revenues	180,905	133,763	228,107
District Unconditional Grant (Non-Wage)	34,732	33,207	64,173
District Unconditional Grant (Wage)	85,223	58,402	95,223
Locally Raised Revenues	7,990	2,449	8,000
Multi-Sectoral Transfers to LLGs_NonWage	37,173	35,214	41,924
Multi-Sectoral Transfers to LLGs_Wage	0	0	18,787
Urban Unconditional Grant (Wage)	15,787	4,492	0
Development Revenues	5,400	8,250	21,930
Multi-Sectoral Transfers to LLGs_Gou	5,400	8,250	21,930
Total Revenue Shares	186,305	142,013	250,037
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,010	62,893	114,010
Non Wage	79,895	70,867	114,097
Development Expenditure			
Domestic Development	5,400	8,250	21,930
Donor Development	0	0	0
Total Expenditure	186,305	142,011	250,037

Narrative of Workplan Revenues and Expenditure

The department in FY 2018/19 is allocated Shs. 250,037 million compared to 186,305 million in the previous FY and despite the high mobilization costs, the increase is attributed to increase in the wage grant and the decrease in District unconditional grant non wage to the department for recurrent activity implementation, the allocation of the district discretionary development equalisation grant was to ensure timely submission of accountabilities and preparation of monthly reports but the funding modality or guidelines changed and there was no money allocated to the department under DDEG. There is also a decrease in the multisectoral transfers to LLGs thus all the above causing a decrease to the departmental grants allocation.

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	304,852	223,404	354,604
District Unconditional Grant (Non-Wage)	94,692	108,638	140,728
District Unconditional Grant (Wage)	149,443	72,468	149,443
Locally Raised Revenues	13,600	8,091	13,670
Multi-Sectoral Transfers to LLGs_NonWage	43,373	34,207	47,019
Multi-Sectoral Transfers to LLGs_Wage	0	0	3,744
Urban Unconditional Grant (Wage)	3,744	0	0
Development Revenues	17,621	17,621	92,951
District Discretionary Development Equalization Grant	0	0	49,000

Vote: 581 Amudat District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	17,621	17,621	43,951
Total Revenue Shares	322,473	241,025	447,555
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	153,187	72,468	153,187
Non Wage	151,665	148,849	201,417
<i>Development Expenditure</i>			
Domestic Development	17,621	17,621	92,951
Donor Development	0	0	0
Total Expenditure	322,473	238,938	447,555

Narrative of Workplan Revenues and Expenditure

A total of 447,555 million has been allocated to the department for FY 2018/19. This is mainly for salary enhancement of LG leaders, Local revenues and multi sectoral transfers to the 4 LLGs. To ensure transparency and accountability of public funds, timely payments of salaries and service providers will be encouraged by the council. There is a increase in funding expected next Financial year mainly because of the increase in the development grant that is to cater future purchase of executive furniture and council regalia but there is an increase in district non wage component and this is mainly due to the increase in funding to support the procurement unit and the district lands commission

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	1,237,108	458,341	1,494,383
District Unconditional Grant (Non-Wage)	5,183	0	6,000
Locally Raised Revenues	3,720	573	4,000
Multi-Sectoral Transfers to LLGs_NonWage	1,952	0	3,995
Other Transfers from Central Government	917,625	226,297	917,625
Sector Conditional Grant (Non-Wage)	32,701	24,526	106,970
Sector Conditional Grant (Wage)	275,927	206,945	455,793
<i>Development Revenues</i>	233,195	233,195	276,504
District Discretionary Development Equalization Grant	92,991	92,991	39,000
Multi-Sectoral Transfers to LLGs_Gou	110,536	110,536	180,865
Sector Development Grant	29,668	29,668	56,639
Total Revenue Shares	1,470,303	691,537	1,770,887
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	275,927	206,945	455,793
Non Wage	961,181	251,159	1,038,590

Vote: 581 Amudat District**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	233,195	160,695	276,504
Donor Development	0	0	0
Total Expenditure	1,470,303	618,799	1,770,887

Narrative of Workplan Revenues and Expenditure

In FY 2018/19 a total of 1,770,887 billion has been allocated and there is an increase in grant allocation to the department mainly because of the increase in other government as the department expects to get funding to implement the Karamoja pastoral programme under Resilience program. The focus will be on improving the food security in the district through Disease control through effective vaccination campaigns against CBPP, CCPP, PPR, rabies, Brucellosis and new castle Disease, Refresher trainings for CAHWs and production staff, Branding of cattle through out the District, Disease surveillance both in crop and Livestock, Recruitment of key staff, , Quality assurance, slaughter slab construction and construction of a spray race in karita sub county. There is an expected increase in funding next year mainly because there is an increase in the development grant to be received by the department as compared to that of FY 2017/18

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	687,190	501,271	967,370
District Unconditional Grant (Non-Wage)	5,887	0	0
Locally Raised Revenues	3,176	229	4,176
Multi-Sectoral Transfers to LLGs_NonWage	8,782	5,393	5,839
Multi-Sectoral Transfers to LLGs_Wage	0	0	5,934
Sector Conditional Grant (Non-Wage)	170,110	127,583	172,796
Sector Conditional Grant (Wage)	484,766	363,575	778,625
Urban Unconditional Grant (Wage)	14,468	4,492	0
Development Revenues	554,584	379,686	1,299,987
District Discretionary Development Equalization Grant	100,148	100,148	0
Donor Funding	285,482	115,584	1,210,440
Multi-Sectoral Transfers to LLGs_Gou	168,954	163,954	77,521
Sector Development Grant	0	0	12,026
Total Revenue Shares	1,241,774	880,957	2,267,356
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	499,234	368,067	784,559
Non Wage	187,956	132,824	182,811
Development Expenditure			
Domestic Development	269,102	187,564	89,546

Vote: 581 Amudat District**FY 2018/19**

Donor Development	285,482	115,584	1,210,440
Total Expenditure	1,241,774	804,039	2,267,356

Narrative of Workplan Revenues and Expenditure

In FY 2018/19 the department will receive 2,267,356 billion. There is an expected increase in funds to be received mainly because of the increase in donor funding grant that is mainly from UNICEF and increase in wage as a result of salary enhancement for salary workers, and the reduction in the PHC non wage grant by about 100million. District unconditional grant non wage as compared to that of the previous year has decreased and the wage component remains the same but the funds to be received will entail serving 26,000 outpatients and 11,000 inpatients in government health facilities, 480 safe deliveries will be conducted, Refresher trainings will be conducted for all VHTS and more health trainings will be conducted and support supervision and monitoring will be conducted in all the lower health units.

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	1,224,712	900,119	1,479,022
District Unconditional Grant (Non-Wage)	11,479	5,000	10,479
District Unconditional Grant (Wage)	32,270	20,319	32,270
Locally Raised Revenues	4,720	474	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,492	1,365	1,894
Other Transfers from Central Government	0	2,304	0
Sector Conditional Grant (Non-Wage)	106,873	71,249	285,909
Sector Conditional Grant (Wage)	1,065,878	799,409	1,144,471
Development Revenues	346,140	400,278	1,335,388
District Discretionary Development Equalization Grant	77,200	77,200	0
Donor Funding	36,000	90,138	107,984
Multi-Sectoral Transfers to LLGs_Gou	81,000	81,000	69,102
Sector Development Grant	151,940	151,940	1,158,302
Total Revenue Shares	1,570,851	1,300,398	2,814,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,098,148	819,728	1,176,740
Non Wage	126,564	65,087	302,282
Development Expenditure			
Domestic Development	310,140	81,000	1,227,404
Donor Development	36,000	90,138	107,984
Total Expenditure	1,570,851	1,055,953	2,814,410

Narrative of Workplan Revenues and Expenditure

Vote: 581 Amudat District**FY 2018/19**

The department in FY 2018/19 is expected to receive 2,814,410 billion from 1,570,851 billion, there is an increase in funding mainly because of the increase in the sector non wage component for the USE and UPE capitation grants and also the plan to recruit more staff in the department thus an increase in the wage component of the department and funds are also expected from the DDEG grant for capital development. There is also an increase in the multi sectoral transfers of the LLGs as evidenced by the increase in their allocations, but there is an increase for Salary enhancements to Primary and secondary teachers, and in a bid to improve classroom accommodation construction of two classroom blocks each in Lopodot P/S, Akorikeya P/S and Achorichor P/S have been planned

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	774,535	349,548	684,932
District Unconditional Grant (Non-Wage)	16,000	0	12,000
District Unconditional Grant (Wage)	76,676	19,557	86,676
Locally Raised Revenues	6,000	1,734	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	494
Multi-Sectoral Transfers to LLGs_Wage	0	0	17,634
Other Transfers from Central Government	329,233	328,256	568,128
Sector Conditional Grant (Non-Wage)	346,626	0	0
Development Revenues	191,104	191,104	304,551
District Discretionary Development Equalization Grant	115,878	115,878	148,319
Multi-Sectoral Transfers to LLGs_Gou	75,226	75,226	156,233
Total Revenue Shares	965,639	540,652	989,483
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,676	19,557	104,309
Non Wage	697,859	311,943	580,623
Development Expenditure			
Domestic Development	191,104	164,030	304,551
Donor Development	0	0	0
Total Expenditure	965,639	495,530	989,483

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, the Roads and Engineering department is expected to receive 989,483 million . Overall there is an increase in the work plan revenue due to the expectation to receive funds from Uganda Road Fund for tarmacing One Km of the town council road and there is an allocation from DDEG for routine maintenance of 15 kms as it was one of the main sources of funding to the department but the recurrent budget of community access roads maintenance with support from URF is the same as these funds will enable operation and maintenance of equipment and machinery, support grading under force account roads, routine road maintenance.

Workplan Title : Water

Vote: 581 Amudat 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	60,049	45,280	79,317
District Unconditional Grant (Wage)	17,096	15,558	37,096
Locally Raised Revenues	3,720	298	4,720
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Sector Conditional Grant (Non-Wage)	39,232	29,424	37,501
Development Revenues	553,670	442,670	1,131,299
Donor Funding	111,000	0	632,769
Multi-Sectoral Transfers to LLGs_Gou	0	0	49,000
Sector Development Grant	422,032	422,032	428,477
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	613,719	487,950	1,210,616
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,096	15,558	37,096
Non Wage	42,952	29,708	42,221
Development Expenditure			
Domestic Development	442,670	226,470	498,530
Donor Development	111,000	0	632,769
Total Expenditure	613,719	271,737	1,210,616

Narrative of Workplan Revenues and Expenditure

The district in FY 2018/19 is allocated 1,210,616 billion Despite having a low district safe water coverage, There is an increment as compared to that of the previous Financial year of 613,719 million and the increment is a s a result of the increase in the sector development grant, Transitional development and donor funds, This funds are mainly from central government and donor funding and there is an increase in the funds to the department due to a increase in the development grant as due to changes in district discretionary development equalization grant implementation modalities and in a bid to increase the safe water coverage, the drilling of 05 boreholes, Construction of piped water system in dingdinga and rehabilitation of 20 boreholes has been planned and budget support towards sanitation and hygiene will continue with sustained funding from MoWE

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	98,498	26,160	123,880
District Unconditional Grant (Non-Wage)	13,347	200	10,347
District Unconditional Grant (Wage)	54,993	19,738	67,993

Vote: 581 Amudat District**FY 2018/19**

Locally Raised Revenues	3,720	7	4,720
Multi-Sectoral Transfers to LLGs_NonWage	22,898	3,560	23,494
Multi-Sectoral Transfers to LLGs_Wage	0	0	13,306
Sector Conditional Grant (Non-Wage)	3,540	2,655	4,021
Development Revenues	19,010	19,010	28,668
District Discretionary Development Equalization Grant	8,974	8,974	12,974
Multi-Sectoral Transfers to LLGs_Gou	10,036	10,036	15,694
Total Revenue Shares	117,508	45,170	152,549

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

Wage	54,993	19,738	81,298
Non Wage	43,505	6,287	42,582

Development Expenditure

Domestic Development	19,010	19,010	28,668
Donor Development	0	0	0
Total Expenditure	117,508	45,035	152,549

Narrative of Workplan Revenues and Expenditure

The department is the least funded in the district and in FY 2018/19 it is allocated 152,549 million thus an increase from 117,508 million. There is an increase in funding compared to that of the previous financial year mainly because of the increase the domestic development budget as there are funds allocated under the DDEG component for community sensitization meetings and Environment planning

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	3,105,978	1,115,933	3,156,798
District Unconditional Grant (Non-Wage)	9,183	0	8,183
District Unconditional Grant (Wage)	70,773	61,249	109,629
Locally Raised Revenues	3,720	2,080	4,720
Multi-Sectoral Transfers to LLGs_NonWage	14,918	10,706	13,830
Multi-Sectoral Transfers to LLGs_Wage	0	0	7,344
Other Transfers from Central Government	2,973,132	1,016,109	2,973,132
Sector Conditional Grant (Non-Wage)	26,909	20,182	39,961
Urban Unconditional Grant (Wage)	7,344	5,608	0
Development Revenues	149,820	145,904	366,505

Vote: 581 Amudat District**FY 2018/19**

Donor Funding	106,820	97,404	298,904
Multi-Sectoral Transfers to LLGs_Gou	43,000	48,500	67,601
Total Revenue Shares	3,255,798	1,261,837	3,523,304
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	78,117	66,857	116,973
Non Wage	3,027,862	96,969	3,039,826
<i>Development Expenditure</i>			
Domestic Development	43,000	48,500	67,601
Donor Development	106,820	97,404	298,904
Total Expenditure	3,255,798	309,730	3,523,304

Narrative of Workplan Revenues and Expenditure

In comparison with the previous FY budget of 3,359,895.591 billion, the department has a projected budget of 3,523,304 billion in FY 2018/19. The Increase is mainly attributed to the plan to recruit more staff in the department thus increasing the wage bill and the expected grants for NUSAF 3, Youth livelihood programme and Uganda Womens Enterprenuership programme that the department expects approximately 2.9billion shilling in the coming Financial year mainly for income enhancement and Vulnerable, Youth support and other recurrent revenues like local revenues will be geared towards the enhancing the FAL programme, supporting PWD groups and capacity building of women, youth and PWD councils.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	83,204	27,205	90,658
District Unconditional Grant (Non-Wage)	39,631	15,664	30,631
District Unconditional Grant (Wage)	38,133	11,541	53,586
Locally Raised Revenues	5,440	0	6,440
<i>Development Revenues</i>	20,070	39,042	18,360
District Discretionary Development Equalization Grant	20,070	20,070	18,360
Donor Funding	0	18,972	0
Total Revenue Shares	103,274	66,247	109,018
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	38,133	11,541	53,586
Non Wage	45,071	15,642	37,071
<i>Development Expenditure</i>			
Domestic Development	20,070	20,070	18,360

Vote: 581 Amudat District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	103,274	47,253	109,018

Narrative of Workplan Revenues and Expenditure

In FY 2018/19 109,018 million will be allocated to the department compared to 103,274 million of the previous FY and the increase in the revenue allocation is mainly attributed to the plan to recruit more staff in the department and also an increase in the district non wage recurrent for implementation of activities and the district discretionary development grant that is mainly to support office monthly operations. Funding is expected from the non wage grant mainly for monitoring of the on going projects in the district.

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	47,613	23,092	58,346
District Unconditional Grant (Non-Wage)	17,874	10,705	15,874
District Unconditional Grant (Wage)	9,754	0	23,367
Locally Raised Revenues	6,352	0	6,352
Multi-Sectoral Transfers to LLGs_NonWage	3,880	5,072	3,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	9,754
Urban Unconditional Grant (Wage)	9,754	7,315	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	47,613	23,092	58,346
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,507	7,315	33,120
Non Wage	28,106	15,647	25,226
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	47,613	22,962	58,346

Narrative of Workplan Revenues and Expenditure

Internal audit department in FY 2018/19 is allocated 58,346 million up from 47,613 million. The increase in recurrent expenditure is mainly there is an increase in the district non wage conditional grant allocation to the department as compared to the previous FY and there is a plan to recruit staff in the department as there is no substantial staff in the department hence the increase in the wage component. Local revenue and non wage grants remained unchanged but all the funds are geared towards improving PAF monitoring and accountability.