

Vote: 585 Lamwo 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.

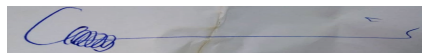
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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



OLILA PATRICK - CHIEF ADMINISTRATIVE
OFFICER, LAMWO DISTRICT

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote: 585 Lamwo 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: 585 Lamwo 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: 585 Lamwo 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	200,000	59,914	200,000
Discretionary Government Transfers	3,061,978	2,590,680	3,736,078
Conditional Government Transfers	9,620,144	6,951,083	11,468,479
Other Government Transfers	3,040,345	1,281,085	6,422,505
Donor Funding	0	0	929,000
Grand Total	15,922,467	10,882,763	22,756,063

Revenue Performance by end of March of the Running FY

The cumulative actual receipts up to the end of December 2017 (Q2) for the F/Y 2017/2018 from the various revenue sources was UGX. 7,278,205,000 representing 46% of the District annual approved budget of UGX 15,922,467,000 for the F/Y. Where as Discretionary Government Transfers had the highest (53%) out turn, followed by Conditional Government Transfers (47%), Other Government Transfers (34%), Locally Raised Revenue had the lowest out turn (26%). The over performance of the Discretionary Government Transfers was attributed to more release of the DDEG during the two quarters than planned. The cumulative actual receipts during the two quarters were distributed 100% to the various expenditure cost centers. Of the disbursement, 53% catered for wages, 18% was non wage recurrent and 29% Domestic Development (GoU).

Planned Revenues for next FY

The planned annual budget for the District in the F/Y 2018/2019 is UGX. 22,756,063,000= . This is an increase of 42.9% as compared to the approved annual budget for the F/Y 2017/2018. The increase is attributed to increase in Conditional Government Transfers especially under Education and Health sectors meant for salary enhancement and infrastructural development, Other Government Transfers especially from the Developments Response to Displacement Project (DR.DIP) which is a funding from the World Bank through Office Of The Prime Minister to the Districts hosting refugees. There has also been an increase in donor funding especially from United Nations High Commissioner for Refugees (UNHCR) which will be given to the district for effective coordination of refugee operations in the District.

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	3,539,984	2,252,297	3,173,197
Finance	178,005	129,112	188,602
Statutory Bodies	370,953	288,621	476,669
Production and Marketing	1,209,568	1,009,250	1,821,193
Health	1,928,912	1,396,586	3,538,627
Education	5,734,375	4,309,270	6,766,512
Roads and Engineering	1,184,068	789,078	1,547,384
Water	379,284	357,332	325,014
Natural Resources	69,552	52,195	202,216

Vote: 585 Lamwo District**FY 2018/19**

Community Based Services	1,201,071	202,355	4,570,951
Planning	87,809	68,404	105,292
Internal Audit	38,885	28,257	40,407
Grand Total	15,922,467	10,882,757	22,756,063
<i>o/w: Wage:</i>	7,831,055	5,873,292	9,531,178
<i>Non-Wage Recurrent:</i>	2,993,846	2,117,697	4,883,941
<i>Domestic Devt:</i>	5,097,565	2,891,769	7,411,943
<i>Donor Devt:</i>	0	0	929,000

Expenditure Performance by end of March FY 2017/18

Departmentally, the expenditure performance against releases and disbursement during the first two quarters of F/Y 2017/2018 were as follows: Administration 6%; the low performance here was due to non payment of contractual works since most of the works were under procurement; Finance 39%, Statutory bodies 48%, Production and marketing 13%, Health 44%, Education 36%, Roads and Engineering 3%, Water 15%, Natural resources 38%, Community Based Services 6%, Planning Unit 37% and Internal audit 42%. The under expenditure performance in most of the departments were due to delayed procurement processes as most of the contract works were at initial stages by the end of quarter two. There were also delay in release of projects funds like UWEP and NUSAF which came late and could not all be disbursed to the beneficiary groups by end of the quarter.

Planned Expenditures for the FY 2018/19

The budget will be used for payment of staff salaries, routine operations and management of the district functions and infrastructural development.

Medium Term Expenditure Plans

The district plans to use the opportunity from the funding from World Bank (DR.DIP), UNHCR (ReHOPE) and the existing development partners in the district to fill in the development gaps especially in infrastructural development like construction of classrooms in both primary and secondary, teachers houses, staff houses at the health centers, Rehabilitation of roads, drilling of bore holes, and other development interventions planned by the District.

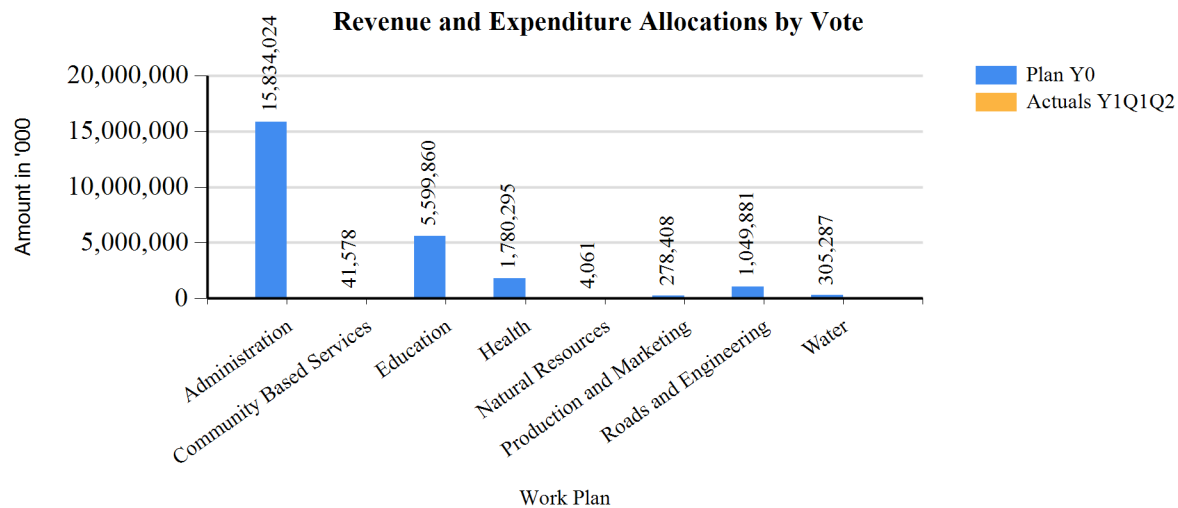
Challenges in Implementation

The major foreseen constraints is the low staffing level in the District which might affect the smooth and timely implementation of the planned activities.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 585 Lamwo District

FY 2018/19



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	200,000	59,914	200,000
Animal & Crop Husbandry related Levies	0	0	21,000
Application Fees	30,000	11,207	6,000
Beer	0	0	2,000
Business licenses	0	0	12,000
Ground rent	0	0	5,000
Local Hotel Tax	0	0	100
Local Services Tax	61,000	34,293	49,000
Market /Gate Charges	0	0	14,200
Miscellaneous receipts/income	106,000	10,765	1,000
Other Fees and Charges	3,000	3,650	17,700
Sale of non-produced Government Properties/assets	0	0	67,000
Street Parking fees	0	0	5,000
2a. Discretionary Government Transfers	3,061,978	2,590,680	3,736,078
District Discretionary Development Equalization Grant	1,128,537	1,128,537	1,227,712
District Unconditional Grant (Non-Wage)	571,054	428,290	589,944
District Unconditional Grant (Wage)	1,109,194	831,895	1,662,695
Urban Discretionary Development Equalization Grant	48,248	48,248	52,638
Urban Unconditional Grant (Non-Wage)	79,764	59,823	77,908
Urban Unconditional Grant (Wage)	125,181	93,886	125,181
2b. Conditional Government Transfer	9,620,144	6,951,083	11,468,479

Vote: 585 Lamwo District**FY 2018/19**

General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	231,849	173,887	277,471
Pension for Local Governments	122,216	91,662	139,160
Salary arrears (Budgeting)	206,710	206,710	0
Sector Conditional Grant (Non-Wage)	1,582,254	650,880	1,394,836
Sector Conditional Grant (Wage)	6,596,680	4,947,510	7,743,302
Sector Development Grant	858,858	858,858	1,892,658
Transitional Development Grant	21,576	21,576	21,053
2c. Other Government Transfer	3,040,345	1,281,085	6,422,505
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Development Response to Displacement Impacts Project (DRDIP)	0	0	2,000,000
Neglected Tropical Diseases (NTDs)	0	0	0
Northern Uganda Social Action Fund (NUSAF)	1,162,013	415,835	1,162,013
Project for Restoration of Livelihood in Northern Region (PRELNOR)	822,463	395,915	767,775
Regional Pastoral Livelihoods Resilience Project	0	0	28,300
Support to PLE (UNEB)	0	0	6,900
Support to Production Extension Services	0	0	251,591
Uganda Road Fund (URF)	0	318,082	1,000,057
Uganda Women Entrepreneurship Program(UWEP)	296,397	126,193	296,397
Vegetable Oil Development Project	0	0	150,000
Youth Livelihood Programme (YLP)	759,472	25,060	759,472
3. Donor	0	0	929,000
United Nations Children Fund (UNICEF)	0	0	210,000
United Nations High Commission for Refugees (UNHCR)	0	0	719,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
Total Revenues shares	15,922,467	10,882,763	22,756,063

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

The planned Local Revenue Collection for the F/Y 2017/2018 is Shs. 200,000,000/=. As of December 2017, end of quarter two of the financial year, the district was only able to collect Shs. 51,415,000 which reflects 26% Locally Raised Revenue performance. The short fall is mainly attributed to low Agricultural yields which affected revenue collection from produce businesses. The insurgency in south Sudan also affected our local revenue base as the district used to get revenues at border points of Ngomoromo and Apiriti and this revenue is no longer there because of the insurgency.

Central Government Transfers

Vote: 585 Lamwo District**FY 2018/19**

From the expected Shs. 15,722,267,000 release from Central Government Transfers for the F/Y 2017/2018, the district received Shs. 7,278,000,000 which is 46% of Central Government Transfers revenue performance by the end of December 2017 (Q2). Of the release, Discretionary Government Transfers had a 53% out turn, Conditional Government Transfers 47% and Other Government Transfers 34% budget performance. The under performance in Other Government transfers is attributed to low release of UWEP and NUSAF project funds.

Donor Funding

There was no donor funding projected for the F/Y 2017/2018 but the district was able to get fund from UNHCR to a tune of Shs. 676,600,000 to support coordination of refugee operation in the district. This fund is yet to be integrated in the annual budget for the running financial year during revision of the budget.

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

The district maintained the same Locally Raised Revenue projection of Shs. 200,000,000 in the F/Y 2018/2019 and below are the main sources of local revenues identified: Local hotel tax, application fees, Business license, sales of non produce Government properties/assets, animal and crop husbandry related levies, market/gate charges, beer, street parking fees, ground rent, other fees and charges, and miscellaneous receipts/incomes.

Central Government Transfers

The district expects to receive USH 21,627,062,000 from the Central Government. Of this, Discretionary Government Transfers will constitute SHS 3,736,078,000 (17.3%), Other Government Transfers is SHS 6,422,505,000 (29.7%) and Conditional Government Transfers is SHS. 11,468,479,000 (53%). The increase in the Central Government Transfers is because of the increase in Conditional Government Transfers mainly in Education and Health sectors (Sector conditional grants meant for salary enhancement and infrastructural development) and for salary enhancement for science cadres; and Other Government Transfers especially from the Development Response to Displacement Impact Project (DR.DIP) from World Bank through Office of the Prime Minister for the refugee hosting Districts.

Donor Funding

The main source of donor funding for the F/Y 2018/2019 is from UNHCR which is Shs. 719,749,000 meant for Coordination of refugee operation in the district, enhancing peaceful coexistence among the refugees and the host community and protection of the environment; and UNICEF (Shs. 210,000,000).

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	1,004,115	363,627	1,628,651
District Production Services	189,276	25,442	177,481
District Commercial Services	16,177	7,591	15,061
<i>Sub- Total of allocation Sector</i>	<i>1,209,568</i>	<i>396,660</i>	<i>1,821,193</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,184,068	112,286	1,547,384
<i>Sub- Total of allocation Sector</i>	<i>1,184,068</i>	<i>112,286</i>	<i>1,547,384</i>
Sector: Education			
Pre-Primary and Primary Education	4,827,449	2,797,372	4,857,402
Secondary Education	840,724	306,922	1,669,789

Vote: 585 Lamwo District**FY 2018/19**

Education & Sports Management and Inspection	66,202	37,464	239,322
<i>Sub- Total of allocation Sector</i>	<i>5,734,375</i>	<i>3,141,758</i>	<i>6,766,512</i>
Sector: Health			
Primary Healthcare	1,809,150	1,310,167	844,873
Health Management and Supervision	119,761	18,013	2,693,753
<i>Sub- Total of allocation Sector</i>	<i>1,928,912</i>	<i>1,328,180</i>	<i>3,538,627</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	379,284	80,709	325,014
Natural Resources Management	69,552	18,813	202,216
<i>Sub- Total of allocation Sector</i>	<i>448,837</i>	<i>99,522</i>	<i>527,230</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,201,071	104,473	4,570,951
<i>Sub- Total of allocation Sector</i>	<i>1,201,071</i>	<i>104,473</i>	<i>4,570,951</i>
Sector: Public Sector Management			
District and Urban Administration	3,539,984	326,224	3,173,197
Local Statutory Bodies	370,953	256,834	476,669
Local Government Planning Services	87,809	51,481	105,292
<i>Sub- Total of allocation Sector</i>	<i>3,998,746</i>	<i>634,539</i>	<i>3,755,158</i>
Sector: Accountability			
Financial Management and Accountability(LG)	178,005	83,557	188,602
Internal Audit Services	38,885	20,404	40,407
<i>Sub- Total of allocation Sector</i>	<i>216,890</i>	<i>103,960</i>	<i>229,009</i>

Vote: 585 Lamwo District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,554,848	1,202,316	1,934,310
District Unconditional Grant (Non-Wage)	76,574	59,628	81,666
District Unconditional Grant (Wage)	542,281	428,909	1,051,761
Gratuity for Local Governments	231,849	173,887	277,471
Locally Raised Revenues	64,884	14,250	77,438
Multi-Sectoral Transfers to LLGs_NonWage	185,153	133,385	181,633
Multi-Sectoral Transfers to LLGs_Wage	125,181	93,886	125,181
Pension for Local Governments	122,216	91,662	139,160
Salary arrears (Budgeting)	206,710	206,710	0
Development Revenues	1,985,136	1,049,981	1,238,887
District Discretionary Development Equalization Grant	118,528	152,274	168,254
Donor Funding	0	0	299,784
Multi-Sectoral Transfers to LLGs_Gou	704,595	669,745	770,849
Other Transfers from Central Government	1,162,013	227,963	0
Total Revenue Shares	3,539,984	2,252,297	3,173,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	667,462	231,630	1,176,943
Non Wage	887,386	94,247	757,367
Development Expenditure			
Domestic Development	1,985,136	347	939,103
Donor Development	0	0	299,784
Total Expenditure	3,539,984	326,224	3,173,197

Narrative of Workplan Revenues and Expenditure

The estimated annual budget for Administration in the F/Y 2018/2019 is UGX 3,173,197,000. There is a decrease of 10.4% as compared to the approved budget for the F/Y 2017/2018. The decrease in the budget is attributed to removal of NUSAF Project fund from Administration and taking it to Community Based Services. Of the above budget estimate, UGX 2,095,533,000 will be used at the district level and UGX 1,077,664,000 will be sent to the lower local governments. UGX 1,051,761,000 (47%) of the budget at the district level will cater for staff salaries (Wages) for the traditional staffs.

Workplan Title : Finance

Vote: 585 Lamwo 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	178,005	129,112	188,602
District Unconditional Grant (Non-Wage)	72,000	49,717	60,000
District Unconditional Grant (Wage)	101,993	76,495	101,994
Locally Raised Revenues	4,012	2,900	26,608
Development Revenues	0	0	0
N/A			
Total Revenue Shares	178,005	129,112	188,602
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,993	36,092	101,994
Non Wage	76,012	47,465	86,608
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	178,005	83,557	188,602

Narrative of Workplan Revenues and Expenditure

The sector budget for FY the 2018/2019 is 188,602,000 which is an increase from Shs 178,005,000 by 5.6% and the reason for the increase is due to increase in IPF to cater for procurement of assorted books of accounts and revenue collection tools. The sources of revenue will include LRR, ,Wage and unconditional grant and the fund will be used for salary payment and recurrent expenditure which include procurement of books of accounts, preparation of Financial Statements and Reports, responding to audit quarries, procurement of services , general office operation, Mentoring LLGs, support supervision and LR mobilization Local revenue, procurement of books of accounts, Book keeping, Quarterly and Monthly Reports , preparing final accounts' preparing budget estimates, settlement of outstanding obligations, Revenue Mobilization and Collection, Mentoring, Monitoring and supervision, Back stopping staff and Staff CPA-Uganda facilitation

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	369,034	286,701	428,669
District Unconditional Grant (Non-Wage)	198,091	154,125	228,553
District Unconditional Grant (Wage)	60,000	99,312	135,116
Locally Raised Revenues	110,943	33,265	65,000
Development Revenues	1,920	1,920	48,000

Vote: 585 Lamwo District**FY 2018/19**

District Discretionary Development Equalization Grant	1,920	1,920	0
Donor Funding	0	0	48,000
Total Revenue Shares	370,953	288,621	476,669
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	60,000	99,312	135,116
Non Wage	309,034	157,522	293,553
<i>Development Expenditure</i>			
Domestic Development	1,920	0	0
Donor Development	0	0	48,000
Total Expenditure	370,953	256,834	476,669

Narrative of Workplan Revenues and Expenditure

The estimated annual budget for the department for the F/Y 2018/2019 is UGX 476,669,000. This reflects an increase of 14% as compared to the annual budget for the F/Y 2017/2018. The increase is attributed to the inclusion of the lower local government honoraria and more allocation of District Unconditional Grant (Both Wage and Non wage) and Locally Raised Revenue. The wage for the F/Y 2017/2018 was under estimated and as well the recurrent revenue allocated to the department in the F/Y 2017/2018 has not been adequate for the various bodies to meet their targets.

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>	283,305	509,313	1,681,230
District Unconditional Grant (Non-Wage)	6,000	4,143	3,000
District Unconditional Grant (Wage)	42,119	0	42,119
Locally Raised Revenues	3,611	0	3,611
Other Transfers from Central Government	0	331,489	1,197,666
Sector Conditional Grant (Non-Wage)	49,922	37,442	188,873
Sector Conditional Grant (Wage)	181,652	136,239	245,961
<i>Development Revenues</i>	926,263	499,937	139,962
District Discretionary Development Equalization Grant	56,967	57,241	24,665
Other Transfers from Central Government	822,463	395,863	0
Sector Development Grant	46,833	46,833	115,297
Total Revenue Shares	1,209,568	1,009,250	1,821,193
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	223,772	46,293	288,080
Non Wage	59,533	33,033	1,393,150

Vote: 585 Lamwo District**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	926,263	317,334	139,962
Donor Development	0	0	0
Total Expenditure	1,209,568	396,660	1,821,193

Narrative of Workplan Revenues and Expenditure

The department has a proposed budget of UGX 1,840,936,510 for the F/Y 2018/2019 representing 8.3% of the total district budget. This reflects an increase of 52% as compared to the annual budget for the F/Y 2017/2018 of UGX 1,209,568,000. The increase is due to more allocation from Other Government Transfers which includes grant for Agricultural extension services and wages. The expenditure will be as follows: UGX 288,080,254 as wage, UGX 1,397,559,398 as Non Wage and UGX 155,296,858 as domestic development.

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	1,875,906	1,343,324	2,698,405
District Unconditional Grant (Non-Wage)	6,000	4,143	6,000
District Unconditional Grant (Wage)	86,000	0	86,000
Locally Raised Revenues	3,611	3,960	3,611
Sector Conditional Grant (Non-Wage)	133,805	100,354	133,805
Sector Conditional Grant (Wage)	1,646,489	1,234,867	2,468,989
Development Revenues	53,006	53,262	840,221
District Discretionary Development Equalization Grant	53,006	53,262	80,000
Donor Funding	0	0	200,000
Sector Development Grant	0	0	560,221
Total Revenue Shares	1,928,912	1,396,586	3,538,627
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,732,489	1,232,881	2,554,989
Non Wage	143,416	95,298	143,416
Development Expenditure			
Domestic Development	53,006	0	640,221
Donor Development	0	0	200,000
Total Expenditure	1,928,912	1,328,180	3,538,627

Narrative of Workplan Revenues and Expenditure

Vote: 585 Lamwo District**FY 2018/19**

The planned annual budget for the F/Y 2018/2019 for health department is UGX 3,538,627,000/=. This reflects an increase of 83.5% as compared to the approved budget of UGX 1,928,912,000 for the FY 2017/2018 for the department. PHC Wage increased from UGX 1,732,489,000 in 2017/2018 to 2,554,989,000 in 2018/2019 reflecting an increment of 47.5% to cater for salary enhancement for the current health staff; UGX 143,416,000 is allocated for Recurrent Non Wage; and out of this UGX 98,370,240 being transfer to lower level public health facilities (2 HCIVs, 7 HCIIIs and 13 HCII) whilst 11, 231,970 being transfer to PNFP health facility (St. Peter's and Paul HCIII) and the balance of 33,763,925 is for HLG management and administration services. In 2018/2019 UGX 200,000,000 is allocated under donor development (UNICEF and GAVI) funding; whilst the capital development fund for 2018/2019 is UGX 640,221,011- an increase of 92% from only UGX 53,006,000 in 2017/2018; and this has been allocated for completion of OPD at Agoro health center III, Construction of District Health Office block, construction of new OPD at Katum HCII, Construction of staff house at Katum HCII , procurement of hospital beds, and mattresses for Katum HCII,, construction of maternity ward at Katum HCII and latrine construction at Madi-Opei HCIV.

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	5,471,662	4,046,103	6,053,476
District Unconditional Grant (Non-Wage)	10,000	6,905	10,000
District Unconditional Grant (Wage)	27,793	20,844	27,793
Locally Raised Revenues	2,407	0	2,407
Other Transfers from Central Government	0	0	6,900
Sector Conditional Grant (Non-Wage)	662,924	441,949	978,025
Sector Conditional Grant (Wage)	4,768,539	3,576,404	5,028,351
Development Revenues	262,713	263,167	713,036
District Discretionary Development Equalization Grant	94,316	94,770	87,012
Sector Development Grant	168,397	168,397	626,023
Total Revenue Shares	5,734,375	4,309,270	6,766,512
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,796,331	2,822,091	5,056,144
Non Wage	675,331	314,039	997,332
Development Expenditure			
Domestic Development	262,713	5,628	713,036
Donor Development	0	0	0
Total Expenditure	5,734,375	3,141,758	6,766,512

Narrative of Workplan Revenues and Expenditure

The proposed budget estimate for the sector for F/Y 2018/2019 is Shs 6,766,512,000 which is an increase of 18% of the approved budget for the F/Y 2017/2018 of Shs 5,734,375,000. The increase is attributed to increase in Sector conditional grant (Wage and non wage). Donor funding have not been included as their IPF is not available .

The fund for FY 2018/2019 will be used for both recurrent and development activities

Workplan Title : Roads and Engineering

Vote: 585 Lamwo 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	682,875	172,949	1,046,191
District Unconditional Grant (Non-Wage)	6,000	12,143	6,000
District Unconditional Grant (Wage)	34,915	45,764	38,930
Locally Raised Revenues	1,204	0	1,204
Other Transfers from Central Government	0	115,042	1,000,057
Sector Conditional Grant (Non-Wage)	640,756	0	0
Development Revenues	501,193	616,128	501,193
District Discretionary Development Equalization Grant	92,068	91,962	92,068
Other Transfers from Central Government	0	115,042	0
Sector Development Grant	409,125	409,125	409,125
Total Revenue Shares	1,184,068	789,078	1,547,384
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,915	23,298	38,930
Non Wage	647,960	74,222	1,007,261
Development Expenditure			
Domestic Development	501,193	14,765	501,193
Donor Development	0	0	0
Total Expenditure	1,184,068	112,286	1,547,384

Narrative of Workplan Revenues and Expenditure

The proposed sector budget for FY2018/2019 is estimated at Shs. 1,547,384,172 which is an increase from Shs 1,184,068,000 compared to that of the FY2017/2018 by 30.68% . And the increase is from increase IPF for wage and road rehabilitation. The proposed funds will be used for road rehabilitation, road maintenances of District, Urban and Community Access Roads (DUCAR) networks, while, unconditional grant (non-wage) and locally raised revenue will support office operations and unconditional (wage) shall be used for salaries of works department staff.

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	83,535	61,391	82,298
District Unconditional Grant (Non-Wage)	6,000	4,143	6,000
District Unconditional Grant (Wage)	27,122	20,342	28,000
Locally Raised Revenues	1,204	0	1,204
Sector Conditional Grant (Non-Wage)	49,208	36,906	47,094

Vote: 585 Lamwo District**FY 2018/19**

Development Revenues	295,749	295,940	242,716
District Discretionary Development Equalization Grant	39,671	39,862	39,671
Sector Development Grant	234,503	234,503	181,992
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	379,284	357,332	325,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,122	20,342	28,000
Non Wage	56,412	35,252	54,298
Development Expenditure			
Domestic Development	295,750	25,115	242,716
Donor Development	0	0	0
Total Expenditure	379,284	80,709	325,014

Narrative of Workplan Revenues and Expenditure

The annual sector budget estimates for financial year 2018/2019 is Shs. 325,014,846 which is a decrease by 14.3% from Shs 379,284,973 for the F/Y 2017/2018 because of a decrease in IPF by the Central Government. The proposed funds will be used for borehole drilling and rehabilitation, Construction of latrine in rural growth centre, Promotion of Hygiene and Sanitation among community, while unconditional grant (non-wage) and locally raised revenue will support office operation.

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	63,321	45,933	30,954
District Unconditional Grant (Non-Wage)	11,000	7,596	11,000
District Unconditional Grant (Wage)	47,056	35,292	14,464
Locally Raised Revenues	1,204	0	1,204
Sector Conditional Grant (Non-Wage)	4,061	3,046	4,286
Development Revenues	6,231	6,261	171,262
District Discretionary Development Equalization Grant	6,231	6,261	7,640
Donor Funding	0	0	163,622
Total Revenue Shares	69,552	52,195	202,216
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,056	10,591	14,464
Non Wage	16,265	5,303	16,490
Development Expenditure			

Vote: 585 Lamwo District**FY 2018/19**

Domestic Development	6,231	2,919	7,640
Donor Development	0	0	163,622
Total Expenditure	69,552	18,813	202,216

Narrative of Workplan Revenues and Expenditure

The Planned annual budget for the F/Y 2018/2019 for the department is UGX 202,216,000 and this shows an increase of 288% from the previous F/Y budget of UGX 69,552,000. The big percentage increase in the budget is attributed to donor funds from UNHCR which is UGX 164,416,000 meant for protection of the environment with respect to hosting of the refugees in the district.

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	145,202	106,668	145,474
District Unconditional Grant (Non-Wage)	11,000	7,596	11,000
District Unconditional Grant (Wage)	90,518	67,889	90,518
Locally Raised Revenues	2,106	0	1,204
Sector Conditional Grant (Non-Wage)	41,578	31,183	42,752
Development Revenues	1,055,869	95,687	4,425,476
Donor Funding	0	0	207,594
Other Transfers from Central Government	1,055,869	95,687	4,217,882
Total Revenue Shares	1,201,071	202,355	4,570,951
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,518	66,000	90,518
Non Wage	54,684	11,183	54,956
Development Expenditure			
Domestic Development	1,055,869	27,290	4,217,882
Donor Development	0	0	207,594
Total Expenditure	1,201,071	104,473	4,570,951

Narrative of Workplan Revenues and Expenditure

The planned annual budget for the department in the F/Y 2018/2019 is UGX 4,570,951,000 which is 380.6% increase as compared to the approved budget of UGX 1,201,071,000 for F/Y 2017/2018. The increase is attributed to the Development Response to Displacement Impact Project (DR.DIP) from World Bank through Office of the Prime Minister (UHX 2,000,000,000), Other Government Transfers (UGX 381,423,000) and Donor funding from UNHCR (UGX 207,594,000) for enhancing peaceful coexistence among the refugees and the host community. Locally raised revenue is UGX 1,204,000. UGX 90,518,000 will be for staff salaries (Wage) and UGX 42,752,000/- is Non wage.

Workplan Title : Planning

Vote: 585 Lamwo 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	78,325	58,921	85,102
District Unconditional Grant (Non-Wage)	43,000	29,692	43,000
District Unconditional Grant (Wage)	32,918	24,689	28,000
Locally Raised Revenues	2,407	4,540	14,102
Development Revenues	9,484	9,484	20,190
District Discretionary Development Equalization Grant	9,484	9,484	10,190
Donor Funding	0	0	10,000
Total Revenue Shares	87,809	68,404	105,292
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,918	18,498	28,000
Non Wage	45,407	26,983	57,102
Development Expenditure			
Domestic Development	9,484	6,000	10,190
Donor Development	0	0	10,000
Total Expenditure	87,809	51,481	105,292

Narrative of Workplan Revenues and Expenditure

The annual budget estimate for the department for the F/Y 2018/2019 is UGX 105,292,180. This reflects an increase of 16.6% of the budget for F/Y 2017/2018 and the increase is brought about by availability of donor fund from UNICEF. Out of this, UGX 28,000,000 (26.6%) is Wage for the two staffs in the department, UGX 57,102,000 (54.2%) is for recurrent non Wage meant for delivering outputs for the Management of District Planning Office, District Planning, Statistical data collection, Development planning and Monitoring and Evaluation of the district development projects; UGX 10,190,000 (9.7%) is the 10% Monitoring and Evaluation component of the District Discretionary Development Equalization Grant and UGX 10,000,000 (9.5%) is donor fund from UNICEF for Birth registration.

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	38,885	28,257	40,407
District Unconditional Grant (Non-Wage)	20,000	14,897	20,000
District Unconditional Grant (Wage)	16,478	12,359	18,000
Locally Raised Revenues	2,407	1,000	2,407
Development Revenues	0	0	0

Vote: 585 Lamwo District**FY 2018/19**

N/A			
Total Revenue Shares	38,885	28,257	40,407
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	16,478	11,643	18,000
Non Wage	22,407	8,760	22,407
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	38,885	20,404	40,407

Narrative of Workplan Revenues and Expenditure

The Sector budget for the F/Y 2018/19 is Shs 40,407,000 which is an increase from Shs 38,885,000 by 3.9% because of increased salary allocation. The revenues are mainly from the following sources: Local revenue, District unconditional grant wage and non-wage, and District unconditional grant non-wage. The expenditures will mainly be for payment of wages carrying out internal audit activities; auditing the district departments, health units sub counties, Schools and special investigations