

Vote: 586 Otuke 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 :



Mabiya Joshua _ Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :

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	139,794	155,316	149,794
Discretionary Government Transfers	2,655,037	2,255,846	3,120,141
Conditional Government Transfers	7,315,171	5,705,490	9,282,420
Other Government Transfers	2,540,266	1,458,889	2,481,199
Donor Funding	326,838	66,880	529,077
Grand Total	12,977,106	9,642,421	15,562,631

Revenue Performance by end of March of the Running FY

The District cumulatively received 74% of the annual approved budget. Although the cumulative revenue performed at 74%, other revenue sources from Other Gov't Transfers under performed like NUSAF3 performed at only 28%, UWEP performed at 1%, YLP at 56%, VODP at 0%, Conditional Gov't Transfers like Sector Conditional Grant (Non-Wage) under performed at 46% & Transitional Development Grant performed at 0%. Donor Funds like WHO, GAVI & GIZ all performed at 0%, UNICEF performed at 71%, & Global Fund at 46%. Also other revenues from locally raised revenue under performed like Application Fees which performed at 13%, Registration of Businesses at 41%, Registration (e.g Births, Deaths, Marriages, etc) Fees performed at 14% and the rest performed at 0% except Market/Gate Charges which over performed at 123%, LST at 79% and Other Fees & Charges at 202%. Also other Conditional Gov't Transfers over performed like Pension Arrears which performed at 100%, Sector Dev't Grant performed at 100% & Sector Conditional Grant Wage performed at 83%. From Discretionary Gov't Transfers, DDEG for both district & urban all performed at 100% cumulatively

Planned Revenues for next FY

The District expects to receive shs: 15,582,631,000= in FY 2018/2019 compared to shs: 12,977,106,000= in FY 2017/2018. There is an increase of 16.72% due to an increase in other revenue sources like DDEG which increases by 10%, from shs: 984,469,000= in 2017/18 to shs: 1,083,172,000= in 2018/19, Urban DDEG by 35%, from shs: 19,470,000= in 2017/18 to shs: 26,354,000= in 2018/19, Sector CG wage increases by 21.2%, from shs: 4,976,594,000= in 2017/18 to shs: 6,029,620,000= in 2018/19, Sector Dev't Grant increases by 120%, from shs: 784,601,000= in 2017/18 to shs: 1,663,717,000= in 2018/19, District UCG wage increases by 30.3%, from shs: 984,469,000= in 2017/18 to shs: 1,282,286,000= in 2018/19, Urban UCG wage by 29.2%, from shs: 135,757,000= in 2017/18 to shs: 175,380,000= in 2018/19 and also Gratuity for Local Gov't increases by 207.8%, from shs: 99,324,000 in 2017/18 to shs: 305,687,000= in 2018/19, DINU/UNCDF increase from shs: 0 in 2017/18 to shs: 202,239,000= in 2018/2019. However, other revenue sources have been reduced like NUSAF3 which is reduced by 36.6%, from shs: 1,671,196,000= in 2017/18 to shs: 1,058,885,000= in 2018/19, Sector CG Non-wage is reduced by 1.8%, from shs: 1,121,984,000= in 2017/18 to shs: 1,102,628,000 in 2018/19 and Pension Arrears being reduced by 100%, from shs: 132,000,000= in 2017/18 to shs: 0= in 2018/19.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,878,280	1,471,636	2,754,872
Finance	223,432	159,623	209,244
Statutory Bodies	392,916	308,026	448,522
Production and Marketing	961,565	876,225	1,368,300

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Health	1,449,925	1,035,748	2,268,680
Education	4,696,274	3,845,467	5,699,453
Roads and Engineering	852,718	795,702	1,192,825
Water	322,056	297,107	253,608
Natural Resources	115,844	159,502	240,620
Community Based Services	868,282	389,777	893,537
Planning	183,249	108,930	196,880
Internal Audit	32,565	24,167	36,090
Grand Total	12,977,106	9,471,908	15,562,631
<i>o/w: Wage:</i>	6,105,874	4,838,718	7,487,287
<i>Non-Wage Recurrent:</i>	2,368,664	1,988,090	3,045,884
<i>Domestic Devt:</i>	4,175,730	2,597,391	4,500,383
<i>Donor Devt:</i>	326,838	47,709	529,077

Expenditure Performance by end of March FY 2017/18

The departments cumulatively spent 53% and 73% of the annual budget and quarterly releases respectively by the end of Q3. The under performance of the annual budget spent was due to some capital development projects which were still under going procurement processes and works for other projects were on going at the end of the quarter and were not yet paid. This can be seen from the Administration which under performed at only 19%, Production at 33%, Roads Sector at 44% and Community Based Services at 41% due to YLP funds not yet utilized since the groups were still being prepared.

Planned Expenditures for the FY 2018/19

Construction of Office Block at Ogwette Sub-county, Construction of the main Administration Block phase III at District Headquarter, Construction of drainable pit latrines, supply of desks to school, Construction of classrooms & staff houses, Construction of Maternity wards, Construction of Fish ponds, procurement of double cabin pick up, motor cycles, computers & office furniture, procurement of improved boar goats & bee hives, procurement of agricultural inputs, heifers, oxen & ox-ploughs, road maintenance/rehabilitation & bottle neck clearance, drilling, installation and rehabilitation of deep boreholes, training of water user committees, water quality testing, celebration of National functions, support to Women, Youth & Council for Disability including Special Interest Groups like PWDs, Women & Child protection issues, establishment of tree nurseries, health sector support supervision & inspection, school supervision & inspection, payment of staff salaries and other soft ware activities.

Medium Term Expenditure Plans

Completion of the Main Administration Block at District Headquarter, Construction of Office Block at Barjobi Sub-county & Adwari Town Council, Surveying of all Gov't Lands & processing titles, acquiring of land to open up new markets, construction/rehabilitation of cattle dips and valley dams/tanks, construction of more fish ponds, increasing production & productivity of agricultural products through value addition, up grade of HC IIs to HC IIIs, construction of permanent infrastructures to replace dilapidated structures in schools, periodic maintenance of district/community access roads, clearing of bottlenecks, drilling & rehabilitation of of deep boreholes, design and construction of piped water supply systems, establishment of tree nurseries and restoration of wetlands.

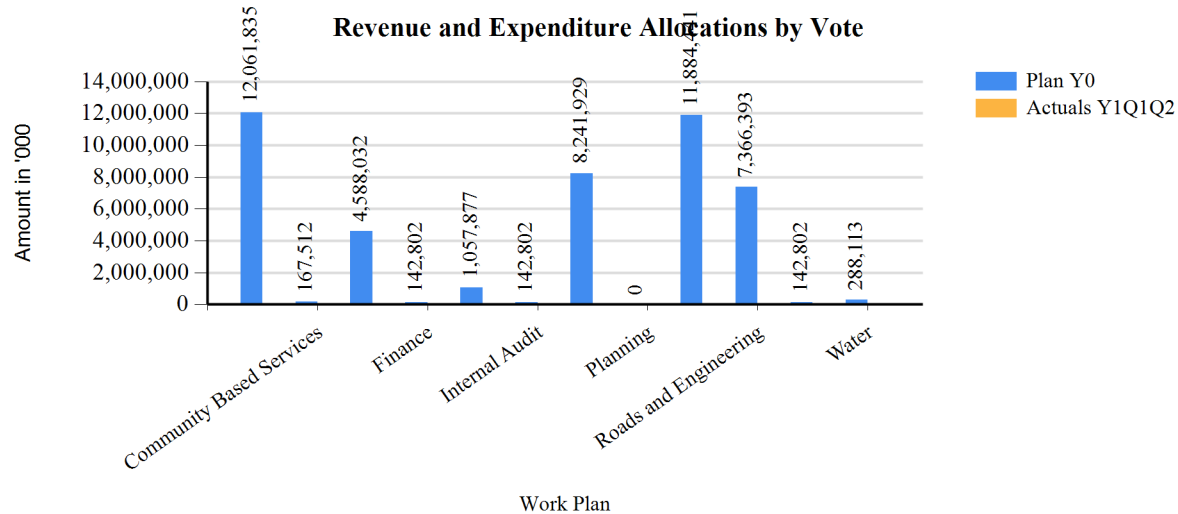
Challenges in Implementation

Low revenue base, inadequate staffing at all levels, inadequate transport means at all levels including Ambulance for referral, inadequate cold chain equipment, incomplete road equipment, inadequate office accommodation, inadequate funds, low staff salary against costs of living.

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	139,794	155,316	149,794
Application Fees	15,000	2,000	0
Business licenses	1,000	1,215	28,563
Court fines and Penalties – from other government units	0	3,740	0
Group registration	0	50	0
Interest from private entities - Domestic	0	5,576	0
Land Fees	3,000	20	0
Local Hotel Tax	500	0	1,825
Local Services Tax	35,000	27,643	36,190
Market /Gate Charges	38,054	46,989	43,255
Miscellaneous receipts/income	40,000	31,387	13,430
Other Fees and Charges	5,000	10,100	26,532
Other fines and Penalties - private	0	1,050	0
Other licenses	0	0	0
Park Fees	240	0	0
Property related Duties/Fees	0	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	70	0
Registration of Businesses	500	203	0
Rent & rates – produced assets – from private entities	500	0	0
Sale of (Produced) Government Properties/Assets	0	17,949	0
Sale of Land	0	7,326	0
Stamp duty	500	0	0

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2a. Discretionary Government Transfers	2,655,037	2,255,846	3,120,141
District Discretionary Development Equalization Grant	984,469	984,469	1,083,172
District Unconditional Grant (Non-Wage)	487,293	365,470	518,574
District Unconditional Grant (Wage)	993,522	751,990	1,282,286
Urban Discretionary Development Equalization Grant	19,470	19,470	26,354
Urban Unconditional Grant (Non-Wage)	34,526	25,895	34,374
Urban Unconditional Grant (Wage)	135,757	108,553	175,380
2b. Conditional Government Transfer	7,315,171	5,705,490	9,282,420
General Public Service Pension Arrears (Budgeting)	132,334	132,334	0
Gratuity for Local Governments	99,324	74,493	305,687
Pension for Local Governments	74,317	55,738	99,903
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,121,984	518,092	1,104,243
Sector Conditional Grant (Wage)	4,976,594	4,125,232	6,029,620
Sector Development Grant	784,601	784,601	1,663,717
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Transitional Development Grant	106,016	0	79,250
2c. Other Government Transfer	2,540,266	1,458,889	2,481,199
Makerere School of Public Health	98,091	67,151	0
National Environment Management Authority (NEMA)	0	0	8,453
Northern Uganda Social Action Fund (NUSAF)	1,671,196	462,074	1,058,885
Other	0	77,126	0
Regional Pastoral Livelihoods Resilience Project	19,500	19,799	19,500
Support to PLE (UNEB)	4,000	5,649	4,000
Support to Production Extension Services	0	107,611	0
Uganda Road Fund (URF)	0	310,668	638,181
Uganda Sanitation Fund	0	121,883	0
Uganda Women Entrepreneurship Program(UWEP)	199,301	2,159	202,381
Vegetable Oil Development Project	37,501	0	37,501
Youth Livelihood Programme (YLP)	510,678	284,769	512,298
3. Donor	326,838	66,880	529,077
United Nations Children Fund (UNICEF)	66,552	47,112	66,552
United Nations Capital Development Fund (UNCDF)	0	0	202,239
Global Fund for HIV, TB & Malaria	43,000	19,767	43,000
World Health Organisation (WHO)	150,943	0	150,943
Global Alliance for Vaccines and Immunization (GAVI)	50,000	0	50,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	12,000	0	16,343
Others	4,343	0	0
Total Revenues shares	12,977,106	9,642,421	15,562,631

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i) Revenue Performance by March FY 2017/18

Locally Raised Revenues

The district cumulatively realized shs: 155,316,000= out of the annual planned shs: 139,794,000= constituting 111%. The over performance was due to other revenue sources which were realized more than planned like Market/Gate Charges which over performed at 123%, Other Fees & Charges at 202% and LST also over performed at 79%. However, other revenue sources under performed like Application fees which only performed at 13%, Registration of Business under performed at 41%, Registration Fees (e.g Births, deaths, Marriages, etc) under performed at 14% and the rest performed at 0% due to poor revenue mobilizations and remittance by the LLGs.

Central Government Transfers

The district cumulatively received shs: 9,420,225,000= in the quarter out of the annual planned budget of shs: 12,510,474,000= giving a performance of 74%. Although the cumulative revenue out turn performed as planned, other revenue sources under performed like from Other Gov't Transfers, NUSAF3 under performed at 28%, UWEP performed at only 1% and YLP performed at only 56%. Also from Sector Conditional Grant Transfers, Sector Conditional Grant (Non_wage) under performed at 46%. However, other revenue sources over performed like Pension Arrears over performed at 100%, Sector Conditional Grant (Wage) performed at 83%, DDEG and Sector Development Grants all performed at 100%.

Donor Funding

The district cumulatively received shs: 66,880,000= out of the annual planned budget shs: 326,838,000= giving the performance of only 20%. The under performance of the revenue out turn was from some Donors which did not sent their funds to the district as planned like WHO, GAVI & GIZ all performed at 0%, except UNICEF which performed at 71% and Global Fund performed at 46%. The District therefore cumulatively received 74% overall in the quarter.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district expects to realized shs: 149,794,000= in FY 2018/2019 compared to shs: 139, 794,000= in FY 2017/2019. There is an increase of 7.15% because the district expects to increase enforcement on other revenue sources like Business Licenses, Other Fees & Charges and Market/Gate Charges through purchasing of land to open up more markets.

Central Government Transfers

The district expects to receive shs: 14,903,760,000= in FY 2018/2019 compared to shs: 12,510,474,000= in FY 2017/2018. There is an increase of 19.13% due to an increase in other revenue sources like DDEG which has increased from shs: 984,469,000= in 2017/18 to shs: 1,083,172,000= in 2018/19, Urban DDEG from shs: 19,470,000= in 2017/18 to shs: 26,354,000= in 2018/19, Sector CG wage increased from shs: 4,976,594,000= in 2017/18 to shs: 6,029,620,000 in 2018/19, Sector Dev't Grant from shs: 784,601,000= in 2017/18 to shs: 1,663,717,000= in 2018/19, District UCG wage from shs: 984,469,000= in 2017/18 to shs: 1,282,286,000= in 2018/19, Urban UCG wage from shs: 135,757,000 in 2017/18 to shs: 175,380,000= in 2018/19 and also gratuity for Local Gov't from shs: 99,324,000 in 2017/18 to shs: 305,687,000= in 2018/19. However, other other revenues have been reduced like NUSAF3 which has been reduced from shs: 1,671,196,000= in 2017/218 to shs: 1,058,885,000= in 2018/2019, Sector Conditional Grant non-wage from shs: 1,121,984,000= in 2017/2018 to shs: 1,104,243,000= in 2018/2019, Pension Arrears is reduced from shs: 132,000,000= in 2017/2018 to shs: 0= in 2018/2019.

Donor Funding

The district expects to receive from donors shs: 529,077,000= in FY 2018/2019 compared to shs: 326,838,000= in FY 2017/2018. There is an increase of 61.88% due to funds expected to be received from Development Initiative for Northern Uganda (DINU)/United Nations Capital Development Fund (UNCDF). The district therefore expects to receive shs: 15,582,631,000= overall in FY 2018/2019 compared to shs: 12,977,106,000= in 2017/2018, hence an increase of 16.72%.

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
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Sector: Agriculture			
Agricultural Extension Services	220,146	92,346	1,009,023
District Production Services	731,601	284,572	350,574
District Commercial Services	9,818	7,306	8,703
Sub- Total of allocation Sector	961,565	384,224	1,368,300
Sector: Works and Transport			
District, Urban and Community Access Roads	852,718	377,044	1,192,825
Sub- Total of allocation Sector	852,718	377,044	1,192,825
Sector: Education			
Pre-Primary and Primary Education	3,648,159	2,722,015	4,204,056
Secondary Education	927,439	746,866	1,320,491
Skills Development	23,580	4,849	10,886
Education & Sports Management and Inspection	97,096	67,743	163,643
Special Needs Education	0	0	377
Sub- Total of allocation Sector	4,696,274	3,541,473	5,699,453
Sector: Health			
Primary Healthcare	1,011,129	730,220	1,896,195
Health Management and Supervision	438,796	155,212	372,485
Sub- Total of allocation Sector	1,449,925	885,431	2,268,680
Sector: Water and Environment			
Rural Water Supply and Sanitation	302,056	218,746	253,608
Urban Water Supply and Sanitation	20,000	0	0
Natural Resources Management	115,844	143,243	240,620
Sub- Total of allocation Sector	437,900	361,988	494,228
Sector: Social Development			
Community Mobilisation and Empowerment	868,281	356,928	893,537
Sub- Total of allocation Sector	868,281	356,928	893,537
Sector: Public Sector Management			
District and Urban Administration	2,878,280	536,698	2,754,872
Local Statutory Bodies	392,916	199,448	448,522
Local Government Planning Services	183,249	98,497	196,880
Sub- Total of allocation Sector	3,454,445	834,642	3,400,274
Sector: Accountability			
Financial Management and Accountability(LG)	223,432	150,675	209,244
Internal Audit Services	32,565	24,165	36,090
Sub- Total of allocation Sector	255,997	174,840	245,334

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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	919,006	654,897	1,224,619
District Unconditional Grant (Non-Wage)	51,776	39,682	54,753
District Unconditional Grant (Wage)	352,258	182,858	564,665
General Public Service Pension Arrears (Budgeting)	132,334	132,334	0
Gratuity for Local Governments	99,324	74,493	305,687
Locally Raised Revenues	32,217	31,980	18,287
Multi-Sectoral Transfers to LLGs_NonWage	76,376	86,183	41,298
Multi-Sectoral Transfers to LLGs_Wage	100,403	51,629	140,026
Pension for Local Governments	74,317	55,738	99,903
Development Revenues	1,959,273	816,738	1,530,253
District Discretionary Development Equalization Grant	356,967	364,574	390,517
Donor Funding	0	0	202,239
Multi-Sectoral Transfers to LLGs_Gou	1,602,306	452,165	937,498
Total Revenue Shares	2,878,280	1,471,636	2,754,872
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	457,909	206,891	704,692
Non Wage	461,097	226,994	519,927
Development Expenditure			
Domestic Development	1,959,273	102,813	1,328,014
Donor Development	0	0	202,239
Total Expenditure	2,878,280	536,698	2,754,872

Narrative of Workplan Revenues and Expenditure

The department expects to receive estimated work plan revenue of UGX 2,754,872,000 in FY 2018/2019 compared to UGX 2,878,280,000 in FY 2017/2018. This indicates a decrease of UGX 123,408,000 (4.29%) due to a decrease in MSTs to LLG (NUSAF3) of UGX 1,602,306,000 in 2017/18 to

UGX 937,498,000 (i.e. 41.5%) and decrease in General Public Service pension arrears from UGX 132,334,000 to nil. However, there was an increase in Gratuity for Local governments of UGX 99,324,000 in 2017/18 to UGX 305,687,000 in 2018/19, DDEG increased from 356,967,000 UGX in 2017/18 to 390,517,000 in 2018/19, DUCG_Wage increased from UGX 352,258,000 in 2017/18 to UGX 564,665,000 in 2018/19 and Donor funding increased from UGX 0 in 2017/18 to UGX 202,239,000 in 2018/19. The department planned to utilized the revenue on payment of staff salaries, construction of main administration block at the District Head Quarter, construction Ogwette Sub County Head Quarter, Procurement of Motor Cycles, Lap top computers, Office chairs and tables. The department also planned to used the fund for procurement of stationery, fuel and lubricants, repairs and maintenance of Motor vehicles and payment of pensions and gratuity of retired civil servants.

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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	223,186	159,623	209,244
District Unconditional Grant (Non-Wage)	66,907	50,690	67,517
District Unconditional Grant (Wage)	87,969	67,325	87,969
Locally Raised Revenues	26,464	2,200	11,103
Multi-Sectoral Transfers to LLGs_NonWage	31,887	33,137	32,695
Multi-Sectoral Transfers to LLGs_Wage	9,959	6,271	9,959
Development Revenues	246	0	0
Multi-Sectoral Transfers to LLGs_Gou	246	0	0
Total Revenue Shares	223,432	159,623	209,244
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	97,929	72,750	97,929
Non Wage	125,258	77,925	111,315
Development Expenditure			
Domestic Development	246	0	0
Donor Development	0	0	0
Total Expenditure	223,432	150,675	209,244

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs: 209,244,000= in the financial year 2018/19 compared to shs: 223,432,000= in 2017/18. This reflects a decrease of approximately 6.4% against the budget of 2017/18. The decrease is attributable to the reduction of the funding from locally raised revenue which reduced by 58% and also MSTs to LLG_Non-wage which has been reduced by 36%. The fund received will be used to pay wages amounting to shs: 97,929,000= representing about 46.8% of the budget and the balance will be spent on non-wage recurrent expenditures which includes travel inland, fuel, oil and lubricants. vehicle maintenance, stationery. small office equipment, electricity among others.

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	392,296	308,026	448,522
District Unconditional Grant (Non-Wage)	184,441	135,783	212,535
District Unconditional Grant (Wage)	142,518	97,182	142,518
Locally Raised Revenues	23,012	23,200	13,062
Multi-Sectoral Transfers to LLGs_NonWage	34,587	45,123	72,669

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Multi-Sectoral Transfers to LLGs_Wage	7,737	6,739	7,737
Development Revenues	620	0	0
Multi-Sectoral Transfers to LLGs_Gou	620	0	0
Total Revenue Shares	392,916	308,026	448,522
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,255	86,679	150,255
Non Wage	242,040	112,769	298,266
Development Expenditure			
Domestic Development	620	0	0
Donor Development	0	0	0
Total Expenditure	392,916	199,448	448,522

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of Ugx 448,522,000 in FY 2018/19 compared to Ugx 392,916,000 in FY 2017/18. There is an increase of 14.2% due to increase in Multi_sectoral Transfers to LLGs Non Wage from Ugx 34,587,000 in FY 2017/18 to Ugx 72,669,000 in FY 2018/19 and District UCG Non wage increases from Ugx 184,441,000= in FY 2017/18 to Ugx.212,535,000= in FY 2018/19. However, Locally raised revenue reduces from Ugx 23,012,000= in FY 2017/18 to Ugx 13,062,000= in FY 2018/19.

The department intends to expend as below:

Payment of staff salaries, Council emoluments, payment of allowances for other committees, procurement of fuel, oil & lubricant, repair/maintenance of vehicles/motor cycles, procurement of small office equipment & stationery, travel inland and other operational expenses.

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	499,325	394,988	806,748
District Unconditional Grant (Non-Wage)	8,581	6,538	6,940
District Unconditional Grant (Wage)	77,357	53,565	77,357
Locally Raised Revenues	3,452	480	1,959
Multi-Sectoral Transfers to LLGs_NonWage	1,891	0	1,907
Other Transfers from Central Government	161,001	149,123	191,129
Sector Conditional Grant (Non-Wage)	26,896	20,172	189,984
Sector Conditional Grant (Wage)	220,146	165,110	337,472
Development Revenues	462,240	481,237	561,552
Multi-Sectoral Transfers to LLGs_Gou	437,899	456,896	485,395
Sector Development Grant	24,341	24,341	76,157
Total Revenue Shares	961,565	876,225	1,368,300

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	297,503	146,206	414,829
Non Wage	201,821	118,060	391,919
Development Expenditure			
Domestic Development	462,240	119,957	561,552
Donor Development	0	0	0
Total Expenditure	961,565	384,224	1,368,300

Narrative of Workplan Revenues and Expenditure

The department expect to receive 1,368,300,000= in FY2018/2019 compared to 961,565,000= in FY2017/2018. There is an increase of 42.3% due to other transfers from central Government which has increased from 161,001,000= in FY 2017/2018 to shilling 191,129,000= in FY 2018/2019. Sector conditional grant (non wage) has increased from 26,896,000= in FY 2017/2018 to 189,984,000= in FY 2018/2019, Sector conditional grant wage increasing from 220,146,000 in 2017/2018 to 337,472,000, sector development grant increasing from 24,341,000 in 2017/2018 to 76,157,000 and multi-sectoral transfers to LLGs which has increased from 437,899,000= in FY 2017/2018 to shilling 485,395,000= in FY 2018/2019.

The funds will be spent for:

Staff salaries

Training of farmers on crop pest and disease control

Demonstration of the 4 acre village agent model of farming based of the strategic commodities value chains

Training of farmers on apiary management, fish pond construction .

Surveillance and control of animal diseases.

Formation and development of farmers groups.

Group mobilization and institutional capacity building.

Nusaf3 sub projects generated and submitted for funding

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	1,059,485	980,304	1,393,317
District Unconditional Grant (Non-Wage)	4,581	3,538	2,940
Locally Raised Revenues	3,452	480	1,959
Multi-Sectoral Transfers to LLGs_NonWage	1,500	2,370	9,947
Other Transfers from Central Government	98,091	189,034	0
Sector Conditional Grant (Non-Wage)	82,895	62,171	85,581
Sector Conditional Grant (Wage)	868,966	722,711	1,292,890
Development Revenues	390,440	55,444	875,363
District Discretionary Development Equalization Grant	11,481	11,481	0
Donor Funding	243,943	32,963	259,943
Multi-Sectoral Transfers to LLGs_Gou	29,000	11,000	0
Sector Development Grant	0	0	536,169

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Transitional Development Grant	106,016	0	79,250
Total Revenue Shares	1,449,925	1,035,748	2,268,680
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	868,966	722,710	1,292,890
Non Wage	190,519	130,441	100,427
<i>Development Expenditure</i>			
Domestic Development	146,497	19,206	615,420
Donor Development	243,943	13,074	259,943
Total Expenditure	1,449,925	885,431	2,268,680

Narrative of Workplan Revenues and Expenditure

The department expects to receive total work plan revenue of UGX 2,268,680,000 in 2018/2019 FY as compared to UGX 1,449,925,000 estimate of FY 2017/2018. This indicates an increase of UGX 818,754,952 (56.5%) attributed to sector development allocation to health sector in 2018/2019 FY. The priority expenditure areas will be; higher LG healthcare management services, health monitoring and inspection, promotion sanitation, Family Planning & Reproductive Health Services, hygiene and basic health services at government and NGO health centres.

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>	4,522,239	3,661,427	5,221,967
District Unconditional Grant (Non-Wage)	4,581	3,538	2,940
District Unconditional Grant (Wage)	46,860	26,818	46,860
Locally Raised Revenues	0	480	1,959
Multi-Sectoral Transfers to LLGs_NonWage	1,000	4,970	6,791
Other Transfers from Central Government	0	0	4,000
Sector Conditional Grant (Non-Wage)	582,315	388,210	760,158
Sector Conditional Grant (Wage)	3,887,482	3,237,411	4,399,258
<i>Development Revenues</i>	174,035	184,040	477,486
District Discretionary Development Equalization Grant	24,000	24,000	24,000
Multi-Sectoral Transfers to LLGs_Gou	27,800	36,156	0
Other Transfers from Central Government	4,000	5,649	0
Sector Development Grant	118,235	118,235	453,486
Total Revenue Shares	4,696,274	3,845,467	5,699,453
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	3,934,342	3,121,322	4,446,119

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Non Wage	587,897	387,579	775,848
Development Expenditure			
Domestic Development	174,035	32,572	477,486
Donor Development	0	0	0
Total Expenditure	4,696,274	3,541,473	5,699,453

Narrative of Workplan Revenues and Expenditure

The Department expects to receive shs 5,699,453,000= in FY 2018/19 compared to shs 4,696,274,000 in 2017/18. There is an increase of 21.4% in FY 2018/19 due to increase in Sector CG Wage which increases from shs: 3,887,482,000= in 2017/18 to shs: 4,399,258,000= in 2018/19, Sector CG Non-wage increases from shs: 582,315,000= in 2017/18 to shs: 760,158,000= in 2018/19 and Sector Dev't Grant which also increases from shs: 118,235,000= in 2017/18 to shs: 453,486,000= in 2018/2019. The revenue will be spent in the following ways: transfer of UPE and USE to schools, payment of staff salaries, construction of classrooms, rehabilitation of classrooms, completion of classroom block, construction of VIP latrines stances, capacity building, inspection of primary and secondary schools, procurement of fuels, oils and lubricants and stationery, travel inland and payment of bank charges

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	402,593	339,577	674,600
District Unconditional Grant (Non-Wage)	4,581	3,538	2,940
District Unconditional Grant (Wage)	31,519	25,071	31,519
Locally Raised Revenues	0	0	1,959
Multi-Sectoral Transfers to LLGs_NonWage	0	300	1
Other Transfers from Central Government	0	310,668	638,181
Sector Conditional Grant (Non-Wage)	366,493	0	0
Development Revenues	450,125	456,125	518,225
Multi-Sectoral Transfers to LLGs_Gou	41,000	47,000	109,100
Sector Development Grant	409,125	409,125	409,125
Total Revenue Shares	852,718	795,702	1,192,825
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,519	25,071	31,519
Non Wage	371,074	249,529	643,081
Development Expenditure			
Domestic Development	450,125	102,444	518,225
Donor Development	0	0	0
Total Expenditure	852,718	377,044	1,192,825

Narrative of Workplan Revenues and Expenditure

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The department expect to receive shs 1,192,825,000/= in FY2018/2019 compared to shs 852,718,000/= in FY 2017/2018, there has been an increase of 39.88% due to a rise in other Transfer from CG (URF) which has been increased from sh 366,493000/= in FY2017/2018 to shs 638,180,577/= in FY2018/2019, the Funds will be spent on District Road maintenance, Urban unpaved Roads maintenance (LLS), Community Access Roads maintenance, Urban Unpaved Road upgraded to bitumen standard and Bottle necks clearance on Community Access Roads

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	86,520	61,570	64,829
District Unconditional Grant (Wage)	31,307	20,161	31,307
Multi-Sectoral Transfers to LLGs_NonWage	0	0	88
Sector Conditional Grant (Non-Wage)	35,213	26,410	33,434
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Development Revenues	235,536	235,536	188,779
District Discretionary Development Equalization Grant	2,636	2,636	0
Sector Development Grant	232,900	232,900	188,779
Total Revenue Shares	322,056	297,107	253,608
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,307	8,652	31,307
Non Wage	55,213	31,357	33,521
Development Expenditure			
Domestic Development	235,536	178,736	188,779
Donor Development	0	0	0
Total Expenditure	322,056	218,746	253,608

Narrative of Workplan Revenues and Expenditure

The department expect to receive 273,608,000 in 2018/2019 compared to 322,056,000 in 2017/2018, there has been a reduction of 15.2% due to a reduction in sector development grant from 232,900.000 in 2017/2018 to 188,779,000 in 2018/19 and a reduction in non wage from 35,213,000 in 2017/18 to 33,434,000 in 2018/19. Areas of expenditure shall be payment of salaries, , Drilling and rehabilitation of boreholes, training of water user's committees, water quality testing, travel inland, vehicle maintenance, fuel and lubricants.

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	92,321	75,195	158,050
District Unconditional Grant (Non-Wage)	6,109	4,717	7,349

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District Unconditional Grant (Wage)	78,801	64,946	138,890
Locally Raised Revenues	3,452	1,980	1,959
Multi-Sectoral Transfers to LLGs_NonWage	500	957	6,210
Sector Conditional Grant (Non-Wage)	3,460	2,595	3,642
Development Revenues	23,523	84,306	82,570
District Discretionary Development Equalization Grant	5,000	5,000	5,000
Donor Funding	16,343	0	16,343
Multi-Sectoral Transfers to LLGs_Gou	2,180	2,180	52,774
Other Transfers from Central Government	0	77,126	8,453
Total Revenue Shares	115,844	159,502	240,620
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,801	64,918	138,890
Non Wage	13,521	7,297	19,160
Development Expenditure			
Domestic Development	7,180	71,028	66,227
Donor Development	16,343	0	16,343
Total Expenditure	115,844	143,243	240,620

Narrative of Workplan Revenues and Expenditure

The department expects to receive 240,620,000 shs in 2018/19 compared to 115,844,000 shs in 2017/18. There is a slight increase of 0.67% due to an increase in Sector Conditional Grant Non wage which increases from shs 3,460,000 in 2017/18 to shs 3,642,000 in 2018/19, Unconditional grant (Non wage) from Shs 6,109,000 in 2017/18 to shs 7,349,000 in 2018/19, Unconditional grant wage from Shs 78,801,000 in 2017/18 to Shs 138,890,000 in 2018/19 and MSTs to LLG_Dev't also increases from 2,180,000 in 2017/18 to 52,774,000 in 2018/19. However there is also a decrease in Locally raised revenue from shs 3,958,000 in 2017/18 to shs 1,959,000 in 2018/19. The Revenue will be spent in the following areas; sensitization of community on environment and natural resources management issues, Establishment of tree nursery at the district HQ, procurement of seedlings for the sub counties for afforestation, compliance and monitoring of wetlands, mainstreaming of energy in development projects, conduct radio talk show and awareness raising on energy issues, monitoring of physical development in rural growth growth towns and centers, coordination with ministry, procurement of stationary and small office equipment and Renewal of telecommunication, payment of bank charges

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	148,304	102,849	178,858
District Unconditional Grant (Non-Wage)	17,609	13,342	18,849
District Unconditional Grant (Wage)	91,608	58,994	91,608
Locally Raised Revenues	4,602	640	2,612
Multi-Sectoral Transfers to LLGs_NonWage	1,700	5,119	26,271
Multi-Sectoral Transfers to LLGs_Wage	8,074	6,220	8,074

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Sector Conditional Grant (Non-Wage)	24,711	18,533	31,444
Development Revenues	719,978	286,928	714,679
Donor Funding	10,000	0	0
Other Transfers from Central Government	709,978	286,928	714,679
Total Revenue Shares	868,282	389,777	893,537
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	99,682	61,822	99,682
Non Wage	48,621	8,856	79,176
Development Expenditure			
Domestic Development	709,978	286,250	714,679
Donor Development	10,000	0	0
Total Expenditure	868,281	356,928	893,537

Narrative of Workplan Revenues and Expenditure

The department expects to realise a total of 893,537,000 Uganda Shillings in financial year 2018/2019 compared to 868,282,000 Uganda shillings in the financial year 2017/18. There has been a slight increase of 0.8 % due to a slight increase in the Sector Conditional grant non wage which increases from 24,711,000 in 2017/18 to 31,444,000 in 2018/19 and Other Transfers from Central Government increases from 709,978,000 in 2017/18 to 714,679,000 in 2018/19. However, there was a slight decrease in sector Local Revenue Allocation. The funds will mostly be from the Central Government releases (YLP and UWEP) and some very little local revenue. The fund will be used for administrative activities of the department, Payment of salaries and allowances, procurement of small office equipment , support to women, youth and council for disability, including supporting special interest groups like the PWDs and child protection issues.

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	96,697	64,184	116,328
District Unconditional Grant (Non-Wage)	40,309	30,571	41,205
District Unconditional Grant (Wage)	43,732	31,273	60,000
Locally Raised Revenues	12,656	1,760	7,184
Multi-Sectoral Transfers to LLGs_NonWage	0	580	7,939
Development Revenues	86,552	44,746	80,552
District Discretionary Development Equalization Grant	30,000	30,000	30,000
Donor Funding	56,552	14,746	50,552
Total Revenue Shares	183,249	108,930	196,880
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,732	28,135	60,000

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Non Wage	52,965	32,120	56,328
Development Expenditure			
Domestic Development	30,000	23,585	30,000
Donor Development	56,552	14,658	50,552
Total Expenditure	183,249	98,497	196,880

Narrative of Workplan Revenues and Expenditure

The department anticipate to receive a total revenue of Ugx 196,880,000= in FY 2018/19 compared to shs: 183,249,000= in FY 2017/18. There is an increase of 7.4% due to an increase in DUCG_Wage which increases from shs: 43,732,000= in 2017/18 to shs: 60,000,000= in 2018/19 and MST to LLGs which increases from shs: 0= in 2017/18 to shs: 7,939,000= in 2018/2019. However, Locally raised revenue reduced from shs; 12,656,000= in 2017/18 to shs: 7,184,000= in 2018/19 and donor funding also reduces from shs: 56,552,000= in 2017/18 to shs: 50,552,000= in 2018/19. The department intends to spend funds in the following areas: Payment of staff salaries, Birth registration of children under 5 years, monitoring of all projects, conducting of mock assessments, travel inland, procurement of fuel, oil & lubricant, repair & maintenance of vehicle/motor cycle and computers, purchase of small office equipment & stationery and other operational expenses.

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	32,565	24,167	36,090
District Unconditional Grant (Non-Wage)	7,636	5,897	10,289
District Unconditional Grant (Wage)	9,592	7,190	9,592
Locally Raised Revenues	5,753	2,300	3,266
Multi-Sectoral Transfers to LLGs_NonWage	0	1,536	3,360
Multi-Sectoral Transfers to LLGs_Wage	9,584	7,245	9,584
Development Revenues	0	0	0
N/A			
Total Revenue Shares	32,565	24,167	36,090
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,176	14,433	19,176
Non Wage	13,389	9,732	16,914
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	32,565	24,165	36,090

Narrative of Workplan Revenues and Expenditure

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The Department expects to receive work plan Revenue of UGX 36,090,000 in the FY 2018/2019 compared to UGX 32,565,000 in the FY 2017/2018. This indicates an increase of 10.825% from the FY 2017/2018. The fund will be use to pay staff Salaries, conducts Internal Audit Services, Pay travel in land for submitting of Internal Audit quarterly reports, attend work shops and work plan, procure fuel and Lubricants, buys office stationery & small office equipment and maintenance & repair of motor cycle,computers and printers.