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

Foreword

The Budget Framework paper (BFP) is an important tool in the planning process within the Local Government as it is the medium term Budget Policy Development road map that gives the background to the budget for the forth coming financial year and also defines the course of the District Development Plan. In preparing this Budget Framework Paper (BFP), the district made sure that participation of various actors took place during the consultative process. The members of the district and sub-county councils had a say on the document during the Budget Consultative Conference held on 02nd November, 2017. Different stakeholders including those from other agencies also participated in the conference and in the process we made headway in harmonization of objectives, activities output-targets and projects. It is my sincere hope that the outcome of this process will lead to efficient and effective utilization of the scarce resources that come to the district. The 2018/2019 BFP provides information on the performance of the district in delivering services as mandated by the law. The district has a number of challenges key among which are the need to raise more locally collected revenues to cover the unfunded gaps in the budget. I therefore wish to extend an appeal to government, NGO's and private sector actors from within and outside the district to lend a hand in filling in some of these gaps. I wish also on behalf of the district to extend my sincere appreciation to Central Government, District Council and Amuria District technical staff and other development Partners for having participated in the preparation of Budget Framework Paper for 2018/2019. Your support to Amuria District is highly appreciated.



Okitoi Robert Erisat DISTRICT CHAIRPERSON AMURIA DISTRICT

Vote : 565 Amuria District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	1,115,638	110,791	1,001,947
Discretionary Government Transfers	4,170,725	1,207,725	2,976,612
Conditional Government Transfers	17,438,230	4,649,697	10,222,692
Other Government Transfers	34,000	679,503	4,319,000
Donor Funding	0	36,998	332,000
Grand Total	22,758,593	6,684,714	18,852,251

Revenue Performance in the First Quarter of 2017/18

At the end of quarter One 2017/2018 Amuria DLG received U Shs 6,684,714,000 representing 29.3% of the annual Budgeted revenue. Locally raised revenue formed 1.65% of the revenue so far collected, while 97.7% was from Central Government. Donor receipts amounting to Ushs 36,998,000 from UNICEF supported activities in Planning Unit and Education department. These funding was initially not provided for in the budget but was approved through a supplementary by District Council.

Planned Revenues for FY 2018/19

The total revenue expected in FY 2018/2019 amounts to UGX 18,852,251,000 (Eighteen billion eight hundred fifty two million two hundred fifty one thousand only) for Amuria DLG comprise of Central Government transfers and Locally raised revenues besides Donor funding. Locally raised revenues account for 5.3% of the annual budgeted revenues. While Central Government transfers in the form of Discretionary, Conditional and other government transfers account for 15.7%, 54.2% and 229% respectively. While donor funding represents 1.76% of the budget. Comparatively, there has been a remarkable decrease in the budget by 17% as to the budget of the current fiscal year 2017-18 due to the creation of Kapelebyong district.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	2,735,537	1,069,206	4,308,176
Finance	596,350	119,282	458,543
Statutory Bodies	878,551	156,481	743,634
Production and Marketing	1,345,965	625,572	1,647,433
Health	2,805,717	843,408	2,047,301
Education	11,741,032	3,154,002	7,658,896
Roads and Engineering	1,438,701	350,131	914,480
Water	413,789	128,087	353,699
Natural Resources	219,326	47,564	108,450
Community Based Services	325,597	103,102	338,466

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Planning	170,625	55,534	198,776
Internal Audit	87,404	16,437	74,398
Grand Total	22,758,593	6,668,807	18,852,251
<i>o/w: Wage:</i>	<i>12,650,904</i>	<i>3,162,726</i>	<i>8,608,746</i>
<i>Non-Wage Recurrent:</i>	<i>6,031,979</i>	<i>1,769,763</i>	<i>4,237,746</i>
<i>Domestic Devt:</i>	<i>4,075,711</i>	<i>1,699,320</i>	<i>5,673,759</i>
<i>Donor Devt:</i>	<i>0</i>	<i>36,998</i>	<i>332,000</i>

Expenditure Performance in the First Quarter FY 2017/18

Amuria District Local Government expenditure by the end of first quarter 2017/2018 amounted to US\$ 4,026,695,000 representing 18% of the annual budget for the district and 60% of the released funds. Much of this expenditure was on recurrent. The least spending departments were Roads, water and Production & Marketing sectors due to the nature of the grants received which were for projects whose service providers were not procured to undertake construction works and supplies. The other departments performed above average with Education being the biggest spender.

Planned Expenditures for The FY 2018/19

The budget estimates for the financial year 2018/2019 for Amuria District put priorities on Education with 40% share of the annual budget although it has comparatively reduced as compared with approved estimates of FY 2017-18 due to the creation of Kapelebyong District which is expected to commence operations in July 2018. The second and third ranked priorities were placed on Administration and Health sectors because of Good Governance Issues and health of the people. Among the least funded sectors still remained to be Audit, Planning Unit and Natural Resources with 0.4%, 1.04% and 0.6% respectively.

Medium Term Expenditure Plans

A part from the mandatory payments of wages, the District plans to spend development funds on Construction of Classrooms, provide furniture to schools and improve on road network. There is a plan to drill boreholes and renovate OPD's under water and health respectively. The District plans to include WASH Room Facilities, Rams in all the constructions/ projects, and in BOQs prepared.

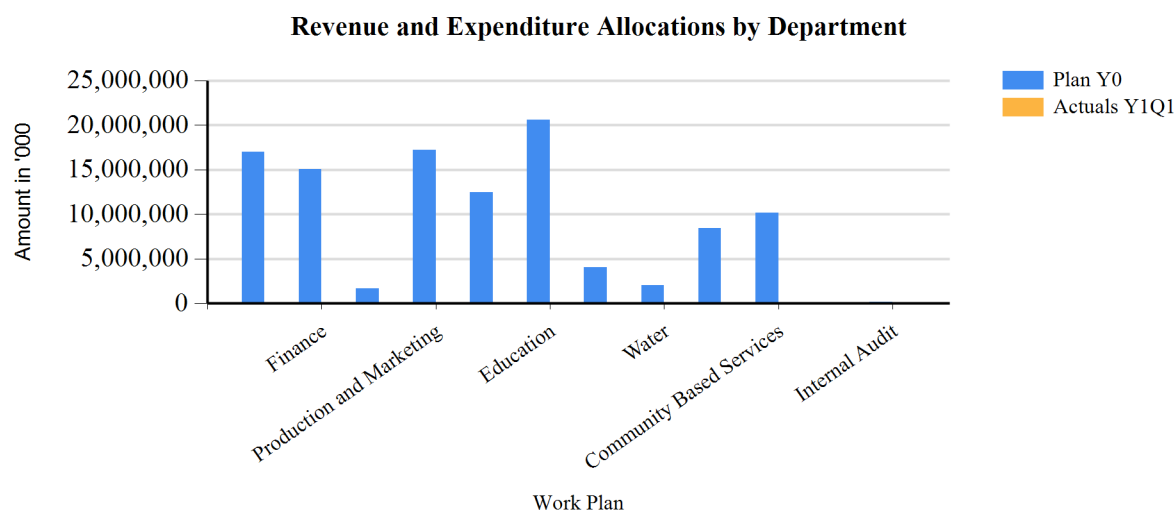
Challenges in Implementation

The unpredictable weather changes are a constraint in that the sudden excessive rains or droughts turn out to be detrimental to the farming communities in terms of production, productivity and health. Shortages in staffing in some sectors like Education, health cause problems in implementation of planned activities. Unconstructive conflicts among stakeholders in the running of Local Government programmes and poor coordination with other stakeholders affect implementation. The 16 lower governments have allocated little Money on Gender and Gender not fully mainstreamed across all the sectors.

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 Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	1,115,638	110,791	1,001,947
Local Services Tax	175,872	43,952	267,935
Land Fees	84,590	9,110	152,086
Application Fees	32,000	875	0
Business licenses	161,544	8,719	142,599
Stamp duty	134,428	0	0
Park Fees	21,365	1,000	14,400
Advertisements/Bill Boards	8,000	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	25,723	2,975	15,842
Market /Gate Charges	256,259	33,486	102,662
Other Fees and Charges	201,288	10,514	278,882
Group registration	14,568	160	26,452
Court fines and Penalties - private	0	0	1,090
2a. Discretionary Government Transfers	4,170,725	1,207,725	2,976,612
District Unconditional Grant (Non-Wage)	823,480	205,870	608,752
Urban Unconditional Grant (Non-Wage)	37,017	9,254	37,315
District Discretionary Development Equalization Grant	1,961,768	653,923	1,358,177
Urban Unconditional Grant (Wage)	144,328	36,082	144,328
District Unconditional Grant (Wage)	1,185,374	296,343	802,258
Urban Discretionary Development Equalization Grant	18,759	6,253	25,782
2b. Conditional Government Transfer	17,438,230	4,649,697	10,222,692

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Sector Conditional Grant (Wage)	11,321,202	2,830,301	7,662,160
Sector Conditional Grant (Non-Wage)	2,854,978	703,331	1,508,661
Sector Development Grant	1,142,119	380,706	822,800
Transitional Development Grant	915,114	282,139	0
General Public Service Pension Arrears (Budgeting)	229,764	0	0
Salary arrears (Budgeting)	279,277	279,277	0
Pension for Local Governments	338,463	84,616	229,071
Gratuity for Local Governments	357,314	89,329	0
2c. Other Government Transfer	34,000	679,503	4,319,000
Northern Uganda Social Action Fund (NUSAF)	0	209,326	3,000,000
Support to PLE (UNEB)	10,000	0	18,000
Uganda Road Fund (URF)	0	112,046	516,000
Uganda Women Entrepreneurship Program(UWEP)	0	34,735	0
Vegetable Oil Development Project	0	0	80,000
Youth Livelihood Programme (YLP)	0	7,313	0
Regional Pastoral Livelihoods Resilience Project	0	160,877	640,000
Uganda Sanitation Fund	0	133,771	65,000
Global Fund	0	21,436	0
Other	24,000	0	0
3. Donor	0	36,998	332,000
United Nations Children Fund (UNICEF)	0	36,998	170,000
United Nations Fund for Population Activities (UNFPA)	0	0	112,000
World Health Organisation (WHO)	0	0	50,000
Total Revenues shares	22,758,593	6,684,714	18,852,251

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

By the end of first quarter FY2017-18, the district had collected UGX 110,790,659 only which is 10% of the annual planned amount and also 40% of the target of UGX 278,909,537 for the first quarter. The major source that yielded this revenue was Local Service Tax (LST). It constituted about 40% of the total local revenue collection in the quarter. The LST source performed to target of 25% of the annual estimate as expected probably because its collection was easy as it involved making deductions from salaried employees of the district and NGOs. Other sources of local revenue - like land fees, market charges, birth registration and licenses, within the period performed below the target of 25% of the annual planned figures. This was attributed to low economic activity within the district and failure to implement the revenue enhancement plan as expected. The irregular sittings of the District Land Board also explains the low collection of fees related to land transactions and registration.

Central Government Transfers

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So far, the performance of Central Government Transfers amounted to UGX 6,536,925,000 of which UGX 1,207,725,000 is discretionary government transfers (DGT), UGX 4,649,697,000 is conditional government transfers (CGT), and UGX 679,503,000 is other government transfers (OGT). The performance of the transfers in these sub categories of DGT, CGT and OGT against the annual approved estimates were 29%, 27% and 1,999% respectively. Overall, the performance of the central government transfers by the end of the first quarter 2017-18 was over 25% of the annual. This was attributed to the releasing of the sector development grants and the discretionary development grants at a level of 33% and above as a matter of policy to enable LGs have all development funds by third quarter. Additionally, several other ministries and agencies released funding to the district for various projects that had not been captured in the initial approved budget estimates of the district.

Donor Funding

By the end of the first quarter the district had received UGX 36,998,150 as donor support from UNICEF for activities in the Education and Planning departments. The approved budget estimates for the district had not provided for any donor funding initially as there had been no commitments shown from would be partners regarding likely funding support for the district at the time of budget approval.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Amuria District Local Government plans to raise local revenue amounting to Ushs 1,001,947,000 in the Financial year 2018/2019. There is a decrease of about 115 million as compared to that of financial year 2017/2018. It is hoped that much of the locally raised revenue will come from Local Service tax, Other fees & charges, Land fees and Business licences that account for 26.7%, 27.8%, 15.1% and 14.2% respectively of the expected annual local revenue. While the rest of the sources; Park fees, Birth registration, group registration and penalties contribute in the percentages of 1.4%, 1.58%, 2.6% and 0.1% respectively. These will be achieved through effective implementation of the Revenue Enhancement Plan.

Central Government Transfers

Amuria District Local Government expects to receive U Shs 17,518,304,000 as Central Government transfers. Of these, Discretionary transfers represent 15.7%, Conditional government transfers account for 54.2% of the total annual budget while other government transfers contribute 22.9%. However, the conditional government transfers includes wages that consume the biggest share of 74.9% of the grant.

Donor Funding

At this stage of Budget Framework preparation only UNICEF, UNFPA and WHO have provided commitment to fund various activities in Planning Unit, Education and Health to the tune of Ushs 332,000,000. Others will show up with support as the financial year progresses.

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 Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
District Production Services	1,313,127	168,876	1,631,376
District Commercial Services	32,838	8,209	16,057
Sub- Total of allocation Sector	1,345,965	177,085	1,647,433
Sector :Works and Transport			
District, Urban and Community Access Roads	1,438,700	344,323	914,480
Sub- Total of allocation Sector	1,438,700	344,323	914,480
Sector :Education			
Pre-Primary and Primary Education	7,811,099	1,914,299	5,438,671

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Secondary Education	3,008,205	752,051	1,562,187
Skills Development	723,130	180,783	489,413
Education & Sports Management and Inspection	195,698	48,924	168,125
Special Needs Education	2,000	500	0
Sub- Total of allocation Sector	11,740,132	2,896,557	7,658,396
Sector :Health			
Primary Healthcare	490,464	102,315	357,087
Health Management and Supervision	2,315,253	578,813	1,689,213
Sub- Total of allocation Sector	2,805,717	681,128	2,046,301
Sector :Water and Environment			
Rural Water Supply and Sanitation	412,789	101,626	352,299
Natural Resources Management	214,026	46,101	106,150
Sub- Total of allocation Sector	626,815	147,727	458,449
Sector :Social Development			
Community Mobilisation and Empowerment	316,847	70,655	338,466
Sub- Total of allocation Sector	316,847	70,655	338,466
Sector :Public Sector Management			
District and Urban Administration	2,735,537	635,531	4,303,676
Local Statutory Bodies	878,551	211,326	743,634
Local Government Planning Services	170,625	42,111	198,776
Sub- Total of allocation Sector	3,784,712	888,968	5,246,086
Sector :Accountability			
Financial Management and Accountability(LG)	594,350	115,606	453,543
Internal Audit Services	87,404	21,706	74,398
Sub- Total of allocation Sector	681,754	137,313	527,941

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,201,294	662,494	994,632
Locally Raised Revenues	178,297	12,550	178,297
Multi-Sectoral Transfers to LLGs_NonWage	205,495	45,595	140,987
Multi-Sectoral Transfers to LLGs_Wage	79,826	20,352	80,758
District Unconditional Grant (Non-Wage)	114,303	27,138	92,890
District Unconditional Grant (Wage)	418,555	103,639	272,630
General Public Service Pension Arrears (Budgeting)	229,764	0	0
Salary arrears (Budgeting)	279,277	279,277	0
Pension for Local Governments	338,463	84,616	229,071
Gratuity for Local Governments	357,314	89,329	0
Development Revenues	534,243	406,712	3,313,543
Other Transfers from Central Government	0	0	3,000,000
Multi-Sectoral Transfers to LLGs_Gou	177,292	0	188,309
District Unconditional Grant (Non-Wage)	6,951	0	0
District Discretionary Development Equalization Grant	200,000	0	125,235
Transitional Development Grant	150,000	0	0
Total Revenues shares	2,735,537	1,069,206	4,308,176
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	498,381	106,519	353,388
Non Wage	1,702,913	149,831	641,245
Development Expenditure			
Domestic Development	534,243	18,970	3,313,543
Donor Development	0	0	0
Total Expenditure	2,735,537	275,320	4,308,176

Narrative of Workplan Revenues and Expenditure

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The Department expects total revenue of Ugx 4,308,320,000 for f/y 2018/2019 compared to Ugx 2,735,537,000 for f/y 2017/2018 showing an increment of 57%. The recurrent revenue and development revenue for the department constitutes 28% and 76% respectively. There is a reduction in recurrent revenue due to the break off of Kapelebyong as a district from Amuria district, and an increment in development revenue due to other transfers.

The wage and non wage constitute 8% and 91% respectively with a reduction of the wage in f/y 2018/2019 due to the reduction in the pension arrears.

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*Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	546,562	107,302	414,088
Locally Raised Revenues	59,601	2,505	64,601
Multi-Sectoral Transfers to LLGs_NonWage	200,269	34,735	139,978
Multi-Sectoral Transfers to LLGs_Wage	24,016	5,833	23,342
District Unconditional Grant (Non-Wage)	114,521	27,189	87,732
District Unconditional Grant (Wage)	148,155	37,039	98,435
<i>Development Revenues</i>	49,788	11,980	44,455
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	44,788	0	29,455
District Discretionary Development Equalization Grant	0	0	15,000
Total Revenues shares	596,350	119,282	458,543
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	172,171	35,083	121,777
Non Wage	374,390	23,940	292,311
<i>Development Expenditure</i>			
Domestic Development	49,788	4,037	44,455
Donor Development	0	0	0
Total Expenditure	596,350	63,060	458,543

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total revenue of Ushs;458,543,000 of which 80 % will be recurrent revenue and development revenue will be 20%. Of the development revenue 90% is for LLG's while 10% is for HLG. The bigger proportion of recurrent revenues 85% is to cater for Wages and 15 % caters for other recurrent costs of the department

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*Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	847,350	146,381	743,234
Locally Raised Revenues	330,830	20,782	356,830
Multi-Sectoral Transfers to LLGs_NonWage	116,558	27,684	86,243
District Unconditional Grant (Non-Wage)	244,454	58,038	187,271
District Unconditional Grant (Wage)	155,508	39,877	112,890
Development Revenues	31,201	10,100	400
Multi-Sectoral Transfers to LLGs_Gou	5,201	0	400
Locally Raised Revenues	26,000	0	0
Total Revenues shares	878,551	156,481	743,634
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	155,508	39,778	112,890
Non Wage	691,842	82,292	630,344
Development Expenditure			
Domestic Development	31,201	10,000	400
Donor Development	0	0	0
Total Expenditure	878,551	132,071	743,634

Narrative of Workplan Revenues and Expenditure

The department expects total revenue amounting to 743,634,000=, broken down as District unconditional non wage amounting 187,270,786, District unconditional wage 112,890,133 Locally raised Revenue amounting 356,830,000 and multi sectoral transfers to LLGs amounting 86,243,327 There has been a decrease in the allocation to the department by 15% as compared to the previous year due to the creation of Kapelbyong district. There is very little provision for development.

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*Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	584,939	140,516	1,135,442
Locally Raised Revenues	11,833	0	11,833
Multi-Sectoral Transfers to LLGs_NonWage	13,062	625	15,733
Multi-Sectoral Transfers to LLGs_Wage	7,396	1,804	7,236
Other Transfers from Central Government	0	0	720,000
District Unconditional Grant (Non-Wage)	6,000	1,425	4,596
District Unconditional Grant (Wage)	108,670	27,168	77,101
Sector Conditional Grant (Wage)	384,542	96,136	260,257
Sector Conditional Grant (Non-Wage)	53,436	13,359	38,686
Development Revenues	761,025	485,056	511,991
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	635,084	0	471,133
District Discretionary Development Equalization Grant	74,711	0	0
Sector Development Grant	51,230	0	40,858
Total Revenues shares	1,345,965	625,572	1,647,433
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	500,608	65,328	344,594
Non Wage	84,331	10,016	790,848
Development Expenditure			
Domestic Development	761,025	5,809	511,991
Donor Development	0	0	0
Total Expenditure	1,345,965	81,153	1,647,433

Narrative of Workplan Revenues and Expenditure

The department expects to receive 1,647,433,000 for both development and recurrent for implementation at district and lower local government out of this 511,991,000 development and 1,135,442,000 recurrent. the recurrent budget comprises of 260,257,000 conditional wage, 77,101,000 unconditional wage. 38,686,000 as a conditional transfers from the ministry. In the Expenditure the department will spend 344,594,000 on wage ,790,848,000 recurrent and 511,991,000 development

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*Health***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,539,765	783,787	1,789,387
Locally Raised Revenues	11,833	0	11,833
Multi-Sectoral Transfers to LLGs_NonWage	22,407	2,250	16,464
Other Transfers from Central Government	0	155,207	65,000
District Unconditional Grant (Non-Wage)	4,000	950	3,064
Sector Conditional Grant (Wage)	2,249,294	562,323	1,522,316
Sector Conditional Grant (Non-Wage)	252,231	63,058	170,709
Development Revenues	265,952	59,621	257,914
Multi-Sectoral Transfers to LLGs_Gou	58,796	0	24,654
Donor Funding	0	0	102,000
District Discretionary Development Equalization Grant	142,043	0	131,260
Sector Development Grant	0	0	0
Transitional Development Grant	65,114	0	0
Total Revenues shares	2,805,717	843,408	2,047,301
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,249,294	556,547	1,522,316
Non Wage	290,471	59,722	267,071
Development Expenditure			
Domestic Development	265,952	0	155,914
Donor Development	0	0	102,000
Total Expenditure	2,805,717	616,269	2,047,301

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenues amounting to UGX 2,047,301,000 to finance both its recurrent and development expenditures in the fiscal year 2018/2019. Of the total revenues, UGX 1,789,387,000 is for funding the recurrent activities while UGX 257,914,000 for development projects.

The department has only three sources of development revenues. These are; District Discretionary Equalization Grant (DDEG) contributing 50% of development funds, Multisectoral transfers- 10% and Donor-40%.

On recurrent revenues, 85% is PHC wage component, 10% -sectoral conditional Non wage, 1%-multisectoral transfers, 4% other transfers from central Government and 1% local revenue.

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,580,083	2,793,838	7,195,902
Locally Raised Revenues	9,167	7,000	9,167
Other Transfers from Central Government	10,000	0	18,000
Multi-Sectoral Transfers to LLGs_NonWage	12,817	400	7,996
District Unconditional Grant (Non-Wage)	6,000	1,425	4,596
District Unconditional Grant (Wage)	60,870	15,218	62,474
Sector Conditional Grant (Wage)	8,687,367	2,171,842	5,879,587
Sector Conditional Grant (Non-Wage)	1,793,862	597,954	1,214,081
Development Revenues	1,160,949	360,164	462,994
Donor Funding	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	142,788	0	34,961
District Discretionary Development Equalization Grant	73,788	0	203,767
Sector Development Grant	244,373	0	194,266
Transitional Development Grant	700,000	0	0
Total Revenues shares	11,741,032	3,154,002	7,658,896
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,748,237	2,125,430	5,942,061
Non Wage	1,831,846	588,394	1,253,841
Development Expenditure			
Domestic Development	1,160,949	0	432,994
Donor Development	0	0	30,000
Total Expenditure	11,741,032	2,713,824	7,658,896

Narrative of Workplan Revenues and Expenditure

Expected total revenue UX 7,658,890,000 comprising recurrent 7,195,902,000(wage & non wage) and development 462,994.000
Of this 7,615,938,339 is for the HLG and 42,957,218 is for the LLGs.

Vote : 565 Amuria District

FY 2018/19

*Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	686,943	120,518	87,414
Locally Raised Revenues	7,967	0	7,967
Multi-Sectoral Transfers to LLGs_NonWage	2,299	15,575	1,010
Multi-Sectoral Transfers to LLGs_Wage	8,578	2,100	8,538
Other Transfers from Central Government	0	95,721	49,000
District Unconditional Grant (Wage)	28,489	7,122	20,899
Sector Conditional Grant (Non-Wage)	639,610	0	0
<i>Development Revenues</i>	751,758	229,613	827,066
Multi-Sectoral Transfers to LLGs_Gou	58,154	0	25,251
Other Transfers from Central Government	0	0	467,000
District Discretionary Development Equalization Grant	184,471	0	0
Sector Development Grant	509,133	0	334,815
Total Revenues shares	1,438,701	350,131	914,480
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	37,067	8,984	29,437
Non Wage	649,876	20,431	57,977
<i>Development Expenditure</i>			
Domestic Development	751,758	0	827,066
Donor Development	0	0	0
Total Expenditure	1,438,700	29,415	914,480

Narrative of Workplan Revenues and Expenditure

The Roads Sector revenue is shs. 914,480,000 comprising of recurrent revenue is shs. 87,414,000 and development revenue is Shs.827,066,000. And total expenditure is shs. 914,480,000.

Vote : 565 Amuria District

FY 2018/19

*Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	75,407	15,627	55,634
Locally Raised Revenues	7,967	0	7,967
Multi-Sectoral Transfers to LLGs_NonWage	6,286	338	3,935
District Unconditional Grant (Wage)	21,952	5,488	10,027
Sector Conditional Grant (Non-Wage)	39,202	9,800	33,705
Development Revenues	338,382	112,461	298,065
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	1,450
District Discretionary Development Equalization Grant	0	0	43,753
Sector Development Grant	337,382	0	252,862
Total Revenues shares	413,789	128,087	353,699
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,952	3,533	10,027
Non Wage	53,454	7,837	45,607
Development Expenditure			
Domestic Development	338,382	0	298,065
Donor Development	0	0	0
Total Expenditure	413,789	11,370	353,699

Narrative of Workplan Revenues and Expenditure

The District Water Office expects to receive a total Revenue of UGX 353,699,000/= for 2018-19 of which recurrent revenue will be 55,634,000/=-, and Development revenues will be Ugx 298,065,000/=-. This shows that the Departments budget revenue for 2018/19 reduced by Ugx 60,090,000/=-

Of the total revenue of Ugx 353,699,000/=-, the department expects to spend Ugx 10,027,000/= for wage, Ugx 45,607,000/= for non-wage and Ugx 298,065,000/= for Domestic development.

Vote : 565 Amuria District

FY 2018/19

*Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	144,417	29,193	86,884
Locally Raised Revenues	13,034	0	13,034
Multi-Sectoral Transfers to LLGs_NonWage	19,389	1,415	11,705
Multi-Sectoral Transfers to LLGs_Wage	5,179	1,250	5,091
District Unconditional Grant (Non-Wage)	14,000	3,324	10,725
District Unconditional Grant (Wage)	84,232	21,058	40,447
Sector Conditional Grant (Non-Wage)	8,584	2,146	5,882
Development Revenues	74,909	18,372	21,566
Multi-Sectoral Transfers to LLGs_Gou	21,412	0	14,273
District Discretionary Development Equalization Grant	53,497	0	7,292
Total Revenues shares	219,326	47,564	108,450
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	89,411	20,257	45,538
Non Wage	55,006	3,546	41,346
Development Expenditure			
Domestic Development	74,909	700	21,566
Donor Development	0	0	0
Total Expenditure	219,326	24,503	108,450

Narrative of Workplan Revenues and Expenditure

The Department expects revenue of 108,450,000 as compared to 219,326,000 revenue allocation for 2017/2018 .This is a reduction in the funding allocation to the Department.In the F/Y 2018/2019 the departments expects to realize recurrent revenues of 29,193,000 and Development revenues of 21,566,000 and the Revenue sources include:

Sector Conditional Grant 5,882,907 .Local Revenues remained the same with the previous financial year .The UCG reduced from 14,000,000 to 10,725,089 accounting for 23% decline while the Wage budget is 40,447,054 compared to 84,231,995 representing 52% decrease.The DDEG component reduced by 86% with the allocation of 7,292,229 compared to the allocation of the previous F/Y of 53,496,582. The department intends to spend on the following thematic areas:

Wage 45,538,000 , Non wage 41,346,000 and development 21,566,000.In summary the reduction of the departmental revenues and expenditures is attributed to the creation of Kapelebyoung District.

Vote : 565 Amuria District

FY 2018/19

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	262,522	92,175	173,453
Locally Raised Revenues	21,833	0	21,833
Other Transfers from Central Government	24,000	42,048	0
Multi-Sectoral Transfers to LLGs_NonWage	35,502	4,922	25,470
Multi-Sectoral Transfers to LLGs_Wage	7,396	1,804	7,476
District Unconditional Grant (Non-Wage)	3,695	877	2,831
District Unconditional Grant (Wage)	102,042	25,511	70,245
Sector Conditional Grant (Non-Wage)	68,054	17,013	45,598
Development Revenues	63,075	10,927	165,012
Multi-Sectoral Transfers to LLGs_Gou	63,075	0	30,428
Donor Funding	0	0	120,000
District Discretionary Development Equalization Grant	0	0	14,584
Total Revenues shares	325,597	103,102	338,466
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	109,438	24,752	77,721
Non Wage	153,084	18,036	95,732
Development Expenditure			
Domestic Development	63,075	10,927	45,012
Donor Development	0	0	120,000
Total Expenditure	325,597	53,714	338,466

Narrative of Workplan Revenues and Expenditure

In the FY2018/2019, the Department expects to realize UGX 338,466,000/=. Out of this, UGX 173,543,000/= will be recurrent revenue, while UGX 165,012,000/= will be development. The department plans to spend UGX 338,466,000/=. Out of this, UGX 173,453,000/= will be spent on recurrent while 165,012,000/= will be on development expenditure. Wages will take UGX 77,721,439/= while non -wage will take UGX 103,208,000/=

Vote : 565 Amuria District

FY 2018/19

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	126,198	24,222	96,024
Locally Raised Revenues	24,967	0	24,967
Multi-Sectoral Transfers to LLGs_NonWage	2,181	220	0
District Unconditional Grant (Non-Wage)	60,450	14,352	46,309
District Unconditional Grant (Wage)	38,600	9,650	24,747
Development Revenues	44,427	31,313	102,752
Donor Funding	0	0	80,000
District Discretionary Development Equalization Grant	44,427	0	22,752
Total Revenues shares	170,625	55,534	198,776
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,600	8,720	24,747
Non Wage	87,598	8,646	71,276
Development Expenditure			
Domestic Development	44,427	0	22,752
Donor Development	0	0	80,000
Total Expenditure	170,625	17,366	198,776

Narrative of Workplan Revenues and Expenditure

The overall total allocation of revenues to the department for 2018/19 has increased by 18% compared to the FY2017/18 figures. This is majorly due to inclusion of anticipated donor support from UNICEF. However, the funding in form of grants from Government of Uganda has decreased. The reduction in government allocation is as a result of a drop in general grant funding to the district's vote as a new district of Kapelebyong, created out of Amuria with effect from July 2018. Also in the FY2018/19, there is no major capital project to be implemented in the department as was the case in 2017/18 when the department was renovating its office building.

The recurrent revenues are 48% of the total budget and 52% is development. The UCG dropped by 23% from the previous year. There has been no change in allocation of locally collected revenue to the department this year though no release has been received since the start of FY2017/18. Expenditure allocations are that 12% of the budget is for wages and 88% is non-wage.

Vote : 565 Amuria District

FY 2018/19

*Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	87,404	16,437	74,398
Locally Raised Revenues	19,567	0	19,567
Multi-Sectoral Transfers to LLGs_NonWage	7,600	1,800	7,600
Multi-Sectoral Transfers to LLGs_Wage	11,937	2,939	11,887
District Unconditional Grant (Non-Wage)	30,000	7,123	22,982
District Unconditional Grant (Wage)	18,300	4,575	12,362
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	87,404	16,437	74,398
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	30,237	7,515	24,249
Non Wage	57,167	7,859	50,149
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	87,404	15,374	74,398

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of Ushs 74,398,000 all of which are recurrent in nature with no allocation for development revenue. There has been a decrease in allocations to the department compared to that of previous year by 14%. The total expenditure for the department is expected to be 74,398,000= with wages accounting for 32% while non wage recurrent taking the share of 68%. There is no development expenditure