

Vote :501 Adjumani District**FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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.

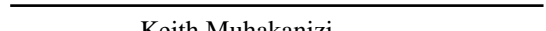
Signature :



Bwayo Gabriel Rogers

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :501 Adjumani District

FY 2019/20**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.

Vote :501 Adjumani District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	329,378	421,472	479,378
Discretionary Government Transfers	4,816,519	4,002,803	9,432,294
Conditional Government Transfers	18,936,187	14,602,339	20,000,354
Other Government Transfers	7,290,040	4,682,840	10,610,876
External Financing	4,378,874	1,790,289	8,820,867
Grand Total	35,750,998	25,499,744	49,343,768

Revenue Performance by end of March of the Running FY

The overall revenue performance as at the end of quarter three of FY 2018/2019 was 71%, i.e. out of UGX 35,750,998,249 budgeted only UGX 25,499,744,000 was received by the end of March 2019.

Planned Revenues for next FY

The total revenue forecast is expected to increase from that of last FY 2018/2019 of UGX. 35,750,998,249 to UGX. 49,343,768,131 FY 2019/2020. This increase in revenue was mainly from all the three sources of central government revenue namely the increase in Discretionary Government Transfers inform of USMID to cater for refugee presence for infrastructure development and Other Government Transfers like DRDIP and EU-DINU Funding.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	7,617,423	6,172,720	16,470,730
Finance	362,579	272,894	360,658
Statutory Bodies	542,349	398,192	578,676
Production and Marketing	1,841,549	1,123,765	1,950,983
Health	9,514,005	6,488,713	9,829,351
Education	10,368,069	7,756,393	12,019,604
Roads and Engineering	1,813,039	1,157,056	4,783,608
Water	988,068	904,856	568,151
Natural Resources	714,833	392,248	832,965
Community Based Services	1,704,316	610,995	1,537,381
Planning	207,807	142,378	280,584
Internal Audit	76,961	53,411	80,405

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Trade, Industry and Local Development	0	0	50,672
Grand Total	35,750,998	25,473,620	49,343,768
<i>o/w: Wage:</i>	<i>16,488,279</i>	<i>12,406,308</i>	<i>17,146,726</i>
<i>Non-Wage Recurrent:</i>	<i>5,764,192</i>	<i>5,453,987</i>	<i>5,910,418</i>
<i>Domestic Devt:</i>	<i>9,119,653</i>	<i>5,823,037</i>	<i>17,465,757</i>
<i>External Financing:</i>	<i>4,378,874</i>	<i>1,790,289</i>	<i>8,820,867</i>

Expenditure Performance by end of March FY 2018/19

Of the total cumulative funds received by close of quarter three worth UGX. 25,499,744,000 and disbursed to the departments worth UGX. 25,473,620,000 only UGX. 19,648,914,000 (77% of funds received) was spent by close of March 2019, leaving a total of UGX. 5,824,706,000 unspent by the departments by the end of quarter three FY 2018-2019. The undisbursed funds were the revenues received from local revenue worth UGX26,124,000, pending disbursement by the end of quarter three. The reasons for unspent balance vary from department to department but the major reason across departments were; funds were warranted in the middle of the quarter, secondly there was delayed procurement process for the LPOs and un filled staff positions means that we could not spent all the wage bill. Lack of transport for the department affected timely implementation of activities. Challenges in processing of funds in the IFMIS due to warranting and supplementary budget issues. Delay in payment of salaries and pensions due to lack of supplier numbers that took time to process.

Planned Expenditures for the FY 2019/20

The planned expenditure for FY 2019/2020 was UGX. 49,343,768,131 which is an increase from UGX 35,750,998,249 budget for FY 2018/2019. This increase was mainly due to central government transfers. Generally, the funds were allocated to projects as outlined under every department. The highlights of the key expenditure priorities were: Construction of VIP latrines, Continuation of the District Council Hall Extension, construction of staff houses in Health centres and Schools. Expansion of HCII to HC III, renovation of the Hospital, Road construction and rehabilitation, water point drilling and repairs, Operation and maintenance of Assets in all departments etc.

Medium Term Expenditure Plans

The Midterm Expenditure priorities include the following; Operationalizing DFI, piped Water system from the river Nile, small irrigation scheme for farmers. Other unfunded priorities are listed in the sector work plan details.

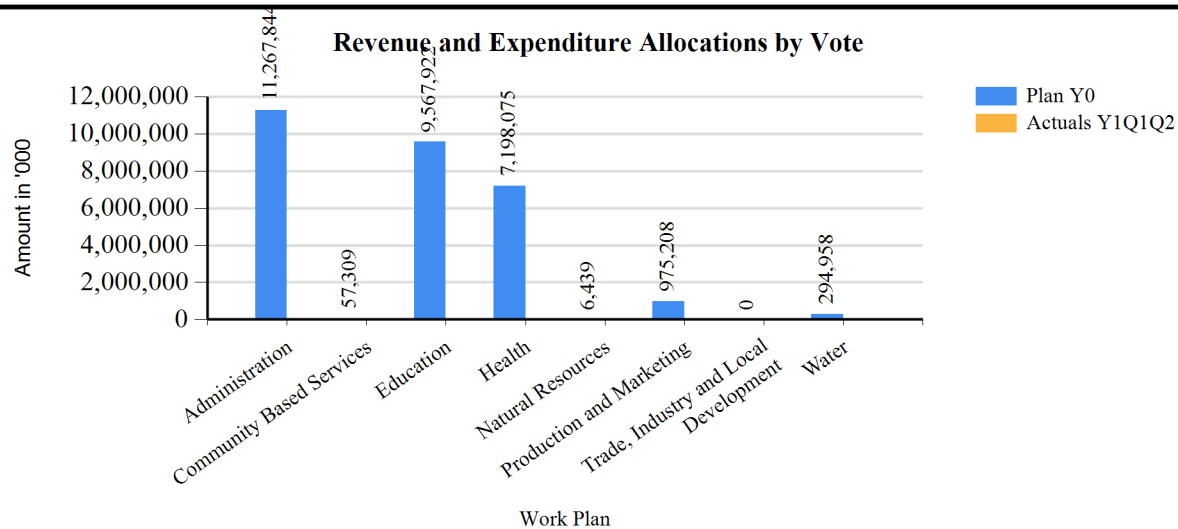
Challenges in Implementation

Very low staffing level in the district hampers the required level of service delivery and the existing staff are over stretched beyond their limits to deliver and seven out of twelve HoD were substantive, meaning decision making is curtailed ultimately in departments with non-substantive heads. It is even hard to attract certain cadres of staff especially in health department. The wage bill also worsened the situation by prohibiting more recruitment to fill the critical staffing position.

G1: Graph on the revenue and expenditure allocations by Department

Vote :501 Adjumani District

FY 2019/20



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	329,378	421,472	479,378
Animal & Crop Husbandry related Levies	3,210	0	3,210
Application Fees	22,450	9,627	22,450
Business licenses	4,970	0	4,970
Fees from Hospital Private Wings	14,993	0	0
Inspection Fees	3,035	0	0
Land Fees	4,650	10,260	5,000
Liquor licenses	50	0	50
Local Services Tax	59,042	5,333	126,049
Market /Gate Charges	21,623	0	25,000
Miscellaneous receipts/income	94,108	193,425	94,108
Other Fees and Charges	48,542	200	48,542
Other licenses	1,506	202,578	0
Park Fees	7,301	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	60,000
Rent & Rates - Non-Produced Assets – from private entities	13,836	0	0
Royalties	0	0	50,000
Sale of non-produced Government Properties/assets	30,063	50	40,000
2a. Discretionary Government Transfers	4,816,519	4,002,803	9,432,294
District Discretionary Development Equalization Grant	1,437,813	1,437,813	6,090,747

Vote :501 Adjumani District**FY 2019/20**

District Unconditional Grant (Non-Wage)	682,331	511,748	649,875
District Unconditional Grant (Wage)	2,333,917	1,760,435	2,304,557
Urban Discretionary Development Equalization Grant	81,017	81,017	71,522
Urban Unconditional Grant (Non-Wage)	104,273	78,205	95,425
Urban Unconditional Grant (Wage)	177,168	133,585	220,168
2b. Conditional Government Transfer	18,936,187	14,602,339	20,000,354
Sector Conditional Grant (Wage)	13,977,194	10,512,287	14,622,000
Sector Conditional Grant (Non-Wage)	2,185,058	1,525,186	2,672,471
Sector Development Grant	1,916,606	1,916,606	1,689,898
Transitional Development Grant	21,053	21,053	19,802
Pension for Local Governments	362,405	271,804	422,310
Gratuity for Local Governments	473,872	355,404	573,872
2c. Other Government Transfer	7,290,040	4,682,840	10,610,876
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	1,847,353	1,734,614	1,847,353
Support to PLE (UNEB)	10,871	15,335	15,335
Uganda Road Fund (URF)	1,616,005	1,033,061	1,001,752
Uganda Women Entrepreneurship Program(UWEP)	273,899	13,223	0
Vegetable Oil Development Project	50,000	0	50,000
Youth Livelihood Programme (YLP)	727,448	243,893	727,448
Project for Restoration of Livelihood in Northern Region (PRELNOR)	347,442	156,800	437,719
Infectious Diseases Institute (IDI)	130,925	10,100	130,925
Neglected Tropical Diseases (NTDs)	39,605	15,587	39,605
Development Response to Displacement Impacts Project (DRDIP)	2,206,494	1,460,227	6,320,740
3. External Financing	4,378,874	1,790,289	8,820,867
African Development Bank (ADB)	202,780	0	202,780
European Union (EU)	0	0	3,611,993
United Nations Children Fund (UNICEF)	1,750,000	729,076	2,580,000
United Nations Population Fund (UNPF)	150,000	53,220	150,000
Global Fund for HIV, TB & Malaria	50,000	176,700	50,000
United Nations High Commission for Refugees (UNHCR)	1,323,435	742,645	1,323,435
World Health Organisation (WHO)	166,878	0	166,878
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	100,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	20,000	0	20,000
Belgium Technical Cooperation (BTC)	615,780	88,648	615,780
Total Revenues shares	35,750,998	25,499,744	49,343,768

Vote :501 Adjumani District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Local revenue accounted for 2% (421,472,000) of total amount of revenue realized by the end of Quarter three. Local revenue performance against the planned was 128% i.e. out of UGX 329,378,252 a total of UGX 421,472,000 was realized. This was above average performance mainly due to effective revenue mobilization in local revenues. i.e Royalties from forest products, miscellaneous sources, other fees, land fees, Application fees and charges. There is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan

Central Government Transfers

Central Government transfer accounted for 91% (UGX. 23,287,982,000.00) of total amount of revenue realized by the end of quarter three. The central government revenue performance against the planned was 91% i.e. out of UGX 31,042,746,474 a total of UGX 23,287,982,000 was realized so far by close of the quarter three. The Central Government transfer performance against the budget by the end of quarter three was 83% for Discretionary Government Transfers of annual budget of UGX 4,816,518,966 only UGX 4,002,803,000 was realized. Under conditional government transfers only 77% was received, i.e. out of annual budget of UGX 18,936,187,491 only UGX 14,602,339,000 was realized, and 64% for other Government Transfers of annual budget of UGX 7,290,040,017 only UGX. 4,682,840,000 was realized. These central government revenue performances was very good because of total release of grants by the government for the quarter, and more so a third of release of funds under Development grants.

External Financing

The Donor fund accounted for 7% (UGX. 1,790,289,000) of the total amount of cumulative revenue received by the end of quarter three of UGX. 25,499,744,000 in Adjumani District. The donor budget performance was 41% by end of quarter three i.e. out of the annual donor budget of UGX. 4,015,313,391 only UGX. 1,790,289,000 was realized mainly from GLOBAL FUND, UNICEF, UNHCR as seen above

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The estimated revenue from the Local revenue is expected to rise to UGX. 479,377,544 from UGX. 329,378,252 as the revenue source leakages shall be addressed and the booming trade and presence of NGOs to generate local service tax, the major sources of local revenues are: Royalties from forest products, miscellaneous sources, other fees and charges, local service tax, rent and rates from Government assets and application fees. There is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan.

Central Government Transfers

The estimated revenue from Central Government transfers is expected to increase from UGX. 31,042,746,474 in FY 2018/2019 to UGX. 40,041,523,415 in FY 2019/2020, the increase is expected from the two revenue sources under central government namely, Discretionary Government Transfers inform of USMID to cater for the related activities in line with Hosting refugees, and other Government Transfers like DRDIP.

External Financing

The total estimated revenue from Donors is expected to raise from UGX. 4,378,873,775 in FY 2018-2019 to UGX.8,820,867,173 in FY 2019-2020, there is no change expected from Donors like BELGIUM TECHNICAL COOPERATION now called ENABEL, GLOBAL FUND, GAVI, FAO, GTZ, WHO, UNFPA, UNHCR, save for UNICEF and EU etc.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			

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Agricultural Extension Services	1,317,956	705,230	1,049,850
District Production Services	507,052	252,854	901,133
District Commercial Services	16,542	10,133	0
Sub- Total of allocation Sector	1,841,549	968,217	1,950,983
Sector :Works and Transport			
District, Urban and Community Access Roads	1,643,350	719,008	4,723,608
District Engineering Services	169,689	44,023	60,000
Sub- Total of allocation Sector	1,813,039	763,030	4,783,608
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	50,672
Sub- Total of allocation Sector	0	0	50,672
Sector :Education			
Pre-Primary and Primary Education	6,757,585	4,496,764	6,709,344
Secondary Education	1,975,574	1,438,784	3,462,879
Skills Development	507,945	215,462	507,965
Education & Sports Management and Inspection	1,109,964	386,799	1,339,416
Special Needs Education	17,000	6,475	0
Sub- Total of allocation Sector	10,368,069	6,544,282	12,019,604
Sector :Health			
Primary Healthcare	3,123,525	1,051,883	621,298
District Hospital Services	177,656	82,073	162,658
Health Management and Supervision	6,212,824	4,419,540	9,045,395
Sub- Total of allocation Sector	9,514,005	5,553,496	9,829,351
Sector :Water and Environment			
Rural Water Supply and Sanitation	988,068	81,093	568,151
Natural Resources Management	714,833	193,843	832,965
Sub- Total of allocation Sector	1,702,901	274,935	1,401,116
Sector :Social Development			
Community Mobilisation and Empowerment	1,704,316	429,539	1,537,381
Sub- Total of allocation Sector	1,704,316	429,539	1,537,381
Sector :Public Sector Management			
District and Urban Administration	7,617,423	4,557,647	16,470,730
Local Statutory Bodies	542,349	330,136	578,676
Local Government Planning Services	207,807	92,242	280,584
Sub- Total of allocation Sector	8,367,578	4,980,025	17,329,991
Sector :Accountability			
Financial Management and Accountability(LG)	362,579	215,542	360,658
Internal Audit Services	76,961	33,685	80,405
Sub- Total of allocation Sector	439,540	249,227	441,063

Vote :501 Adjumani District**FY 2019/20****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,405,761	3,279,442	2,595,883
District Unconditional Grant (Non-Wage)	118,263	88,697	112,298
District Unconditional Grant (Wage)	982,777	741,293	901,221
Gratuity for Local Governments	473,872	355,404	573,872
Locally Raised Revenues	48,335	90,274	133,114
Multi-Sectoral Transfers to LLGs_NonWage	242,942	182,207	232,900
Multi-Sectoral Transfers to LLGs_Wage	177,168	133,585	220,168
Pension for Local Governments	362,405	271,804	422,310
Development Revenues	5,211,661	2,893,278	13,874,847
District Discretionary Development Equalization Grant	137,239	137,239	4,617,431
External Financing	98,437	55,238	98,437
Multi-Sectoral Transfers to LLGs_Gou	922,138	922,138	990,887
Other Transfers from Central Government	4,053,847	1,778,663	8,168,092
Total Revenues shares	7,617,423	6,172,720	16,470,730
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,159,945	861,973	1,121,389
Non Wage	1,245,816	898,850	1,474,494
Development Expenditure			
Domestic Development	5,113,224	2,741,587	13,776,410
External Financing	98,437	55,238	98,437
Total Expenditure	7,617,423	4,557,647	16,470,730

Narrative of Workplan Revenues and Expenditure

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The sectors annual budget expenditures and revenue for FY 2019/2020 is Shs 16,470,730,339 compared to Shs 7,617,423,000 for 2018/19. This represents 115.6% increment in revenue. This resulted mainly from increase in multi-sectoral transfers, DDEG and gratuity allocations. Out of this money the District unconditional grant(non-wage) is 112,298,000. This represents 0.9% of the budget. Multi-sectoral transfers to LLGs amount to 220,168,000. Locally raised revenue apportioned to the department is 72,865,000.

The wage component for next FY 2019/2020 is Shs 1,173,652,000 which represents 9.6% of the departmental budget. The urban unconditional grant (wage) is 177,167,992.

The department will receive development funds for various programme areas including NUSAF, DRDIP and USMID. Total receipts under these three programme areas will be 8,454,545,331. Part of this money will be transferred to ower local governments for implementation of approved projects.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	362,579	272,894	314,020
District Unconditional Grant (Non-Wage)	78,688	59,016	79,378
District Unconditional Grant (Wage)	261,145	196,978	205,649
Locally Raised Revenues	22,746	16,900	28,993
Development Revenues	0	0	46,637
External Financing	0	0	46,637
Total Revenues shares	362,579	272,894	360,658
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	261,145	138,583	205,649
Non Wage	101,434	76,959	108,371
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	46,637
Total Expenditure	362,579	215,542	360,658

Narrative of Workplan Revenues and Expenditure

Total of UGX. 360,657,589 is allocated for the department , of which wage amounts to UGX. 205,649,077 and none wage recurrent amounts to UGX.108,371,068(Unconditional grant UGX.79,378,287 and Local revenue UGX.28,992,781) and external financing from DINU amounts to UGX. 46,637,444.

The total planned expenditure of wage amounts to UGX. 205,649,077 and none wage recurrent amounts to UGX.108,371,068 and External financing UGX. 47,637,444 for Local revenue mobilization activities.

This was an decrease in Budget to the department due to decrease in Unconditional grants wage component and Local revenue allocations reduction.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	542,349	398,192	578,676
District Unconditional Grant (Non-Wage)	226,928	170,196	226,156
District Unconditional Grant (Wage)	181,823	137,146	181,823
Locally Raised Revenues	133,597	90,849	170,697
Development Revenues	0	0	0
N/A			
Total Revenues shares	542,349	398,192	578,676
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,823	120,566	181,823
Non Wage	360,526	209,570	396,853
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	542,349	330,136	578,676

Narrative of Workplan Revenues and Expenditure

Total revenue of UGX 578,675,918 is expected for FY 2019/2020 of which 226,156,000 is Non Wage and UGX 181,823,000 is Wage. This funds will be spent on Council Administration Services, Local Government Procurement Services, Local Government Recruitment Services, Land Management Services, Local Government Financial Accountability, Political and Executive Oversight and Standing Committee Services. The budget for FY 2019/20 increased from 542,349,000 to 578,675,918. this is due to more allocation of local revenue to the department to meet its numerous activities.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,125,252	850,890	1,149,430
District Unconditional Grant (Wage)	266,119	200,729	266,119
Sector Conditional Grant (Non-Wage)	235,260	176,445	259,437
Sector Conditional Grant (Wage)	623,873	473,716	623,873
Development Revenues	716,297	272,875	801,553
External Financing	202,780	0	202,780
Other Transfers from Central Government	397,442	156,800	487,719
Sector Development Grant	116,075	116,075	111,054
Total Revenues shares	1,841,549	1,123,765	1,950,983
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	889,992	577,851	889,992
Non Wage	235,260	176,445	259,437
Development Expenditure			
Domestic Development	513,517	213,921	598,773
External Financing	202,780	0	202,780
Total Expenditure	1,841,549	968,217	1,950,983

Narrative of Workplan Revenues and Expenditure

Total expected revenue is Sh1,950,982,551/=, compared to FY 2018-19 Sh 1,841,549,000/=The Revenue for PRELNOR increased in this year.

Recurrent Expenditure wage is 889,992,365/=(45.52%), Recurrent Expenditure Non wage is 259,437,338=(13.3%) . Development Expenditure is 801,552,848 (41.085%).

598,772,848/= is Domestic Development while 202,780,000/= External funding (FAO).

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,658,860	5,006,101	6,790,827
Locally Raised Revenues	14,993	16,626	0
Sector Conditional Grant (Non-Wage)	484,550	363,511	499,882
Sector Conditional Grant (Wage)	6,159,317	4,625,964	6,290,946
Development Revenues	2,855,145	1,482,612	3,038,524
District Discretionary Development Equalization Grant	0	0	264,047
External Financing	2,130,408	902,717	2,530,408
Other Transfers from Central Government	170,530	25,687	170,530
Sector Development Grant	554,208	554,208	73,540
Total Revenues shares	9,514,005	6,488,713	9,829,351
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,159,317	4,397,077	6,290,946
Non Wage	499,543	300,673	499,882
Development Expenditure			
Domestic Development	724,738	2,605	508,116
External Financing	2,130,408	853,141	2,530,408
Total Expenditure	9,514,005	5,553,496	9,829,351

Narrative of Workplan Revenues and Expenditure

The health sector has a projected budget of UGX 9,829,351,000 of which UGX 7,571,914,596 is central government and UGX 2,257,436,404 from donor grants. Out of the central government transfers UGX 6,159,316,746 is for PHC wage, 549,142,462 for PHC development, 264,046,785 for DDDEG, 53,519,105 for DHO management support services, 162,657,736 for the district general hospital, 248,976,003 for lower level government health facilities and 19,404,213 for PNFP health facilities. The increase in the revenues was due to health workers salary enhancement and allocation from DDEG to the department to fund development needs and requirements to meet the Sector standards set by Ministry of Health.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,667,083	6,389,585	9,620,637
District Unconditional Grant (Non-Wage)	10,000	7,500	0
District Unconditional Grant (Wage)	75,333	56,823	78,343
Locally Raised Revenues	20,000	8,705	26,979
Other Transfers from Central Government	10,871	0	15,335
Sector Conditional Grant (Non-Wage)	1,356,874	903,950	1,792,798
Sector Conditional Grant (Wage)	7,194,004	5,412,608	7,707,182
Development Revenues	1,700,986	1,366,807	2,398,967
District Discretionary Development Equalization Grant	0	0	245,242
External Financing	683,943	231,868	883,943
Sector Development Grant	1,017,043	1,017,043	1,269,781
Total Revenues shares	10,368,069	7,756,393	12,019,604
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,269,338	5,455,617	7,785,525
Non Wage	1,397,745	839,693	1,835,112
Development Expenditure			
Domestic Development	1,017,043	30,731	1,515,024
External Financing	683,943	218,241	883,943
Total Expenditure	10,368,069	6,544,282	12,019,604

Narrative of Workplan Revenues and Expenditure

The Sectors Annual Revenue for FY 2019-2020 will be UGX 12,019,604,125= compared to UGX 10,368,069,000= for FY 2018-2019 which is an increase by 15.93%. This is mainly because of increased in Wage for Secondary School, Non-wage(for PLE, USE, Sports and Maintanance) and Development Grant. This revenue is expected to come from Other transfers from Central Government(15,335,000=), LRR(26,979,394=), Wage(7,785,525,125=) and Non-wage(1,835,112,161=) forming the Recurrent Revenue. While the Development Revenue will be expected from Donor Funding(883,943,060=), DDEG(245,242,437=) and Sector Development Grant(1,269,781,308=). The revenue allocated is meant to finance the following programs: 1.Payment of salaries for Primary, Secondary teachers, Instructors in Amelo Technical Institute and Education Office staff. 2.Capitation Grant for schools USE, UPOLET and Amelo Technical Institute. 3. Construction of staff houses and drainable latrines in selected Primary Schools. 4. Operational fund for Education and Sports Department Including Special Needs Education, monitoring and support supervision of educational institutions

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,685,539	1,085,510	1,090,752
District Unconditional Grant (Wage)	69,535	52,449	89,000
Other Transfers from Central Government	1,616,005	1,033,061	1,001,752
Development Revenues	127,500	71,547	3,692,856
External Financing	127,500	71,547	3,692,856
Total Revenues shares	1,813,039	1,157,056	4,783,608
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,535	52,449	89,000
Non Wage	1,616,005	710,582	1,001,752
Development Expenditure			
Domestic Development	0	0	0
External Financing	127,500	0	3,692,856
Total Expenditure	1,813,039	763,030	4,783,608

Narrative of Workplan Revenues and Expenditure

The Revenue for FY 2019-2020 is expected to come from URF, UCG, UNHCR & European Union. There is an increase in Wage from UGX 69,534,512 for FY 2018-2019 to UGX 89,000,000 for FY 2019-2020 due to salary enhancement for scientists. Although the Sector's Annual Budget Revenue & Expenditure increased from UGX 1,813,039,123 for FY 2018-2019 to UGX 4,783,608,320 for FY 2019-2020 which is an increase of 163.84% (UGX 2,970,569,197) which is mainly due to the funding from European Union which forms 74.5% (UGX 3,565,355,954), the Revenue from URF decreased from UGX 1,616,004,611 for FY 2018/19 to UGX 1,001,752,366 a decrease of 38.01% (UGX 614,252,245). The wage component is UGX 89,000,000 representing 1.86% of the sector's budget which will come from UCG. The non-wage component which will come from URF is UGX 1,001,752,366 representing 20.94% of the sector's budget out of which UGX 262,714,946 will be transferred to the Lower Local Governments representing 26.2% of URF while UGX 739,010,420 constituting 73.8% of URF will be retained and spent by the sector at the District HQ. The remaining portion of the revenue expected is UGX 127,500,000 representing 2.67% will come from UNHCR. The Expenditure will mainly be on Routine Manual Road Maintenance (Gang System), Routine Mechanised Road Maintenance (Force Account), District Roads Rehabilitation (Contracts) & Culvert Installation (Force Account). Staff salaries shall be paid and District Roads Office shall be operated.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	72,255	54,310	83,865
District Unconditional Grant (Wage)	27,630	20,841	44,000
Sector Conditional Grant (Non-Wage)	44,625	33,469	39,865
Development Revenues	915,813	850,546	484,286
District Discretionary Development Equalization Grant	447,519	447,519	11,000
External Financing	217,961	122,309	217,961
Sector Development Grant	229,280	229,280	235,523
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	988,068	904,856	568,151
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,630	20,722	44,000
Non Wage	44,625	25,067	39,865
Development Expenditure			
Domestic Development	697,852	35,304	266,325
External Financing	217,961	0	217,961
Total Expenditure	988,068	81,093	568,151

Narrative of Workplan Revenues and Expenditure

The total workplan revenues for FY 2019-2020 is UGX 568,150,632 of which 39,864,753 Non-wage, 44,000,000 Wage, 266,324,959 Development budget and 217,960,920 Donor Development.

The wage recurrent budget will be used to pay staff salary as a motivative measure. The Government of Uganda development will be used to drill new point water sources, Construction of Sanitation hardware and rehabilitation of old water points, Donor development will be used to rehabilitate water sources and drill point water sources. Non wage will be used for awareness creation and capacity building of stake holders in water and also operation and maintenance activities. There is a decrease of 57% total revenue as compared to FY 2018-19. This is due to reduction in the revenue performance from DDEG, reduction in Sector Development grant, Transitional Development grants.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	192,333	132,717	295,465
District Unconditional Grant (Non-Wage)	16,000	12,000	0
District Unconditional Grant (Wage)	131,462	99,160	240,000
Locally Raised Revenues	38,432	16,728	49,529
Sector Conditional Grant (Non-Wage)	6,439	4,829	5,936
Development Revenues	522,500	259,532	537,500
District Discretionary Development Equalization Grant	0	0	15,000
External Financing	482,500	259,532	482,500
Other Transfers from Central Government	40,000	0	40,000
Total Revenues shares	714,833	392,248	832,965
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,462	95,050	240,000
Non Wage	60,871	21,973	55,465
Development Expenditure			
Domestic Development	40,000	0	55,000
External Financing	482,500	76,820	482,500
Total Expenditure	714,833	193,843	832,965

Narrative of Workplan Revenues and Expenditure

Only UGX 832,964,898 was allocated for the department. Of which 0.7% is conditional grant, 28.8% is from unconditional grant (wage), local revenue forms 5.9%, FIEFOC is 4.8%, DDEG is 1.8%, UNHCR is 55.5% and Energy Subsidy is 2.4%. Total expenditure will be UGX 832,964,898 including 28.8% for wage, 6.6% for non-wage activities and 6.6% for GoU and 57.9% for Donor development activities respectively. This revenue was an increase mainly as a result of DDEG allocation and wage owing to salary for two new recruited staff

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	338,315	248,559	245,278
District Unconditional Grant (Wage)	261,006	196,872	160,000
Locally Raised Revenues	20,000	8,705	29,395
Sector Conditional Grant (Non-Wage)	57,309	42,982	55,883
Development Revenues	1,366,001	362,435	1,292,103
External Financing	364,655	105,320	564,655
Other Transfers from Central Government	1,001,346	257,116	727,448
Total Revenues shares	1,704,316	610,995	1,537,381
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	261,006	164,361	160,000
Non Wage	77,309	19,903	85,278
Development Expenditure			
Domestic Development	1,001,346	245,276	727,448
External Financing	364,655	0	564,655
Total Expenditure	1,704,316	429,539	1,537,381

Narrative of Workplan Revenues and Expenditure

The sector is expected to get a total revenue of 1,537,381,003 UGX for FY 2019/2020, of this 160,000,000 UGX is wage, UGX 85,278,268 is non wage, UGX 727,447,563 is GoU devt, UGX 564,655,172 is donor support. This is slight increase in the revenues expected for the department, owing to the increase of wage allocation. The above revenue is expected to be spend on staff salaries, fuel, stationery ,office equipment, travels, FAL centres, YLP, PWDs project, monitoring and support supervision.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	125,183	88,684	161,233
District Unconditional Grant (Non-Wage)	69,439	52,079	69,878
District Unconditional Grant (Wage)	38,685	29,180	68,000
Locally Raised Revenues	17,059	7,425	23,355
Development Revenues	82,624	53,694	119,352
District Discretionary Development Equalization Grant	11,934	11,934	18,662
External Financing	70,690	41,760	100,690
Total Revenues shares	207,807	142,378	280,584
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,685	27,743	68,000
Non Wage	86,498	56,543	93,233
Development Expenditure			
Domestic Development	11,934	7,956	18,662
External Financing	70,690	0	100,690
Total Expenditure	207,807	92,242	280,584

Narrative of Workplan Revenues and Expenditure

The total Revenue expected for FY 2019/2020 is UGX 280584,938/=, which was an increase from the current years revenue owing to increased allocation from Wage, Non -wage,DDEG and External Financing (Donor). The revenue sources are ; District unconditional grant (Non wage) from Central Gov't is UGX 93,233,226 Unconditional grant(Wage) is UGX 68,000,000/=, DDEG (Development) is UGX 18,662,056/= and Donor Development is UGX 100,689,689,656/= from UNICEF and UNFPA. The fund will be used for Payment of Staff Salaries, Production of quarterly Reports and plans, Maintenance of office equipments, Monitoring of projects, fuel , planning meetings , Data Collection and harmonization,Birth and death Registration and monitoring performance of DDP II and Office maintenance and Staff welfare, Retooling and supplies of Computers and ICT equipment and Staff trainings and capacity of stakeholders, stationaries, Printing cartridge, repairs

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	76,961	53,411	80,405
District Unconditional Grant (Non-Wage)	24,344	18,258	24,689
District Unconditional Grant (Wage)	38,401	28,965	38,401
Locally Raised Revenues	14,216	6,188	17,315
Development Revenues	0	0	0
N/A			
Total Revenues shares	76,961	53,411	80,405
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,401	14,313	38,401
Non Wage	38,560	19,372	42,004
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	76,961	33,685	80,405

Narrative of Workplan Revenues and Expenditure

Total revenue for the financial year 2019/2020 is 80,405,367 . Which reflect an increase in the total budget for the department compared to FY 2018/2019 of Ugx 76,961,000. The increase in the budget for FY 2019/2020 was attributed to increase in local revenue .The sources of the revenue are: wage which constitute Ugx 38,401,090 and non wage of ugx 42,004,277. Out of the planned revenues for the financial year,ugx 12,004,277 shall be spent under management of intern al audit,ugx 19,500,000 shall be used for carrying out audit-able areas,ugx 4,500,000 shall be spent under sector capacity development,ugx 6,000,000 shall be spent under sector management and monitoring and ugx 38,401,090 shall be used for payment of salaries.

Vote :501 Adjumani District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	50,672
District Unconditional Grant (Wage)	0	0	32,000
Sector Conditional Grant (Non-Wage)	0	0	18,672
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	50,672
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	32,000
Non Wage	0	0	18,672
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	50,672

Narrative of Workplan Revenues and Expenditure

The expected sectors annual budget for FY 2019/2020 was UGX 50,672,000 this was mainly expected from the central government. This sector was under production and marketing department. This funds were expected to be spent on salaries, recurrent operational expenditures of the department

Vote :501 Adjumani District

FY 2019/20
