

Vote: 501 Adjumani 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 :



BWAYO GABRIEL ROGERS 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.

Vote: 501 Adjumani District**FY 2018/19****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	329,377	304,416	329,378
Discretionary Government Transfers	4,643,929	3,914,671	4,816,519
Conditional Government Transfers	15,430,463	10,972,089	18,936,187
Other Government Transfers	1,800,330	1,215,588	7,290,040
Donor Funding	4,015,313	1,527,712	4,378,874
Grand Total	26,219,413	17,934,476	35,750,998

Revenue Performance by end of March of the Running FY

The overall revenue performance as at the end of quarter Three of FY 2017/2018 was 68%, i.e. out of UGX 26,219,413,621 budgeted only UGX 17,934,475,737 was received by the end of March 2018. Local revenue accounted for 1.7% (304,415,641) of total amount of revenue realized by the end of Quarter Three. Central Government transfer accounted for 89.8% (UGX. 16,102,348,364) of total amount of revenue realized by the end of quarter Three. While The Donor fund accounted for 8.5% (UGX.1,527,711,732) of the total amount of cumulative revenue received by the end of quarter three of UGX. 17,934,475,737 in Adjumani District.

Planned Revenues for next FY

The overall revenue is expected to rise from that of FY 2017/2018 worth UGX 26,219,413,621 to UGX 35,750,998,501 for FY 2018/2019 and the reason for the rise were mainly from staff salary enhancement for science carders, increase in Development grants in education, water and health, Donors and Other government transfers for NUSAF, UWEP, YLP, DRDIP e.t.c.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,849,454	3,088,476	7,617,423
Finance	291,093	212,429	362,579
Statutory Bodies	549,333	375,517	542,349
Production and Marketing	1,061,346	721,660	1,841,549
Health	7,287,406	4,671,504	9,514,005
Education	8,920,676	6,381,992	10,368,069
Roads and Engineering	1,129,781	741,191	1,813,039
Water	467,717	473,792	988,068
Natural Resources	648,827	414,147	714,833
Community Based Services	1,706,108	550,493	1,704,316
Planning	222,983	115,814	207,807
Internal Audit	84,691	59,837	76,961
Grand Total	26,219,413	17,806,853	35,750,998

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<i>o/w: Wage:</i>	13,756,695	10,317,521	16,488,279
<i>Non-Wage Recurrent:</i>	4,441,901	3,213,631	5,764,192
<i>Domestic Devt:</i>	4,005,504	2,747,989	9,119,653
<i>Donor Devt:</i>	4,015,313	1,527,712	4,378,874

Expenditure Performance by end of March FY 2017/18

Of the total cumulative funds received by close of quarter three worth UGX. 17,934,475,737 and disbursed to the departments worth UGX. 17,806,853,000 only UGX. 14,377,645,000 (81% of funds received) was spent by close of March 2018, leaving a total of UGX.3,429,208,000 (19%) unspent by the departments by the end of quarter three. The reasons for unspent balance varies from department to department but the major reason across departments were; recruitment of staff which did not kick start, salary arrears not yet paid pending verification, waiting for approval by minister of Local government to grant expenditure above 20% of Local raised revenue for the council, delayed processing of LPO, breakdown of the IFMIS, Delay in requisition by activity officers, Delay by the council to approve supplementary budgets for gender based violence projects. Amelo Technical Institute is not yet fully functional and yet funds are being sent for operations which are marginally spent. PWD projects, Gender, community development services and Youth Livelihood operation as the appraisal process for the groups who are to receive these funds was incomplete.

Planned Expenditures for the FY 2018/19

Staff salary enhancement paid, district Priority commodity value chain development. Renovated Major defects of Adjumani Hospital renovated. Construction of drainable latrine in Primary Schools, Construction of semidetached teachers house with kitchen and drainable latrine Primary Schools. Boreholes constructed and rehabilitated. No. of deep boreholes drilled (hand pump, motorised), No. of deep boreholes rehabilitated. YLPs generated and funded.

Medium Term Expenditure Plans

The unfunded priorities include the following; Operationalizing DFI, Mechanization of Agriculture, Construction of Valley dams, piped Water system from the river Nile, Tarmacking of the Atiak-Moyo Road. Other unfunded priorities are listed in the sector work plan details.

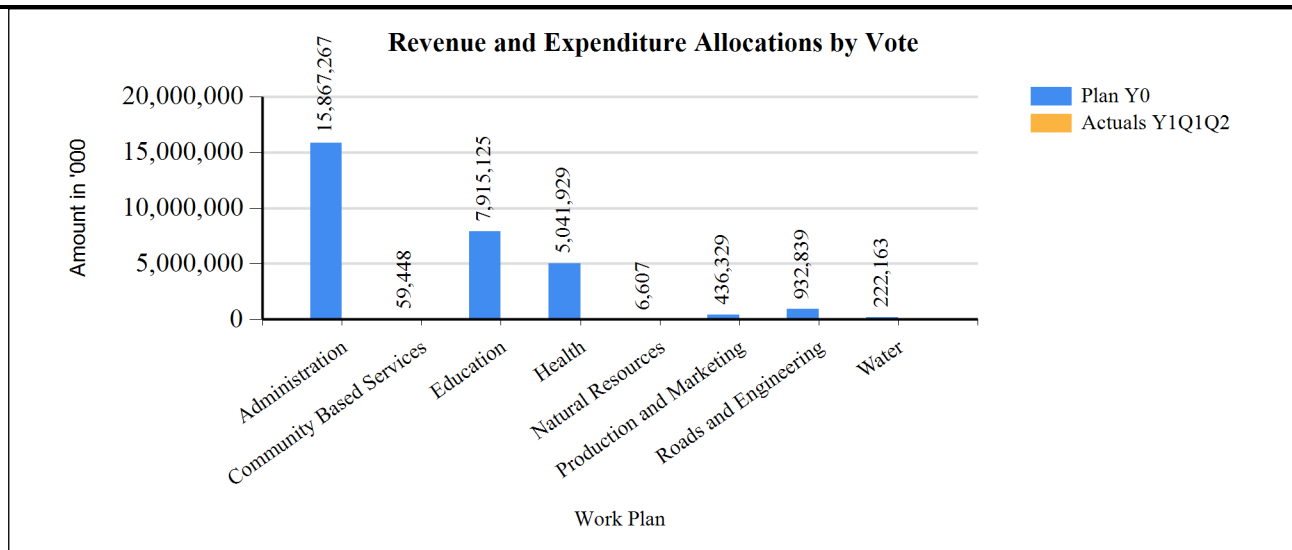
Challenges in Implementation

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 nine 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 positions and this adds to low service delivery that the expected. Unplanned activities from Line Ministries hinders smooth implementation of planned local governments programs.

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	329,377	304,416	329,378
Animal & Crop Husbandry related Levies	3,210	0	3,210
Application Fees	22,450	13,145	22,450
Business licenses	4,970	120	4,970
Fees from Hospital Private Wings	14,993	2,422	14,993
Inspection Fees	3,035	1,213	3,035
Land Fees	4,650	3,490	4,650
Liquor licenses	50	0	50
Local Services Tax	59,042	18,087	59,042
Market /Gate Charges	21,623	0	21,623
Miscellaneous receipts/income	94,108	238,989	94,108
Other Fees and Charges	48,542	22,400	48,542
Other licenses	0	0	1,506
Park Fees	7,301	0	7,301
Rent & Rates - Non-Produced Assets – from private entities	13,836	4,550	13,836
Sale of non-produced Government Properties/assets	30,064	0	30,063
Stamp duty	1,505	0	0
2a. Discretionary Government Transfers	4,643,929	3,914,671	4,816,519
District Discretionary Development Equalization Grant	1,647,694	1,647,694	1,437,813
District Unconditional Grant (Non-Wage)	640,515	480,386	682,331
District Unconditional Grant (Wage)	2,026,702	1,520,026	2,333,917

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Urban Discretionary Development Equalization Grant	79,201	79,201	81,017
Urban Unconditional Grant (Non-Wage)	107,016	80,262	104,273
Urban Unconditional Grant (Wage)	142,802	107,101	177,168
2b. Conditional Government Transfer	15,430,463	10,972,089	18,936,187
General Public Service Pension Arrears (Budgeting)	67,188	67,188	0
Gratuity for Local Governments	179,981	134,986	473,872
Pension for Local Governments	330,527	247,895	362,405
Salary arrears (Budgeting)	238,325	238,325	0
Sector Conditional Grant (Non-Wage)	2,520,429	1,086,480	2,185,058
Sector Conditional Grant (Wage)	11,587,192	8,690,394	13,977,194
Sector Development Grant	486,184	486,184	1,916,606
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	1,800,330	1,215,588	7,290,040
Development Response to Displacement Impacts Project (DRDIP)	0	0	2,206,494
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Infectious Diseases Institute (IDI)	0	0	130,925
Neglected Tropical Diseases (NTDs)	0	0	39,605
Northern Uganda Social Action Fund (NUSAF)	426,190	54,243	1,847,353
Other	0	64,929	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	320,251	116,574	347,442
Support to PLE (UNEB)	5,000	10,811	10,871
Uganda Road Fund (URF)	0	666,962	1,616,005
Uganda Women Entrepreneurship Program(UWEP)	273,899	54,308	273,899
Unspent balances - Other Government Transfers	23,543	23,543	0
Vegetable Oil Development Project	24,000	0	50,000
Youth Livelihood Programme (YLP)	727,448	224,218	727,448
3. Donor	4,015,313	1,527,712	4,378,874
African Development Bank (ADB)	0	0	202,780
United Nations Children Fund (UNICEF)	1,750,000	342,104	1,750,000
United Nations Population Fund (UNPF)	150,000	0	150,000
Global Fund for HIV, TB & Malaria	100,000	1,257	50,000
United Nations High Commission for Refugees (UNHCR)	1,323,435	993,329	1,323,435
World Health Organisation (WHO)	166,878	0	166,878
Global Alliance for Vaccines and Immunization (GAVI)	100,000	46,309	100,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	0	20,000
Belgium Technical Cooperation (BTC)	115,000	97,052	615,780
Infectious Diseases Institute (IDI)	150,000	22,207	0

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Institutional Capacity Building (ICB)	0	0	0
Neglected Tropical Diseases (NTDs)	100,000	25,453	0
Program of All-inclusive Care for the Elderly (PACE)	25,000	0	0
Food and Agricultural Organisation (FAO)	15,000	0	0
Others	20,000	0	0
Total Revenues shares	26,219,413	17,934,476	35,750,998

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

Local revenue accounted for 1.7% (304,415,641) of total amount of revenue realized by the end of Quarter Three. Local revenue performance against the planned was 92% i.e. out of UGX 329,378,252 a total of UGX 304,415,641 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 and charges, Fees from Hospital private wing and application fees. 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 89.8% (UGX. 16,102,348,364) of total amount of revenue realized by the end of quarter Three. The central government revenue performance against the planned was 74% i.e. out of UGX 21,898,264,978 a total of UGX 16,102,348,364 was realized so far by close of the third quarter. The Central Government transfer performance against the budget by the end of quarter three was 84% for Discretionary Government Transfers of annual budget of UGX 4,643,929,173 only UGX 3,914,670,581 was realized. Under conditional government transfers only 75% was received, i.e. out of annual budget of UGX 15,454,005,550 only UGX 11,639,051,344 was realized, and 30% for other Government Transfers of annual budget of UGX 1,800,330,255 only UGX. 548,626,439 was realized. These central government revenue performances were good because of total release of grants by the government for the quarter, except other Government Transfers which under performed due to lack of commitment by the funders.

Donor Funding

The Donor fund accounted for 8.5% (UGX.1,527,711,732) of the total amount of cumulative revenue received by the end of quarter three of UGX. 17,934,475,737 in Adjumani District. The donor budget performance was 38% by end of quarter three i.e. out of the annual donor budget of UGX. 4,015,313,391 only UGX. 1,527,711,732 was realized mainly from BELGIUM TECHNICAL COOPERATION, GLOBAL FUND, GAVI, INFECTIOUS DISEASE INSTITUTE, UNHCR, UNICEF, and Neglected Tropical Disease as seen above

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

The estimated revenue from the Local revenue is expected to be static at UGX. 329,378,252 as the sources have not changed and so is the economic situation for the previous FY 2017/2018 and FY 2018/2019, the major sources of local revenues are: Royalties from forest products, miscellaneous sources, other fees and charges, Fees from Hospital private wing 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. 21,874,721,978 in FY 2017-2018 to UGX.31,042,746,474 in FY 2018-2019, the increase is majorly because of increase in Discretionary Government Transfers, Conditional Government Transfers, and increase in Other Government Transfers as a result of youth livelihood projects, Uganda women Entrepreneurship program and NUSAF3 Sub-projects, Development Response to Displacement Impacts Project (DR-DIP) etc.

Donor Funding

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The total estimated revenue from Donors is expected to increase from UGX. 4,015,313,391 in FY 2017-2018 to UGX. 4,378,873,775 in FY 2018-2019, the increment is majorly because more funds is expected Donors like BELGIUM TECHNICAL COOPERATION, GLOBAL FUND, GAVI, UNHCR, UNICEF.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	330,375	248,670	1,317,956
District Production Services	725,556	331,790	507,052
District Commercial Services	5,414	3,103	16,542
<i>Sub- Total of allocation Sector</i>	<i>1,061,346</i>	<i>583,563</i>	<i>1,841,549</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,043,992	695,842	1,643,350
District Engineering Services	85,789	38,440	169,689
<i>Sub- Total of allocation Sector</i>	<i>1,129,781</i>	<i>734,282</i>	<i>1,813,039</i>
Sector: Education			
Pre-Primary and Primary Education	6,279,033	4,334,106	6,757,585
Secondary Education	1,456,635	1,050,493	1,975,574
Skills Development	376,503	127,898	507,945
Education & Sports Management and Inspection	808,505	154,812	1,109,964
Special Needs Education	0	0	17,000
<i>Sub- Total of allocation Sector</i>	<i>8,920,676</i>	<i>5,667,309</i>	<i>10,368,069</i>
Sector: Health			
Primary Healthcare	5,126,428	3,337,959	3,123,525
District Hospital Services	147,031	85,362	177,656
Health Management and Supervision	2,013,946	576,050	6,212,824
<i>Sub- Total of allocation Sector</i>	<i>7,287,406</i>	<i>3,999,370</i>	<i>9,514,005</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	467,717	50,488	988,068
Natural Resources Management	648,827	373,201	714,833
<i>Sub- Total of allocation Sector</i>	<i>1,116,544</i>	<i>423,689</i>	<i>1,702,901</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,706,108	199,340	1,704,316
<i>Sub- Total of allocation Sector</i>	<i>1,706,108</i>	<i>199,340</i>	<i>1,704,316</i>
Sector: Public Sector Management			
District and Urban Administration	3,849,454	2,628,632	7,617,423
Local Statutory Bodies	549,333	309,504	542,349

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Local Government Planning Services	222,983	99,762	207,807
<i>Sub- Total of allocation Sector</i>	<i>4,621,769</i>	<i>3,037,899</i>	<i>8,367,578</i>
Sector: Accountability			
Financial Management and Accountability(LG)	291,093	199,075	362,579
Internal Audit Services	84,691	55,852	76,961
<i>Sub- Total of allocation Sector</i>	<i>375,784</i>	<i>254,927</i>	<i>439,540</i>

Vote: 501 Adjumani District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,128,955	1,660,577	2,405,761
District Unconditional Grant (Non-Wage)	106,270	79,703	118,263
District Unconditional Grant (Wage)	767,062	575,297	982,777
General Public Service Pension Arrears (Budgeting)	67,188	67,188	0
Gratuity for Local Governments	179,981	134,986	473,872
Locally Raised Revenues	48,335	23,734	48,335
Multi-Sectoral Transfers to LLGs_NonWage	248,466	186,349	242,942
Multi-Sectoral Transfers to LLGs_Wage	142,802	107,101	177,168
Pension for Local Governments	330,527	247,895	362,405
Salary arrears (Budgeting)	238,325	238,325	0
Development Revenues	1,720,499	1,427,899	5,211,661
District Discretionary Development Equalization Grant	158,617	158,617	137,239
Donor Funding	98,437	177,784	98,437
Multi-Sectoral Transfers to LLGs_Gou	1,037,254	1,037,254	922,138
Other Transfers from Central Government	426,190	54,243	4,053,847
Total Revenue Shares	3,849,454	3,088,476	7,617,423
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	909,864	663,653	1,159,945
Non Wage	1,219,091	683,998	1,245,816
Development Expenditure			
Domestic Development	1,622,062	1,148,764	5,113,224
Donor Development	98,437	132,218	98,437
Total Expenditure	3,849,454	2,628,632	7,617,423

Narrative of Workplan Revenues and Expenditure

The sectors annual budget expenditures and revenue for FY 2018/2019 is UGX.7,617,422,580 compared to Shs 3,849,454,397 for FY 2017/2018 which is an increase. The wage component for next FY is Shs 1,159,945,258 representing 29.1% of the sectors budget, Staff salaries will cost Shs 982,777,266 and Shs 177,167,992 being urban wage. Non-wage constitutes Shs1,245,816,231, part of it is transferred to Lower Local Governments amounting to shs 242,942,072 while GOU Development and donor is Shs 5,211,661.

Workplan Title : Finance

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<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	291,093	212,429	362,579
District Unconditional Grant (Non-Wage)	97,252	72,939	78,688
District Unconditional Grant (Wage)	171,095	128,322	261,145
Locally Raised Revenues	22,746	11,169	22,746
Development Revenues	0	0	0
N/A			
Total Revenue Shares	291,093	212,429	362,579
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	171,095	123,601	261,145
Non Wage	119,997	75,473	101,434
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	291,093	199,075	362,579

Narrative of Workplan Revenues and Expenditure

The total expected revenue for the department for the next FY 2018-2019 will be UGX. 362,579,196. Of which UGX. 339,833,468 is from Unconditional grant and UGX.22,745,727 is from Local revenue. Allocation for Unconditional grant wage is UGX. 261,145,426 ,Non wage is ugx 101,433,770 of which unconditional grant expenditures is ugx 78,688,042 and expenditure out of Local revenue is ugx 22,745,728

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	549,333	375,517	542,349
District Unconditional Grant (Non-Wage)	180,611	135,458	226,928
District Unconditional Grant (Wage)	181,581	136,186	181,823
Locally Raised Revenues	163,597	80,330	133,597
Other Transfers from Central Government	23,543	23,543	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	549,333	375,517	542,349

Vote: 501 Adjumani District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	181,581	130,494	181,823
Non Wage	367,751	179,010	360,526
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	549,333	309,504	542,349

Narrative of Workplan Revenues and Expenditure

The planned revenue for the department is UGX 542,348,875 which is a drop from 549,333,000 of FY 2017/2018 as a result of a drop in the non wage. The funds will be spent on Council Administration Services, Procurement Management Services, Staff Recruitment Services, Land Management Services, Financial Accountability, Political and executive oversight and Standing Committee Services.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	647,749	485,812	1,125,252
District Unconditional Grant (Wage)	265,765	199,324	266,119
Sector Conditional Grant (Non-Wage)	57,409	43,057	235,260
Sector Conditional Grant (Wage)	324,575	243,431	623,873
<i>Development Revenues</i>	413,596	235,848	716,297
Donor Funding	15,000	0	202,780
Other Transfers from Central Government	344,251	181,503	397,442
Sector Development Grant	54,345	54,345	116,075
Total Revenue Shares	1,061,346	721,660	1,841,549
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	590,341	358,107	889,992
Non Wage	57,409	23,539	235,260
<i>Development Expenditure</i>			
Domestic Development	398,596	201,917	513,517
Donor Development	15,000	0	202,780
Total Expenditure	1,061,346	583,563	1,841,549

Narrative of Workplan Revenues and Expenditure

Vote: 501 Adjumani District**FY 2018/19**

The Revenue for the FYI 2018/2019 is going to be UGX 1, 841, 549,072 /= an increased from 1,061,346,000/= this FY(2017/2018). This has arisen due to an increased in wage which was enhance to cater for anticipated salary increase and to match the increased number of staff due to recent recruitment. The Government introduced for next FY, the Agricultural Extension grant of Shs 180,565,964/= operation fund as well as a development Agricultural extension grant of shillings 64,453.125/=. The VODP funding have also been increased by 100% to fifty million while the donor fund increased from fifteen million to 202, 780,000/=. The Commercial department which is housed in the production department have their funding ring fenced.

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	5,056,922	3,754,076	6,658,860
Locally Raised Revenues	14,993	2,422	14,993
Sector Conditional Grant (Non-Wage)	524,274	363,413	484,550
Sector Conditional Grant (Wage)	4,517,656	3,388,242	6,159,317
Development Revenues	2,230,483	917,428	2,855,145
District Discretionary Development Equalization Grant	275,856	275,856	0
Donor Funding	1,954,627	641,572	2,130,408
Other Transfers from Central Government	0	0	170,530
Sector Development Grant	0	0	554,208
Total Revenue Shares	7,287,406	4,671,504	9,514,005
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,517,656	3,026,608	6,159,317
Non Wage	539,267	335,667	499,543
Development Expenditure			
Domestic Development	275,856	104,954	724,738
Donor Development	1,954,627	532,141	2,130,408
Total Expenditure	7,287,406	3,999,370	9,514,005

Narrative of Workplan Revenues and Expenditure

The health sector expects a projected revenue of UGX 9,514,004,978 only which is an increase from the previous year of UGX 7,278,406,000 due to staff salary enhancement and donor funds earmarked for sector development and humanitarian response efforts .

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
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Vote: 501 Adjumani District

FY 2018/19

A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,718,226	5,721,311	8,667,083
District Unconditional Grant (Non-Wage)	0	0	10,000
District Unconditional Grant (Wage)	75,233	56,425	75,333
Locally Raised Revenues	0	0	20,000
Other Transfers from Central Government	5,000	10,811	10,871
Sector Conditional Grant (Non-Wage)	893,032	595,355	1,356,874
Sector Conditional Grant (Wage)	6,744,961	5,058,721	7,194,004
Development Revenues	1,202,450	660,681	1,700,986
District Discretionary Development Equalization Grant	241,374	241,374	0
Donor Funding	683,943	142,175	683,943
Sector Development Grant	277,132	277,132	1,017,043
Total Revenue Shares	8,920,676	6,381,992	10,368,069
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,820,194	4,849,511	7,269,338
Non Wage	898,032	601,835	1,397,745
Development Expenditure			
Domestic Development	518,507	134,028	1,017,043
Donor Development	683,943	81,935	683,943
Total Expenditure	8,920,676	5,667,309	10,368,069

Narrative of Workplan Revenues and Expenditure

The revenue expected for FY 2018-2019 has increased from that of FY 2017-2018 from 8,920,676,000 to 10,368,068,808 respectively due to the increase in sector conditional grant. 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.

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	1,002,281	719,043	1,685,539
District Unconditional Grant (Wage)	69,442	52,082	69,535
Other Transfers from Central Government	0	666,962	1,616,005
Sector Conditional Grant (Non-Wage)	932,839	0	0
Development Revenues	127,500	22,147	127,500

Vote: 501 Adjumani District**FY 2018/19**

Donor Funding	127,500	22,147	127,500
Total Revenue Shares	1,129,781	741,191	1,813,039
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	69,442	50,214	69,535
Non Wage	932,839	684,068	1,616,005
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	127,500	0	127,500
Total Expenditure	1,129,781	734,282	1,813,039

Narrative of Workplan Revenues and Expenditure

The Revenues for FY 2018/2019 are expected to come from URF, UCG and UNHCR under Integration. However, as noted there is increase in Revenue from UGX 1,129,781,000 in FY 2017/2018 to UGX 1,813,039,123 in FY 2018/2019. A total increase in revenue of approximately 60% compared to the revenues in FY 2017/18. This increase is from URF since the revenues from UCG & UNHCR has not changed. DDEG and LRR are NOT allocated to Roads and Engineering. The Expenditures shall mainly be on Routine Manual Maintenance (Gang System), Routine Mechanised Maintenance (Force Account), Bridge/Culvert Maintenance (Force Account), Staff Salaries and Office operations.

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			
<i>Recurrent Revenues</i>	74,412	55,809	72,255
District Unconditional Grant (Wage)	27,593	20,695	27,630
Sector Conditional Grant (Non-Wage)	46,819	35,114	44,625
<i>Development Revenues</i>	393,305	417,983	915,813
District Discretionary Development Equalization Grant	0	0	447,519
Donor Funding	217,961	242,639	217,961
Sector Development Grant	154,706	154,706	229,280
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	467,717	473,792	988,068
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	27,593	15,692	27,630
Non Wage	46,819	29,636	44,625
<i>Development Expenditure</i>			

Vote: 501 Adjumani District**FY 2018/19**

Domestic Development	175,344	5,159	697,852
Donor Development	217,961	0	217,961
Total Expenditure	467,717	50,488	988,068

Narrative of Workplan Revenues and Expenditure

Total work plan revenue expected is UGX. 988,067,983 which was an increase from the previous FY 2017/2018 of UGX. 467,717,000 due to increase in allocation from Sector Conditional Grant and DDEG for capital development. The revenue sources for the water department are District Discretionary equalization grant, sector grants, sector transitional grants and Donor funds. The funds were expected to be spent capital development, monitoring and supervision, operations and maintenance of the department assets and software issues in water resource management

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	166,327	137,382	192,333
District Unconditional Grant (Non-Wage)	0	0	16,000
District Unconditional Grant (Wage)	131,287	98,465	131,462
Locally Raised Revenues	28,432	33,961	38,432
Sector Conditional Grant (Non-Wage)	6,607	4,956	6,439
Development Revenues	482,500	276,766	522,500
Donor Funding	482,500	276,766	482,500
Other Transfers from Central Government	0	0	40,000
Total Revenue Shares	648,827	414,147	714,833
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,287	93,094	131,462
Non Wage	35,040	7,272	60,871
Development Expenditure			
Domestic Development	0	0	40,000
Donor Development	482,500	272,835	482,500
Total Expenditure	648,827	373,201	714,833

Narrative of Workplan Revenues and Expenditure

A total of UGX 714,833,234 is expected for the department in FY 2018-2019 and this is a rise from other government transfers expected from FIEFOC, However the funds shall be spent on wage (18%), non-wage (9%) UNHCR and GIZ(67%) and GOU development (6%).

Vote: 501 Adjumani District

FY 2018/19

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	340,107	249,900	338,315
District Unconditional Grant (Wage)	260,658	195,494	261,006
Locally Raised Revenues	20,000	9,821	20,000
Sector Conditional Grant (Non-Wage)	59,448	44,586	57,309
Development Revenues	1,366,001	300,592	1,366,001
Donor Funding	364,655	22,066	364,655
Other Transfers from Central Government	1,001,346	278,526	1,001,346
Total Revenue Shares	1,706,108	550,493	1,704,316
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	260,658	62,868	261,006
Non Wage	79,448	19,343	77,309
Development Expenditure			
Domestic Development	1,001,346	115,148	1,001,346
Donor Development	364,655	1,981	364,655
Total Expenditure	1,706,108	199,340	1,704,316

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 the expected revenue for Community Based Services sector will be realized from the following sources: Local Revenue (LR) , Unconditional Grant (Non Wage),Unconditional Grant (Wage), Conditional Grant (YLP & UWEP) , Donor support (UNICEF & UNFPA). The increase was as a result of new government funding for youth (Youth Livelihood Programme) and women (Uganda Women Entrepreneurship Programme) and donor funding (UNICEF) to support child protection and UNFPA to support prevention of SGBV in the communities of the district.

There has been decrease in allocation of fund (1,704,316,443/=) for Financial Year 2018-2019 compared to this Financial Year 2017-2018 (1,706,108,000/=) fund allocation. This variation is due to decrease of conditional government transfers to the department, and it is expected to be spent on YLP, UWEP, and community development activities etc.

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	138,500	99,457	125,183
District Unconditional Grant (Non-Wage)	82,807	62,105	69,439
District Unconditional Grant (Wage)	38,634	28,975	38,685
Locally Raised Revenues	17,059	8,376	17,059

Vote: 501 Adjumani District**FY 2018/19**

Development Revenues	84,482	16,357	82,624
District Discretionary Development Equalization Grant	13,793	13,793	11,934
Donor Funding	70,690	2,564	70,690
Total Revenue Shares	222,983	115,814	207,807
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,634	27,481	38,685
Non Wage	99,866	63,388	86,498
Development Expenditure			
Domestic Development	13,793	8,893	11,934
Donor Development	70,690	0	70,690
Total Expenditure	222,983	99,762	207,807

Narrative of Workplan Revenues and Expenditure

The total work Plan Revenue is UGX 207,806,93 for FY 2018/2019 ,which is a reduction from the Previous FY 2017/2018 of UGX 222,982,000. The is the details of the Revenue sources, UGX 38, 685,445 UCG Wage for Staff, UGX 69,438,683 UCG Non Wage, UGX 11,933,852 DDEG (Discretionary Development Equalization Grant) , UGX 17,059,269 Local Revenue and 70,689,655 Donor Development. The Fund funds were planned to be spent on Staff Wage, Monitoring , Supervision, Data Collection , Analysis and Reporting,Review of Development Plans and a little for capacity building for Staff, HLGs and LLGs, Birth and Death Registration certificate Production , Maintenance and Repair Of Equipment's, Operations and Small Office and welfare.

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	84,691	59,837	76,961
District Unconditional Grant (Non-Wage)	32,126	24,094	24,344
District Unconditional Grant (Wage)	38,350	28,763	38,401
Locally Raised Revenues	14,215	6,980	14,216
Development Revenues	0	0	0
N/A			
Total Revenue Shares	84,691	59,837	76,961
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,350	24,903	38,401
Non Wage	46,341	30,950	38,560
Development Expenditure			
Domestic Development	0	0	0

Vote: 501 Adjumani District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	84,691	55,852	76,961

Narrative of Workplan Revenues and Expenditure

The total revenue of Ugx 76,961,171 was allocated for the department of which wage will take Ugx 38,401,090 and non wage Ugx 38,560,081 shall be spent on management of internal audit, internal audit, sector capacity development and sector management and monitoring