
Vote : 502 Apac District**FY 2018/19**

Foreword

According to the Public Finance Management Act (PFMA) 2015, Local Governments are required to prepare and submit their Budget Framework Papers (BFP) by the fifteenth day of November; however, this requirement was not fulfilled due to the transition process from Output Based Budgeting (OBB) to Program Based Budgeting (PBB). It is also the mandate of all Local Governments to prepare Annual Work plans and Budgets and subsequently Performance Contracts. The Budget for this FY 2018/19 is aimed at improving service delivery particularly on social services, increased house hold income through various agriculture & trade interventions . The focus of this document has been put on output budgeting and resource-based planning for more effective and efficient service delivery to the community. The interventions have been directed to accelerate production, increase output, create employment especially in production sector and bringing about competitiveness in order to achieve rapid socioeconomic recovery and development in the District. This has been done with focus on the theme of the National Development Plan thus: Strengthening competitiveness for sustainable wealth creation, employment and inclusive growth. The budgeting tool has been friendly due to continuous improvements by technical staff in the Ministry of Finance, Planning & Economic Development whom we wish to thank for their hard work and cooperation with our staff. Special appreciation goes to the District technical staff, particularly the Budget Desk for consolidating these development priorities. As you are aware, most Local Governments are unable to raise adequate local revenue to meet some of their obligations such as co-financing, court cases, maintenance of key infrastructure and other administrative works. It's our wish to improve service delivery and above all, improve on the livelihoods of our citizens but without adequate funding, the plans remain a hoax. I therefore call upon the Local Government Finance Commission to increase their lobbying efforts for more Central transfers to Local Governments. Finally, I wish to thank all Development Partners, the Civil Society Organisations and the Private sector for their continued support to the District. For God and my Country!



HON. OKAE BOB- DISTRICT CHAIRPERSON - APAC DISTRICT LOCAL GOVERNMENT

Vote : 502 Apac 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	717,020	130,965	415,000
Discretionary Government Transfers	6,002,923	1,693,382	2,848,831
Conditional Government Transfers	27,361,430	6,871,787	10,976,500
Other Government Transfers	3,012,534	144,327	3,300,326
Donor Funding	1,551,700	124,117	1,061,700
Grand Total	38,645,608	8,964,579	18,602,357

Revenue Performance in the First Quarter of 2017/18

Apac District budgeted for UGX. 38,645,608,000 during the FY 2017/18. The cumulative actual receipts by the end of first quarter stood at UGX . 8,964,579,000 (representing 23% of the total budget) and all was released to the various departments to implement approved activities. The bulk of the receipts was Conditional Government Transfers amounting to UGX. 6,871,787,000 (25%), Discretionary Government Transfers at 28% and Other Government Transfers at a paltry 5% owing to lack of transfers from anticipated sources. Locally-raised revenues performed at 18% while only 8% of Donor funding was realized due to non-remittance from most donors leading to poor performance and service delivery gaps. Of the total receipts/ releases, up to UGX. 7,225,620,000 had been spent (19%) by the end of the quarter. The unspent balance in the bank account (xx%) was due to the transfer of the Accounting Officer coupled with the frequent IFMS failure. The bulk of the expenditures was on Wages (71%), Non-wage Recurrent (25%), Domestic Development (2.3%) and Donor Development at a meagre (1.7%).

Planned Revenues for FY 2018/19

The district anticipates to raise a total of UGX. 18,602,357,000 only from various sources during FY 2018/19 to fund planned interventions. Of this, shs. 415,000,000 only is expected to be locally-generated (representing 2.2% of the total budget), shs. 10,976,500,000 (approx 60%) is expected from the Conditional Government Transfers while shs. 2,848,831,000 (15.3%) will come from Discretionary Government Transfers and shs. 3,300,326,000 (17.7%) will accrue from Other Government Transfers; while Donor Funding is expected to contribute shs. 1,061,700,000 (5.7%) to the total district revenue.

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	6,300,136	1,444,325	1,844,651
Finance	752,485	177,812	449,944
Statutory Bodies	864,643	174,146	308,135
Production and Marketing	916,130	220,175	583,768
Health	7,532,214	1,879,140	3,475,350
Education	15,778,282	4,098,735	6,937,619
Roads and Engineering	1,654,705	437,318	1,280,538

Vote : 502 Apac District

FY 2018/19

Water	637,830	202,699	499,030
Natural Resources	400,410	104,527	229,856
Community Based Services	3,211,988	150,785	2,624,913
Planning	490,009	51,049	306,697
Internal Audit	106,776	23,868	61,855
Grand Total	38,645,608	8,964,579	18,602,357
<i>o/w: Wage:</i>	<i>20,902,635</i>	<i>5,225,659</i>	<i>9,073,633</i>
<i>Non-Wage Recurrent:</i>	<i>8,298,233</i>	<i>1,999,100</i>	<i>3,801,091</i>
<i>Domestic Devt:</i>	<i>7,893,039</i>	<i>1,615,703</i>	<i>4,665,933</i>
<i>Donor Devt:</i>	<i>1,551,700</i>	<i>124,117</i>	<i>1,061,700</i>

Expenditure Performance in the First Quarter FY 2017/18

Apac District budgeted for a total of UGX. 38,645,608,000 during the FY 2017/18. The cumulative actual receipts by the end of the quarter stood at UGX. 8,964,579,000 (representing 23% of the total budget) and all (100%) was released to the various departments as detailed in the table above, to implement approved activities. The bulk of the receipts was Conditional Government Transfers amounting to UGX. 6,871,787,000 (25%), Discretionary Government Transfers 1,693,382,000 (28%), Locally Raised Revenues performed at 18% while only 8% of Donor Funding was realised due to non-remittance from most donors leading to poor performance and service delivery gaps. Of the total receipts, up to UGX. 7,873,726,000 had been spent (88%) by the end of the quarter. The unspent balance was due to the delay in procurement process to execute capital works across sectors. The bulk of the expenditure was for Wages (25%), Non Wage (23%), Domestic Development (8%) and Donor Development (8%). In a nutshell, 23% of the budget was released, 20% of the budget spent and 88% of the releases was spent by the end of the quarter.

Planned Expenditures for The FY 2018/19

There is a general decline in the Central Government Transfers allocation from 33 bn to 17 bn from FY 2017/18 to FY 2017/18 respectively mainly arising from the proposed creation of Kwana district effective FY 2018/19. Administration department has for instance, been allocated Ushs. 1.8 bn a gross decline from 6.4 bn during FY 2017/18 due to reduced allocations. Overall, the Wage allocation has reduced from shs. 17.8 bn in FY 2016/17 to shs. 20.6 bn in FY 2017/18, the Non-wage recurrent allocation also increased from shs. 8.1 bn to 8.9 bn over the same period, while Domestic Development allocation declined from shs. 8.3 bn 8 bn between FY 2016/17 and FY 2017/18. However, contribution under Donor Development has been maintained at shs. 1.7 bn. Most of the capital development projects have been planned for under Health, Education, Works and Production sectors. These range from construction of roads, classrooms and staff houses both in schools and health centres. Other recurrent activities have been planned for across departments.

Medium Term Expenditure Plans

The district plans to construct a modern council complex over the medium term. There are still no clear sources of funding but various stakeholders are being consulted in order to draw strategies for soliciting for funds so as to kick-start the project. Other capital projects such as purchase of vehicles, motorcycles and more construction of facilities under Education and Health have been planned over the medium term. Road works and construction of boreholes continue to be main priorities of the district.

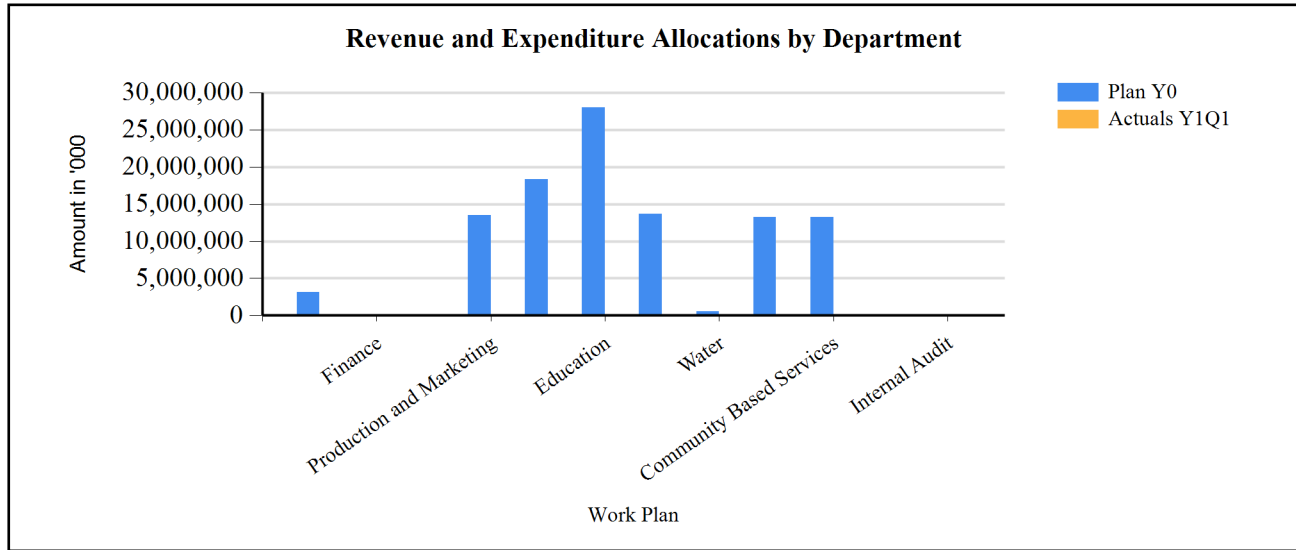
Challenges in Implementation

The district is still grappling with very many court cases as a result of court awards resulting mainly from unlawful decisions. Coupled with this is the challenge of low local revenue base; it is difficult to supplement the Central Government Transfers for any meaningful development. The situation has actually been worsened by the dwindling donor support which used to augment other sources; for instance UNICEF, DANIDA have momentarily withdrawn support due to program time span elapsing. Overall, the district priorities overwhelm the available resources. The situation is compounded by the diminishing resource envelope.

Vote : 502 Apac District

FY 2018/19

G1: Graph on the Revenue and Expenditure Allocations by Department



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	717,020	130,965	415,000
Local Services Tax	120,000	27,650	200,000
Land Fees	5,000	1,200	2,000
Application Fees	40,000	11,000	16,000
Business licenses	40,000	9,750	10,000
Liquor licenses	8,000	2,250	2,000
Other licenses	12,000	3,000	4,000
Stamp duty	20,000	4,840	0
Sale of non-produced Government Properties/assets	0	0	20,000
Advertisements/Bill Boards	60,000	1,480	20,000
Animal & Crop Husbandry related Levies	16,000	3,800	8,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	1,200	3,000
Registration of Businesses	16,000	3,600	6,000
Agency Fees	120,000	3,050	30,000
Inspection Fees	16,000	3,800	6,000
Market /Gate Charges	120,000	27,845	80,000
Other Fees and Charges	112,020	26,500	0
Group registration	0	0	3,000

Vote : 502 Apac District

FY 2018/19

Advance Recoveries	0	0	5,000
2a. Discretionary Government Transfers	6,002,923	1,693,382	2,848,831
District Unconditional Grant (Non-Wage)	839,997	209,999	480,250
Urban Unconditional Grant (Non-Wage)	38,014	9,503	0
District Discretionary Development Equalization Grant	2,292,035	764,012	1,232,851
Urban Unconditional Grant (Wage)	224,897	56,224	0
District Unconditional Grant (Wage)	2,588,195	647,049	1,135,730
Urban Discretionary Development Equalization Grant	19,786	6,595	0
2b. Conditional Government Transfer	27,361,430	6,871,787	10,976,500
Sector Conditional Grant (Wage)	18,089,543	4,522,386	7,937,903
Sector Conditional Grant (Non-Wage)	2,551,658	586,370	862,928
Sector Development Grant	1,415,633	471,878	852,798
Transitional Development Grant	1,153,051	348,805	0
General Public Service Pension Arrears (Budgeting)	382,150	0	0
Pension for Local Governments	3,014,666	753,667	1,322,871
Gratuity for Local Governments	754,729	188,682	0
2c. Other Government Transfer	3,012,534	144,327	3,300,326
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	1,440,000	15,610	1,440,000
Social Assistance Grant for Empowerment (SAGE)	432,250	0	400,000
Uganda Road Fund (URF)	0	119,914	720,042
Uganda Women Entrepreneurship Program(UWEP)	299,536	0	299,536
Vegetable Oil Development Project	120,000	0	120,000
Youth Livelihood Programme (YLP)	280,748	8,803	280,748
Other	400,000	0	0
3. Donor	1,551,700	124,117	1,061,700
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	100,000
Neglected Tropical Diseases (NTDs)	85,000	0	85,000
The AIDS Support Organisation (TASO)	40,000	0	0
United Nations Children Fund (UNICEF)	750,000	5,575	300,000
United Nations Fund for Population Activities (UNFPA)	176,700	0	176,700
World Health Organisation (WHO)	100,000	100,419	100,000
Global Fund	300,000	18,123	300,000
Total Revenues shares	38,645,608	8,964,579	18,602,357

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

Vote : 502 Apac District

FY 2018/19

During first quarter, actual receipts under Locally-raised revenues amounted to shs. 130,965,000 only out of the planned shs. 79,255,000 (73%) representing only 18% of the approved annual budget. This deviation was attributed to low collections from other revenue sources and non-response from some service providers .

Central Government Transfers

During first quarter, actual receipts amounted to shs. 144,326,768 only out of the planned 753,133,608 (19%) representing only 4.8% of the approved budget. This deviation was attributed to non releases from other Government Transfers including: SAGE, UWEP and VODP among others.

Donor Funding

Out of the planned Ushs. 387,925,000 during the quarter, only shs. 124,117,394 (32%) was received from donors representing about 8% of the approved donor budget. The shortfall was caused by lack of remittances from other donors during the quarter including: GAVI, NTDs, TASO and UNFPA.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District anticipates to raise a total of UGX. 415,000,000 only under Locally-raised Revenues from various sources during FY 2018/19. The bulk of the receipts are expected to come from Market/ Gate charges, Agency fees and Advertisement/ Bill boards among others; all to support development interventions in the district.

Central Government Transfers

The District expects to raise a total of UGX. 17,125,657,000 only under Central Government Transfers during FY 2018/19. The bulk of the receipts (Shs. 10,976,500,000) are expected to come from Conditional Government Transfers, Shs. 2,848,831,000 are Discretionary Government Transfers while shs. 3,300,000 Only are expected from Other Government Transfers; all to support development interventions in the district.

Donor Funding

A total of UGX. 1,061,700,000 only are expected from Donors to support development interventions in the district during FY 2018/19, mainly under the health sector. It is worth noting that there are very few donors in the district. Even the few available ones do not release funds in a timely manner and sometimes none at all and this affects the implementation of planned activities.

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	895,499	235,165	567,429
District Commercial Services	20,630	5,157	10,204
<i>Sub- Total of allocation Sector</i>	916,129	240,322	577,634
Sector :Works and Transport			
District, Urban and Community Access Roads	1,654,705	424,966	1,262,135
<i>Sub- Total of allocation Sector</i>	1,654,705	424,966	1,262,135
Sector :Education			
Pre-Primary and Primary Education	13,087,432	3,317,017	5,713,158
Secondary Education	2,408,629	602,157	1,056,934
Skills Development	47,329	11,832	20,768

Vote : 502 Apac District

FY 2018/19

Education & Sports Management and Inspection	234,893	58,723	128,355
<i>Sub- Total of allocation Sector</i>	15,778,282	3,989,730	6,919,216
Sector :Health			
Primary Healthcare	4,964,701	1,263,755	2,188,306
District Hospital Services	2,296,766	574,191	986,559
Health Management and Supervision	270,747	67,687	282,082
<i>Sub- Total of allocation Sector</i>	7,532,214	1,905,633	3,456,947
Sector :Water and Environment			
Rural Water Supply and Sanitation	637,830	159,457	499,030
Natural Resources Management	400,410	111,392	223,722
<i>Sub- Total of allocation Sector</i>	1,038,240	270,850	722,752
Sector :Social Development			
Community Mobilisation and Empowerment	3,211,988	814,287	2,618,779
<i>Sub- Total of allocation Sector</i>	3,211,988	814,287	2,618,779
Sector :Public Sector Management			
District and Urban Administration	6,300,136	1,575,034	1,814,342
Local Statutory Bodies	864,643	216,161	308,135
Local Government Planning Services	490,009	122,502	306,697
<i>Sub- Total of allocation Sector</i>	7,654,787	1,913,697	2,429,175
Sector :Accountability			
Financial Management and Accountability(LG)	752,485	191,880	418,124
Internal Audit Services	106,776	26,694	61,855
<i>Sub- Total of allocation Sector</i>	859,261	218,575	479,979

Vote : 502 Apac District

FY 2018/19

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	5,860,136	1,359,544	1,793,488
Locally Raised Revenues	112,839	14,400	35,250
Multi-Sectoral Transfers to LLGs_NonWage	255,366	63,841	97,180
Multi-Sectoral Transfers to LLGs_Wage	224,897	56,224	0
District Unconditional Grant (Non-Wage)	142,484	39,479	76,771
District Unconditional Grant (Wage)	973,005	243,251	261,416
General Public Service Pension Arrears (Budgeting)	382,150	0	0
Pension for Local Governments	3,014,666	753,667	1,322,871
Gratuity for Local Governments	754,729	188,682	0
Development Revenues	440,000	84,780	51,163
Other Transfers from Central Government	200,000	0	0
District Discretionary Development Equalization Grant	90,000	0	51,163
Transitional Development Grant	150,000	0	0
Total Revenues shares	6,300,136	1,444,325	1,844,651
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	973,005	243,251	261,416
Non Wage	4,887,131	1,060,069	1,532,071
Development Expenditure			
Domestic Development	440,000	51,250	51,163
Donor Development	0	0	0
Total Expenditure	6,300,136	1,354,570	1,844,651

Narrative of Workplan Revenues and Expenditure

Administration department expects to receive a total of Ushs. 1,844,651,029 only to execute planned interventions during FY 2018/19. Of this, recurrent revenues amounts to Ushs. 1,793,487,713 only of which Shs. 1,322,870,623 only; shs. 97,179,537 only are Multi-Sectoral Transfers to Lower Local Governments (LLGs), shs. 35,250,000 only is expected from locally-raised revenues while shs. 261,416,288 only is District Unconditional Grant (Wage) and shs. 76,771,275 only is expected under District Unconditional Grant (Non-wage). The Development Revenues meanwhile totals to Ushs. 51,163,316 only is expected from the Discretionary Development Equalisation Grant (DDEG) mainly for capacity building, among others.

Vote : 502 Apac District

FY 2018/19

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			
Recurrent Revenues	752,485	177,812	449,944
Locally Raised Revenues	104,873	12,150	30,000
Multi-Sectoral Transfers to LLGs_NonWage	314,351	82,347	269,750
District Unconditional Grant (Non-Wage)	60,000	15,000	50,000
District Unconditional Grant (Wage)	273,261	68,315	100,194
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	752,485	177,812	449,944
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	273,261	68,315	100,194
Non Wage	479,224	106,697	349,750
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	752,485	175,012	449,944

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, Finance department expects to receive a total of Ushs. 449,943,964 only for recurrent expenditures. Out of these, about Ushs. 100,193,964 is Unconditional Grant Wage, Ushs. 50,000,000 is District Un-conditional Grant None Wage while Ushs. 30,000,000 is expected from locally-raised revenues and Ushs. 269,750,000 is the Multi Sectoral Transfers to the Lower Local Government.

Vote : 502 Apac District

FY 2018/19

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	504,643	121,915	308,135
Locally Raised Revenues	82,671	15,260	50,000
District Unconditional Grant (Non-Wage)	280,316	71,241	153,631
District Unconditional Grant (Wage)	141,656	35,414	104,504
Development Revenues	360,000	52,231	0
Other Transfers from Central Government	200,000	0	0
District Discretionary Development Equalization Grant	160,000	0	0
Total Revenues shares	864,643	174,146	308,135
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,656	35,414	104,504
Non Wage	362,987	86,501	203,631
Development Expenditure			
Domestic Development	360,000	0	0
Donor Development	0	0	0
Total Expenditure	864,643	121,915	308,135

Narrative of Workplan Revenues and Expenditure

Statutory Bodies expects to receive total revenue amounting to UGX 308,135,297 only all of which Recurrent revenue. The Non Wage Recurrent of SHS. 203,631,197 only is meant to cater for councillors allowances and ex-gratia, while the Wage component is shs. 104,504,100 meant to cater for salaries and wages of both the technical staff and political leaders in the sector.

Vote : 502 Apac District

FY 2018/19

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	491,947	119,470	289,436
Locally Raised Revenues	18,568	1,200	2,000
District Unconditional Grant (Non-Wage)	8,299	2,000	4,000
District Unconditional Grant (Wage)	187,411	46,853	157,948
Sector Conditional Grant (Wage)	208,460	52,115	91,475
Sector Conditional Grant (Non-Wage)	69,208	17,302	34,014
Development Revenues	424,183	100,705	294,332
Other Transfers from Central Government	120,000	0	120,000
Multi-Sectoral Transfers to LLGs_Gou	135,478	0	72,122
District Discretionary Development Equalization Grant	100,000	0	60,000
Sector Development Grant	68,705	0	42,210
Total Revenues shares	916,130	220,175	583,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	395,871	97,494	249,422
Non Wage	96,075	13,920	40,014
Development Expenditure			
Domestic Development	424,183	45,159	294,332
Donor Development	0	0	0
Total Expenditure	916,129	156,573	583,768

Narrative of Workplan Revenues and Expenditure

Recurrent budget of 289,436.177 and GOU Development expenditure of 294,331.700 will be used making a total budget of 583,769.877 for the FY 2018-2019. The sources of these funds will be Conditional Grants from Central Government, Local Revenue and Donors.

Vote : 502 Apac District

FY 2018/19

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	5,333,207	1,332,060	2,366,107
Locally Raised Revenues	10,568	1,475	2,000
District Unconditional Grant (Non-Wage)	8,299	2,000	4,000
District Unconditional Grant (Wage)	193,761	48,440	111,860
Sector Conditional Grant (Wage)	4,742,324	1,185,581	2,080,987
Sector Conditional Grant (Non-Wage)	378,255	94,564	167,260
Development Revenues	2,199,007	547,080	1,109,244
Multi-Sectoral Transfers to LLGs_Gou	270,956	0	144,244
Donor Funding	825,000	0	885,000
District Discretionary Development Equalization Grant	100,000	0	80,000
Sector Development Grant	0	0	0
Transitional Development Grant	1,003,051	0	0
Total Revenues shares	7,532,214	1,879,140	3,475,350
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,936,085	1,234,021	2,192,847
Non Wage	397,121	93,843	173,260
Development Expenditure			
Domestic Development	1,374,007	141,844	224,244
Donor Development	825,000	124,117	885,000
Total Expenditure	7,532,214	1,593,826	3,475,350

Narrative of Workplan Revenues and Expenditure

The sector has planned for a total of 3,475,350,113. The fund is from central government transfers, donor and local revenue. The fund shall be spent on PHC activities, development projects, service delivery including monitoring and evaluation.

Vote : 502 Apac District

FY 2018/19

Education

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	14,627,600	3,766,247	6,444,418
Locally Raised Revenues	14,568	1,720	2,000
District Unconditional Grant (Non-Wage)	8,299	2,235	12,668
District Unconditional Grant (Wage)	132,671	33,168	79,240
Sector Conditional Grant (Wage)	13,138,759	3,284,690	5,765,441
Sector Conditional Grant (Non-Wage)	1,333,304	444,435	585,069
Development Revenues	1,150,682	332,488	493,201
Donor Funding	150,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	541,912	0	216,365
District Discretionary Development Equalization Grant	155,700	0	120,000
Sector Development Grant	303,070	0	156,836
Total Revenues shares	15,778,282	4,098,735	6,937,619
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,271,430	3,317,857	5,844,680
Non Wage	1,356,171	447,109	599,737
Development Expenditure			
Domestic Development	1,000,682	184,957	493,201
Donor Development	150,000	0	0
Total Expenditure	15,778,282	3,949,924	6,937,619

Narrative of Workplan Revenues and Expenditure

Education department has budgeted for a total of Ushs. 6,937,618,601 only to execute the various planned interventions during FY 2018/19. Of this, recurrent revenues amounts to Ushs. 6,444,417,526 of which up to Shs. 5,844,680,337 is meant for salaries and wages mainly for teachers while shs. 599,737,187 is for Non-Wage (including UPE & USE capitation). The Development Revenues meanwhile totals to Ushs. 493,201,075 only. Multi-Sectoral Transfers to LLGs amounting to Ushs. 216,365,351.

Vote : 502 Apac 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			
Recurrent Revenues	830,094	163,688	811,040
Locally Raised Revenues	10,284	1,550	2,000
Other Transfers from Central Government	0	119,914	720,042
District Unconditional Grant (Non-Wage)	8,299	2,000	4,000
District Unconditional Grant (Wage)	160,896	40,224	84,998
Sector Conditional Grant (Non-Wage)	650,614	0	0
Development Revenues	824,611	273,630	469,498
Multi-Sectoral Transfers to LLGs_Gou	135,478	0	144,244
District Discretionary Development Equalization Grant	180,000	0	100,000
Sector Development Grant	509,133	0	225,255
Total Revenues shares	1,654,705	437,318	1,280,538
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,896	40,224	84,998
Non Wage	669,197	114,657	726,042
Development Expenditure			
Domestic Development	824,611	45,159	469,498
Donor Development	0	0	0
Total Expenditure	1,654,705	200,041	1,280,538

Narrative of Workplan Revenues and Expenditure

The total budget allocation for Roads and Engineering sector is UGX 1,280,538,307 for FY 2018/19. Of this, Recurrent Revenues amounts to shs. 811,039,913 of which shs. 720,042,053 is from URF, Wages and salaries constitute shs. 84,997,860 only while Development revenue totals to shs. 469,498,394. Out of these, the locally raised revenue is expected to contribute UGX 2,000,000 of the annual expenditure, UGX. 225,254,827 will come from Development Grant (RTI) and DDEG amounts to UGX. 100,000,000 only while UGX. 144,243,567 is Multi-sectoral transfers to LLGs.

Vote : 502 Apac 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	103,105	24,458	70,533
Locally Raised Revenues	8,427	863	2,000
District Unconditional Grant (Non-Wage)	8,299	2,000	4,000
District Unconditional Grant (Wage)	45,861	11,465	30,425
Sector Conditional Grant (Non-Wage)	40,518	10,130	34,107
Development Revenues	534,724	178,241	428,498
Sector Development Grant	534,724	0	428,498
Total Revenues shares	637,830	202,699	499,030
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,861	11,465	30,425
Non Wage	57,244	7,381	40,107
Development Expenditure			
Domestic Development	534,724	11,875	428,498
Donor Development	0	0	0
Total Expenditure	637,830	30,721	499,030

Narrative of Workplan Revenues and Expenditure

Water department expects to receive a total of Ushs. 642,038,000 only to execute planned interventions during FY 2018/19. Of this allocation, recurrent revenues amount to Ushs. 70,532,707 of which Shs. 34,425,340 is meant for staff salaries and wages while shs. 40,107,367 is for Non-wage recurrent activities. The Development Revenues totals to Ushs. 428,497,591 only constituted by the Sector Development Grant.

Vote : 502 Apac 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	154,932	36,516	87,734
Locally Raised Revenues	8,568	0	2,000
District Unconditional Grant (Non-Wage)	8,299	2,000	4,000
District Unconditional Grant (Wage)	128,224	32,056	77,185
Sector Conditional Grant (Non-Wage)	9,841	2,460	4,549
Development Revenues	245,478	68,010	142,122
Other Transfers from Central Government	40,000	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	135,478	0	72,122
District Discretionary Development Equalization Grant	70,000	0	30,000
Total Revenues shares	400,410	104,527	229,856
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	128,224	32,056	77,185
Non Wage	26,708	4,455	10,549
Development Expenditure			
Domestic Development	245,478	68,010	142,122
Donor Development	0	0	0
Total Expenditure	400,410	104,522	229,856

Narrative of Workplan Revenues and Expenditure

Natural Resources will receive Ushs. 229,856,275 only during 2018/19 meant for development, recurrent expenditures and wage payments. Recurrent revenues are worth shs. 87,734,495 while development revenues amounts to only shs. 142,121,780 which re moneys from DDEG, Multi sectoral transfers to Lower Local Government and other transfers from central government.

Vote : 502 Apac 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	293,976	71,419	102,507
Locally Raised Revenues	8,000	0	2,000
District Unconditional Grant (Non-Wage)	8,299	2,000	4,000
District Unconditional Grant (Wage)	207,760	51,940	58,578
Sector Conditional Grant (Non-Wage)	69,917	17,479	37,929
Development Revenues	2,918,012	79,365	2,522,406
Multi-Sectoral Transfers to LLGs_Gou	135,478	0	72,122
Donor Funding	300,000	0	0
Other Transfers from Central Government	2,452,534	0	2,420,284
District Discretionary Development Equalization Grant	30,000	0	30,000
Total Revenues shares	3,211,988	150,785	2,624,913
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	207,760	51,940	58,578
Non Wage	86,216	19,474	43,929
Development Expenditure			
Domestic Development	2,618,012	56,359	2,522,406
Donor Development	300,000	0	0
Total Expenditure	3,211,988	127,773	2,624,913

Narrative of Workplan Revenues and Expenditure

The department expect to received a total of SHS. 2,624,913,308 only mainly compose of other government transfers meant for SAGE, UWEP, NUSAF III and YLP amounting to UGX. 2,420,284,431 only, general staff salaries UGX. 58,577,964 and DDEG SHS. 30,000,000 only.

Vote : 502 Apac 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	141,967	27,760	89,527
Locally Raised Revenues	12,000	0	8,000
District Unconditional Grant (Non-Wage)	55,751	9,206	40,000
District Unconditional Grant (Wage)	74,216	18,554	41,527
Development Revenues	348,042	23,289	217,170
Donor Funding	276,700	0	176,700
District Discretionary Development Equalization Grant	71,342	0	40,470
Total Revenues shares	490,009	51,049	306,697
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,216	18,554	41,527
Non Wage	67,751	9,206	48,000
Development Expenditure			
Domestic Development	71,342	13,120	40,470
Donor Development	276,700	0	176,700
Total Expenditure	490,009	40,880	306,697

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, Planning department expects to receive a total of Ushs. 306,697,311 only for both development (Ushs. 217,169,847 only) and recurrent expenditures (Ushs. 89,527,464) only. Of these, about Ushs. 176,700,000 is expected from UNFPA while Ushs. 41,527,464 is Unconditional Grant Wage, Ushs. 40,000,000 is expected for Unconditional Grant None Wage, Ushs. 40,469,847 is Discretionary Development Equilisation Grant for capital development while Ushs. 8,000,000 is expected from locally-raised revenues.

Vote : 502 Apac 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			
Recurrent Revenues	106,776	23,868	61,855
Locally Raised Revenues	11,303	0	8,000
District Unconditional Grant (Non-Wage)	26,000	6,500	26,000
District Unconditional Grant (Wage)	69,473	17,368	27,855
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	106,776	23,868	61,855
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,473	17,368	27,855
Non Wage	37,303	6,500	34,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	106,776	23,868	61,855

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Ushs 61,854,748 only which is basically recurrent in nature. Salaries will constitute Ushs. 27,854,748 while Non wage amounts to Ushs. 34,000,000 only. Of this budget, Ushs. 8,000,000 is expected from locally-raised revenues while Ushs. 27,854,748 is from unconditional grant wage and Ushs. 26,000,000 is from Unconditional Non Wage Recurrent. These will be expended in payment of staff salaries, allowances for field visits, preparation of reports and submission.