

Vote: 504 Bugiri 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.

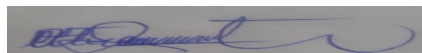
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



EZARUKU KAZIMIRO - CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote: 504 Bugiri District

FY 2018/19

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.

Vote: 504 Bugiri District**FY 2018/19**

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: 504 Bugiri District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	354,229	336,745	354,229
Discretionary Government Transfers	3,330,081	2,665,067	3,812,374
Conditional Government Transfers	20,565,756	15,120,727	23,290,132
Other Government Transfers	966,813	1,473,177	4,629,780
Donor Funding	358,000	16,188	344,446
Grand Total	25,574,879	19,611,904	32,430,960

Revenue Performance by end of March of the Running FY

By the end of the Q.3 the district had received 19,611,904,000/= which is 76.7% of the annual budget. The good performance is attributed to 100% release of all development grants. Of these funds, Local Revenue accounted for 2.0%, Discretionary Government Transfers 13.6%, conditional government transfers 77.1% and donors 0.83%. By the end of the 4rd quarter, more than 100% of the budget is expected because of the additional grants that were added to the budget, that is Uganda Multi Sectoral Food Security and Nutritional Project, Vegetable oil and the Agricultural Extension workers funds.

Planned Revenues for next FY

The District expects to run a budget of Ugs. 32,430,960,000/= consolidated from; 354,229,000/= (1.09%) as Local Revenue, 3,812,374,000/= (11.6%) as Discretionary Government Transfers, 23,290,132,000/= (71.8%) as conditional government transfers, 4,629,780,000/= (14.27%) as other transfers and last 344,446,000/= (1.1%) as donors. This is also a 26.8% increment in the budget as compared to this current financial year's budget. The increment is majorly attributed to new projects in the budget namely; Uganda Multi sectoral food security and nutrition project, FIEFOC, sector development grant in health and increments in the sector development grants of education and production.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,719,873	2,265,438	2,844,940
Finance	485,377	278,957	462,805
Statutory Bodies	597,055	460,544	718,836
Production and Marketing	833,399	1,003,245	3,471,612
Health	3,977,175	2,990,504	5,313,902
Education	13,489,961	10,038,356	15,141,851
Roads and Engineering	1,431,035	1,174,667	1,904,797
Water	613,420	592,208	654,343
Natural Resources	183,762	115,179	374,440
Community Based Services	1,035,616	544,787	1,262,902
Planning	141,976	101,500	167,173

Vote: 504 Bugiri District**FY 2018/19**

Internal Audit	66,229	46,022	69,479
Grand Total	25,574,879	19,611,406	32,387,081
<i>o/w: Wage:</i>	16,638,177	12,478,633	19,053,790
<i>Non-Wage Recurrent:</i>	6,987,362	5,525,701	7,863,433
<i>Domestic Devt:</i>	1,591,340	1,591,382	5,125,412
<i>Donor Devt:</i>	358,000	15,690	344,446

Expenditure Performance by end of March FY 2017/18

By the end of the third quarter, the district as a whole had received 19,611,904,000/= of the the annual budget and spent 17,584,094,000/= (89%) of the released funds. And the departments had expended as below with their respective percentages to their budgets; Administration 2,055,878,000/= (90.1%), finance 274,404,000/=(98.4%), statutory bodies 372,616,000/= (80.9%), production-315,880,000/= (31.5%), health 2,636,131,000/= (88.2%) education, 9,531,339,000/=(94.9%), roads- 1,089,161,000/= (92.7%), water- 554,818,000/= (93.7%), natural resources- 109,113,000/= (94.7%), community-513,986,000/= (94.3%), planning- 85,492,000/= (84.2%) and audit 45,276,000/= (98.4%).

Planned Expenditures for the FY 2018/19

The District depend majorly on Central Government transfers for the delivery of services and as such cognizant of guidelines from the Centre. The Departments of Education, Health and production share 73.8% of the District budget, but of which more than 83.5% is salaries, pension, gratuity and salary arrears. The district utilises more than 60% of the budget on salaries, pension and gratuity and the remaining utilised in the delivery of services under the departments. The only major change is purchase of a department vehicle for education and construction of seed secondary schools.

Medium Term Expenditure Plans

The mission of the District is "Optimal utilisation of resources to deliver quality services and improve the quality of life of the populace". The plans to achieve the above include; delivery of quality accessible health services, enhance production and productivity to improve food security and household incomes, enhance numeracy and literacy and provision roads to improve accessibility to service provision points, markets and welfare.

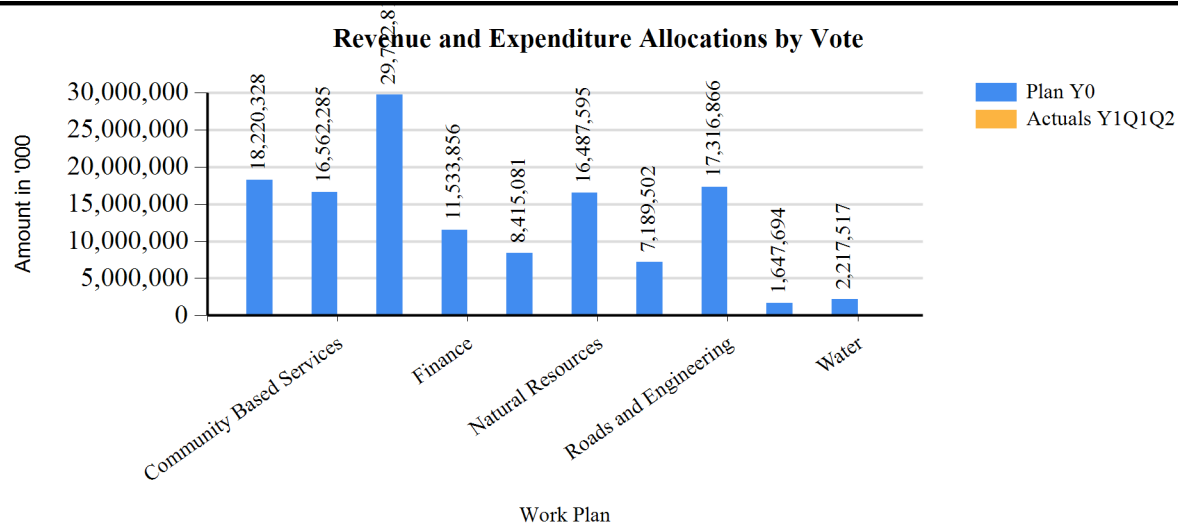
Challenges in Implementation

lack fo staff accommodation for health staff and teachers, low local revenue base, inadequate transport facilities, inadequate funding to deliver the basic social services and high operational cost mainly due to the power outage.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 504 Bugiri District

FY 2018/19



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	354,229	336,745	354,229
Advertisements/Bill Boards	0	0	0
Agency Fees	14,690	1,150	14,800
Animal & Crop Husbandry related Levies	8,438	700	12,500
Application Fees	5,518	100	5,500
Business licenses	46,960	14,309	40,658
Educational/Instruction related levies	0	0	900
Ground rent	60,140	119,692	6,625
Land Fees	7,008	2,706	6,742
Liquor licenses	498	100	1,100
Local Hotel Tax	0	0	0
Local Services Tax	117,489	121,904	139,580
Market /Gate Charges	34,306	9,555	43,619
Miscellaneous receipts/income	300	2,252	8,607
Other Fees and Charges	9,985	1,321	42,131
Other licenses	500	17,661	0
Park Fees	14,269	4,385	1,348
Property related Duties/Fees	27,444	18,355	17,440
Refuse collection charges/Public convenience	0	0	2,100
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,859	10	4,510
Registration of Businesses	2,825	4,930	4,359
Rent & rates – produced assets – from private entities	0	9,000	0

Vote: 504 Bugiri District**FY 2018/19**

Unspent balances – Locally Raised Revenues	0	8,616	1,710
2a. Discretionary Government Transfers	3,330,081	2,665,067	3,812,374
District Discretionary Development Equalization Grant	670,024	670,024	758,265
District Unconditional Grant (Non-Wage)	830,718	623,038	896,734
District Unconditional Grant (Wage)	1,785,460	1,339,095	2,113,496
Urban Unconditional Grant (Wage)	43,879	32,910	43,879
2b. Conditional Government Transfer	20,565,756	15,120,727	23,290,132
General Public Service Pension Arrears (Budgeting)	321,040	321,040	14,578
Gratuity for Local Governments	583,257	437,443	710,695
Pension for Local Governments	644,652	483,489	791,289
Salary arrears (Budgeting)	194,441	194,441	0
Sector Conditional Grant (Non-Wage)	3,092,212	1,656,369	2,658,062
Sector Conditional Grant (Wage)	14,808,837	11,106,628	16,940,294
Sector Development Grant	900,678	900,678	2,154,162
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	966,813	1,473,177	4,629,780
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Other	273,551	950,538	0
Social Assistance Grant for Empowerment (SAGE)	0	0	0
Support to PLE (UNEB)	14,675	14,700	14,675
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	2,136,933
Uganda Road Fund (URF)	0	472,939	1,600,524
Uganda Women Entrepreneurship Program(UWEP)	266,393	0	270,738
Vegetable Oil Development Project	0	35,000	55,000
Youth Livelihood Programme (YLP)	372,194	0	511,910
3. Donor	358,000	16,188	344,446
United Nations Children Fund (UNICEF)	150,000	3,690	263,046
Global Fund for HIV, TB & Malaria	56,400	0	56,400
World Health Organisation (WHO)	76,600	0	0
Global Alliance for Vaccines and Immunization (GAVI)	25,000	0	25,000
Centre for Domestic Violence Prevention (CEDOVIP)	7,000	0	0
Neglected Tropical Diseases (NTDs)	35,000	12,498	0
Program of All-inclusive Care for the Elderly (PACE)	8,000	0	0
Total Revenues shares	25,574,879	19,611,904	32,430,960

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

Vote: 504 Bugiri District

FY 2018/19

The district collected 336,745,000/= by the end of Q.3 and this was 95% of the local revenue budget. The good performance is attributed to the good performance of Ground rent, LST, which contributed 35.5% and 36.2% respectively to the total district LR collections as per end of Q.3. However, there were some bad performing local revenue sources like advertisements and billboards, refuse collection at 0, Local Hotel Tax and also education levies at 0 %.

Central Government Transfers

The district received cumulatively 19,258,971,000/= as Central government transfers which is 89%% of the received district budget and 75% of the district annual budget. The good performance is attributed to wage which performed at 63% of the released budget and other transfer in form of Uganda Multi sectoral food security and nutritional project and vegetable oil which werent part of the budget.. This was enhance by 300 million as enhancement to agriculture extension staff.

Donor Funding

The district didn't receive any donor funds in Q.3 in addition to the 16,188,000/- which was received in Q.1 from NTDs and UNICEF. These constitute 5% of the district donor budget. The bad performance is attributed to the non release of CEDOVIP, GAVI, Global fund, PACE and WHO funds in the quarter which are part of the current budget for f/y 2017/18

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district expects to collect about 354,229,000/= as local revenue in the the financial year 2018/19. There is no expected change with respect to last financial year.

Central Government Transfers

The district budget for Central Government transfers is about 31,732,285,000/=. This constitutes Discretionary Government Transfers (3,812,374,000/=), Conditional Government Transfers (23,290,132,000/=) and Other Government Transfers (4,629,780,000/=). This is a 27.6% increment as compared to the current budget fy 2017/18. The good performance is because of new funds in the budget under the projects; Uganda Multi Sectoral Food Security and Nutrition Project, Vegetable Oil (35 m) and reintroduction of a development grant in health of about 70 m, increased IPFs of YLP, UWEP and a more significant increment in Sector conditional grants in production and education by 410.1% and 339.9% respectively and salary enhancement for doctors and other science cadres. Central Government transfers are contributing 98.5% of the anticipated next financial year's budget.

Donor Funding

The district donor budget is344,446,000,000/=. which is about a 3.78% decrease as compared to the current donor budget fy 2017/18. This is so because the district doesn't expect to receive funds from WHO, PACE, CEDOVIP and NTDs. Donors contribute only 1.1 of the budget.

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	507,627	91,732	1,148,876
District Production Services	306,117	213,780	2,304,372
District Commercial Services	19,655	10,368	18,365
Sub- Total of allocation Sector	833,399	315,880	3,471,612
Sector: Works and Transport			
District, Urban and Community Access Roads	1,321,815	1,044,294	1,749,494
District Engineering Services	109,221	44,867	155,303
Sub- Total of allocation Sector	1,431,036	1,089,161	1,904,797

Vote: 504 Bugiri District**FY 2018/19**

Sector: Education			
Pre-Primary and Primary Education	11,275,830	8,248,620	11,307,973
Secondary Education	1,923,581	1,137,518	3,397,938
Skills Development	7,051	0	7,051
Education & Sports Management and Inspection	280,810	145,200	428,889
Special Needs Education	2,689	0	0
Sub- Total of allocation Sector	13,489,961	9,531,339	15,141,851
Sector: Health			
Primary Healthcare	2,000,758	1,356,925	2,519,523
District Hospital Services	1,364,208	1,072,525	2,095,638
Health Management and Supervision	612,209	206,681	698,741
Sub- Total of allocation Sector	3,977,175	2,636,131	5,313,902
Sector: Water and Environment			
Rural Water Supply and Sanitation	613,420	153,852	654,343
Natural Resources Management	183,762	109,113	374,440
Sub- Total of allocation Sector	797,181	262,966	1,028,783
Sector: Social Development			
Community Mobilisation and Empowerment	1,035,616	513,986	1,262,902
Sub- Total of allocation Sector	1,035,616	513,986	1,262,902
Sector: Public Sector Management			
District and Urban Administration	2,719,873	2,055,878	2,844,940
Local Statutory Bodies	597,055	372,616	718,836
Local Government Planning Services	141,976	85,492	167,173
Sub- Total of allocation Sector	3,458,904	2,513,986	3,730,949
Sector: Accountability			
Financial Management and Accountability(LG)	485,377	274,404	462,805
Internal Audit Services	66,229	45,276	69,479
Sub- Total of allocation Sector	551,606	319,680	532,284

Vote: 504 Bugiri 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	2,610,107	2,170,325	2,764,546
District Unconditional Grant (Non-Wage)	134,292	130,935	139,577
District Unconditional Grant (Wage)	511,255	383,441	940,591
General Public Service Pension Arrears (Budgeting)	321,040	321,040	14,578
Gratuity for Local Governments	583,257	437,443	710,695
Locally Raised Revenues	9,567	19,107	38,487
Multi-Sectoral Transfers to LLGs_NonWage	167,723	167,519	129,329
Pension for Local Governments	644,652	483,489	791,289
Salary arrears (Budgeting)	194,441	194,441	0
Urban Unconditional Grant (Wage)	43,879	32,910	0
Development Revenues	109,767	95,112	80,394
District Discretionary Development Equalization Grant	28,605	28,605	34,668
Multi-Sectoral Transfers to LLGs_Gou	81,162	66,508	45,726
Total Revenue Shares	2,719,873	2,265,438	2,844,940
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	511,255	416,351	940,591
Non Wage	2,098,852	1,601,784	1,823,955
Development Expenditure			
Domestic Development	109,766	37,743	80,394
Donor Development	0	0	0
Total Expenditure	2,719,873	2,055,878	2,844,940

Narrative of Workplan Revenues and Expenditure

The department plans to spend 2,844,940,000/= which is 8.6% of the district budget and a 6% increment as compared to last financial year's budget. The increment is attributed to increments notably in wage (83%), gratuity (21%) and pension (22.7%). However there is a sharp decline in general public service pension arrears by over 2000%.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

Vote: 504 Bugiri District**FY 2018/19**

Recurrent Revenues	477,305	271,538	434,625
District Unconditional Grant (Non-Wage)	123,455	84,310	108,755
District Unconditional Grant (Wage)	172,472	129,354	172,472
Locally Raised Revenues	58,088	10,308	62,174
Multi-Sectoral Transfers to LLGs_NonWage	123,291	47,566	91,224
Development Revenues	8,071	7,419	28,180
District Discretionary Development Equalization Grant	0	0	28,000
Multi-Sectoral Transfers to LLGs_Gou	8,071	7,419	180
Total Revenue Shares	485,377	278,957	462,805
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	172,472	129,354	172,472
Non Wage	304,833	137,669	262,153
Development Expenditure			
Domestic Development	8,071	7,381	28,180
Donor Development	0	0	0
Total Expenditure	485,377	274,404	462,805

Narrative of Workplan Revenues and Expenditure

The department plans to spend 462,805,000/= and this is 1.4% of the district budget for the fy 2018/19. However, this is a 4.7% reduction as compared to last financial year's budget. The reduction is because of a reduction in the amount of non wage allocated and LLGs allocating less funds to the department.

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	596,075	457,014	718,453
District Unconditional Grant (Non-Wage)	250,071	181,246	332,056
District Unconditional Grant (Wage)	203,282	152,462	203,282
Locally Raised Revenues	66,729	56,251	101,195
Multi-Sectoral Transfers to LLGs_NonWage	75,992	67,055	81,920
Development Revenues	980	3,530	382
Multi-Sectoral Transfers to LLGs_Gou	980	3,530	382
Total Revenue Shares	597,055	460,544	718,836
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	203,282	152,462	203,282

Vote: 504 Bugiri District**FY 2018/19**

Non Wage	392,793	216,624	515,171
Development Expenditure			
Domestic Development	980	3,530	382
Donor Development	0	0	0
Total Expenditure	597,055	372,616	718,836

Narrative of Workplan Revenues and Expenditure

The department budget for the fy 2018/19 is 718,836,000/= and this 2.2% of the district budget and a 20.4% increment as compared to last financial year's. The increment is attributed to increments in the district unconditional non wage allocation to the department in form of honoraria and more local revenue

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	764,334	939,127	1,113,217
District Unconditional Grant (Non-Wage)	2,381	500	2,372
District Unconditional Grant (Wage)	200,841	150,631	0
Locally Raised Revenues	2,174	500	3,162
Multi-Sectoral Transfers to LLGs_NonWage	24,328	4,393	15,023
Other Transfers from Central Government	0	382,146	0
Sector Conditional Grant (Non-Wage)	64,857	48,643	331,301
Sector Conditional Grant (Wage)	469,752	352,314	761,358
Development Revenues	69,065	64,118	2,358,395
Multi-Sectoral Transfers to LLGs_Gou	4,947	0	35,659
Other Transfers from Central Government	0	0	2,191,933
Sector Development Grant	64,118	64,118	130,804
Total Revenue Shares	833,399	1,003,245	3,471,612
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	670,593	231,841	761,358
Non Wage	93,741	74,015	351,859
Development Expenditure			
Domestic Development	69,065	10,024	2,358,395
Donor Development	0	0	0
Total Expenditure	833,399	315,880	3,471,612

Narrative of Workplan Revenues and Expenditure

Vote: 504 Bugiri District**FY 2018/19**

The department budget is 3,471,612,000/= which is 10.7% of the district budget and a 316.5% increment as compared to last financial year's. The increment is due to increased sector wage and a new grant called Uganda Multi sectoral Food Security and nutrition project. Funds will be used to pay salaries, and recruitment and filling of vacancies, facilitation of extension workers and normal operation of the department

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	3,613,739	2,868,615	4,935,302
District Unconditional Grant (Non-Wage)	4,381	750	2,372
District Unconditional Grant (Wage)	131,249	98,437	0
Locally Raised Revenues	2,174	250	3,162
Multi-Sectoral Transfers to LLGs_NonWage	3,934	5,140	2,300
Other Transfers from Central Government	0	59,038	0
Sector Conditional Grant (Non-Wage)	448,549	437,412	448,549
Sector Conditional Grant (Wage)	3,023,451	2,267,588	4,478,919
Development Revenues	363,436	121,889	378,600
District Discretionary Development Equalization Grant	86,100	86,100	12,000
Donor Funding	261,000	15,690	294,446
Multi-Sectoral Transfers to LLGs_Gou	16,336	20,099	0
Sector Development Grant	0	0	72,155
Total Revenue Shares	3,977,175	2,990,504	5,313,902
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,154,700	2,059,591	4,478,919
Non Wage	459,039	498,450	456,384
Development Expenditure			
Domestic Development	102,436	62,400	84,155
Donor Development	261,000	15,690	294,446
Total Expenditure	3,977,175	2,636,131	5,313,902

Narrative of Workplan Revenues and Expenditure

The department budget is Ugshs. 5,313,902,350/=. This is 33.6% increment in comparison to that for FY2017/18. The increment is mainly due to a 48.1% increase in the wage grant. 84% of the budget are salaries leaving only 16% for the delivery of health services in the district. The funds are mainly for the delivery of preventive and curative services by facilitating government and NGO health facilities.

Workplan Title : Education

Vote: 504 Bugiri District

FY 2018/19

<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	13,045,402	9,650,124	13,563,624
District Unconditional Grant (Non-Wage)	12,658	11,000	7,587
District Unconditional Grant (Wage)	86,423	64,817	86,423
Locally Raised Revenues	2,609	250	6,795
Multi-Sectoral Transfers to LLGs_NonWage	7,283	1,885	4,700
Other Transfers from Central Government	14,675	14,700	14,675
Sector Conditional Grant (Non-Wage)	1,606,120	1,070,746	1,743,427
Sector Conditional Grant (Wage)	11,315,635	8,486,726	11,700,017
Development Revenues	444,559	388,232	1,578,227
District Discretionary Development Equalization Grant	23,132	23,132	149,000
Donor Funding	30,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	67,301	40,973	4,500
Sector Development Grant	324,126	324,126	1,424,727
Total Revenue Shares	13,489,961	10,038,356	15,141,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,402,057	8,087,153	11,786,440
Non Wage	1,643,344	1,095,050	1,777,184
Development Expenditure			
Domestic Development	414,559	349,136	1,578,227
Donor Development	30,000	0	0
Total Expenditure	13,489,961	9,531,339	15,141,851

Narrative of Workplan Revenues and Expenditure

The department budget is 15,141,851,000/= and this is 46.7% of the district budget. The budget also increased by 12.4% in relation to last financial year's. The increment is attributed to increments in mainly wage and a sector development grant of about 1.4 billion from 324 millions. 78% of the budget will be used to pay wages, 10% for development activities and 12% as capitation and operation of department.

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	1,184,446	875,809	1,707,590
District Unconditional Grant (Non-Wage)	2,105	1,500	1,898
District Unconditional Grant (Wage)	56,204	42,153	98,924

Vote: 504 Bugiri District**FY 2018/19**

Locally Raised Revenues	1,739	250	1,945
Multi-Sectoral Transfers to LLGs_NonWage	10,918	116,157	4,300
Other Transfers from Central Government	273,551	715,749	1,600,524
Sector Conditional Grant (Non-Wage)	839,929	0	0
Development Revenues	246,589	298,857	197,207
District Discretionary Development Equalization Grant	92,281	92,281	1,573
Multi-Sectoral Transfers to LLGs_Gou	154,308	206,576	195,633
Total Revenue Shares	1,431,035	1,174,667	1,904,797
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,204	42,153	98,924
Non Wage	1,128,242	777,958	1,608,666
Development Expenditure			
Domestic Development	246,589	269,050	197,207
Donor Development	0	0	0
Total Expenditure	1,431,036	1,089,161	1,904,797

Narrative of Workplan Revenues and Expenditure

The sector projected budget FY2018/19 is Ushs 1,904,797,000/=. This is 5.9% of the district budget and 33% increment as compared to last financial year's department budget. the budget comprised as follows: Ushs4,300,000 under Multi-sectoral transfers to LLGs Non-wage; Ushs1,897,906 under the District Unconditional Grant Non-wage; Ushs42,529,759 under Locally raised revenues; Ushs 1,923,584 under District Unconditional Grant Wage. Ushs197,206,836 under the District Discretionary Development Equalization Grant; The main revenue source is Uganda Road Fund (URF) which resources are earmarked for Routine Manual Maintenance at Ushs91,222,440; Routine Mechanised Maintenance at Ushs141,791,690; Road gravelling at Ushs655,684,760 and Clearance of Bottlenecks on District Roads at Ushs144,315,665, Mechanical Imprest at Ushs164,237,428, Construction of Fenced Shade for the New Roads Equipment at Ushs24,026,528; Tree Planting at Ushs10,000,000; Road Safety interventions and gender/environment mainstreaming at Ushs12,825,000. URF is also providing Ushs254,833,091 for maintenance of community access roads at sub- counties

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	78,848	59,136	106,814
District Unconditional Grant (Non-Wage)	1,000	500	0
District Unconditional Grant (Wage)	41,097	30,823	72,289
Locally Raised Revenues	0	250	0
Sector Conditional Grant (Non-Wage)	36,752	27,564	34,525
Development Revenues	534,571	533,071	547,529
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	0
Sector Development Grant	512,434	512,434	526,476

Vote: 504 Bugiri District**FY 2018/19**

Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	613,420	592,208	654,343
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	41,097	30,823	72,289
Non Wage	37,752	20,767	34,525
<i>Development Expenditure</i>			
Domestic Development	534,571	102,263	547,529
Donor Development	0	0	0
Total Expenditure	613,420	153,852	654,343

Narrative of Workplan Revenues and Expenditure

The department budget is 654,343,000/= which is 2% of the district budget. 6.67% increment is observed in this budget in relation to last financial year's budget. The increment is attributed to increased allocation of wage (76%) as the department has all its technical staff as science cadres whose salaries were enhanced. There are also slight increments in the sector development grant and transitional development grant by about 2.7% and 2% respectively. 80% of the budget will be spent on development projects, 11% on wage and 9% on operation of the department specifically under recurrent sector non wage funds.

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			
<i>Recurrent Revenues</i>	165,247	104,774	290,477
District Unconditional Grant (Non-Wage)	2,934	7,710	13,796
District Unconditional Grant (Wage)	104,028	78,021	217,693
Locally Raised Revenues	3,479	5,858	5,060
Multi-Sectoral Transfers to LLGs_NonWage	4,148	5,191	3,190
Other Transfers from Central Government	40,000	0	40,000
Sector Conditional Grant (Non-Wage)	10,658	7,993	10,739
<i>Development Revenues</i>	18,514	10,405	83,962
District Discretionary Development Equalization Grant	0	0	64,562
Multi-Sectoral Transfers to LLGs_Gou	18,514	10,405	19,400
Total Revenue Shares	183,762	115,179	374,440
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	104,028	78,021	217,693
Non Wage	61,219	24,587	72,785
<i>Development Expenditure</i>			

Vote: 504 Bugiri District**FY 2018/19**

Domestic Development	18,514	6,505	83,962
Donor Development	0	0	0
Total Expenditure	183,762	109,113	374,440

Narrative of Workplan Revenues and Expenditure

1.The Departmental budget is Ug.shs. 374,440,000/=. This is a 103.7% increment in the budget in relation to the Fy 2017/18. The increment is due to increase in the wage bill for scientists and allocation to the department from DDDEG & Unconditional for purchase of surveying equipment plus its accessories. Notably, of the total budget, shs. 217,692,516 (58.1 of the total budget) is wage. The resources will be utilised in the protection of the fragile ecosystems and to protect the natural resources. This will involve Tree planting, screening of projects, monitoring for environmental compliance, demarcating wetlands, training wetland users conducting forest patrols. Procurement of survey equipment, development control, Inventory of public land, supervision of all surveys in the district, repair of departmental vehicle and settlement of land conflicts among others.

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	927,759	506,311	1,066,798
District Unconditional Grant (Non-Wage)	7,934	2,050	2,847
District Unconditional Grant (Wage)	170,082	127,562	170,082
Locally Raised Revenues	3,479	1,750	5,060
Multi-Sectoral Transfers to LLGs_NonWage	22,329	9,437	16,642
Other Transfers from Central Government	638,587	301,501	782,648
Sector Conditional Grant (Non-Wage)	85,348	64,011	89,520
Development Revenues	107,857	38,476	196,104
District Discretionary Development Equalization Grant	0	0	10,000
Donor Funding	67,000	0	44,000
Multi-Sectoral Transfers to LLGs_Gou	40,857	38,476	142,104
Total Revenue Shares	1,035,616	544,787	1,262,902
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,082	127,562	170,082
Non Wage	757,677	354,602	896,716
Development Expenditure			
Domestic Development	40,857	31,822	152,104
Donor Development	67,000	0	44,000
Total Expenditure	1,035,616	513,986	1,262,902

Narrative of Workplan Revenues and Expenditure

Vote: 504 Bugiri District

FY 2018/19

The department budget in 1,262,902,000/= and this is 3.89% of the district budget. This budget has also increased by 31.9% in relation to last financial year's budget. The increment is mainly because of other transfers from central government ie. YLP and UWEP funds. Expenditure will mainly be on implementation of YLP and UWEP activities in the district, the department also plans to repair the grounded department vehicle.

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	98,047	57,538	148,297
District Unconditional Grant (Non-Wage)	36,868	13,545	31,228
District Unconditional Grant (Wage)	56,830	42,623	100,045
Locally Raised Revenues	4,348	1,370	17,024
Development Revenues	43,929	43,962	18,876
District Discretionary Development Equalization Grant	43,929	43,962	12,876
Donor Funding	0	0	6,000
Total Revenue Shares	141,976	101,500	167,173
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,830	42,623	100,045
Non Wage	41,216	14,915	48,253
Development Expenditure			
Domestic Development	43,929	27,955	12,876
Donor Development	0	0	6,000
Total Expenditure	141,976	85,492	167,173

Narrative of Workplan Revenues and Expenditure

The department budget is 167,173,000/= and this is a 17.7% increment in the department budget in relation to last financial year's. This is so because of increased allocation of wage and a donor allocation from UNICEF. The funds will be used to pay staff wages, monitor projects, , develop a statistical abstract and coordinate activities in the district

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	64,229	44,022	67,479
District Unconditional Grant (Non-Wage)	7,315	5,000	8,194
District Unconditional Grant (Wage)	51,696	38,772	51,696
Locally Raised Revenues	5,218	250	7,589
Development Revenues	2,000	2,000	2,000

Vote: 504 Bugiri District**FY 2018/19**

District Discretionary Development Equalization Grant	2,000	2,000	2,000
Total Revenue Shares	66,229	46,022	69,479
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	51,696	38,526	51,696
Non Wage	12,534	5,250	15,783
<i>Development Expenditure</i>			
Domestic Development	2,000	1,500	2,000
Donor Development	0	0	0
Total Expenditure	66,229	45,276	69,479

Narrative of Workplan Revenues and Expenditure

The department budget is 69,479,000/= which is a 1% increment. funds will be used for management of internal audit, internal audit , sector management and physically field activities of audit are expected to be done in all entities that receive funds plus VFM