

# Vote: 505 Bundibugyo 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](http://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](http://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 :



OLABORO FRANCO- CHIEF  
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

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

Signed on Date: \_\_\_\_\_

# Vote: 505 Bundibugyo 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.

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**Vote: 505 Bundibugyo District****FY 2018/19**

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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: 505 Bundibugyo 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
<b>Local Revenues</b>	477,312	174,936	477,312
<b>Discretionary Government Transfers</b>	3,919,184	3,160,178	4,102,019
<b>Conditional Government Transfers</b>	19,680,460	14,262,528	22,872,349
<b>Other Government Transfers</b>	0	1,404,046	1,804,779
<b>Donor Funding</b>	125,320	36,517	182,320
<b>Grand Total</b>	<b>24,202,276</b>	<b>19,038,205</b>	<b>29,438,778</b>

### Revenue Performance by end of March of the Running FY

By the end of third quarter, 19,038,205,000 had been realized out of 18,826,752,000 was from central Government transfers, 174,936,000 from Local revenue and 36,517,000 was from Donors . It can be observed that Bundibugyo entirely depends on Central government transfers as source of funding of most projects and activities- salaries, recurrent expenditure and development projects.

### Planned Revenues for next FY

The total revenue expected in 2018/2019 is shillings 29,438,778,000. As usual, central government shall contribute shillings 28,779,147,000, Local Revenue 570,312,000 and donors shillings 182,320,000. However, the district through its revenue enhancement plan has strategies to increase local revenue to implement activities that are not supported by central government transfers.

### 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	3,008,865	2,105,548	2,341,388
Finance	403,870	247,462	571,786
Statutory Bodies	534,970	385,538	866,592
Production and Marketing	1,035,915	657,872	1,789,895
Health	4,812,201	3,715,775	7,109,292
Education	11,772,735	8,646,979	13,112,966
Roads and Engineering	1,324,702	873,901	1,828,465
Water	560,613	530,266	660,628
Natural Resources	167,010	81,363	187,269
Community Based Services	367,863	486,795	715,678
Planning	118,535	76,054	160,143
Internal Audit	94,998	44,220	94,675
<b>Grand Total</b>	<b>24,202,276</b>	<b>17,851,773</b>	<b>29,438,778</b>
<i>o/w: Wage:</i>	16,113,940	11,689,313	18,632,917

**Vote: 505 Bundibugyo District****FY 2018/19**

<i>Non-Wage Recurrent:</i>	5,895,823	4,268,643	7,267,935
<i>Domestic Devt:</i>	2,067,193	1,857,300	3,355,607
<i>Donor Devt:</i>	125,320	36,517	182,320

**Expenditure Performance by end of March FY 2017/18**

By end of March, expenditures were shillings 17,851,773,000. Shillings 11,689,313,000 was spent on wages, 4,268,643,000 on recurrent expenditures like transfers to schools and other government institutions, payment of pension and gratuity, and support to LLGs and routine expenditure at the district headquarters.

Also shillings 1,857,300,000 was spent on capital investments like construction of latrines in 7 primary schools, last installment on the rehabilitation of Bundibugyo hospital, and construction works for water schemes and 36,517,000 on planned donor activities. The balance of shillings 1,186,432,000 remained on the TSA account and Donor accounts for implementation of planned in fourth quarter which includes salaries for Newly recruited extension workers and the teachers and staff to be put on the payroll by the end of the FY.

**Planned Expenditures for the FY 2018/19**

In FY 2018/2019, Bundibugyo expenditure plans are aimed at providing accessible health services, increase levels of basic education and FAL, improve district infrastructure, identify and collect sufficient revenue to ensure that the planned activities are implemented, protect and conserve Natural Resources and address climate related disasters.

**Medium Term Expenditure Plans**

Maternal and Child mortality rates lowered Improved household hygiene Improved household incomes through support of the OWC activities at community levels Maintenance and construction of feeder roads in the community. Increase on enrollment through construction of schools, latrines, rehabilitation of classrooms Ensure that 85% of the entire District road network is completed and motorable Increase safe water coverage in the district especially in rural areas Develop policies in line with the constitution and other Government laws and Acts.

**Challenges in Implementation**

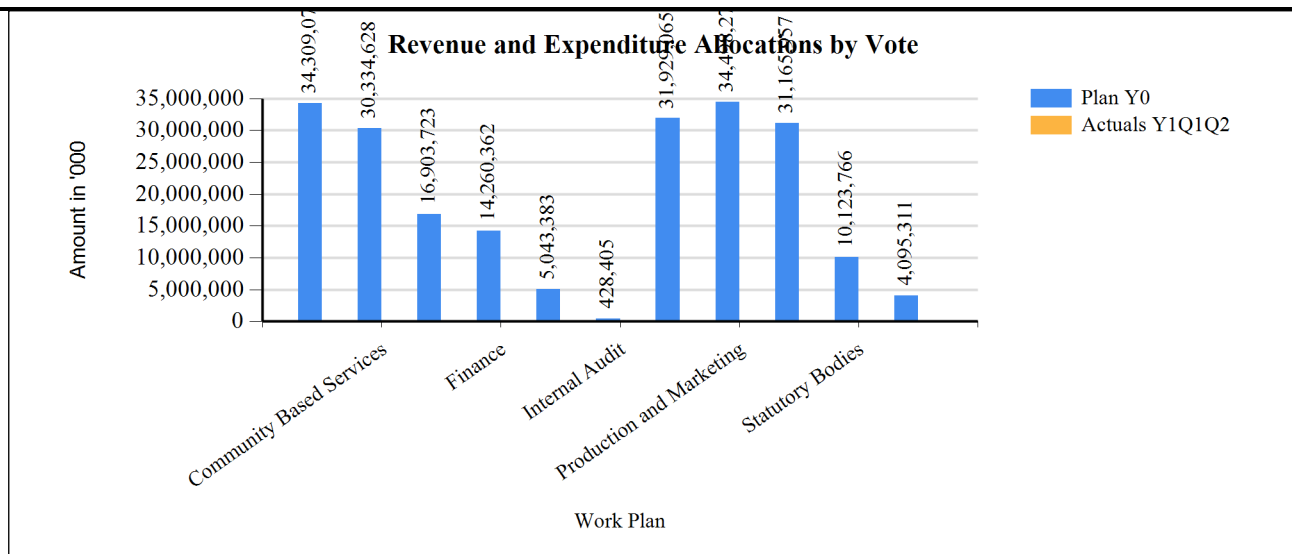
Under funding in the key departments like Administration, Finance, and council still remain a challenge in implementation of the work plan. Much as there are efforts to improve on local revenue collection it is still a challenge to change the mind set of the locals to contribute towards its collection

Creation of new LLGs has affected the budgets for the Lower Local Government coupled with lack of staff to man these created administrative units.

**G1: Graph on the revenue and expenditure allocations by Department**

## Vote: 505 Bundibugyo 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
<b>1. Locally Raised Revenues</b>	<b>477,312</b>	<b>174,936</b>	<b>477,312</b>
Agency Fees	6,000	0	6,000
Application Fees	3,527	2,030	3,257
Ground rent	0	0	0
Group registration	0	160	0
Land Fees	1,021	7,210	3,000
Local Services Tax	89,725	510	59,725
Market /Gate Charges	40,000	620	60,000
Other Fees and Charges	0	5,623	0
Other licenses	0	1,291	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	9,000	80	9,000
Registration of Businesses	0	60	0
Rent & Rates - Non-Produced Assets – from other Govt units	175,039	96,352	175,039
Sale of (Produced) Government Properties/Assets	73,000	0	0
Sale of non-produced Government Properties/assets	80,000	61,000	85,000
Utilities – from other govt. units	0	0	76,291
<b>2a. Discretionary Government Transfers</b>	<b>3,919,184</b>	<b>3,160,178</b>	<b>4,102,019</b>
District Discretionary Development Equalization Grant	794,274	794,274	567,201
District Unconditional Grant (Non-Wage)	786,362	589,771	922,136
District Unconditional Grant (Wage)	1,661,515	1,246,136	1,890,240
Urban Discretionary Development Equalization Grant	88,884	88,884	78,090

**Vote: 505 Bundibugyo District****FY 2018/19**

Urban Unconditional Grant (Non-Wage)	199,683	149,762	237,098
Urban Unconditional Grant (Wage)	388,466	291,350	407,254
<b>2b. Conditional Government Transfer</b>	<b>19,680,460</b>	<b>14,262,528</b>	<b>22,872,349</b>
General Public Service Pension Arrears (Budgeting)	316,577	316,577	134,542
Gratuity for Local Governments	366,337	274,753	294,806
Pension for Local Governments	577,314	432,986	603,242
Salary arrears (Budgeting)	125,048	125,048	14,478
Sector Conditional Grant (Non-Wage)	3,069,511	1,400,299	2,779,541
Sector Conditional Grant (Wage)	14,063,959	10,551,151	16,335,423
Sector Development Grant	741,077	741,077	2,689,263
Transitional Development Grant	420,638	420,638	21,053
<b>2c. Other Government Transfer</b>	<b>0</b>	<b>1,404,046</b>	<b>1,804,779</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Other	0	106,098	0
Support to PLE (UNEB)	0	10,593	16,000
Support to Production Extension Services	0	208,506	0
Uganda Road Fund (URF)	0	806,118	1,512,775
Uganda Women Entrepreneurship Program(UWEP)	0	0	67,637
Youth Livelihood Programme (YLP)	0	272,731	208,367
<b>3. Donor</b>	<b>125,320</b>	<b>36,517</b>	<b>182,320</b>
Baylor International (Uganda)	0	13,678	37,370
United Nations Children Fund (UNICEF)	0	0	20,950
United Nations Population Fund (UNPF)	67,320	22,839	66,000
Belgium Technical Cooperation (BTC)	0	0	58,000
Institutional Capacity Building (ICB)	58,000	0	0
<b>Total Revenues shares</b>	<b>24,202,276</b>	<b>19,038,205</b>	<b>29,438,778</b>

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

Bundibugyo Local Revenue Base has continued to improve, Shillings 174,936,000 was collected as local revenue in the quarter. The major source was collection from sale of non produced goods from other government unite where shillings 96,352,000 was collected out of the 175,039,000 that had been planned. Other sources included transfers from LLGs which contributed about 20% of the total quarterly revenue. There are challenges with other sources that we have planned to use as local revenue, However, by end of third quarter local revenue had accumulated up to 174,936,000,. Strategies have been put in place to have structures at all levels to mobilise revenue for te district. Five markets have been established in Bubukwanga, Ntotoro and Harugale sub counties

**Central Government Transfers**

# Vote: 505 Bundibugyo District

# FY 2018/19

Central Government was shillings 18,826,752,000=, 80% of the government transfers were salaries for staff on conditional payroll and unconditional payroll. shillings 106,098,000 was for YLP that was still on the account for the district and later transferred to support you groups. , 272,731,000 was for women enterprises , 806,118,000 Uganda Road funds for community access roads and urban roads- With the introduction agricultural extension grant, shillings 208,506,000 had been received by the end of third quarter.

## Donor Funding

Donor performance has remained poor. Shillings 36,517,000 was received out of the planned 125,320,000. ICB- BTC has not fulfilled its commitments , while BAYLOR College of Medicine only implemented through its partners. Other partners like RAC, WORLD VISION, SAVE THE CHILDREN have continuously implemented directly in the communities that they work with.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The planned local revenue is likely to be lower than the previous year. We plan to collect 477,312, ,000, this is the same amount we had planned to collect in 2017/2018.

Through Revenue enhancement strategy council has come up with strategy of charging loading fees on Coca and Vanilla where we expect to collect shillings 600m. We still waiting for approval from Attorney General. Revenue enhancement team has come with strategies to improve and identify other Local Revenue sources.

More emphasis shall be put on collection of ground rent and physical planning fees in upcoming urban centres

### Central Government Transfers

In 2018/2019 we expect to receive shillings 28,779,147,000 as compared to shillings 25,404,423,000 for 2017/2018. There is an increase as compared to FY 2017/2018. Development grant for health and Education has been increased, introduced Production Extension grants- Development and Recurrent, enhancement on salaries for health department, secondary science teachers, other science staff in the District. Increment has also been realized under Other Transfers that caters for Roads and Engineering in Urban, Sub counties and District community access roads and feeder roads.

## Donor Funding

Donor funding has also gone up from 125,320,000 to 182,320,000. UNFPA has budget support for Family Planning and MCH activities. However, SOME DONORS LIKE Save the Children, World Vision have directly implementation of activities directly to the communities benefiting

BAYLOR COLLEGE OF MEDICINE supports groups and health units directly. While ICB- BTC has activities in the main hospital and Health units under Result based financing. Funding total is not guaranteed

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	431,266	120,534	987,970
District Production Services	592,674	423,537	784,768
District Commercial Services	11,975	10,200	17,158
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,035,915</i></b>	<b><i>554,271</i></b>	<b><i>1,789,895</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,249,479	254,302	1,733,495
District Engineering Services	75,223	18,459	94,970
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,324,702</i></b>	<b><i>272,761</i></b>	<b><i>1,828,465</i></b>



# Vote: 505 Bundibugyo District

# FY 2018/19

<b>Sector: Education</b>			
Pre-Primary and Primary Education	9,228,015	6,423,612	9,185,688
Secondary Education	1,989,856	1,052,828	3,266,640
Skills Development	511,042	214,205	546,145
Education & Sports Management and Inspection	39,587	20,118	104,492
Special Needs Education	4,235	0	10,000
<b>Sub- Total of allocation Sector</b>	<b>11,772,735</b>	<b>7,710,763</b>	<b>13,112,966</b>
<b>Sector: Health</b>			
Primary Healthcare	4,181,668	3,086,083	6,721,896
District Hospital Services	473,652	377,239	173,652
Health Management and Supervision	152,638	50,320	213,744
<b>Sub- Total of allocation Sector</b>	<b>4,807,958</b>	<b>3,513,643</b>	<b>7,109,292</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	560,613	232,714	656,933
Urban Water Supply and Sanitation	0	0	3,695
Natural Resources Management	167,009	75,847	187,269
<b>Sub- Total of allocation Sector</b>	<b>727,622</b>	<b>308,561</b>	<b>847,897</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	367,864	480,691	715,678
<b>Sub- Total of allocation Sector</b>	<b>367,864</b>	<b>480,691</b>	<b>715,678</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	3,008,865	1,784,886	2,341,388
Local Statutory Bodies	534,970	373,002	866,592
Local Government Planning Services	118,535	74,607	160,143
<b>Sub- Total of allocation Sector</b>	<b>3,662,370</b>	<b>2,232,495</b>	<b>3,368,124</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	403,870	241,216	571,786
Internal Audit Services	94,998	42,028	94,675
<b>Sub- Total of allocation Sector</b>	<b>498,868</b>	<b>283,244</b>	<b>666,461</b>

# Vote: 505 Bundibugyo 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,831,360</b>	<b>1,875,605</b>	<b>2,251,076</b>
District Unconditional Grant (Non-Wage)	122,886	150,475	118,397
District Unconditional Grant (Wage)	593,543	371,908	567,669
General Public Service Pension Arrears (Budgeting)	316,577	316,577	134,542
Gratuity for Local Governments	366,337	274,753	294,806
Locally Raised Revenues	308,144	41,900	192,942
Multi-Sectoral Transfers to LLGs_NonWage	167,331	98,020	102,290
Multi-Sectoral Transfers to LLGs_Wage	0	0	222,709
Pension for Local Governments	577,314	432,986	603,242
Salary arrears (Budgeting)	125,048	125,048	14,478
Urban Unconditional Grant (Wage)	254,180	63,939	0
<b>Development Revenues</b>	<b>177,505</b>	<b>229,943</b>	<b>90,313</b>
District Discretionary Development Equalization Grant	30,500	87,375	30,000
Multi-Sectoral Transfers to LLGs_Gou	47,005	42,568	60,313
Transitional Development Grant	100,000	100,000	0
<b>Total Revenue Shares</b>	<b>3,008,865</b>	<b>2,105,548</b>	<b>2,341,388</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	847,723	374,239	790,378
Non Wage	1,983,637	1,322,681	1,460,697
<b>Development Expenditure</b>			
Domestic Development	177,505	87,967	90,313
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,008,865</b>	<b>1,784,886</b>	<b>2,341,388</b>

## Narrative of Workplan Revenues and Expenditure

The total amount expected in FY 2018/2019 is shillings 2,332,054,000 out of which 1,956,077,000 will spent at the District level and the balance of shillings 377,977,000 is for LLGs. This is Lower than what had been planned in 2017/2018- 3,008,865,000. Transitional development grant for office rehabilitation has not been allocated while funds for pension and gratuity funds have also reduced as compared to the current year.

Workplan Title : Finance

**Vote: 505 Bundibugyo District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>392,573</b>	<b>245,727</b>	<b>566,786</b>
District Unconditional Grant (Non-Wage)	60,533	91,156	82,299
District Unconditional Grant (Wage)	181,619	114,936	181,619
Locally Raised Revenues	44,197	6,000	68,197
Multi-Sectoral Transfers to LLGs_NonWage	45,461	25,351	154,620
Multi-Sectoral Transfers to LLGs_Wage	0	0	80,051
Urban Unconditional Grant (Non-Wage)	39,446	0	0
Urban Unconditional Grant (Wage)	21,317	8,284	0
<b>Development Revenues</b>	<b>11,297</b>	<b>1,736</b>	<b>5,000</b>
District Discretionary Development Equalization Grant	0	0	5,000
Multi-Sectoral Transfers to LLGs_Gou	11,297	1,736	0
<b>Total Revenue Shares</b>	<b>403,870</b>	<b>247,462</b>	<b>571,786</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	202,926	118,355	261,670
Non Wage	189,647	121,126	305,116
<b>Development Expenditure</b>			
Domestic Development	11,297	1,736	5,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>403,870</b>	<b>241,216</b>	<b>571,786</b>

**Narrative of Workplan Revenues and Expenditure**

The total amount expected in FY is shillings 571,786,000. shillings 337,115,000 shall be implemented at the district level while the balance is for LLGs.

The major source for the department is local revenue and unconditional grant and payment of salaries  
More funds have been allocated to the department more than last FY, due to the recent recruitment of staff staff in finance department.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>527,795</b>	<b>383,665</b>	<b>852,092</b>
District Unconditional Grant (Non-Wage)	213,935	195,332	422,317
District Unconditional Grant (Wage)	178,320	101,856	194,443

**Vote: 505 Bundibugyo District****FY 2018/19**

Locally Raised Revenues	33,305	22,000	33,305
Multi-Sectoral Transfers to LLGs_NonWage	87,281	62,542	202,027
Urban Unconditional Grant (Wage)	14,954	1,934	0
<b>Development Revenues</b>	<b>7,176</b>	<b>1,873</b>	<b>14,500</b>
District Discretionary Development Equalization Grant	0	0	14,500
Multi-Sectoral Transfers to LLGs_Gou	7,176	1,873	0
<b>Total Revenue Shares</b>	<b>534,970</b>	<b>385,538</b>	<b>866,592</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	193,274	103,790	194,443
Non Wage	334,521	267,339	657,649
<b>Development Expenditure</b>			
Domestic Development	7,176	1,873	14,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>534,970</b>	<b>373,002</b>	<b>866,592</b>

**Narrative of Workplan Revenues and Expenditure**

Shillings 866,592,000 is expected to be realised shillings 664,565,000 is to be implemented at the district headquarters while the balance is for the Lower Local Governments. The amount is more than for 2017/2018 because Honoraria for sub county councilors has been introduced

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>735,746</b>	<b>552,004</b>	<b>1,465,582</b>
District Unconditional Grant (Non-Wage)	28,292	2,000	6,265
District Unconditional Grant (Wage)	202,618	91,141	250,618
Locally Raised Revenues	5,000	0	6,268
Multi-Sectoral Transfers to LLGs_NonWage	12,130	760	55,194
Multi-Sectoral Transfers to LLGs_Wage	0	0	34,640
Other Transfers from Central Government	0	104,253	0
Sector Conditional Grant (Non-Wage)	45,697	34,273	467,628
Sector Conditional Grant (Wage)	414,772	311,079	644,970
Urban Unconditional Grant (Wage)	27,237	8,499	0
<b>Development Revenues</b>	<b>300,169</b>	<b>105,867</b>	<b>324,313</b>

**Vote: 505 Bundibugyo District****FY 2018/19**

District Discretionary Development Equalization Grant	20,901	0	0
Multi-Sectoral Transfers to LLGs_Gou	241,751	68,350	128,969
Sector Development Grant	37,517	37,517	195,343
<b>Total Revenue Shares</b>	<b>1,035,915</b>	<b>657,872</b>	<b>1,789,895</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	644,627	321,072	930,228
Non Wage	91,119	140,886	535,354
<i>Development Expenditure</i>			
Domestic Development	300,169	92,313	324,313
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,035,915</b>	<b>554,271</b>	<b>1,789,895</b>

**Narrative of Workplan Revenues and Expenditure**

Production and marketing department shall receive shillings 1,789,895,000. The amount is higher than the previous year, 1,035,915,000. 1,571,092,000 will be spent at the district while the balance will be at the LLGs level. It includes allocations under DDEG to procure technologies and construction some market facilities.

Increment is in wages for extension staff and district due to new salary enhancement for science staff .

The introduction of Agriculture extension sector grant has also led to the increment of the budget for the department

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>4,344,222</b>	<b>3,337,701</b>	<b>5,862,680</b>
District Unconditional Grant (Non-Wage)	12,000	10,300	6,265
Locally Raised Revenues	2,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	46,446	6,288	300
Multi-Sectoral Transfers to LLGs_Wage	0	0	8,743
Other Transfers from Central Government	0	105,098	0
Sector Conditional Grant (Non-Wage)	354,244	265,683	354,244
Sector Conditional Grant (Wage)	3,929,533	2,950,332	5,493,128
<i>Development Revenues</i>	<b>467,978</b>	<b>378,074</b>	<b>1,246,613</b>

**Vote: 505 Bundibugyo District****FY 2018/19**

District Discretionary Development Equalization Grant	30,396	40,952	0
Donor Funding	125,320	36,517	170,198
Multi-Sectoral Transfers to LLGs_Gou	12,262	605	2,000
Sector Development Grant	0	0	1,074,415
Transitional Development Grant	300,000	300,000	0
<b>Total Revenue Shares</b>	<b>4,812,201</b>	<b>3,715,775</b>	<b>7,109,292</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	3,929,533	2,834,676	5,501,871
Non Wage	410,447	380,711	360,809
<i>Development Expenditure</i>			
Domestic Development	342,658	275,876	1,076,415
Donor Development	125,320	22,380	170,198
<b>Total Expenditure</b>	<b>4,807,958</b>	<b>3,513,643</b>	<b>7,109,292</b>

**Narrative of Workplan Revenues and Expenditure**

The expenditure plan for 2018/2019 is shillings 7,109,292,000 higher than for the previous financial year which was 4,753,493,000. The amount includes transfers to LLGs. The amount to spent in district specific budget is shillings 7,098,249,000. Increment has been realized in wages and construction of 2 Health centre 111- Burondo and Bupomboli. While the balance is to be implemented at LLG levels

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>11,374,063</b>	<b>8,343,844</b>	<b>12,151,867</b>
District Unconditional Grant (Non-Wage)	56,475	500	6,265
District Unconditional Grant (Wage)	66,291	32,508	68,669
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	0	0	16,000
Sector Conditional Grant (Non-Wage)	1,531,644	1,021,096	1,863,608
Sector Conditional Grant (Wage)	9,719,654	7,289,740	10,197,325
<i>Development Revenues</i>	<b>398,671</b>	<b>303,135</b>	<b>961,099</b>
District Discretionary Development Equalization Grant	144,099	51,000	0
Multi-Sectoral Transfers to LLGs_Gou	3,437	1,000	0
Sector Development Grant	251,135	251,135	961,099
<b>Total Revenue Shares</b>	<b>11,772,735</b>	<b>8,646,979</b>	<b>13,112,966</b>

## Vote: 505 Bundibugyo District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	9,785,944	6,445,681	10,265,994
Non Wage	1,588,119	1,074,886	1,885,873
<i>Development Expenditure</i>			
Domestic Development	398,671	190,196	961,099
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,772,735</b>	<b>7,710,763</b>	<b>13,112,966</b>

## Narrative of Workplan Revenues and Expenditure

The expenditure plan for 2018/2019 is shillings 13,112,966,000 . The amount includes wages and construction of some schools and latrines plus transfers to schools under sector non wage grant. The amount is over by 2billions due to enhancement for secondary school science teachers. Funds for construction of Kisubba seed school has also been included.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>1,118,422</b>	<b>776,890</b>	<b>1,623,148</b>
District Unconditional Grant (Non-Wage)	5,000	500	6,265
District Unconditional Grant (Wage)	52,366	46,171	102,108
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	0	362,549	949,367
Other Transfers from Central Government	0	367,670	563,408
Sector Conditional Grant (Non-Wage)	1,032,263	0	0
Urban Unconditional Grant (Wage)	28,793	0	0
<i>Development Revenues</i>	<b>206,280</b>	<b>97,011</b>	<b>205,317</b>
District Discretionary Development Equalization Grant	45,000	44,380	90,038
Multi-Sectoral Transfers to LLGs_Gou	161,280	52,631	115,279
<b>Total Revenue Shares</b>	<b>1,324,702</b>	<b>873,901</b>	<b>1,828,465</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	52,366	45,597	102,108
Non Wage	1,066,056	184,623	1,521,040
<i>Development Expenditure</i>			
Domestic Development	206,280	42,541	205,317
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,324,702</b>	<b>272,761</b>	<b>1,828,465</b>

# Vote: 505 Bundibugyo District

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

Shillings 1,828,465,000 is expected to be received in FY 2018/2019 higher than for the previous year 2017/2018. URF increased its allocation to Mechanical works for road fleet. Shillings 763,819,000 will be directly implemented at the district. It also includes salary enhancement for science staff in the department.

### Workplan Title : Water

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>79,550</b>	<b>57,202</b>	<b>145,219</b>
District Unconditional Grant (Non-Wage)	5,000	5,931	6,265
District Unconditional Grant (Wage)	27,821	17,555	66,056
Locally Raised Revenues	2,000	0	6,265
Multi-Sectoral Transfers to LLGs_NonWage	0	0	50
Multi-Sectoral Transfers to LLGs_Wage	0	0	26,177
Sector Conditional Grant (Non-Wage)	41,257	30,943	40,406
Urban Unconditional Grant (Wage)	3,472	2,774	0
<b>Development Revenues</b>	<b>481,063</b>	<b>473,063</b>	<b>515,409</b>
District Discretionary Development Equalization Grant	0	0	35,000
Multi-Sectoral Transfers to LLGs_Donor	0	0	950
Multi-Sectoral Transfers to LLGs_Gou	8,000	0	0
Sector Development Grant	452,425	452,425	458,406
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>560,613</b>	<b>530,266</b>	<b>660,628</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,293	18,661	92,233
Non Wage	48,257	30,072	52,986
<b>Development Expenditure</b>			
Domestic Development	481,063	183,982	514,459
Donor Development	0	0	950
<b>Total Expenditure</b>	<b>560,613</b>	<b>232,714</b>	<b>660,628</b>

## Narrative of Workplan Revenues and Expenditure

The total budget for 2018/2019 is expected to be shillings 660,628,000 including some projects to be implemented by LLGs. The amount is higher as compared to 560,613,000 for 2017/2018. The increase has been due to DDEG funding for supporting the development of water facilities, and the increase in funding of RWCG, Local revenue and Unconditional grant. The water sector is expected to get revenue from the District Unconditional Grant (Non-Wage) of Ugx 6,265,000, District Unconditional Grant (Wage) of Ugx 66,056,000, Local Revenue of Ugx 6,265,000 and the Sector Conditional Grant (Non-Wage) of Ugx 40,406,019, the District Development Grant of Ugx 458,405,631, the District Discretionary Equalization Grant of Ugx 35,000,000, donor funding of Ugx 0 and from the Transitional Development Fund of Ugx 20,052,632.



# Vote: 505 Bundibugyo District

# FY 2018/19

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>108,553</b>	<b>59,939</b>	<b>123,497</b>
District Unconditional Grant (Non-Wage)	12,000	2,500	19,005
District Unconditional Grant (Wage)	84,558	52,634	96,707
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	3,722	100	300
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Sector Conditional Grant (Non-Wage)	6,273	4,705	5,485
<b>Development Revenues</b>	<b>58,457</b>	<b>21,424</b>	<b>63,772</b>
District Discretionary Development Equalization Grant	15,000	10,383	14,000
Multi-Sectoral Transfers to LLGs_Gou	43,457	11,042	49,772
<b>Total Revenue Shares</b>	<b>167,010</b>	<b>81,363</b>	<b>187,269</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	84,558	52,634	96,707
Non Wage	23,995	2,171	26,790
<b>Development Expenditure</b>			
Domestic Development	58,457	21,042	63,772
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>167,009</b>	<b>75,847</b>	<b>187,269</b>

## Narrative of Workplan Revenues and Expenditure

The total amount expected in 2018/2019 is shillings 187,269,000 out which shillings 137,197,000 is planned to cater for district activities .

The allocation is higher than last FY . Salary enhancement has been included. LLGs have also planned for planting of trees and process of surveying the District headquarters land and Kanyamwirima

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>321,201</b>	<b>222,402</b>	<b>662,108</b>
District Unconditional Grant (Non-Wage)	20,000	3,500	15,663
District Unconditional Grant (Wage)	201,738	150,584	258,778
Locally Raised Revenues	0	1,000	0

**Vote: 505 Bundibugyo District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	19,546	1,684	52,661
Multi-Sectoral Transfers to LLGs_Wage	0	0	10,831
Other Transfers from Central Government	0	5,779	276,004
Sector Conditional Grant (Non-Wage)	58,133	43,600	48,171
Urban Unconditional Grant (Wage)	21,785	16,255	0
<b>Development Revenues</b>	<b>46,662</b>	<b>264,393</b>	<b>53,570</b>
Multi-Sectoral Transfers to LLGs_Gou	46,662	3,220	53,570
Other Transfers from Central Government	0	261,173	0
<b>Total Revenue Shares</b>	<b>367,863</b>	<b>486,795</b>	<b>715,678</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	223,522	166,839	269,609
Non Wage	97,679	52,679	392,499
<b>Development Expenditure</b>			
Domestic Development	46,663	261,173	53,570
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>367,864</b>	<b>480,691</b>	<b>715,678</b>

**Narrative of Workplan Revenues and Expenditure**

The expenditure plans for 2018/2019 is shillings 715,678,000 out of which 598,616,000 is for planned district activities. The major source is salary, sector conditional grant non wage - YLP AND UWEP

The budget for FY 2018/2019 is higher because this time YLP and UWEP projections have been included in the plan.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>81,279</b>	<b>58,757</b>	<b>102,121</b>
District Unconditional Grant (Non-Wage)	35,267	30,483	31,326
District Unconditional Grant (Wage)	42,012	28,274	66,795
Locally Raised Revenues	4,000	0	4,000
<b>Development Revenues</b>	<b>37,256</b>	<b>17,297</b>	<b>58,022</b>
District Discretionary Development Equalization Grant	37,256	17,297	46,850
Donor Funding	0	0	11,172
<b>Total Revenue Shares</b>	<b>118,535</b>	<b>76,054</b>	<b>160,143</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	42,012	28,274	66,795

**Vote: 505 Bundibugyo District****FY 2018/19**

Non Wage	39,267	30,483	35,326
<b>Development Expenditure</b>			
Domestic Development	37,256	15,850	46,850
Donor Development	0	0	11,172
<b>Total Expenditure</b>	<b>118,535</b>	<b>74,607</b>	<b>160,143</b>

**Narrative of Workplan Revenues and Expenditure**

Planning expects to receive shillings 160,143,000, higher than the previous FY 2018/2019. The major source is salaries and DDEG for the renovation of Data Bank- second phase  
Salary enhancement for planning staff has also led to increase in budget allocation for FY 2018/2019.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>94,998</b>	<b>44,220</b>	<b>94,675</b>
District Unconditional Grant (Non-Wage)	20,000	14,870	18,795
District Unconditional Grant (Wage)	30,629	25,830	36,778
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	9,147	440	10,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	24,102
Urban Unconditional Grant (Non-Wage)	13,493	0	0
Urban Unconditional Grant (Wage)	16,729	3,079	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>94,998</b>	<b>44,220</b>	<b>94,675</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	47,358	28,910	60,880
Non Wage	47,640	13,119	33,795
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>94,998</b>	<b>42,028</b>	<b>94,675</b>

**Narrative of Workplan Revenues and Expenditure**

The total amount expected in 2018/2019 is shillings 94,675,000 out which shillings 60,573,000 will be directly implemented at the district to cater for salaries, and submission of reports to office of internal auditor general. The balance is salaries and other activities in Town councils- 6