

Vote: 506 Bushenyi 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 :

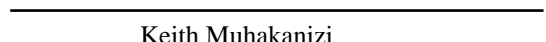


BYAMUNGU ELIAS

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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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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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: 506 Bushenyi 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	640,230	475,338	650,230
Discretionary Government Transfers	3,116,306	2,411,394	3,508,475
Conditional Government Transfers	18,680,926	13,394,536	20,666,625
Other Government Transfers	3,057,749	697,138	2,317,476
Donor Funding	176,001	1,500	194,003
Grand Total	25,671,211	16,979,906	27,336,810

Revenue Performance by end of March of the Running FY

Local revenue realised shs 475,338,000 out of the annual budget of shs 640,229,947 (includes budgets for LLGs). This is 74%. This over performance was due to unspent balance brought forward from F/Y 2016/2017 of shs 112,177,192 which performed at 100% in quarter1. Discretionary Government Transfers performed at shs 2,411,394,000 out of the budgeted 3,116,306,000. This 77%. The rest of the grants performed at 75% as expected. The conditional Government transfers whose annual plan was 18,680,926,000 performed at shs 13,394,536,000. This is 72%. This was because the amounts for sector nonwage performed at 54% because the capitation for schools(UPE, USE and Tertiary nonwage) was not released during the quarter as it is released on termly basis instead of quarterly basis. The rest of the transfers performed as expected. The other Government transfers whose annual plan was shs 3,057,749,000 performed at shs 697,138,000 this is 23%. This was because the amounts for nutrition component for schools had not been released as planned. Donor funds performed at 1%

Planned Revenues for next FY

The District projects to collect shs 650,230,000 from local revenue sources for the year 2018/2019. In comparison with the projections for 2017/2018 of 640,230,000, this is an increase of only 10m. Conditional Central Government Grants are projected to yield shs 20,666,625,000 up from 18,680,926,000. This increase is mainly due to enhancement of salaries for medical staff and science teachers and staff and political leaders. It is also increased pension and gratuity for 2018/2019 sector development grants for Health and Education due to the expected amounts from the World bank for upgrading of health centre IIs to IIIs and construction of seed schools. There is a noted decrease in the unconditional non wage grant and the DDEG(both District and Urban). Other Government Transfers are expected to yield shs 2,317,476,000 for FY 2018/2019 much down from 3,057,749,000 for FY 2017/2018. The decrease is mainly due to reduction in IPF for the Nutrition project from 2.38bn to 8968m. However road fund is expected to increase from 551m to 883m. Donor funds are projected to yield shs 194,003,000 and this is expected from UNICEF for the National immunisation Days. GAVI activities, Global fund and Child days. 18m is expected from UNDP to cater for sensitisation of various stakeholders on climatic change and environmental issues

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	4,159,248	3,152,038	4,600,377
Finance	420,821	282,921	388,140
Statutory Bodies	623,052	425,099	732,110
Production and Marketing	3,140,859	776,587	2,595,330

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Health	3,101,406	1,932,568	3,721,618
Education	11,993,694	8,874,193	12,865,046
Roads and Engineering	664,716	504,337	1,180,361
Water	350,148	335,143	278,608
Natural Resources	192,724	108,259	200,741
Community Based Services	895,921	274,229	654,486
Planning	82,421	39,811	62,249
Internal Audit	46,201	36,741	57,741
Grand Total	25,671,211	16,741,927	27,336,810
<i>o/w: Wage:</i>	13,906,631	10,429,973	15,779,972
<i>Non-Wage Recurrent:</i>	10,779,155	5,474,912	9,571,451
<i>Domestic Devt:</i>	809,423	835,541	1,791,384
<i>Donor Devt:</i>	176,001	1,500	194,003

Expenditure Performance by end of March FY 2017/18

On expenditure, 65% of the budget had been released to sectors. Also 58% of the budget had been spent and 89% of the released budget had been spent. However, the water department and Production and marketing expenditure performed at 60% and 43% .Also only 60% of development budget were spent because some of the project works for water and production departments were still ongoing and could not be paid in the quarter. Other unspent funds in the sectors are explained by each sector for the quarter. Donor funds performed at 1% because only shs 1,500,00 of the the expected funds were received.

Planned Expenditures for the FY 2018/19

Of the overall budget of shs 27,336,810,000, shs 15,779,972,000(58%) will be spent on wages, compared to shs 13,906,631,000 for 2017/2018 there is an increase of shs 1,873,341,000. This is mainly due to salary enhancement for medical staff, scientists and political leaders.

Non wage expenditure will reduce from 10,779,155,000 to 9,571,451,000 and this is mainly due to decrease in capitation grants for education and health for non-Government institutions. Also there has been a reduction in sector grants –nonwage for social development and YLP funds in the community Based services department. However there has been an increase in the budget for agricultural extension by shs 220m and Road fund is expected to increase from 551m to 883m. Domestic Development expenditure is expected to increase from shs 809,423,000 to 1,791,384,000 and this is mainly in the Departments of Health and education where amounts have been obtained to upgrade health centre IIs to Health centre III(shs 548m) and Construction of seed schools(shs 290m). Other increase is expected in production and marketing due to increase in agricultural extension-development component and works here DDEG has been allocated to cater renovation of council hall and multipurpose hall. Donor expenditure is expected to increase by 18m and this due to funds expected from UNDP to cater for expenditures on climatic change and awareness on environmental issues by various stake holders

Medium Term Expenditure Plans

Road maintenance, Revenue enhancement, monitoring and supervision, Planning and budgeting, Accountability, provision of Health services, Agricultural extension, education management services, environmental and climatic change management activities, implementation of YLP and UWEP activities, provision of water and management support services

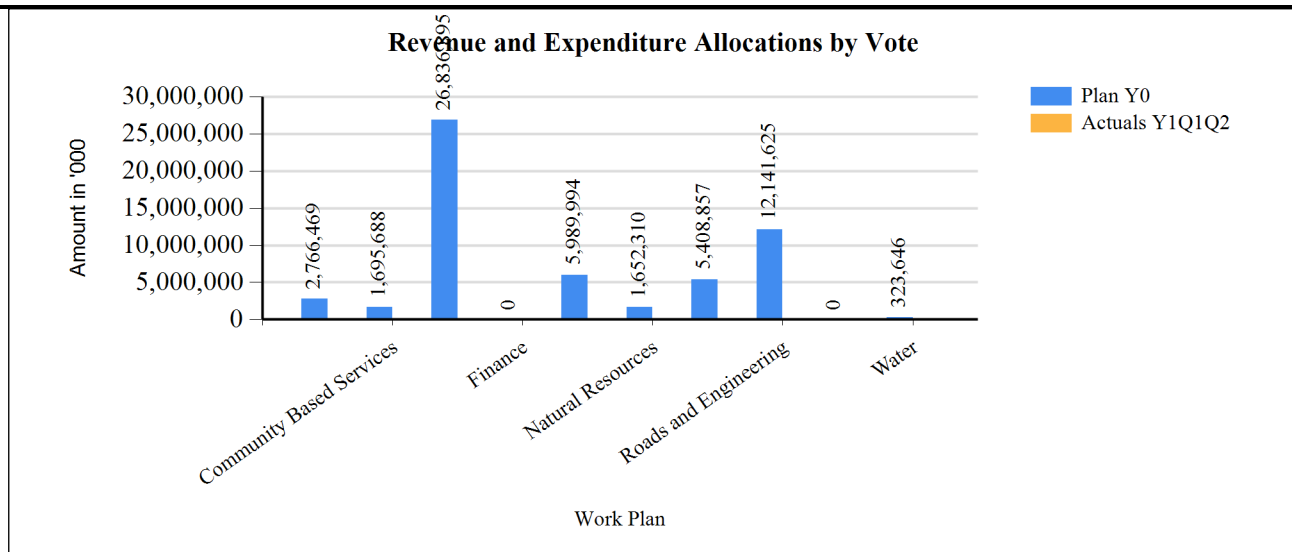
Challenges in Implementation

Inadequate funds to sectors due to limited Local revenue base; Inadequate transport means to sectors to implement field related activities like mentoring LLGs, monitoring & Support supervision; Lack of awareness on environment and climatic change issues

G1: Graph on the revenue and expenditure allocations by Department

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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	640,230	475,338	650,230
Advance Recoveries	0	0	68,000
Advertisements/Bill Boards	3,000	7	3,000
Agency Fees	0	0	0
Animal & Crop Husbandry related Levies	5,914	3,869	5,914
Application Fees	8,000	1,400	10,000
Beer	0	0	0
Business licenses	14,750	5,855	14,750
Educational/Instruction related levies	59,678	17,800	0
Inspection Fees	10,800	0	57,000
Land Fees	15,000	732	15,000
Liquor licenses	10,441	1,025	10,441
Local Services Tax	85,937	66,536	85,937
Market /Gate Charges	16,000	5,643	16,000
Miscellaneous and unidentified taxes	0	0	0
Miscellaneous receipts/income	117,817	209,483	154,313
Other Fees and Charges	65,935	25,912	74,955
Park Fees	3,788	175	0
Property related Duties/Fees	1,000	183	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	2,157	4,000
Rent & Rates - Non-Produced Assets – from private entities	92,992	22,284	40,920

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Royalties	8,000	100	8,000
Sale of (Produced) Government Properties/Assets	0	0	42,000
Sale of non-produced Government Properties/assets	5,000	0	40,000
Stamp duty	112,178	112,178	0
2a. Discretionary Government Transfers	3,116,306	2,411,394	3,508,475
District Discretionary Development Equalization Grant	265,550	265,550	220,086
District Unconditional Grant (Non-Wage)	647,464	485,598	720,645
District Unconditional Grant (Wage)	1,975,141	1,481,356	2,343,232
Urban Discretionary Development Equalization Grant	31,109	31,109	28,835
Urban Unconditional Grant (Non-Wage)	72,041	54,031	70,677
Urban Unconditional Grant (Wage)	125,000	93,750	125,000
2b. Conditional Government Transfer	18,680,926	13,394,536	20,666,625
General Public Service Pension Arrears (Budgeting)	57,465	57,465	108,150
Gratuity for Local Governments	621,101	465,826	889,005
Pension for Local Governments	2,087,903	1,565,927	2,160,767
Salary arrears (Budgeting)	0	0	28,848
Sector Conditional Grant (Non-Wage)	3,595,202	1,937,687	2,625,654
Sector Conditional Grant (Wage)	11,806,490	8,854,867	13,311,740
Sector Development Grant	512,765	512,765	1,495,208
Transitional Development Grant	0	0	47,254
2c. Other Government Transfer	3,057,749	697,138	2,317,476
Other	2,377,111	476,627	0
Support to PLE (UNEB)	0	0	13,900
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	968,000
Uganda Road Fund (URF)	0	153,267	883,265
Uganda Sanitation Fund	143,830	27,184	0
Uganda Women Entrepreneurship Program(UWEP)	150,689	35,550	164,944
Youth Livelihood Programme (YLP)	386,119	4,511	287,368
3. Donor	176,001	1,500	194,003
The AIDS Support Organisation (TASO)	0	0	0
United Nations Development Programme (UNDP)	0	0	18,000
United Nations Children Fund (UNICEF)	176,001	1,500	176,001
Global Fund for HIV, TB & Malaria	0	0	1
Global Alliance for Vaccines and Immunization (GAVI)	0	0	1
Total Revenues shares	25,671,211	16,979,906	27,336,810

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

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Local revenue realised shs 475,338,000 out of the annual budget of shs 640,229,947 (includes budgets for LLGs). This is 74%. This over performance was due to unspent balance brought forward from F/Y 2016/2017 of shs 112,177,192 which performed at 100% in quarter 1. Also Local service tax performed at 77% because much of it was recovered from payroll for the first 4 months of the FY 2017/2018. Miscellaneous revenue performed at 178% because of deposits by primary schools to cater for P.7 mock exams and P.6 end of year exams.

Central Government Transfers

Discretionary Government Transfers performed at shs 2,411,394,000 out of the budgeted 3,116,306,000. This 77%. The rest of the grants performed at 75% as expected. The conditional Government transfers whose annual plan was 18,680,926,000 performed at shs 13,394,536,000. This is 72%. This was because the amounts for sector nonwage performed at 54% because the capitation for schools (UPE, USE and Tertiary nonwage) was not released during the quarter as it is released on termly basis instead of quarterly basis. The rest of the transfers performed as expected. The other Government transfers whose annual plan was shs 3,057,749,000 performed at shs 697,138,000 this is 23%. This was because the amounts for nutrition component for schools had not been released as planned. The rest of the transfers performed as expected

Donor Funding

Donor funds performed at 1% because the expected funds were for National immunisation Days whose programme had not been communicated and so no amounts were received by the District.

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

The District projects to collect shs 650,230,000 from local revenue sources for the year 2018/2019. In comparison with the projections for 2017/2018 of 640,230,000, this is an increase of only 10m and this will be possible because the District is employing the use of electronic revenue registers for assessment and revenue administration and general revenue monitoring. The major sources are expected from rent (92m) LST 85m and other fees and charges 85m

Central Government Transfers

Conditional Central Government Grants are projected to yield shs 20,666,625,000 up from 18,680,926,000. This increase is mainly due to enhancement of salaries for medical staff and science teachers and staff and political leaders. It is also increased pension and gratuity for 2018/2019 sector development grants for Health and Education due to the expected amounts from the World bank for upgrading of health centre IIs to IIIs and construction of seed schools. There is a noted decrease in the unconditional non wage grant and the DDEG (both District and Urban). Other Government Transfers are expected to yield shs 2,317,476,000 for FY 2018/2019 much down from 3,057,749,000 for FY 2017/2018. The decrease is mainly due to reduction in IPF for the Nutrition project from 2.38bn to 8968m. However road fund is expected to increase from 551m to 883m.

Donor Funding

Donor funds are projected to yield shs 194,003,000 and this is expected from UNICEF for the National immunisation Days. GAVI activities, Global fund and Child days. 18m is expected from UNDP to cater for sensitisation of various stakeholders on climatic change and environmental issues

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	405,421	51,270	891,170
District Production Services	2,724,684	276,575	1,694,209
District Commercial Services	10,753	3,052	9,951
Sub- Total of allocation Sector	3,140,859	330,896	2,595,330
Sector: Works and Transport			

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District, Urban and Community Access Roads	625,826	470,466	1,057,046
District Engineering Services	38,890	14,675	123,315
Sub- Total of allocation Sector	664,716	485,141	1,180,361
Sector: Education			
Pre-Primary and Primary Education	8,120,680	5,932,452	8,384,539
Secondary Education	2,531,374	1,783,253	3,563,473
Skills Development	1,155,108	716,885	668,887
Education & Sports Management and Inspection	181,532	56,980	248,148
Special Needs Education	5,000	0	0
Sub- Total of allocation Sector	11,993,694	8,489,570	12,865,046
Sector: Health			
Primary Healthcare	2,344,446	1,601,724	3,171,062
District Hospital Services	702,201	114,033	262,335
Health Management and Supervision	54,759	28,161	288,221
Sub- Total of allocation Sector	3,101,406	1,743,918	3,721,618
Sector: Water and Environment			
Rural Water Supply and Sanitation	350,148	200,707	278,608
Natural Resources Management	192,724	68,011	200,741
Sub- Total of allocation Sector	542,872	268,719	479,349
Sector: Social Development			
Community Mobilisation and Empowerment	895,921	249,192	654,486
Sub- Total of allocation Sector	895,921	249,192	654,486
Sector: Public Sector Management			
District and Urban Administration	4,159,248	2,735,782	4,600,377
Local Statutory Bodies	623,052	358,217	732,110
Local Government Planning Services	82,421	27,918	62,249
Sub- Total of allocation Sector	4,864,721	3,121,917	5,394,737
Sector: Accountability			
Financial Management and Accountability(LG)	420,821	224,987	388,140
Internal Audit Services	46,201	33,970	57,741
Sub- Total of allocation Sector	467,022	258,956	445,881

Vote: 506 Bushenyi 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	4,108,430	3,109,184	4,589,417
District Unconditional Grant (Non-Wage)	103,853	87,148	123,867
District Unconditional Grant (Wage)	790,852	589,930	786,573
General Public Service Pension Arrears (Budgeting)	57,465	57,465	108,150
Gratuity for Local Governments	621,101	465,826	889,005
Locally Raised Revenues	113,980	145,000	162,874
Multi-Sectoral Transfers to LLGs_NonWage	208,276	104,138	204,334
Pension for Local Governments	2,087,903	1,565,927	2,160,767
Salary arrears (Budgeting)	0	0	28,848
Urban Unconditional Grant (Wage)	125,000	93,750	125,000
Development Revenues	50,818	42,854	10,960
District Discretionary Development Equalization Grant	19,709	24,707	10,960
Multi-Sectoral Transfers to LLGs_Gou	31,109	18,147	0
Total Revenue Shares	4,159,248	3,152,038	4,600,377
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	915,852	407,011	911,573
Non Wage	3,192,578	2,296,625	3,677,844
Development Expenditure			
Domestic Development	50,818	32,147	10,960
Donor Development	0	0	0
Total Expenditure	4,159,248	2,735,782	4,600,377

Narrative of Workplan Revenues and Expenditure

The over all budget for management for 2018/2019 is expected to be shs 4,600,377,000. compared to FY 2017/2018 whose budget was 4,159,248,000 there is an overall increase of shs 441,129,000. This has been due to increase in the district unconditional grant (nonwage) from 103,853,000 to 123,867,000. Pensions arrears from 57,465,000 to 108,150,000. Gratuity from 621,101,000 to 889,005,000. Pension from 208,790,000 to 2,160,767,000. The Cumulative revenue performance for the sector for 2017/2018 as at March 2018 was shs 3,152,038,000 and expenditure was at shs 2,735,782,000 out of the budgeted shs 4,159,248,000

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
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	419,021	281,121	374,440
District Unconditional Grant (Non-Wage)	87,194	59,568	73,635
District Unconditional Grant (Wage)	197,042	147,782	197,042
Locally Raised Revenues	82,178	54,801	95,884
Multi-Sectoral Transfers to LLGs_NonWage	52,606	18,970	7,879
Development Revenues	1,800	1,800	13,700
District Discretionary Development Equalization Grant	1,800	1,800	13,700
Total Revenue Shares	420,821	282,921	388,140
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	197,042	92,401	197,042
Non Wage	221,978	132,586	177,398
Development Expenditure			
Domestic Development	1,800	0	13,700
Donor Development	0	0	0
Total Expenditure	420,821	224,987	388,140

Narrative of Workplan Revenues and Expenditure

The Budget for 2018/2019 is estimated at 388,140,000. Compared to FY 2017/2018 whose total Budget was 420,821,000 this is a decrease of shs 32,681,000. For 2017/2018 the sector received shs 282,921,000 and spent 224,987,000. The expected decrease in 2018/2019 is because of less allocation of unconditional grant-non wage and also decrease in Local revenue- multisectoral Transfers planned as the anticipated operationalisation of new Town councils are expected to affect the share of revenue that is due for the Higher LG and LLGs.

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	621,252	425,099	732,110
District Unconditional Grant (Non-Wage)	275,533	206,649	364,161
District Unconditional Grant (Wage)	191,451	143,588	211,723
Locally Raised Revenues	112,241	59,911	144,302
Multi-Sectoral Transfers to LLGs_NonWage	42,027	14,950	11,925
Development Revenues	1,800	0	0
District Discretionary Development Equalization Grant	1,800	0	0
Total Revenue Shares	623,052	425,099	732,110

Vote: 506 Bushenyi District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	191,451	115,593	211,723
Non Wage	429,801	242,624	520,388
<i>Development Expenditure</i>			
Domestic Development	1,800	0	0
Donor Development	0	0	0
Total Expenditure	623,052	358,217	732,110

Narrative of Workplan Revenues and Expenditure

Statutory Sector budget estimates for 2018/19FY is Shs.731,175,000/= compared to Shs.623,052,000/= as budget estimates for 2017/18. This implies that there has been an increase of Shs.108,123,000/= and this is due to more local revenue allocation to cater for Councillors allowances more funds under wage and non-wage to enhance Political leaders salaries. However the sector expects to spend Shs.364,161,000/= under non-wage, Shs.210,788,000/= under wage and Shs.144,302,000/= from locally raised revenue to implement different activities.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	3,106,927	667,520	2,470,761
District Unconditional Grant (Non-Wage)	1,072	804	0
District Unconditional Grant (Wage)	291,199	218,399	596,876
Locally Raised Revenues	5,700	0	12,500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	728,000
Other Transfers from Central Government	2,377,112	124,433	240,000
Sector Conditional Grant (Non-Wage)	35,023	26,267	255,721
Sector Conditional Grant (Wage)	396,821	297,616	637,664
<i>Development Revenues</i>	33,931	109,068	124,569
Locally Raised Revenues	0	75,136	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	22,841
Sector Development Grant	33,931	33,931	101,727
Total Revenue Shares	3,140,859	776,587	2,595,330
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	688,020	70,325	1,234,540
Non Wage	2,418,907	151,504	1,236,221
<i>Development Expenditure</i>			
Domestic Development	33,931	109,068	124,569

Vote: 506 Bushenyi District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	3,140,859	330,896	2,595,330

Narrative of Workplan Revenues and Expenditure

Production and Marketing Sector anticipates to receive a total of Shs 2,595,330,000 during 208/19FY compared to Shs 3,140,859,000 planned for 2017/18FY. The deficit of Shs 545,529,000 is due to a revision in World Bank allocation under the UMFSNP. The Sector unconditional grant – wage has increased from Shs 291,199,000 to Shs 596,876,000 due to salary enhancement for science professionals. Locally raised revenues have increased from Shs 5,700,000 to Shs 12,500,000 to provide for funds to maintain banana demonstration garden. Central Government trnfers have reduced from Shs 2,337,112,000 to Shs 978,000,000 (of which Shs 728,000,000 and Shs 240,000,000 will be spent at 100 primary schools and district level respectively). Sector non wage has increased from Shs 35,023,000 to Shs 255,721,000 under agriculture extension grant to support delivery of extensions services. Sector conditional grant wage has increased from Shs297,616,000 to Shs 637,664,000 to cater for enhanced salaries for science professionals. Sector Conditional grant development has increased from Shs 33,931,000 to 101,727,000 due to increased agriculture extension development grant. Multi-sectoral transfers to LLG has increased from 0 to Shs 22,841,000 under DDEG to support capital development under Agriculture Sector.

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	2,844,437	1,863,421	2,938,914
District Unconditional Grant (Non-Wage)	6,000	4,500	0
Other Transfers from Central Government	143,830	27,184	0
Sector Conditional Grant (Non-Wage)	868,626	462,252	616,336
Sector Conditional Grant (Wage)	1,825,980	1,369,485	2,322,578
Development Revenues	256,969	69,147	782,705
District Discretionary Development Equalization Grant	80,968	67,647	0
Donor Funding	176,001	1,500	176,003
Multi-Sectoral Transfers to LLGs_Gou	0	0	11,252
Sector Development Grant	0	0	548,195
Transitional Development Grant	0	0	47,254
Total Revenue Shares	3,101,406	1,932,568	3,721,618
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,825,980	1,307,603	2,322,578
Non Wage	1,018,456	436,296	616,336
Development Expenditure			
Domestic Development	80,968	0	606,702
Donor Development	176,001	19	176,003
Total Expenditure	3,101,406	1,743,918	3,721,618

Narrative of Workplan Revenues and Expenditure

Vote: 506 Bushenyi District**FY 2018/19**

The overall budget for 208/19 FY for health sector is Ug Shs 3,721,618,000 compared to 3,101,406,000 In the financial year of 2017/18 there was an overall increase I in Ug Shs 620,212.the increase has been due to salary increment for health workers for PHC wage from Ug Shs 1,825,980,000= in the F/Y 2017/18. to Ug Sh 2,322,578,000 in the F/Y 2018/19

The increase was also due to inclusion of PHC development of Ug Shs 548,195,000 meant to upgrade Kibazi Health centre II to Health centre III and renovation of OPD for Kabushaho HC III, Nombe HC II & Kajunju HC II which was not provided for in the F/Y 2017/18. In the F/Y 2018/19 there was provision of 11,252,000 multispectral transfers to LLGs Gou allocations to construct standard pit latrines in Kashambya Health centre III in Bitooma S/C

However there was decrease in district un conditional grant non-wage from 6,000,000 2017/18 FY to Ugshs 0 for F/Y 2018/19, other transfers from central government in the 2017/18 were 143,83,000 which has not been provided for in 2018/19, PHC non-Wage reduced from 868,626,000 to 616,336,000 since private facilities receiving PHC funds were not provided for PHC from the central government.

The cumulative receipts by end of March 2018 for 2017 /18 FY was Ug Shs 1,932,568,000= and the expenditure as at the end of March 2018 was Ug Shs 1,743,918,000=

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	11,804,990	8,646,642	12,182,699
District Unconditional Grant (Wage)	66,345	49,759	66,345
Locally Raised Revenues	78,100	24,546	69,874
Other Transfers from Central Government	0	0	13,900
Sector Conditional Grant (Non-Wage)	2,076,857	1,384,571	1,681,083
Sector Conditional Grant (Wage)	9,583,688	7,187,766	10,351,498
Development Revenues	188,705	227,551	682,347
Locally Raised Revenues	0	38,846	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	56,994
Sector Development Grant	188,705	188,705	625,353
Total Revenue Shares	11,993,694	8,874,193	12,865,046
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,650,033	7,104,056	10,417,843
Non Wage	2,154,957	1,285,484	1,764,857
Development Expenditure			
Domestic Development	188,705	100,030	682,347
Donor Development	0	0	0
Total Expenditure	11,993,694	8,489,570	12,865,046

Narrative of Workplan Revenues and Expenditure

Vote: 506 Bushenyi District**FY 2018/19**

Total expected revenue is Shs12,865,046 compared to Shs11,993,694 of FY2017/2018. The increase in revenue is mainly due to enhancement of salaries for secondary school science teachers, increase in inspection grant and increase in consolidated development grant. Sector conditional non wage reduced to Shs1,681,083,000 from Shs2,076,857,000 because of reduced funding to private partnership schools. Development grant increased from Shs 188,705,000 to Shs625,353,000 because of funding from WB to finance the construction of SEED secondary schools. DDEG funding increased to Shs56,994,000 from Shs0 because subcounties provided money for acquisition of desks for primary schools.

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	644,386	503,087	1,060,225
District Unconditional Grant (Wage)	78,178	58,634	120,321
Locally Raised Revenues	37,640	14,129	56,640
Other Transfers from Central Government	0	430,324	883,265
Sector Conditional Grant (Non-Wage)	528,568	0	0
Development Revenues	20,330	1,250	120,136
District Discretionary Development Equalization Grant	1,250	1,250	66,675
Multi-Sectoral Transfers to LLGs_Gou	19,080	0	53,461
Total Revenue Shares	664,716	504,337	1,180,361
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,178	55,908	120,321
Non Wage	566,208	429,233	939,905
Development Expenditure			
Domestic Development	20,330	0	120,136
Donor Development	0	0	0
Total Expenditure	664,716	485,141	1,180,361

Narrative of Workplan Revenues and Expenditure

The Overall Budget for 2018/19 FY for Roads and Engineering Sector is Ug Shs 1,180,361,393=. Compared to the budget of 2017/18 FY which was Ug.Shs 644,716,000=. There was an overall increase of Ug.Shs 515,645,393=. The increase has been on Wages which increased from Ug.Shs 78,178,000= to Ug.Shs 120,320,648= mainly due to increase in salaries for Science Category of staff, Locally raised revenues has been increased from Ug.Shs 37,640,000= to Ug.Shs 56,640,000= to cater for fencing of DSC offices/Parking Yard and renovation of 2 Staff Houses, Other transfers from Central Government (Uganda Road Fund) has been increased from Ug.Shs 528,568,000= to Ug.Shs 883,264,794= mainly to work on more Roads (District, Urban and Community Access Roads), District Discretionary Development Equalization Grant has been increased from Ug.Shs 1,250,000= to Ug.Shs 66,675,161= to enable rehabilitation of buildings at the District HeadQuarters and Multi-Sectoral Transfers to LLG's (GOU-Devt) has been increased from Ug.Shs 19,080,000= to Ug.Shs 53,460,890= since more subcounties allocated more money to improve on roads.

The cumulative receipts by end of March 2018 for 2017/18 FY was Ug.Shs 504,337,000= against the Budget of Ug.Shs 664,716,000 whereas the Expenditure as at end of March 2018 was Ug.Shs 485,141,000.

Workplan Title : Water

Vote: 506 Bushenyi 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	60,019	45,014	58,676
District Unconditional Grant (Wage)	26,502	19,876	26,502
Sector Conditional Grant (Non-Wage)	33,517	25,138	32,174
Development Revenues	290,129	290,129	219,932
Sector Development Grant	290,129	290,129	219,932
Total Revenue Shares	350,148	335,143	278,608
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,502	13,092	26,502
Non Wage	33,518	20,316	32,174
Development Expenditure			
Domestic Development	290,129	167,300	219,932
Donor Development	0	0	0
Total Expenditure	350,148	200,707	278,608

Narrative of Workplan Revenues and Expenditure

The sector plans to receive shs 278,608,000 for FY 2018/2019 down from shs 350,148,000 for FY 2017/2018. The decrease is due less allocation of Sector Conditional Grant from shs 33,517,000 to shs 32,174,000. The funds are to be spent as follows: Extensions of gravity floe schemes and design of new gravity flow scheme

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	192,724	108,259	182,741
District Unconditional Grant (Non-Wage)	2,189	1,094	0
District Unconditional Grant (Wage)	136,166	102,125	136,166
Locally Raised Revenues	40,827	1,578	29,804
Multi-Sectoral Transfers to LLGs_NonWage	8,926	0	12,470
Sector Conditional Grant (Non-Wage)	4,617	3,462	4,300
Development Revenues	0	0	18,000
Donor Funding	0	0	18,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenue Shares	192,724	108,259	200,741

Vote: 506 Bushenyi District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	136,166	61,888	136,166
Non Wage	56,558	6,123	46,575
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	18,000
Total Expenditure	192,724	68,011	200,741

Narrative of Workplan Revenues and Expenditure

The sector plans to receive shs 200,741,000 for FY 2018/2019 up from shs 19,724,000 for FY 2017/2018. The increase is due to more allocation to the sector by LLG's to cater for environmental issues at LLG level. Non wage from will therefore increase from shs 8,926,000 to shs 12,470,000. And Donor funding will increase by shs 18,000,000 because of donor funding from UNDP to cater for training of various stake holders in environmental issues..

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			
<i>Recurrent Revenues</i>	759,528	183,537	641,448
District Unconditional Grant (Non-Wage)	1,117	838	0
District Unconditional Grant (Wage)	138,809	104,106	138,808
Locally Raised Revenues	14,290	2,537	14,290
Multi-Sectoral Transfers to LLGs_NonWage	525,960	35,490	420,619
Other Transfers from Central Government	31,359	4,571	31,693
Sector Conditional Grant (Non-Wage)	47,994	35,996	36,039
<i>Development Revenues</i>	136,393	90,692	13,038
Multi-Sectoral Transfers to LLGs_Gou	136,393	90,692	13,038
Total Revenue Shares	895,921	274,229	654,486
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	138,809	79,068	138,808
Non Wage	620,719	79,431	502,641
<i>Development Expenditure</i>			
Domestic Development	136,393	90,692	13,038
Donor Development	0	0	0
Total Expenditure	895,921	249,192	654,486

Narrative of Workplan Revenues and Expenditure

Vote: 506 Bushenyi District

FY 2018/19

The Sector revenue for 2018/2019 FY is expected at Shs. 654,486,000 compared to 2017/2018 FY which had a budget of Shs. 895,921,000. The decrease is due to reductions in Youth Livelihood Programme Fund and Sector Conditional grant. The expenditure performance by end of March 2018 stood at Shs. 249,192,000 compared to revenues of Shs.274,229,000. The major expenditures will go to supporting Youth, Women and PWDs groups using YLP, UWEF funds and Special grant for PWDs and paying wages for the staff.

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	79,671	37,061	62,249
District Unconditional Grant (Non-Wage)	23,498	13,914	14,552
District Unconditional Grant (Wage)	28,409	21,307	28,409
Locally Raised Revenues	16,764	1,840	19,288
Multi-Sectoral Transfers to LLGs_NonWage	11,000	0	0
Development Revenues	2,750	2,750	0
District Discretionary Development Equalization Grant	2,750	2,750	0
Total Revenue Shares	82,421	39,811	62,249
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,409	15,854	28,409
Non Wage	51,262	9,314	33,840
Development Expenditure			
Domestic Development	2,750	2,750	0
Donor Development	0	0	0
Total Expenditure	82,421	27,918	62,249

Narrative of Workplan Revenues and Expenditure

The Sector plans to receive 62,249,000 shs for F/Y 2018/19 down from 82,421,000 shs for F/Y 2017/18. The decrease is due to less allocation of local revenue and unconditional non wage to the sector at District and LLGs because of the decrease in the IPF's for the sources of revenue. Activities to implement include: Review Five years Development Plan, Hold District Technical Planning Committee, Maintain Office equipments

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	44,401	34,941	57,741
District Unconditional Grant (Non-Wage)	10,773	8,080	10,773
District Unconditional Grant (Wage)	30,188	25,851	34,468

Vote: 506 Bushenyi District**FY 2018/19**

Locally Raised Revenues	3,440	1,010	12,500
Development Revenues	1,800	1,800	0
District Discretionary Development Equalization Grant	1,800	1,800	0
Total Revenue Shares	46,201	36,741	57,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,188	23,080	34,468
Non Wage	14,213	9,090	23,273
Development Expenditure			
Domestic Development	1,800	1,800	0
Donor Development	0	0	0
Total Expenditure	46,201	33,970	57,741

Narrative of Workplan Revenues and Expenditure

The department will receive Local revenue shs 12,500,000 ,unconditional grant shs 10,773,145 and wage shs 34,467,900. Of the non wage shs 17,913,100 will be spent on travel in land,4,000,000 on workshops,500,000 on IT & computer services,,560,045 on stationery & printing & 300,000 on subscription.