

Vote: 557 Butaleja 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 :

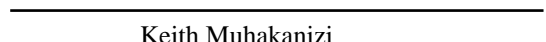


Alex Felix Majeme

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote: 557 Butaleja 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	339,112	113,598	339,112
Discretionary Government Transfers	3,724,593	3,164,469	4,041,921
Conditional Government Transfers	17,959,149	13,209,585	20,611,391
Other Government Transfers	1,586,757	1,414,381	5,107,144
Donor Funding	820,000	142,831	575,000
Grand Total	24,429,610	18,044,864	30,674,568

Revenue Performance by end of March of the Running FY

The District Council approved a total budget of Shs. 24,429,610,000. By the end of second quarter, Shs.18,018,656,000 representing 74% of budgeted revenue had been received. Of this, shs.113,598,000 representing 34% of the budgeted locally raised revenue had been realized and and 17.4% donor funding. All funds received were disbursed to the respective departments. Shs.16,012,484,000 representing 78% of the total budget and 89% of the realised funds was spent by the various sectors. Shs.6,942,779,000 was spent on salaries whereas shs.2,750,075,000 was spent on the recurrent activities

Planned Revenues for next FY

The District expects to receive a total of shs.30,674,568,000 in financial year 2018/19 which reflects an increase of shs.6,244,958,000 as compared to what was budgeted in fy 2017/18 because of the salary enhancement for selected staff especially with a bias of sciences and development budget to cater for the new secondary school construction which is expected. Locally raised revenue will reduce as now new revenues were identified in addition to the political pronouncement on park fees abolition. Donor funding will also reduce as some partners will implement their own budgets.

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	3,958,822	3,874,030	4,299,706
Finance	355,335	228,371	325,631
Statutory Bodies	415,072	286,800	527,610
Production and Marketing	560,647	402,015	1,174,563
Health	4,261,041	2,719,578	5,213,394
Education	11,842,131	8,783,331	15,302,853
Roads and Engineering	1,220,873	879,087	1,264,412
Water	530,768	516,279	621,695
Natural Resources	221,168	113,553	353,270
Community Based Services	911,919	159,232	1,411,526
Planning	81,058	51,708	88,066
Internal Audit	70,777	30,878	91,841

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Grand Total	24,429,610	18,044,864	30,674,568
<i>o/w: Wage:</i>	13,885,559	10,414,169	16,183,013
<i>Non-Wage Recurrent:</i>	5,925,776	3,996,378	5,661,944
<i>Domestic Devt:</i>	3,798,275	3,491,485	8,254,611
<i>Donor Devt:</i>	820,000	142,831	575,000

Expenditure Performance by end of March FY 2017/18

The District Council approved a total budget of Shs. 24,429,610,000. By the end of third quarter, Shs.18,044,864,000 representing 74% of budgeted revenue had been received. Of this, shs.113,598,000 representing 34% of the budgeted locally raised revenue had been realized and and 17.4% donor funding. All funds received were disbursed to the respective departments. Shs.16,012,484,000 representing 66% of the total budget and 89% of the realized funds was spent by the various sectors.

Planned Expenditures for the FY 2018/19

As compared to fy 2017/18, an increase of shs.6,244,958,000 in fy 2018/19 is expected due to of the salary enhancement for selected staff especially with a bias of sciences and development budget to cater for the new secondary school construction which is expected. while shs.16,892,766,000 will be used on wages and other recurrent activities, shs.14,247,891,000 will cater for development activities, shs.120,000,000 for FIEFOC project under the Natural Resources department among other sources was budgeted.

Medium Term Expenditure Plans

The emphasis of the Plan is to improve the health standards of the community by providing the minimum health care package and infrastructure development, education for all both at primary and Secondary level, improving safe water coverage and water for production, provision of improved technologies to farmers and advisory services, improving all district and community access roads and welfare of orphans and other vulnerable children.

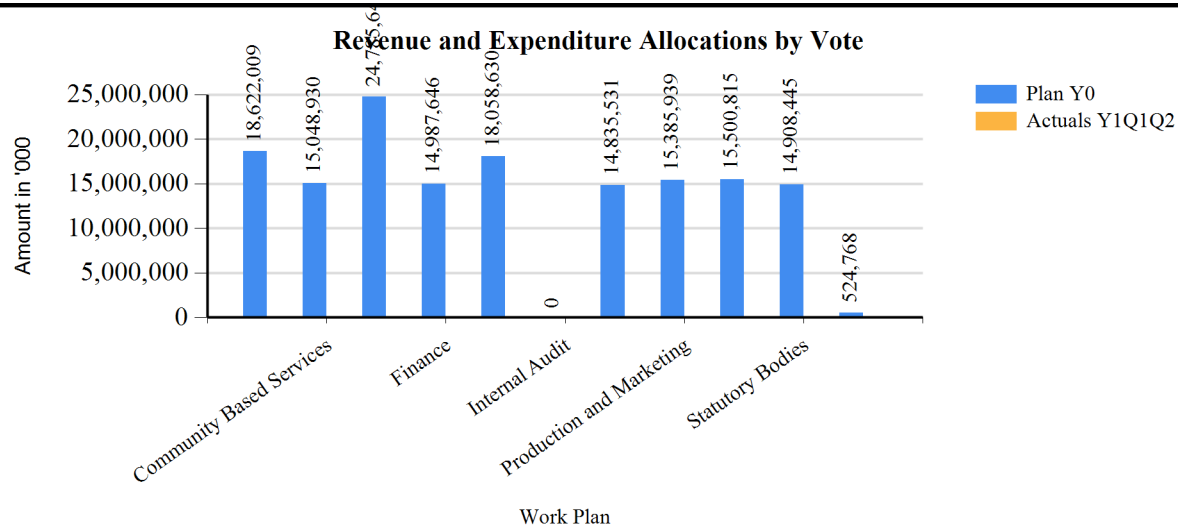
Challenges in Implementation

Inadequate staffing especially in the education department which has kept the teacher pupil ratio at 1:73, 1:120 class pupil ratio, 1:87 stance pupil ratio and hence low passing rate, the 70% staffing level of the health department given the low wage bill that does not enable adequate recruitment of staff, The untimely Floods that are feared to happen every year. Inadequate means of transport and staffing especially for the Planning Unit which does not have a vehicle which puts it in a behind seat when it comes to monitoring of government projects and assessment of the lower local governments

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	339,112	113,598	339,112
Agency Fees	0	0	3,000
Animal & Crop Husbandry related Levies	0	0	12,000
Application Fees	35,000	13,282	54,013
Business licenses	18,000	221	16,000
Cess on produce	4,000	1,200	4,000
Fees from Hospital Private Wings	9,953	637	8,000
Group registration	6,000	623	6,000
Land Fees	10,000	0	10,000
Local Services Tax	34,263	70,099	96,099
Market /Gate Charges	20,000	1,500	0
Other Court Fees	42,000	0	0
Other Fees and Charges	104,587	17,856	95,000
Park Fees	47,309	8,000	35,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	180	0
2a. Discretionary Government Transfers	3,724,593	3,164,469	4,041,921
District Discretionary Development Equalization Grant	1,420,187	1,420,187	1,505,226
District Unconditional Grant (Non-Wage)	667,156	500,367	742,445
District Unconditional Grant (Wage)	1,387,585	1,040,689	1,524,003
Urban Discretionary Development Equalization Grant	63,909	63,909	72,405
Urban Unconditional Grant (Non-Wage)	125,101	93,826	124,667

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Urban Unconditional Grant (Wage)	60,654	45,491	73,176
2b. Conditional Government Transfer	17,959,149	13,209,585	20,611,391
General Public Service Pension Arrears (Budgeting)	427,397	427,397	0
Gratuity for Local Governments	544,430	408,323	641,355
Pension for Local Governments	581,857	436,392	631,959
Salary arrears (Budgeting)	226,584	226,584	0
Sector Conditional Grant (Non-Wage)	2,898,368	1,632,382	3,166,633
Sector Conditional Grant (Wage)	12,437,319	9,327,989	14,585,834
Sector Development Grant	750,518	750,518	1,497,163
Transitional Development Grant	92,676	0	88,446
2c. Other Government Transfer	1,586,757	1,414,381	5,107,144
Community Agricultural Infrastructure Improvement Programme (CAIIP)	29,771	0	29,771
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	98,000	35,600	120,017
Northern Uganda Social Action Fund (NUSAF)	782,600	1,034,371	1,451,965
Support to PLE (UNEB)	15,190	0	1,733,660
Uganda Road Fund (URF)	0	336,835	877,365
Uganda Women Entrepreneurship Program(UWEP)	185,612	1,966	185,612
Youth Livelihood Programme (YLP)	475,584	5,609	708,754
3. Donor	820,000	142,831	575,000
The AIDS Support Organisation (TASO)	15,000	0	0
United Nations Children Fund (UNICEF)	430,000	0	70,000
World Health Organisation (WHO)	35,000	63,529	505,000
Others	340,000	79,302	0
Total Revenues shares	24,429,610	18,044,864	30,674,568

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

Budgeted Revenue was Shs.339,112,000. By the third quarter, Shs.113,598,000 equivalent to 33.5% of the budgeted revenue had been realized. The deviation in performance was caused by utility operators who defaulted in business licenses and park fees among others. Local Service tax, Other fees and charges, business license and application fees are the only sources that earned the district local revenue.

Central Government Transfers

Budgeted revenue was Shs.23,270,499,000. By the end of third quarter, Shs 17,788,435,000 representing 76.4% of budgeted revenue had been received.

Donor Funding

Budgeted Revenue was Shs.820,000,000. By the end of third quarter, Shs.142,831,000 equivalent to 17.4% of the budgeted revenue had been received and it was from World health organization and NTD

ii) Planned Revenues for FY 2018/19

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Locally Raised Revenues

The District expects to receive shs.339,112,000 (0.995%) from locally raised sources. There is no change in the funds expected from locally raised revenue as compared to fy 2017/18 because no new sources were identified other than; Application fees, business licenses and other charges are expected to make significant contribution to the overall locally raised revenue, while the least contribution is expected from Animal & Crop Husbandry related levies and land fees. Park fees were affected by the political pronouncement stopping local collections to be done

Central Government Transfers

The District expects to realize shs.29,760,456,000 which represents 97% of the total budget is expected from central government transfers which reflects an increase in the funds expected as compared to what was budgeted in fy 2017/18. As compared to fy 2017/18, shs.16,183,013,000 (53%) of the total budget in fy 2018/19 will cater for salaries, wages, pension and gratuity for the local government, while shs.14,475,455,000 (47%) will be used on recurrent and development activities which reflects an increase of shs.6,228,859,000 as compared to what was budgeted in fy 2017/18. The increase is due to the additional funds for school development, agric extension and salary increase for selected categories of staff.

Donor Funding

Donor funding of shs.575,000,000 which reflects 1.97% of the total estimated revenue, there is a reduction as compared to the previous financial year. However, other donors will provide off budget contributions in addition to the budget towards the donor funding as expected from all the implementing partners of AWOST, Little bit of hope, world vision and UNICEF and WHO as a direct budget support to help on the issues of HIV/AIDS awareness, catering for the welfare of orphans and vulnerable children, promotion of education, health, food and nutrition related issues in the district.

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	0	0	958,972
District Production Services	516,317	295,989	163,374
District Commercial Services	44,331	9,373	52,217
<i>Sub- Total of allocation Sector</i>	<i>560,647</i>	<i>305,361</i>	<i>1,174,563</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,122,322	659,118	1,264,412
District Engineering Services	98,551	28,626	0
<i>Sub- Total of allocation Sector</i>	<i>1,220,873</i>	<i>687,744</i>	<i>1,264,412</i>
Sector: Education			
Pre-Primary and Primary Education	9,140,519	6,495,999	11,335,021
Secondary Education	2,221,502	1,557,150	3,329,809
Skills Development	338,143	212,767	417,019
Education & Sports Management and Inspection	139,417	94,424	218,204
Special Needs Education	2,550	100	2,800
<i>Sub- Total of allocation Sector</i>	<i>11,842,131</i>	<i>8,360,440</i>	<i>15,302,853</i>
Sector: Health			
Primary Healthcare	483,516	205,734	1,040,385

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District Hospital Services	218,170	139,334	193,204
Health Management and Supervision	3,559,355	2,182,564	3,979,805
<i>Sub- Total of allocation Sector</i>	<i>4,261,041</i>	<i>2,527,632</i>	<i>5,213,394</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	530,768	65,368	621,695
Natural Resources Management	221,168	60,908	353,270
<i>Sub- Total of allocation Sector</i>	<i>751,936</i>	<i>126,276</i>	<i>974,966</i>
Sector: Social Development			
Community Mobilisation and Empowerment	911,919	151,439	1,411,526
<i>Sub- Total of allocation Sector</i>	<i>911,919</i>	<i>151,439</i>	<i>1,411,526</i>
Sector: Public Sector Management			
District and Urban Administration	3,958,822	2,624,015	4,299,706
Local Statutory Bodies	415,072	286,753	527,610
Local Government Planning Services	81,058	38,735	88,066
<i>Sub- Total of allocation Sector</i>	<i>4,454,952</i>	<i>2,949,504</i>	<i>4,915,383</i>
Sector: Accountability			
Financial Management and Accountability(LG)	355,335	212,307	325,631
Internal Audit Services	70,777	14,972	91,841
<i>Sub- Total of allocation Sector</i>	<i>426,112</i>	<i>227,278</i>	<i>417,472</i>

Vote: 557 Butaleja 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	2,982,398	2,467,475	2,465,149
District Unconditional Grant (Non-Wage)	84,015	104,766	77,134
District Unconditional Grant (Wage)	824,342	629,657	824,342
General Public Service Pension Arrears (Budgeting)	427,397	427,397	0
Gratuity for Local Governments	544,430	408,323	641,355
Locally Raised Revenues	45,717	76,152	57,420
Multi-Sectoral Transfers to LLGs_NonWage	187,404	112,714	159,763
Multi-Sectoral Transfers to LLGs_Wage	60,654	45,491	73,176
Pension for Local Governments	581,857	436,392	631,959
Salary arrears (Budgeting)	226,584	226,584	0
Development Revenues	976,423	1,406,555	1,834,557
District Discretionary Development Equalization Grant	44,178	115,101	160,920
Multi-Sectoral Transfers to LLGs_Gou	250,245	257,084	221,672
Other Transfers from Central Government	682,000	1,034,371	1,451,965
Total Revenue Shares	3,958,822	3,874,030	4,299,706
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,111,580	663,747	897,518
Non Wage	1,870,818	1,431,395	1,567,631
Development Expenditure			
Domestic Development	976,423	528,872	1,834,557
Donor Development	0	0	0
Total Expenditure	3,958,822	2,624,015	4,299,706

Narrative of Workplan Revenues and Expenditure

The department has a proposed budget of shs.4,299,706,000 which reflects an increase of shs.340,884,000 compared to fy. 2017/18 because of the increase in the General Public Service Pension Arrears and Gratuity for Local Governments and NUSAF3 funds that was indicated to be disbursed in fy 2018/19. The department expects to spend shs.2,465,149,000 on recurrent expenditure and this will be used for increased monitoring, supervision and reporting at all administrative units and payment of salaries. Shs.1,834,557,000 on development expenditure in fy 2018/19

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	288,769	183,236	281,390
District Unconditional Grant (Non-Wage)	66,484	48,195	63,705
District Unconditional Grant (Wage)	145,109	108,832	145,109
Locally Raised Revenues	16,093	3,315	12,865
Multi-Sectoral Transfers to LLGs_NonWage	61,084	22,894	59,711
Development Revenues	66,565	45,135	44,242
District Discretionary Development Equalization Grant	21,146	20,438	12,493
Multi-Sectoral Transfers to LLGs_Gou	45,420	24,697	31,748
Total Revenue Shares	355,335	228,371	325,631
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,109	107,554	145,109
Non Wage	143,661	74,191	136,281
Development Expenditure			
Domestic Development	66,565	30,561	44,242
Donor Development	0	0	0
Total Expenditure	355,335	212,307	325,631

Narrative of Workplan Revenues and Expenditure

The department's proposed budget for fy 2018/19 is shs.325,631,000 which reflects almost no difference. The department plans to spend shs.281,390,000 on recurrent expenditure for keeping and updating the books of accounts, reporting and ensuring timely accountabilities at all levels in the financial year 2018/19 and paying salaries for the staff.

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	387,774	273,151	512,616
District Unconditional Grant (Non-Wage)	227,884	187,192	314,323
District Unconditional Grant (Wage)	59,273	44,455	59,273
Locally Raised Revenues	32,186	24,196	74,000
Multi-Sectoral Transfers to LLGs_NonWage	68,430	17,308	65,020
Development Revenues	27,298	13,649	14,994
Multi-Sectoral Transfers to LLGs_Gou	27,298	13,649	14,994
Total Revenue Shares	415,072	286,800	527,610

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	59,273	44,455	59,273
Non Wage	328,500	228,649	453,343
<i>Development Expenditure</i>			
Domestic Development	27,298	13,649	14,994
Donor Development	0	0	0
Total Expenditure	415,072	286,753	527,610

Narrative of Workplan Revenues and Expenditure

The department's proposed budget for fy 2017/18 is shs.527,610,000 which reflects an increase of shs.112,538,000 expected from Other Transfers from Central Government to cater for exgracia and Honororia. The department plans to spend shs.512,616,000 on recurrent expenditure for council to play its over sight role, reporting and ensuring timely accountabilities at all levels and paying salaries for the staff.

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>	423,387	291,796	964,391
District Unconditional Grant (Non-Wage)	15,113	8,840	7,882
Locally Raised Revenues	8,047	1,223	6,800
Multi-Sectoral Transfers to LLGs_NonWage	38,513	10,447	24,096
Sector Conditional Grant (Non-Wage)	41,139	30,854	295,837
Sector Conditional Grant (Wage)	320,576	240,432	629,776
<i>Development Revenues</i>	137,261	110,219	210,172
District Discretionary Development Equalization Grant	37,005	41,802	33,727
Multi-Sectoral Transfers to LLGs_Gou	63,677	31,838	57,165
Sector Development Grant	36,579	36,579	119,280
Total Revenue Shares	560,647	402,015	1,174,563
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	320,576	240,432	629,776
Non Wage	102,811	37,670	334,615
<i>Development Expenditure</i>			
Domestic Development	137,261	27,259	210,172
Donor Development	0	0	0
Total Expenditure	560,647	305,361	1,174,563

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Narrative of Workplan Revenues and Expenditure

The department expects to receive shs.1,177,041,832 which reflects an increase of shs.616,394,000 as compared to fy 2018/19 and this is from sector conditional grant and specifically for agric extension grant. The department plans to spend shs.966,869,000 on recurrent activities while shs.210,172,000 on development expenditure.

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	3,121,024	2,313,933	4,338,409
District Unconditional Grant (Non-Wage)	15,113	6,741	10,852
Locally Raised Revenues	9,656	1,400	8,500
Multi-Sectoral Transfers to LLGs_NonWage	38,746	12,661	29,986
Sector Conditional Grant (Non-Wage)	364,328	273,246	364,328
Sector Conditional Grant (Wage)	2,693,181	2,019,886	3,924,743
Development Revenues	1,140,018	405,645	874,985
District Discretionary Development Equalization Grant	116,302	121,589	106,194
Donor Funding	820,000	142,831	575,000
Multi-Sectoral Transfers to LLGs_Gou	111,040	141,225	39,204
Sector Development Grant	0	0	66,142
Transitional Development Grant	92,676	0	88,446
Total Revenue Shares	4,261,041	2,719,578	5,213,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,693,181	2,019,885	3,924,743
Non Wage	427,843	282,137	413,666
Development Expenditure			
Domestic Development	320,018	85,399	299,985
Donor Development	820,000	140,211	575,000
Total Expenditure	4,261,041	2,527,632	5,213,394

Narrative of Workplan Revenues and Expenditure

Health Directorate expects to receive a total of shs.5,213,394,000 which reflects an increase of shs.952,353,000 as compared to fy 2018/19 due to the general increase of the salaries for health workers. The department will spend shs.4,338,409,000 on recurrent expenditure and shs.874,985,000 on development expenditure.

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			

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Recurrent Revenues	11,412,181	8,377,478	12,542,658
District Unconditional Grant (Non-Wage)	21,281	12,855	10,852
District Unconditional Grant (Wage)	54,287	40,715	54,089
Locally Raised Revenues	12,874	2,000	8,500
Multi-Sectoral Transfers to LLGs_NonWage	6,200	2,100	12,515
Other Transfers from Central Government	15,772	0	15,772
Sector Conditional Grant (Non-Wage)	1,878,205	1,252,137	2,409,614
Sector Conditional Grant (Wage)	9,423,562	7,067,672	10,031,315
Development Revenues	429,950	405,853	2,760,195
District Discretionary Development Equalization Grant	162,705	164,468	149,920
Multi-Sectoral Transfers to LLGs_Gou	44,118	18,259	57,521
Other Transfers from Central Government	0	0	1,717,888
Sector Development Grant	223,127	223,127	834,866
Total Revenue Shares	11,842,131	8,783,331	15,302,853
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,477,849	7,108,387	10,085,404
Non Wage	1,934,332	1,231,256	2,457,254
Development Expenditure			
Domestic Development	429,950	20,798	2,760,195
Donor Development	0	0	0
Total Expenditure	11,842,131	8,360,440	15,302,853

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shs.15,302,853,000 which reflects an increase of shs.3,460,722,000 as compared to fy 2017/18. The department expects to spend Shs.12,542,658,000 on recurrent expenditure and shs.2,760,195,000 will be for development expenditure

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	709,686	216,098	126,997
District Unconditional Grant (Non-Wage)	5,992	3,746	10,852
District Unconditional Grant (Wage)	64,973	48,730	90,157
Locally Raised Revenues	13,256	1,667	8,500
Multi-Sectoral Transfers to LLGs_NonWage	12,296	4,445	17,488
Other Transfers from Central Government	100,000	157,510	0
Sector Conditional Grant (Non-Wage)	513,169	0	0

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Development Revenues	511,186	662,990	1,137,415
District Discretionary Development Equalization Grant	116,302	121,589	0
Multi-Sectoral Transfers to LLGs_Gou	365,113	450,833	635,130
Other Transfers from Central Government	29,771	90,568	502,285
Total Revenue Shares	1,220,873	879,087	1,264,412
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,973	48,730	90,157
Non Wage	644,714	166,946	36,840
Development Expenditure			
Domestic Development	511,186	472,068	1,137,415
Donor Development	0	0	0
Total Expenditure	1,220,873	687,744	1,264,412

Narrative of Workplan Revenues and Expenditure

The Department has an approved budget of shs.1,264,412,000 which shows an increase of shs.43,539,000 as compared to fy 2017/18 due to the increase in Multi-Sectoral Transfers to LLGs from shs.365,113,000 to shs.635,130,000 and also the Uganda road fund. Shs.126,997,000 will be spent on recurrent expenditure while shs.1,137,415,000 will be spent on development expenditure.

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	39,955	25,467	32,380
Multi-Sectoral Transfers to LLGs_NonWage	6,000	0	0
Sector Conditional Grant (Non-Wage)	33,955	25,467	32,380
Development Revenues	490,813	490,813	589,315
District Discretionary Development Equalization Grant	0	0	112,440
Sector Development Grant	490,813	490,813	476,875
Total Revenue Shares	530,768	516,279	621,695
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	39,955	25,188	32,380
Development Expenditure			
Domestic Development	490,813	40,180	589,315

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Donor Development	0	0	0
Total Expenditure	530,768	65,368	621,695

Narrative of Workplan Revenues and Expenditure

The Department has a budget of shs.621,695,000, - shs.476,875,000 is expected from conditional transfer, shs.112,440,000 from DDEG, Sector Conditional Grant (Non-Wage) - shs.32,380,000 . The department expects to spend shs.32,380,000 on recurrent expenditure and shs.589,315,000 on development expenditure

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	102,600	63,327	207,783
District Unconditional Grant (Non-Wage)	18,135	10,188	12,852
District Unconditional Grant (Wage)	60,259	45,194	171,691
Locally Raised Revenues	9,656	1,200	8,500
Multi-Sectoral Transfers to LLGs_NonWage	8,262	2,029	8,162
Sector Conditional Grant (Non-Wage)	6,288	4,716	6,578
Development Revenues	118,568	50,226	145,487
District Discretionary Development Equalization Grant	10,573	11,943	11,493
Multi-Sectoral Transfers to LLGs_Gou	9,995	2,683	13,976
Other Transfers from Central Government	98,000	35,600	120,017
Total Revenue Shares	221,168	113,553	353,270
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,259	45,194	171,691
Non Wage	42,341	12,238	36,093
Development Expenditure			
Domestic Development	118,568	3,476	145,487
Donor Development	0	0	0
Total Expenditure	221,168	60,908	353,270

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive shs.353,270,315 for FY 2017/18. This will be spent on Tree planting, compliance monitoring and Enforcement, Protection of River Manafwa Banks. Community wetland planning and management, Pegging of roads in Nabiganda Tc, Hold world Environment Day Cerebration and preparation of District State Of Environment.

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
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	220,192	144,213	218,263
District Unconditional Grant (Non-Wage)	12,151	7,492	14,852
District Unconditional Grant (Wage)	114,024	85,518	114,024
Locally Raised Revenues	8,047	1,223	8,500
Multi-Sectoral Transfers to LLGs_NonWage	24,686	4,017	22,991
Sector Conditional Grant (Non-Wage)	61,284	45,963	57,896
Development Revenues	691,727	15,019	1,193,263
District Discretionary Development Equalization Grant	0	0	12,493
Multi-Sectoral Transfers to LLGs_Gou	30,513	7,444	286,404
Other Transfers from Central Government	661,214	7,575	894,366
Total Revenue Shares	911,919	159,232	1,411,526
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	114,024	85,518	114,024
Non Wage	106,168	56,511	104,239
Development Expenditure			
Domestic Development	691,727	9,410	1,193,263
Donor Development	0	0	0
Total Expenditure	911,919	151,439	1,411,526

Narrative of Workplan Revenues and Expenditure

The Department has an approved budget of shs.1,411,526,000 which reflects an increase of shs.499,607,000 as compared to fy 2017/18 because of Other Transfers from Central Government expected from youth livelihood and UWEP programs and the 30% contribution from DDEG at all LLGs. The department expects to spend shs.218,263,000 on recurrent expenditure and shs.1,193,263,000 on development activities

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	54,626	24,297	63,080
District Unconditional Grant (Non-Wage)	18,816	8,286	29,763
District Unconditional Grant (Wage)	19,717	14,788	19,717
Locally Raised Revenues	16,093	1,223	13,600
Development Revenues	26,432	27,411	24,987
District Discretionary Development Equalization Grant	26,432	27,411	24,987
Total Revenue Shares	81,058	51,708	88,066

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	19,717	14,788	19,717
Non Wage	34,909	9,278	43,363
<i>Development Expenditure</i>			
Domestic Development	26,432	14,670	24,987
Donor Development	0	0	0
Total Expenditure	81,058	38,735	88,066

Narrative of Workplan Revenues and Expenditure

The unit has an approved budget of shs.88,066,088, of which shs.29,763,000 is expected from district unconditional grant - non wage, and shs.13,600,000 from locally raised revenues. The unit expects to spend shs.63,080,000 on recurrent expenditure and shs.24,987,000 on monitoring of capital development activities

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			
<i>Recurrent Revenues</i>	68,743	30,078	91,841
District Unconditional Grant (Non-Wage)	18,816	7,277	23,764
District Unconditional Grant (Wage)	45,602	22,801	45,602
Locally Raised Revenues	0	0	13,600
Multi-Sectoral Transfers to LLGs_NonWage	4,325	0	8,876
<i>Development Revenues</i>	2,034	800	0
Multi-Sectoral Transfers to LLGs_Gou	2,034	800	0
Total Revenue Shares	70,777	30,878	91,841
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	45,602	11,400	45,602
Non Wage	23,141	3,571	46,240
<i>Development Expenditure</i>			
Domestic Development	2,034	0	0
Donor Development	0	0	0
Total Expenditure	70,777	14,972	91,841

Narrative of Workplan Revenues and Expenditure

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The unit has an approved budget of shs.91,841,000 - shs.45,602,000 from district unconditional grant wage, shs.23,764,000 District Unconditional Grant (non Wage) from district unconditional grant - non wage, shs.13,600,000 from local revenue and shs.8,876,000 from Multi-Sectoral Transfers to LLGs. The internal audit section plans to spend all the funds on recurrent expenditure including paying salaries for the town council and district staff.