

Vote: 567 Bukwo 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.

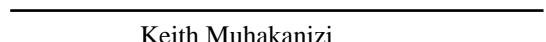
Signature :



Mr. Atama Gabriel

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote: 567 Bukwo District

FY 2018/19

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

Vote: 567 Bukwo District**FY 2018/19**

NOTE:

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

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

Vote: 567 Bukwo 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	323,159	69,977	279,051
Discretionary Government Transfers	2,996,365	2,445,739	3,303,297
Conditional Government Transfers	10,277,557	7,592,753	12,814,872
Other Government Transfers	0	510,406	1,394,454
Donor Funding	40,000	112,154	93,246
Grand Total	13,637,081	10,731,030	17,884,921

Revenue Performance by end of March of the Running FY

The approved budget was 13.6 billion shillings and the cumulative receipt by end of March was 10.7 billion shillings contributing 78.68% of the approved budget. The percentage of the budget received was highest in Donor funds with 280.4% followed by Discretionary Government Transfers with 81.6% of its respective approved budgets. The performance was high because at the time of budgeting the implementing partners did not commit themselves to support the district which they did after budget approval and also development grants was released 100% of the their respective approved budgets to expedite implementation of projects and completion by end of June 2018. Locally Raised Revenues realized was lowest with 21.7% of its approved budget due to weak enforcement measures to enforce tax payers. About 510.4 million shillings for Other Government Transfers was realized though it was not budgeted under this revenue source because Road fund was budgeted as sector conditional grants and was released as other Government transfers. Also funds used to facilitate Universal Primary Leaving Examination was released as supplementary budget.

Planned Revenues for next FY

The approved budget will increase by 4.2 billion shillings (23.7%) from the approved budget of FY 2017/18. The increase is due to increase in Discretionary Government Transfers by 306 million shillings (9.3%), Conditional Government Transfers increased by 2.5 billion shillings (19.8%) due to increase of funds, to enhance salaries and for capital development in health, education and roads and engineering. Other Government transfers increased by 1.4 billion shillings (100%) to cater for activities under NUSAF 2, Youth livelihood programme and Uganda Women Entrepreneurship programme. Donor funding increased by 53.2 million shillings for child protection under United Nations Children Fund (UNICEF). However, locally raised decreased by 53.2 million shillings (16.45% of it approved budget) due to no assets to be disposed which was there in the previous budget

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	1,858,340	1,472,946	1,389,920
Finance	321,121	186,686	329,080
Statutory Bodies	554,551	356,605	689,957
Production and Marketing	570,653	661,714	1,581,740
Health	2,162,716	1,729,883	3,435,418
Education	6,620,795	4,901,886	8,030,775

Vote: 567 Bukwo District**FY 2018/19**

Roads and Engineering	414,882	345,329	715,456
Water	334,646	315,066	341,834
Natural Resources	169,434	94,940	167,014
Community Based Services	460,020	409,442	1,007,238
Planning	103,358	60,680	123,010
Internal Audit	66,565	36,316	73,480
Grand Total	13,637,081	10,571,492	17,884,921
<i>o/w: Wage:</i>	8,891,392	6,536,659	10,743,257
<i>Non-Wage Recurrent:</i>	3,399,257	2,561,193	3,952,500
<i>Domestic Devt:</i>	1,306,432	1,361,486	3,095,917
<i>Donor Devt:</i>	40,000	112,154	93,246

Expenditure Performance by end of March FY 2017/18

The total cumulative releases up to end of March FY 2017/18 to the departments was 10.6 billion leaving 100 thousand shillings in the General fund account which was locally revenue which was deposited at the end of the quarter. Out of the cumulative release, only 7.3 billion shillings was spent contributing 54% of the budget spent and 70% of the releases spent. The performance of in the releases spent was good in most of the sectors except community Based services, water sub sector & production and marketing and administration

The performance in the releases spent was least in water, Production and Marketing and administration and , Natural resources with 24%, 33%, 44% and 58% of their respective cumulative releases to the departments. This was mainly because all the development funds was released in quarter three when project implementation was taking place and release of conditional funds for production and marketing as supplementary budget at the end of March 2017. In administration, funds for gratuity, payment of pension and wage was not fully paid due to incomplete records of staff. In terms of source, about 81% of the wage was spent due to incomplete records of staff, 67% of non-wage was not spent due to incomplete records of pensioners and ex-gratia for local council one's and two's which will be paid in fourth quarter and 26% of the releases for domestic development was spent since projects were being implemented

Planned Expenditures for the FY 2018/19

The expected expenditure will increase by 4.2 billion shillings (23.7%) from the approved budget of FY 2017/18. These funds will be used to fund wealth creation activities and improvement of infrastructure in Government institutions like road opening, Contraction of council hall, Latrines for Primary schools and some health facilities, Maternity ward for Mutushet health Center II, Mortuary in the district Hospital, Gravity flow schemes, rehabilitation and maintenance of roads. Supply of tree seedlings and technologies to the community, payment of salaries and pension to staff, finally there is planned expenditure on improvement of health care services and education services in the district.

Medium Term Expenditure Plans

Increase access to social services from 60.7% to 90.3%, Improve on the economic infrastructure from 20.6% to 40.2%, Increase household incomes from 30.9% to 60.1%, Reduce environmental degradation from 74.1% to 32.4% by using the natural resource base sustainability, Improve on the level of functional literacy from 20.4% to 40.1 %, Reduce HIV prevalence rate from 2.8% to 1%.

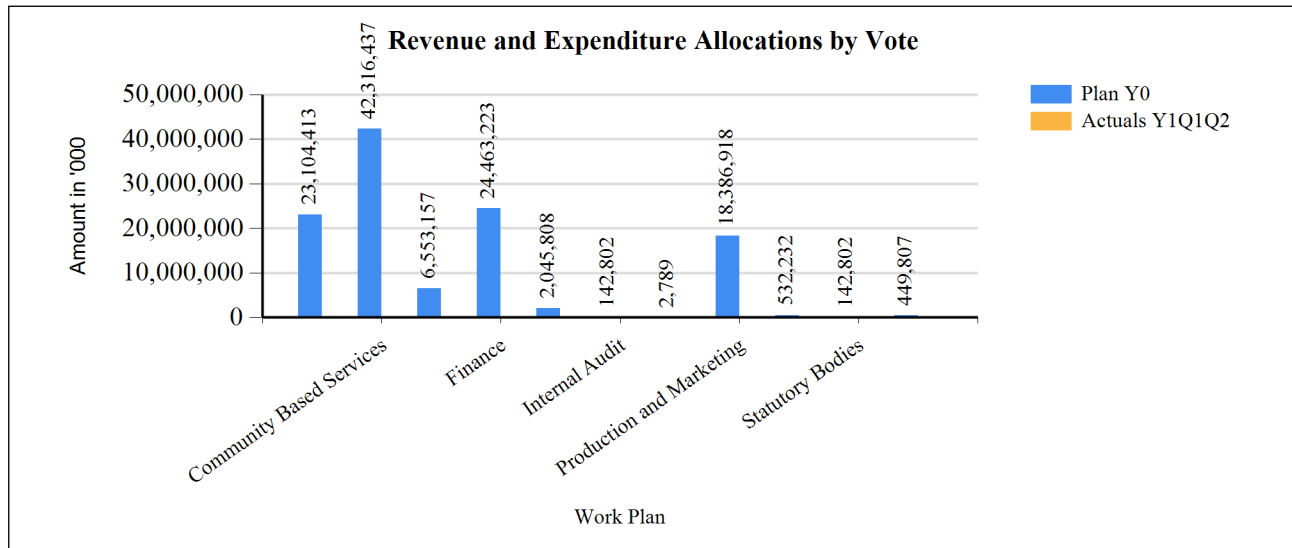
Challenges in Implementation

Vote: 567 Bukwo District

FY 2018/19

The Major constraints faced in implementing district future plans are; Poor roads including un tarmacked Kapchorwa – Suam road, Under staffing in critical positions like Doctors, Low budget allocated to the district and little locally raised revenues collected due to limited tax base and no commitment to enforce tax payers, no bank in the district leading to distant banking services in Kapchorwa district and disasters like landslides which destroy crops

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	323,159	69,977	279,051
Advance Recoveries	0	0	0
Advertisements/Bill Boards	0	0	0
Animal & Crop Husbandry related Levies	4,000	0	4,000
Application Fees	10,200	1,690	10,200
Beer	0	0	0
Business licenses	20,000	5,402	20,000
Land Fees	6,000	1,200	0
Local Hotel Tax	5,000	0	14,051
Local Services Tax	70,000	45,939	147,884
Market /Gate Charges	12,959	2,150	12,959
Miscellaneous receipts/income	31,000	680	30,957
Other Fees and Charges	45,000	5,930	0
Park Fees	5,000	1,000	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	10,000	0	0

Vote: 567 Bukwo District**FY 2018/19**

Registration of Businesses	14,000	1,930	14,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	1,100	0
Royalties	20,000	2,956	20,000
Sale of (Produced) Government Properties/Assets	70,000	0	0
2a. Discretionary Government Transfers	2,996,365	2,445,739	3,303,297
District Discretionary Development Equalization Grant	775,805	775,805	856,719
District Unconditional Grant (Non-Wage)	548,888	411,666	631,383
District Unconditional Grant (Wage)	1,460,125	1,095,094	1,559,671
Urban Discretionary Development Equalization Grant	18,058	18,058	26,328
Urban Unconditional Grant (Non-Wage)	38,761	29,071	38,713
Urban Unconditional Grant (Wage)	154,728	116,046	190,483
2b. Conditional Government Transfer	10,277,557	7,592,753	12,814,872
General Public Service Pension Arrears (Budgeting)	285,765	285,765	67,722
Gratuity for Local Governments	176,114	132,085	218,649
Pension for Local Governments	138,743	104,057	148,457
Salary arrears (Budgeting)	67,270	67,270	2,400
Sector Conditional Grant (Non-Wage)	1,820,558	1,033,602	1,993,407
Sector Conditional Grant (Wage)	7,276,539	5,457,404	8,993,103
Sector Development Grant	391,932	391,932	1,370,081
Transitional Development Grant	120,638	120,638	21,053
2c. Other Government Transfer	0	510,406	1,394,454
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Northern Uganda Social Action Fund (NUSAF)	0	17,954	592,377
Support to PLE (UNEB)	0	20,863	0
Support to Production Extension Services	0	188,049	0
Uganda Road Fund (URF)	0	271,181	502,077
Uganda Women Entrepreneurship Program(UWEP)	0	1,438	125,000
Youth Livelihood Programme (YLP)	0	10,920	175,000
3. Donor	40,000	112,154	93,246
United Nations Children Fund (UNICEF)	0	25,516	93,246
World Health Organisation (WHO)	0	86,638	0
Food and Agricultural Organisation (FAO)	40,000	0	0
Total Revenues shares	13,637,081	10,731,030	17,884,921

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

Vote: 567 Bukwo District

FY 2018/19

The locally raised revenues collected was 60.98 million shillings contributing 21.65% of the planned revenues to be collected (323.0 million shillings), because in there was sensitization of the community on local revenue collection, contracting collection of local revenues in quarter two and also lack of enforcement of tax payers. The sources of revenues like Local Service Tax which performed at 65% of the approved budget for local Service tax to be collected performed fairly because they get it directly from the local people. Most sources performed poorly due to the reasons given above.

Central Government Transfers

The actual funds received by end of quarter three was 10.5 billion shillings representing 99% of the approved budget for central government transfers. This was because, though most revenues received performed as planned (75% of the budget), several like, Sector Development Grant, Urban Discretionary Development Equalization Grant, District Discretionary Development Equalization Grant, Transitional Development Grant, and General Public Service Pension Arrears (Budgeting) was released 100% of their approved budgets respectively to expedite payments of gratuity to beneficiaries and implementation of capital projects. However Other Government Transfer received as supplementary budget was 510.4 million shillings because at the time of budgeting there was no commitment of these funds to be received by the district and also Uganda Road Fund (URF) was budgeted under sector conditional grant (Non- wage) but was released under other Government transfers.

Donor Funding

The approved donor budget is 40 Million shillings and the actual funds by end of March 2017 was 112.2 million shillings representing 280.5% of the approved budget. This was because we received funds as supplementary budget from United Nations Children Fund (UNICEF) for training of school management committees in all schools in the district.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The approved budget for locally raised revenues is 279.05 million shillings representing 16% decrease from the approved budget of 2017/18. This was because the Local Revenue is anticipated to decrease relative to 2017/18 approved budget in Other Fees and Charges, Land Fees, Registration (e.g. Births, Deaths, Marriages, etc.) fees and . Sale of (Produced) Government Properties/assets is expected to reduce by 100% because there are no assets for sale next financial year and limited tax base.

Central Government Transfers

The approved budget will increase by 4.19 billion shillings (23.66%) from the approved budget of FY 2017/18. The increase is due to increase in Discretionary Government Transfers by 306 million shillings (9.3%), Conditional Government Transfers increased by 2.5 billion shillings (19.8%) due to increase of funds, to enhance salaries and for capital development in health, education and roads and engineering. Other Government transfers increased by 1.4 billion shillings (100%) to cater for activities under Northern Uganda Social Action Fund (NUSAF), Youth livelihood programme and Uganda Women Entrepreneurship programme

Donor Funding

The proposed budget for FY 2018/19 is 93.246 Million shillings. There is an increase of 53.2 million shillings from the approved budget of FY 2017/18. These funds are from United Nations Children Fund (UNICEF) and is to support child protection

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	488,079	174,711	1,027,787
District Production Services	76,074	38,509	546,652
District Commercial Services	6,500	3,814	7,301
Sub- Total of allocation Sector	570,653	217,034	1,581,740
Sector: Works and Transport			

Vote: 567 Bukwo District**FY 2018/19**

District, Urban and Community Access Roads	341,882	232,355	668,083
District Engineering Services	73,000	31,925	47,373
Sub- Total of allocation Sector	414,882	264,280	715,456
Sector: Education			
Pre-Primary and Primary Education	4,256,552	2,202,831	4,855,129
Secondary Education	2,241,676	1,627,487	2,898,342
Education & Sports Management and Inspection	119,568	121,197	274,304
Special Needs Education	3,000	0	3,000
Sub- Total of allocation Sector	6,620,795	3,951,515	8,030,775
Sector: Health			
Primary Healthcare	1,303,506	667,570	2,020,982
District Hospital Services	827,656	585,278	1,259,797
Health Management and Supervision	31,554	13,628	154,639
Sub- Total of allocation Sector	2,162,716	1,266,476	3,435,418
Sector: Water and Environment			
Rural Water Supply and Sanitation	323,627	71,880	341,834
Urban Water Supply and Sanitation	11,019	5,120	0
Natural Resources Management	169,434	55,070	167,014
Sub- Total of allocation Sector	504,081	132,070	508,848
Sector: Social Development			
Community Mobilisation and Empowerment	460,020	345,205	1,007,238
Sub- Total of allocation Sector	460,020	345,205	1,007,238
Sector: Public Sector Management			
District and Urban Administration	1,858,340	649,879	1,389,920
Local Statutory Bodies	554,551	304,808	689,957
Local Government Planning Services	103,358	42,935	123,010
Sub- Total of allocation Sector	2,516,249	997,621	2,202,887
Sector: Accountability			
Financial Management and Accountability(LG)	321,121	184,346	329,080
Internal Audit Services	66,565	35,255	73,480
Sub- Total of allocation Sector	387,686	219,600	402,560

Vote: 567 Bukwo 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	1,618,980	1,226,226	1,260,382
District Unconditional Grant (Non-Wage)	62,232	94,075	66,799
District Unconditional Grant (Wage)	143,995	89,723	76,217
General Public Service Pension Arrears (Budgeting)	285,765	285,765	67,722
Gratuity for Local Governments	176,114	132,085	218,649
Locally Raised Revenues	143,000	39,545	106,327
Multi-Sectoral Transfers to LLGs_NonWage	89,975	44,884	68,614
Multi-Sectoral Transfers to LLGs_Wage	511,886	350,867	407,475
Other Transfers from Central Government	0	17,954	97,720
Pension for Local Governments	138,743	104,057	148,457
Salary arrears (Budgeting)	67,270	67,270	2,400
Development Revenues	239,360	246,721	129,538
District Discretionary Development Equalization Grant	126,517	133,877	129,538
Multi-Sectoral Transfers to LLGs_Gou	12,843	12,843	0
Transitional Development Grant	100,000	100,000	0
Total Revenue Shares	1,858,340	1,472,946	1,389,920
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	655,881	440,211	483,693
Non Wage	963,099	196,824	776,689
Development Expenditure			
Domestic Development	239,360	12,843	129,538
Donor Development	0	0	0
Total Expenditure	1,858,340	649,879	1,389,920

Narrative of Workplan Revenues and Expenditure

The proposed sector budget is 1.380912 billion shillings which represent 22.7% decrease from the approved budget of FY 2017/2018. This is due to decrease in General Public Service Pension Arrears (Budgeting) from 67.27 million to 2.4 million, Gratuity for Local Governments, Pension for Local Governments and Domestic arrears (Budgeting) from 285.765 million to 67.722 million and locally raised revenues from 143 million to 97.319 million. The proposed budget will be used to pay staff salaries and ensure implementation government programmes

Workplan Title : Finance

Vote: 567 Bukwo 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	321,121	186,686	329,080
District Unconditional Grant (Non-Wage)	55,000	31,560	55,000
District Unconditional Grant (Wage)	94,697	65,472	95,562
Locally Raised Revenues	40,012	11,090	20,000
Multi-Sectoral Transfers to LLGs_NonWage	46,365	21,381	46,603
Multi-Sectoral Transfers to LLGs_Wage	85,046	57,184	111,915
Development Revenues	0	0	0
N/A			
Total Revenue Shares	321,121	186,686	329,080
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	179,743	120,316	207,477
Non Wage	141,378	64,030	121,603
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	321,121	184,346	329,080

Narrative of Workplan Revenues and Expenditure

The approved sector budget is 329,080 million shillings which represent 3% increase from the approved budget of FY 2017/2018. This is due to increase in wage allocation to cater for annual salary increment, Multi-Sectorial Transfers to LLGs increased by 2% due to Change of priorities by the lower local governments

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	554,551	356,605	689,957
District Unconditional Grant (Non-Wage)	263,259	170,520	338,669
District Unconditional Grant (Wage)	208,612	136,606	197,515
Locally Raised Revenues	35,385	10,924	86,269
Multi-Sectoral Transfers to LLGs_NonWage	43,551	36,059	63,760
Multi-Sectoral Transfers to LLGs_Wage	3,744	2,496	3,744
Development Revenues	0	0	0
N/A			

Vote: 567 Bukwo District**FY 2018/19**

N/A			
Total Revenue Shares	554,551	356,605	689,957
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	212,356	115,076	201,259
Non Wage	342,195	189,731	488,698
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	554,551	304,808	689,957

Narrative of Workplan Revenues and Expenditure

The approved budget for FY 2018/2019 is 689,957 million shillings which representing 24% from the approved budget of FY 2017/18, This is because Unconditional Grant (Non-Wage) was increased, because of sub county councilors allowance to be paid this F/Y, Council sitting allowance was increased from Multi-Sectorial Transfers to LLGs decreased due to changes in priorities lower local government,

Budget for locally raised revenue was increased due to increase in Council sitting allowance was increased from 250,000 to 300,000 per each councilor.

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>	302,997	324,725	802,893
District Unconditional Grant (Wage)	47,300	20,156	97,575
Locally Raised Revenues	8,000	451	0
Multi-Sectorial Transfers to LLGs_NonWage	494	0	0
Other Transfers from Central Government	0	118,716	0
Sector Conditional Grant (Non-Wage)	22,510	16,883	230,717
Sector Conditional Grant (Wage)	224,693	168,519	474,601
<i>Development Revenues</i>	267,656	336,989	778,847
Multi-Sectorial Transfers to LLGs_Gou	252,572	252,572	252,566
Other Transfers from Central Government	0	69,333	429,657
Sector Development Grant	15,083	15,083	96,624
Total Revenue Shares	570,653	661,714	1,581,740
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	271,993	183,618	572,175

Vote: 567 Bukwo District**FY 2018/19**

Non Wage	31,004	25,318	230,717
Development Expenditure			
Domestic Development	267,656	8,097	778,847
Donor Development	0	0	0
Total Expenditure	570,653	217,034	1,581,740

Narrative of Workplan Revenues and Expenditure

The sector has an approved budget of 1,561,014,242 representing 135% change from the budget for 2017/18. The recurrent budget has changed as follows; District wage from 47,300,000 to 97,575,000, Conditional grant Non wage from 22,510,000 to 230,717,000, and Conditional grant wage from 224,693,000 to 474,601,000 representing 206%, 1024%, and 211% respectively. On the development grant NUSAF 3 and DDEG budgets were maintained at 429,657,000 and 231,840,074 respectively. However sector development budget changed from 15,083,000 to 96,624,000 representing a percentage change of 640%. The expected quarterly expenditures are projected as follows; Q1 is 331,899,915, Q2 is 331,899,915, Q3 is 547,648,086, and Q4 is 349,568,016.

The amount of extension wage now stands at 572,175,312.

There were changes in the budget this FY 2018/2019 because of addition of extension management grant. More money was added to extension and district wage to cater for new salary enhancements in Local government.

The key outputs in this FY include; - Payment of salary to 23 staff, Provision of extension and advisory services, Setting up demonstration sites(66 demo sites, 66 Model farms and 1320 adopters), procure 4 motorcycles and 2 laptops, data collection, construction of slaughter slabs, markets and operationalisation of plant clinics

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	2,052,838	1,534,474	2,783,512
Locally Raised Revenues	1,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	6,030	118	0
Sector Conditional Grant (Non-Wage)	231,733	173,800	234,419
Sector Conditional Grant (Wage)	1,814,075	1,360,556	2,549,093
Development Revenues	109,877	195,408	651,906
District Discretionary Development Equalization Grant	108,770	108,770	127,762
Donor Funding	0	86,638	0
Multi-Sectoral Transfers to LLGs_Gou	1,108	0	0
Sector Development Grant	0	0	524,144
Total Revenue Shares	2,162,716	1,729,883	3,435,418
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,814,075	1,092,612	2,549,093
Non Wage	238,763	173,865	234,419
Development Expenditure			

Vote: 567 Bukwo District**FY 2018/19**

Domestic Development	109,877	0	651,906
Donor Development	0	0	0
Total Expenditure	2,162,716	1,266,476	3,435,418

Narrative of Workplan Revenues and Expenditure

The approved sector budget is 3.44` billion representing 58.8% increment of of the approved budget of FY 2017/18. This is accrued from GoU PHC wage, GoU PHC non-wage, GoU PHC development. The sector budget for PHC wage 2.55 Billion, PHC non-wage 234.2 million, GoU PHC development is 524 Million that is intended to facilitate the upgrading of Mutushet HC II to HC III & Purchase of assorted equipment & District Development Equalization Grant of 127 Million. An increment of 735 Million on wage is meant to cater for Staff salary enhancement. This is targeted towards services delivery areas that include payment of staff salaries, implementation of recurrent activities and capital development projects

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	6,485,278	4,774,024	7,527,882
District Unconditional Grant (Wage)	46,322	30,483	84,609
Locally Raised Revenues	10,000	1,200	10,000
Multi-Sectoral Transfers to LLGs_NonWage	1,461	0	0
Other Transfers from Central Government	0	20,863	0
Sector Conditional Grant (Non-Wage)	1,189,724	793,150	1,463,864
Sector Conditional Grant (Wage)	5,237,771	3,928,328	5,969,409
Development Revenues	135,516	127,862	502,893
District Discretionary Development Equalization Grant	2,200	2,200	0
Multi-Sectoral Transfers to LLGs_Gou	7,655	0	0
Sector Development Grant	125,662	125,662	502,893
Total Revenue Shares	6,620,795	4,901,886	8,030,775
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,284,093	3,051,489	6,054,018
Non Wage	1,201,185	798,534	1,473,864
Development Expenditure			
Domestic Development	135,516	101,492	502,893
Donor Development	0	0	0
Total Expenditure	6,620,795	3,951,515	8,030,775

Narrative of Workplan Revenues and Expenditure

Vote: 567 Bukwo District**FY 2018/19**

The proposed budget is 8.03 billion shillings which represents 17.7% increase from the approved budget for financial year 2017/18. District Unconditional Grant (Wage) increased by 45.25% due to under budgeting in the previous year and Sector Development Grant increased by 75.01% due to government priority in provision of improved infrastructure in primary and secondary schools. On the other hand, Sector Conditional Grant (Wage) had a rise by 12.25% due to the increase in secondary teachers salaries.

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	407,582	341,329	578,248
District Unconditional Grant (Wage)	64,592	44,696	84,751
Multi-Sectoral Transfers to LLGs_NonWage	4,500	4,256	4,500
Multi-Sectoral Transfers to LLGs_Wage	28,260	21,195	40,800
Other Transfers from Central Government	0	271,181	448,197
Sector Conditional Grant (Non-Wage)	310,229	0	0
Development Revenues	7,300	4,000	137,208
Multi-Sectoral Transfers to LLGs_Gou	7,300	4,000	18,328
Other Transfers from Central Government	0	0	118,880
Total Revenue Shares	414,882	345,329	715,456
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,852	57,191	125,551
Non Wage	314,729	207,089	452,697
Development Expenditure			
Domestic Development	7,300	0	137,208
Donor Development	0	0	0
Total Expenditure	414,882	264,280	715,456

Narrative of Workplan Revenues and Expenditure

The sector proposed budget increased by 300.574 million shillings from 414.882 million in FY 2017/2018 to 715.456 million in 2018/2019.. Out of the proposed budget, 65 million shillings are for road opening under NUSAF3 ; 53.9 million shillings are for construction of bridges and installation of culverts under URF; 73.8 million shillings is for payment of road gangs while 126.2 million is meant for routine mechanised and periodic maintance of district roads whereas the remaining 47.4 million shillings from Sector Conditional Grant (Non-Wage) Uganda road fund for road is for maintenance and repair of machinary.

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	58,164	42,192	74,362

Vote: 567 Bukwo District**FY 2018/19**

District Unconditional Grant (Wage)	11,964	8,182	21,677
Multi-Sectoral Transfers to LLGs_NonWage	1,000	110	1,000
Multi-Sectoral Transfers to LLGs_Wage	10,019	7,514	17,245
Sector Conditional Grant (Non-Wage)	35,181	26,386	34,440
Development Revenues	276,482	272,874	267,472
Multi-Sectoral Transfers to LLGs_Gou	4,658	1,050	0
Sector Development Grant	251,186	251,186	246,419
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	334,646	315,066	341,834
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,983	12,985	38,922
Non Wage	36,181	22,346	35,440
Development Expenditure			
Domestic Development	276,482	41,669	267,472
Donor Development	0	0	0
Total Expenditure	334,646	77,000	341,834

Narrative of Workplan Revenues and Expenditure

The sector budget is expected to increase from 334.646 million in 2017/2018 to 341.834 million in 2018/2019 due to increase in development grant and non-wage grant, and also change of priorities for sub counties. The grants will be used also to pay staff salaries, supervision of works, conducting water quality testing, monitoring of projects and implementation of sanitation activities in the district.

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	69,793	46,745	104,776
District Unconditional Grant (Wage)	63,304	43,653	99,792
Locally Raised Revenues	2,000	1,000	2,000
Multi-Sectoral Transfers to LLGs_NonWage	1,700	0	0
Sector Conditional Grant (Non-Wage)	2,789	2,092	2,984
Development Revenues	99,641	48,195	62,238
District Discretionary Development Equalization Grant	48,195	48,195	62,238
Donor Funding	40,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	11,446	0	0
Total Revenue Shares	169,434	94,940	167,014

Vote: 567 Bukwo District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	63,304	43,653	99,792
Non Wage	6,489	1,384	4,984
<i>Development Expenditure</i>			
Domestic Development	59,641	10,033	62,238
Donor Development	40,000	0	0
Total Expenditure	169,434	55,070	167,014

Narrative of Workplan Revenues and Expenditure

The sector proposed budget is expected to decrease by 2 million from the approved budget of FY 2017/18. This was due to decrease in the budget by sub counties from district discretionary development grant. The grants will be used to pay staff salaries, monitoring environmental compliance and procurement of tree seedlings for distribution to communities.

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>	260,664	179,094	359,177
District Unconditional Grant (Wage)	43,045	28,723	51,715
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	16,238	2,217	0
Multi-Sectoral Transfers to LLGs_Wage	168,991	119,582	249,678
Other Transfers from Central Government	0	7,280	26,800
Sector Conditional Grant (Non-Wage)	28,390	21,293	26,983
<i>Development Revenues</i>	199,356	230,348	648,061
District Discretionary Development Equalization Grant	16,000	16,000	25,000
Donor Funding	0	25,516	93,246
Multi-Sectoral Transfers to LLGs_Gou	183,356	183,754	256,615
Other Transfers from Central Government	0	5,078	273,200
Total Revenue Shares	460,020	409,442	1,007,238
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	212,036	148,305	301,393
Non Wage	48,628	13,147	57,783
<i>Development Expenditure</i>			
Domestic Development	199,356	183,754	554,815

Vote: 567 Bukwo District**FY 2018/19**

Donor Development	0	0	93,246
Total Expenditure	460,020	345,205	1,007,238

Narrative of Workplan Revenues and Expenditure

N/A

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	92,116	49,438	112,010
District Unconditional Grant (Non-Wage)	53,476	24,032	53,476
District Unconditional Grant (Wage)	38,640	25,406	58,533
Development Revenues	11,242	11,242	11,000
District Discretionary Development Equalization Grant	11,242	11,242	11,000
Total Revenue Shares	103,358	60,680	123,010
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,640	20,917	58,533
Non Wage	53,476	22,018	53,476
Development Expenditure			
Domestic Development	11,242	0	11,000
Donor Development	0	0	0
Total Expenditure	103,358	42,935	123,010

Narrative of Workplan Revenues and Expenditure

The proposed budget is expected to increase by 19.652 million due to increase in district unconditional grant wage and also change in priorities respectively. The grants will be used to pay salaries, review of five year development plan, conducting district technical planning committee meetings prepare statistical abstract and collection of demographic data.

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	66,565	36,316	73,480
District Unconditional Grant (Non-Wage)	14,580	7,698	14,580
District Unconditional Grant (Wage)	34,851	22,526	41,331
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	1,550	1,300	1,550

Vote: 567 Bukwo District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Wage	9,584	4,792	10,020
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	66,565	36,316	73,480
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	44,435	27,218	51,350
Non Wage	22,130	8,037	22,130
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	66,565	35,255	73,480

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2018/19 is expected to increase by 6.915 million shillings only from the approved budget of FY 2017/18 this is due to increase in multisectoral transfers to lower local governments and increase in wage to cater for increase in salaries. This revenue will be spent on salaries, management of internal audit office and auditing of departments, sub counties, and other government institutions like health facilities, Government aided schools.