

Vote: 571 Budaka 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 :



Batambuze Abdu: THE CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote: 571 Budaka 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: 571 Budaka 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: 571 Budaka 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	231,458	236,074	303,433
Discretionary Government Transfers	3,571,642	3,050,416	3,871,365
Conditional Government Transfers	12,528,015	9,509,444	15,895,817
Other Government Transfers	1,700,272	1,461,383	2,588,520
Donor Funding	94,332	61,800	50,000
Grand Total	18,125,720	14,319,117	22,709,135

Revenue Performance by end of March of the Running FY

The District cumulatively received from all sources Ugx 14,319,117,000 (79%) as at the end of March 2018 of the annual approved budget of Ugx 18,125,720,000. The over performance in revenue at above 75% target was attributed to improvement in locally raised revenue performance at 102%, Discretionary Government Transfers at 85%, Conditional Government Transfers at 76% and Other Government Transfers at 86%. By and large, cumulatively, domestic development revenue performed at 81% and this was above the target to enable and facilitate the completion of development projects within a financial year to avoid roll-overs. All funds received were disbursed to user accounts including LLGs.

Generally, the wage expenditure performance was at 78% where all staff were paid their monthly salaries for the three quarters. The non-wage expenditure performance was at 78% which was above the planned target and the development expenditure for sector and District Discretionary Equalisation Grants at 100%.

Planned Revenues for next FY

The District expects to receive Ugx 22,709,135,000 from all the revenue sources in the FY 2018/2019. This is more than the estimates of revenue and expenditure of the FY 2017/2018 by 26%. The planned revenue comprised the following sources: Locally raised revenue of Ugx 303,433,000 constituting 1.6% of the District budget with an increment of 31% of the previous budget. The Discretionary Government transfers of Ugx 3,871,365,000 constitute 17% of the budget with an increment of 8% due to salary enhancement. Conditional Government Transfers of Ugx 15,895,817,000 constitute 69.8% of the budget with an increment of 27% due to salary enchantment and infrastructural development in Health, Education and Production. Other Government Transfers of Ugx 2,588,520,000 constitute 11% of the budget with an increment of 52%.

However, Donor funding constitute only 0.2% of the budget with a decline of 47% due to the fact that implementing partners prefer off-budget support. The marked increments in revenue were registered in Production and Marketing department, Health and Education as well as Administration for salary enchantment, pension, gratuity and LLG allocations.

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	3,357,434	3,104,751	4,346,461
Finance	235,778	176,862	193,758

Vote: 571 Budaka District**FY 2018/19**

Statutory Bodies	323,982	275,779	382,907
Production and Marketing	349,300	276,274	758,552
Health	1,756,110	1,402,880	3,095,343
Education	9,048,559	6,944,344	10,616,200
Roads and Engineering	503,836	394,478	1,070,836
Water	396,649	387,372	337,380
Natural Resources	167,751	106,991	167,410
Community Based Services	1,789,497	1,097,940	1,563,047
Planning	98,843	75,800	102,729
Internal Audit	97,979	75,646	74,513
Grand Total	18,125,720	14,319,117	22,709,135
<i>o/w: Wage:</i>	9,629,586	7,580,540	11,765,099
<i>Non-Wage Recurrent:</i>	4,612,412	3,617,251	6,241,880
<i>Domestic Devt:</i>	3,789,390	3,059,526	4,652,156
<i>Donor Devt:</i>	94,332	61,800	50,000

Expenditure Performance by end of March FY 2017/18

The cumulative expenditure performance as at the end of March 2018 was Ugx 14,319,117,000 representing 79% of the approved budget. The cumulative wage performance was Ugx 7,580,540,000 (79%) of the approved previous allocation implying that all staff on the payroll were paid their monthly salaries up to Q3 with arrears as approved by MoPS and MoFPED. The nonwage expenditure of Ugx 3,617,252,000 performed at 78% while Domestic Development of Ugx 3,059,526,000 performed at 81% of the approved allocation. There was no specific expenditure and execution for donor funding. However, there was a cumulative total of Ugx 61,800,000 (66%).

Generally, all revenue sources performed as expected above the 75% cumulative targets except donor funding at 66%. All the development revenues (sector and discretionary) were released at 100% of the approved allocation to meet the contractual obligations for development projects to avoid roll-overs within a financial year.

Planned Expenditures for the FY 2018/19

In the FY 2018/2019 resource allocation and execution of Ugx 22,709,135,000 was more than the FY 2017/2018 budget allocation which was Ugx 18,125,720,000. The expected expenditure in wage is Ux 11,765,099,000 (51.7%) of the District total budget with an increase of 22% of the previous allocation. The adjustment and reallocation is to accommodate salary enhancement.

The nonwage expenditure is Ugx 6,241,880,000 (27%) of the District budget with an increment of (30%) of the previous allocation. The adjustment and reallocation is attributed to increased budgetary allocation for gratuity, pension and pension arrears as well as increased allocations for extension services in production.

The domestic development expenditure is 20.4% of the District budget with an increment of 23% of the previous allocation. The adjustment and reallocation is attributed to infrastructural development, supply of goods and services especially in Health, Education and Production and Marketing votes. The key planned interventions include: Facilitation of sustained service delivery both hardware and software in primary health care; primary/secondary education, agricultural production, productivity and value chain management, projects for youth, women and other vulnerable/marginalized people, environmental/land management, HIV/AIDS and general management support services (Staff salaries, supervision, monitoring and reporting).

Medium Term Expenditure Plans

Vote: 571 Budaka District

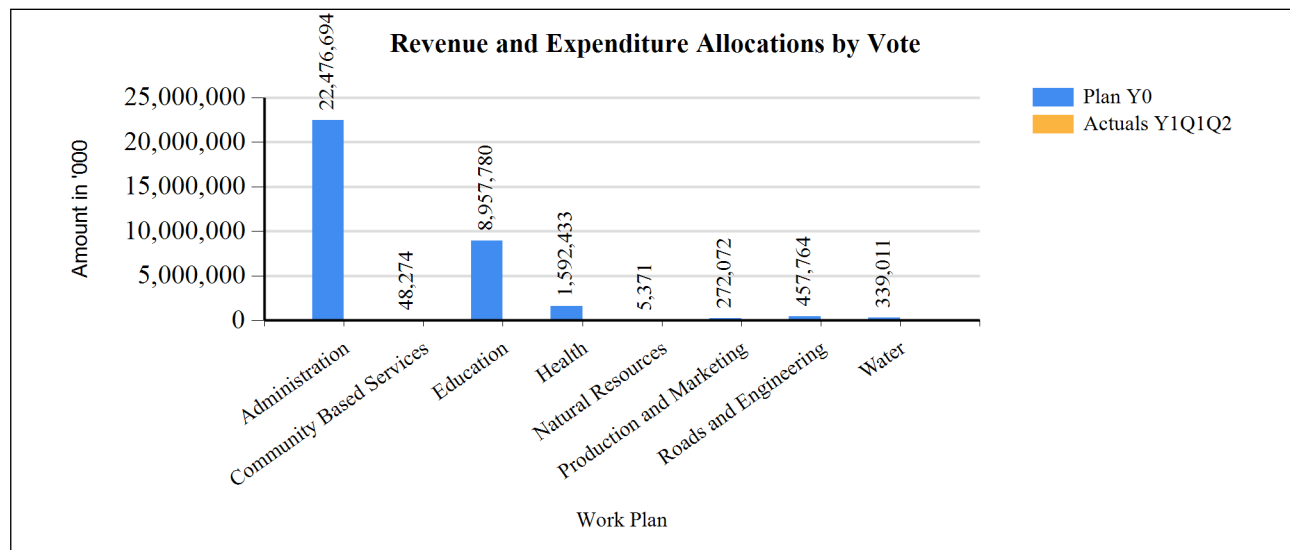
FY 2018/19

The medium term expenditure plan is linked to achieving the strategic objectives as contained in the Second District Development Plan, NDPII and SDGs. The focus is to achieve the middle income status. The growth path is to be guided by the LED strategy with emphasis on cluster and value chain management, branding, promotion of village savings and loan associations and SACCOs. The District potentialities are to be exploited to the fullest especially agro-processing and bulking development, livestock production and productivity, fish farming, sustainable supportive infrastructure and development of urban centres as magnets for small and medium enterprises. The key drivers to achieve this strategy are: operation wealth creation, NUSAF3, YLP, UWEP, PMG and (DDEG). Others include human resource development through interventions in health, education, water and OVC, HIV/AIDS, green economy/environment mitigation and strategic infrastructural development in the roads sector.

Challenges in Implementation

There is apparent low remuneration of public officers especially the tradition category where for a long time, there has never been any salary enhancement like is the case with other cadres, this de-motivates the effort to work. There is inadequate infrastructure i.e. administrative, health and education infrastructure and transport facilities both at the District and LLGs. The poverty militates against improved local revenue sources to finance strategic interventions especially management support services.

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	231,458	236,074	303,433
Advertisements/Bill Boards	3,497	1,475	3,497
Agency Fees	20,000	23,390	20,000
Animal & Crop Husbandry related Levies	11,620	10,103	13,249
Application Fees	1,750	0	1,750
Business licenses	25,000	16,692	21,325
Educational/Instruction related levies	5,048	0	0
Fees from appeals	500	135	500
Inspection Fees	11,000	255	11,000

Vote: 571 Budaka District**FY 2018/19**

Land Fees	15,935	4,620	11,000
Local Services Tax	57,272	51,643	65,644
Market /Gate Charges	20,000	24,178	78,464
Other Fees and Charges	28,478	82,675	58,478
Other licenses	831	0	0
Park Fees	12,500	2,555	2,500
Property related Duties/Fees	2,850	4,875	2,850
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	850	0
Registration of Businesses	2,400	330	2,400
Rent & Rates - Non-Produced Assets – from other Govt units	6,777	12,297	6,777
Sale of (Produced) Government Properties/Assets	4,000	0	4,000
2a. Discretionary Government Transfers	3,571,642	3,050,416	3,871,365
District Discretionary Development Equalization Grant	1,395,080	1,395,080	1,308,587
District Unconditional Grant (Non-Wage)	632,877	474,658	695,055
District Unconditional Grant (Wage)	1,306,502	979,877	1,587,350
Urban Discretionary Development Equalization Grant	44,608	44,608	53,689
Urban Unconditional Grant (Non-Wage)	82,106	61,579	81,857
Urban Unconditional Grant (Wage)	110,470	94,615	144,827
2b. Conditional Government Transfer	12,528,015	9,509,444	15,895,817
General Public Service Pension Arrears (Budgeting)	164,106	164,106	409,018
Gratuity for Local Governments	203,219	203,219	377,989
Pension for Local Governments	467,347	467,347	606,365
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,832,060	1,609,338	2,667,176
Sector Conditional Grant (Wage)	8,212,613	6,506,049	10,032,922
Sector Development Grant	538,748	538,748	1,709,304
Transitional Development Grant	109,922	20,638	93,044
2c. Other Government Transfer	1,700,272	1,461,383	2,588,520
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Neglected Tropical Diseases (NTDs)	0	0	61,000
Northern Uganda Social Action Fund (NUSAF)	824,176	701,573	884,176
Other	0	82,605	0
Support to PLE (UNEB)	7,694	10,785	10,785
Uganda Road Fund (URF)	0	356,476	1,029,204
Uganda Women Entrepreneurship Program(UWEP)	331,696	75,093	178,387
Vegetable Oil Development Project	40,000	33,641	40,000
Youth Livelihood Programme (YLP)	456,707	201,210	344,969
3. Donor	94,332	61,800	50,000

Vote: 571 Budaka District**FY 2018/19**

Global Fund for HIV, TB & Malaria	38,216	59,415	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	50,000
Neglected Tropical Diseases (NTDs)	56,116	2,385	0
Total Revenues shares	18,125,720	14,319,117	22,709,135

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

The District cumulatively collected Ugx 236,074,000 as locally raised revenue from all sources as at the end of March 2018. This represented 102% of the total budgetary allocation of the source. The good cumulative performance was attributed to agency fees (tender fees), sale and boarding off none-usable old assets i.e vehicles, motorcycles, and IT facilities among others. However, other sources performed decimally poor i.e. land fees, application fees, rent & rates from Government entities, park fees among others.

Central Government Transfers

The Central Government Transfers performed at Ugx 14,021,243,000(79%) against the approved budget of Ugx 17,799,929,000. The cumulative performance for Central Government transfers is broken down into: Discretionary Government (85%), Central Government Transfers (76%), other Government Transfers (86%). Generally, the performance was above the average target of 75% for all revenue sources. The development sector and discretionary grants were released at 100% to complete contractual obligation within a financial year to avoid rollovers. Generally the domestic development revenue performed at 81%. The poor performance was registered in FIEFOC from Ministry of Water and Environment and VODP from the Ministry of Agriculture Animal Industry and Fisheries.

Donor Funding

The External Financing (donor funding) performed at 66%. The good performance was attributed to funds for mass measles immunization campaign which were released or the campaign. This performed at 146% under Global Fund allocation and only 4% under Neglected Tropical Diseases (NTD) allocation of the annual budget

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

The forecast for locally raised revenue was Ugx 303,433,000 with an increase of 31% for the previous estimate of Ugx 236,074,000 due to establishment of new urban authorities which are business magnets. Equally, the District through the local revenue tax force came up with mobilisation and sensitization strategies including assessments to boost the local revenue collection especially for poor performing sources. The major sources of locally raised revenue include Local service Tax (LST), Agency fees (tenders) and business licenses among other sources.

Central Government Transfers

The Central Government revenue forecast for FY 2018/2019 was Ugx 22,355,702,000 (126%) from Ugx 17,799,929,000. The detailed revenue forecast registered a general increment in all Government revenue sources as follows: Discretionary Government Transfers at Ugx 3,871,65,000 (8%), Conditional Government Transfers at Ugx 15,895,817,000 (27%) and other Government transfers at Ugx 2,588,520,000 (52%). The increment was attributed to salary enhancement in all categories, nonage revenues and expenditure as well as domestic development funds. The marked increments in revenue and expenditure were registered in Production and Marketing department, Health and Education as well as Administration for pension, gratuity and LLG allocations. The increment in nonwage revenue and expenditure was attributed General Public Pension Arrears (157%), Pension for Local Governments (30%) and Gratuity for Local Government (86%). All the anticipated revenues were distributed to all votes including LLGs for wage, nonwage and development expenditures. The budgetary allocation for Education vote is the highest at 48% of the District total budget and Internal Audit is the least at only 0.4%. However, majority of the funds in Education vote are purely salaries for both primary and Secondary schools, and these constitute 71% of Education budget.

Donor Funding

Vote: 571 Budaka District

FY 2018/19

The external financing (donor) represents only 0.2% of the District revenue and expenditure in Health. There is a general reduction in external financing by 47% due to the fact that the District did not get any commitments from Development partners for the budget support. However, the District has very limited budget support from external financing. Majority of donor interventions are off-budget support.

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	564,706
District Production Services	338,300	246,580	182,395
District Commercial Services	11,000	10,407	11,450
<i>Sub- Total of allocation Sector</i>	<i>349,300</i>	<i>256,987</i>	<i>758,552</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	503,836	210,064	1,070,836
<i>Sub- Total of allocation Sector</i>	<i>503,836</i>	<i>210,064</i>	<i>1,070,836</i>
Sector: Education			
Pre-Primary and Primary Education	6,386,218	4,613,245	6,931,438
Secondary Education	2,546,772	2,028,392	3,633,768
Education & Sports Management and Inspection	115,570	110,063	50,994
<i>Sub- Total of allocation Sector</i>	<i>9,048,559</i>	<i>6,751,700</i>	<i>10,616,200</i>
Sector: Health			
Primary Healthcare	1,621,214	1,262,947	876,562
Health Management and Supervision	134,896	103,264	2,218,781
<i>Sub- Total of allocation Sector</i>	<i>1,756,110</i>	<i>1,366,211</i>	<i>3,095,343</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	396,649	201,815	337,380
Natural Resources Management	167,751	85,968	167,410
<i>Sub- Total of allocation Sector</i>	<i>564,399</i>	<i>287,783</i>	<i>504,790</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,789,497	306,137	1,563,047
<i>Sub- Total of allocation Sector</i>	<i>1,789,497</i>	<i>306,137</i>	<i>1,563,047</i>
Sector: Public Sector Management			
District and Urban Administration	3,356,434	3,041,714	4,346,461
Local Statutory Bodies	323,982	219,676	382,907
Local Government Planning Services	98,843	62,752	102,729
<i>Sub- Total of allocation Sector</i>	<i>3,779,259</i>	<i>3,324,142</i>	<i>4,832,097</i>
Sector: Accountability			

Vote: 571 Budaka District**FY 2018/19**

Financial Management and Accountability(LG)	235,778	176,862	193,758
Internal Audit Services	97,979	71,831	74,513
<i>Sub- Total of allocation Sector</i>	<i>333,758</i>	<i>248,694</i>	<i>268,271</i>

Vote: 571 Budaka 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	2,209,071	1,984,508	3,272,069
District Unconditional Grant (Non-Wage)	95,820	71,033	100,500
District Unconditional Grant (Wage)	878,148	669,250	1,158,995
General Public Service Pension Arrears (Budgeting)	164,106	164,106	409,018
Gratuity for Local Governments	203,219	203,219	377,989
Locally Raised Revenues	50,265	64,812	22,000
Multi-Sectoral Transfers to LLGs_NonWage	157,591	208,974	452,375
Multi-Sectoral Transfers to LLGs_Wage	0	39,380	144,827
Other Transfers from Central Government	0	100	0
Pension for Local Governments	467,347	467,347	606,365
Urban Unconditional Grant (Non-Wage)	82,106	41,053	0
Urban Unconditional Grant (Wage)	110,470	55,235	0
Development Revenues	1,148,362	1,120,243	1,074,392
District Discretionary Development Equalization Grant	241,323	242,267	255,180
Locally Raised Revenues	48,455	0	0
Multi-Sectoral Transfers to LLGs_Gou	813,977	851,955	819,212
Urban Discretionary Development Equalization Grant	44,608	26,021	0
Total Revenue Shares	3,357,434	3,104,751	4,346,461
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	988,618	763,864	1,303,822
Non Wage	1,219,453	1,220,644	1,968,247
Development Expenditure			
Domestic Development	1,148,362	1,057,206	1,074,392
Donor Development	0	0	0
Total Expenditure	3,356,434	3,041,714	4,346,461

Narrative of Workplan Revenues and Expenditure

Vote: 571 Budaka District

FY 2018/19

Administration department including LLGs expects to receive Ugx 4,346,461,000 from all sources. This represented an increment of 30% of the previous allocation. The improvement in budgetary allocation and execution was attributed to increased allocations in locally raised revenue by (197%), due to newly created urban authorities whose revenue is appropriated as part of Administration budget, District Unconditional Grant Wage (32%) as salary enhancement, General Public Pension arrears (151%), Pension for Local Government (30%), and Gratuity for Local Governments (82%).

The wage expenditure increased to Ugx 255,469,000 by 6% and this constituted 39% of the total expenditure budget. The increment was to cater for the newly recruited staff at the District and LLGs. The nonwage expenditure increased to Ugx 1,988,397,000 by 62%. This constituted 52% with majority of funding in this area earmarked for pension and pension arrears as well as gratuity among other expenditures. The development expenditure (DDEG) constitute only 7% of the total expenditure. The major focus is construction of LLG administrative structures, renovations as well as supply of office furniture among other facilities.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	215,778	156,862	193,758
District Unconditional Grant (Non-Wage)	77,378	58,794	81,709
District Unconditional Grant (Wage)	94,264	70,699	94,264
Locally Raised Revenues	44,136	27,370	17,785
Development Revenues	20,000	20,000	0
District Discretionary Development Equalization Grant	20,000	20,000	0
Total Revenue Shares	235,778	176,862	193,758
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,264	70,699	94,264
Non Wage	121,514	86,164	99,494
Development Expenditure			
Domestic Development	20,000	20,000	0
Donor Development	0	0	0
Total Expenditure	235,778	176,862	193,758

Narrative of Workplan Revenues and Expenditure

Finance department anticipated budget for FY 2018/2019 is Ugx 193,758,000 compared to FY 2017/2018 budget of Ugx 235,778,000. This is a reduction of 15% due to the fact that domestic development (DDEG) was not allocated to the department as a result of the change in DDEG guidelines. Equally recurrent revenue declined by 11% due to a reduction in locally raised revenue and District unconditional grant nonwage allocations.

The wage expenditure constitute 47% of the total budget while non-wage expenditure constitute 53%. The major focus of expenditure areas are recurrent financial management, fiscal and oversight activities. The department did not attract any budgetary allocation for development funds since most development activities are implemented and provided under administration vote.

Vote: 571 Budaka District**FY 2018/19****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	323,982	275,779	382,907
District Unconditional Grant (Non-Wage)	252,005	187,583	316,074
District Unconditional Grant (Wage)	31,706	23,780	31,706
Locally Raised Revenues	40,271	64,416	35,127
Development Revenues	0	0	0
N/A			
Total Revenue Shares	323,982	275,779	382,907
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,706	23,780	31,706
Non Wage	292,276	195,896	351,201
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	323,982	219,676	382,907

Narrative of Workplan Revenues and Expenditure

The revenue and expenditure estimates for Statutory Bodies for FY 208/2019 is Ugx 382,907,000 compared to Ugx 323,982,000 for FY 2017/2018 and this is an increment of 18% revenue allocation.

The major funding source is District unconditional grant nonwage (84%).

The areas of expenditure include Council operations and oversight functions by political leaders, LGPAC, LG Land Board, DSC and District contracts committee among others.

Local government administration was allocated UGX 289,706,000, LG Procurement Management service UGX 15,000,000, Land Management Services UGX 8,000,000, Financial Accountability 16,000,000, LG Political oversight 9,660,000 and Standing Committees 9,660,000.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	282,974	211,958	571,575
District Unconditional Grant (Non-Wage)	2,019	0	0
Locally Raised Revenues	7,200	3,000	0
Other Transfers from Central Government	40,000	33,641	0

Vote: 571 Budaka District**FY 2018/19**

Sector Conditional Grant (Non-Wage)	39,290	29,468	185,229
Sector Conditional Grant (Wage)	194,465	145,849	386,345
Development Revenues	66,325	64,316	186,977
District Discretionary Development Equalization Grant	28,009	26,000	26,009
Other Transfers from Central Government	0	0	40,000
Sector Development Grant	38,316	38,316	120,968
Total Revenue Shares	349,300	276,274	758,552
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	194,465	145,849	386,345
Non Wage	88,509	64,669	185,229
Development Expenditure			
Domestic Development	66,325	46,470	186,977
Donor Development	0	0	0
Total Expenditure	349,300	256,987	758,552

Narrative of Workplan Revenues and Expenditure

The budgetary allocation for Production and Marketing for FY 2018/2019 is Ugx 758,552,000 with an increase of 117% from FY 2017/2018 revenue and expenditure allocations. These allocations include Ugx 11,469,520 for Trade Industry and LED department. The substantial increment was as a result of salary enhancement for the science cadres in the department and sector conditional grant wage and development for extension service activities by LLG extension staff. Then sector conditional grant non-wage increased by 371% while sector development grant by 216%. The improvement in revenue and expenditure was to support operation wealth creation programme activities in LLGs. Other revenue sources included VODP (50%) from MAAIF and DDEG (3.4%) for sustained agricultural production and productivity as the primary growth sector.

The wage expenditure allocation constitute 51% of the total budget to cater for the enhanced monthly salaries of staff in the science category. The nonwage expenditure of 24% of the total budget is to facilitate and support the extension staff in implementing operation wealth creation programme as well as other field related activities at LLG level for state and non-state initiatives. Equally, the development budget expenditure of 24% is to facilitate technology adoption and critical mass production of improved varieties of crop and animals. The key element is the mainstreaming of plant/animal clinic ideology and the production processes and value chain.

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	1,512,494	1,203,475	2,332,078
District Unconditional Grant (Non-Wage)	3,000	0	0
Locally Raised Revenues	6,345	0	0
Other Transfers from Central Government	0	0	61,000
Sector Conditional Grant (Non-Wage)	191,647	143,735	191,647
Sector Conditional Grant (Wage)	1,311,502	1,059,739	2,079,431

Vote: 571 Budaka District**FY 2018/19**

Development Revenues	243,616	199,405	763,265
District Discretionary Development Equalization Grant	60,000	55,000	60,000
Donor Funding	94,332	61,800	50,000
Other Transfers from Central Government	0	82,605	0
Sector Development Grant	0	0	560,221
Transitional Development Grant	89,284	0	93,044
Total Revenue Shares	1,756,110	1,402,880	3,095,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,311,502	1,059,739	2,079,431
Non Wage	200,992	143,588	252,647
Development Expenditure			
Domestic Development	149,284	101,084	713,265
Donor Development	94,332	61,800	50,000
Total Expenditure	1,756,110	1,366,211	3,095,343

Narrative of Workplan Revenues and Expenditure

Health department budget allocation for FY 2018/2019 is Ugx 3,095,343,000 compared to Ugx 1,756,110,000 with an increment of 72% for FY 2017/2018 revenue and expenditure estimates. The increment was attributed to salary enhancement for staff (59%) and an additional budgetary allocation of Ugx 543,280,000 for development interventions which was not provided in the allocations for FY 2017/2018.

The wage expenditure of 67% is attributed to salary enhancement initiatives. The non-wage expenditure of 6% is for recurrent activities including transfers to health facilities as per the Ministry guidelines. The development expenditure of 23% (DDEG and Sector grant) is to provide infrastructure and facilities for effective implementation of primary health care outputs as well as external financing (3.4%) for GAVI and NTD interventions.

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	8,784,530	6,685,315	9,785,846
District Unconditional Grant (Non-Wage)	3,000	0	0
Locally Raised Revenues	10,585	3,000	3,000
Other Transfers from Central Government	7,694	10,785	10,785
Sector Conditional Grant (Non-Wage)	2,056,604	1,371,069	2,204,915
Sector Conditional Grant (Wage)	6,706,646	5,300,460	7,567,146
Development Revenues	264,029	259,029	830,354

Vote: 571 Budaka District**FY 2018/19**

District Discretionary Development Equalization Grant	69,500	64,500	72,000
Sector Development Grant	194,529	194,529	758,354
Total Revenue Shares	9,048,559	6,944,344	10,616,200
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	6,706,646	5,265,941	7,567,146
Non Wage	2,077,883	1,384,854	2,218,700
<i>Development Expenditure</i>			
Domestic Development	264,029	100,905	830,354
Donor Development	0	0	0
Total Expenditure	9,048,559	6,751,700	10,616,200

Narrative of Workplan Revenues and Expenditure

The budgetary allocation of Education department is Ugx 10,616,200,000 as compared to the FY 2017/2018 budget of Ugx 9,048,559,000 with an increment of 17%. The increment was attributed to salary enhancement (13%) especially for science teachers in secondary schools. In general terms, Education department budget constitute 47% of the total District budget and 64% of the District wage bill.

The wage department total wage expenditure of 71% is for primary and secondary teachers under the sector wage component. The nonwage expenditure of 21% of the total budget is for UPE and USE capitation grant as well as school inspection, monitoring and support supervision grants. The development expenditure (DDEG and Sector Grant) of 8% is for Education infrastructure and supply of school furniture in the Government aided primary school. There is no budgetary allocation for secondary school development projects. All the funds in the department were appropriated into the key areas of investments in the itemized budget.

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			
<i>Recurrent Revenues</i>	503,836	394,478	1,070,836
District Unconditional Grant (Non-Wage)	2,940	3,802	0
District Unconditional Grant (Wage)	41,632	31,224	41,632
Locally Raised Revenues	1,500	3,048	0
Other Transfers from Central Government	0	356,404	1,029,204
Sector Conditional Grant (Non-Wage)	457,764	0	0
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	503,836	394,478	1,070,836
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	41,632	31,224	41,632

Vote: 571 Budaka District**FY 2018/19**

Non Wage	462,204	178,840	1,029,204
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	503,836	210,064	1,070,836

Narrative of Workplan Revenues and Expenditure

The Road sector budget allocation for FY 2018/2019 is Ugx 1,070,836 compared to Ugx 503,836,000 with an increment of 113% in revenue and expenditure. The wage expenditure plan was the same as the previous estimates for FY 2017/2018 whereas non-wage expenditure increased by 12%. The District Unconditional Grant (Wage) has remained the same at Ugx 41,632,000 for both FY-2017-18 and FY-2018-19 which is 100%. The allocation for Locally Raised Revenue has remained the same at Ugx 1,500,000 for both FY-2017-18 and FY-2018-19 which is 100%. Other Transfer from Central Government is Ugx 513,200,000 for FY-2018-19 as compared to NIL for the running FY-2017-18. The Sector Conditional Grant Non-Wage is NIL for FY-2018-19 compared to the same grant of Ugx457,764,437 of the running FY 2017-18, translating into 100% IPF cut on this grant in the FY 2018-19. The District Unconditional Grant Non-Wage is Ugx1,000,00, which is only 34% compared to the same grant of Ugx 2,940,000 of the running FY 2017-18, translating into a cut of Ugx1,940,000 (66% IPF Cut) on this grant in the FY 2018-19. The total Non-Wage Sector budget for FY 2018-19 is Ugx515,700,000 which is 100% compared to the total Wage Sector budget of Ugx 462,204,437 for the running FY 2017-18 which translates into 12% increase in the budget IPF.

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	34,109	24,832	31,580
District Unconditional Grant (Non-Wage)	1,000	0	0
Locally Raised Revenues	0	0	0
Sector Conditional Grant (Non-Wage)	33,109	24,832	31,580
Development Revenues	362,540	362,540	305,800
District Discretionary Development Equalization Grant	36,000	36,000	36,039
Sector Development Grant	305,902	305,902	269,761
Transitional Development Grant	20,638	20,638	0
Total Revenue Shares	396,649	387,372	337,380
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	34,109	11,164	31,580
Development Expenditure			
Domestic Development	362,540	190,651	305,800

Vote: 571 Budaka District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	396,649	201,815	337,380

Narrative of Workplan Revenues and Expenditure

The water sector estimates of revenue and expenditure for FY 2018/2019 is Ugx 337,380,000 compared to FY 2017/218 budget of Ugx 396,649,000. This represented a reduction in revenue by 15%. The non-wage expenditure constituted only 10% of the budget since most water supply related activities are development in nature for borehole drilling and rehabilitation as well as construction community lined it-latrines in the growth centres.

The Sector Conditional Grant Non-Wage is UGX 31,579,641, which is 95% compared to the same grant of UGX 33,109,393 of the running year FY 2017-18, translating into a cut of UGX 1,529,752 (4.6% IPF Cut) on this grant in the FY 2018-19.

The Sector Development Grant is UGX 269,761,052, which is only 88% compared to the same grant of UGX 305,901,776 of the running year FY 2017-18, translating into a cut of UGX 36,140,724 (12% IPF Cut) on this grant in the FY 2018-19.

The Allocation of the District Discretionary Equalization Grant to water Sector has remained the same at UGX 36,000,000 being the same (100%) as that of the running FY 2017-18, no IPF cut.

The Total Development Grant for this FY 2018-19 is UGX 305,761,052, which is only 89% compared to the Development Grant budget of UGX 341,901,776 of the running FY 2017-18, translating into a cut of UGX 36,140,724 (12% IPF Cut) on this grant in the FY 2018-19.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,554	49,540	67,214
District Unconditional Grant (Non-Wage)	1,126	845	1,000
District Unconditional Grant (Wage)	59,557	44,668	59,557
Locally Raised Revenues	1,500	0	1,202
Sector Conditional Grant (Non-Wage)	5,371	4,028	5,455
Development Revenues	100,197	57,451	100,196
District Discretionary Development Equalization Grant	60,197	57,451	60,196
Other Transfers from Central Government	40,000	0	40,000
Total Revenue Shares	167,751	106,991	167,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,557	44,668	59,557
Non Wage	7,997	4,810	7,657
Development Expenditure			
Domestic Development	100,197	36,490	100,196
Donor Development	0	0	0
Total Expenditure	167,751	85,968	167,410

Narrative of Workplan Revenues and Expenditure

Vote: 571 Budaka District**FY 2018/19**

The Budget forecast for FY 2018/2019 is Ugx 167,410,000 which is slightly lower than the FY 2017/2018 Budget of Ugx 167,750,735 which is attributed to the reduction in allocation of local revenue and District Unconditional Grant (Non-Wage). However, it can be observed that almost 40% of the budget is to finance the wage component. The expenditure for wage, none wage and development remained almost the same as last financial year allocation with minor adjustments as indicated in the tables above.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	161,920	105,092	155,516
District Unconditional Grant (Non-Wage)	4,251	0	1,000
District Unconditional Grant (Wage)	103,394	66,586	103,394
Locally Raised Revenues	6,000	2,300	2,772
Sector Conditional Grant (Non-Wage)	48,274	36,206	48,350
Development Revenues	1,627,578	992,848	1,407,532
District Discretionary Development Equalization Grant	15,000	15,000	0
Other Transfers from Central Government	1,612,578	977,848	1,407,532
Total Revenue Shares	1,789,497	1,097,940	1,563,047
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,394	66,581	103,394
Non Wage	58,525	35,685	52,122
Development Expenditure			
Domestic Development	1,627,578	203,871	1,407,532
Donor Development	0	0	0
Total Expenditure	1,789,497	306,137	1,563,047

Narrative of Workplan Revenues and Expenditure

The planned budget for Community Based Services is Ugx 1,563,047,000 which is less than the FY 2017/2018 Budget of Ugx 1,789,497,000. The reduction was attributed to IPFs for projects funds under YLP, NUSAF3 and UWEP. The major budgetary allocation is for livelihood support programmes under other Government transfers i.e. NUSAF3, YLP and UWEP.

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	67,843	50,306	69,089
District Unconditional Grant (Non-Wage)	19,119	19,664	20,740

Vote: 571 Budaka District**FY 2018/19**

District Unconditional Grant (Wage)	39,523	29,643	39,575
Locally Raised Revenues	9,201	1,000	8,774
Development Revenues	31,000	25,493	33,640
District Discretionary Development Equalization Grant	31,000	25,493	33,640
Total Revenue Shares	98,843	75,800	102,729
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,523	29,643	39,575
Non Wage	28,320	18,145	29,514
Development Expenditure			
Domestic Development	31,000	14,965	33,640
Donor Development	0	0	0
Total Expenditure	98,843	62,752	102,729

Narrative of Workplan Revenues and Expenditure

The Department of Planning expected to receive and spend Ugx 102,729,000 in the FY 2018/2019. This is higher than the FY 2017/2018 Budget of Ugx 98,843,000. The increment was attributed to locally raised revenue whose allocation was reduced due to anticipated reduction in the general collections as a result of creation of new urban authorities where revenue is not shared. The reduction in nonwage was as a result of re-allocation to other entities especially LLGs. The wage allocation remained the same. The increase in domestic development (DDEG) was attributed to changes in DDEG guidelines which affected the allocation percentages. Generally, the DDEG funds are earmarked to fund Support supervision, monitoring and evaluation and reporting of DDEG work plans and budgets for the District and LLG allocations.

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	77,905	55,646	74,513
District Unconditional Grant (Non-Wage)	13,628	10,618	13,628
District Unconditional Grant (Wage)	58,277	44,028	58,227
Locally Raised Revenues	6,000	1,000	2,658
Development Revenues	20,074	20,000	0
District Discretionary Development Equalization Grant	20,074	20,000	0
Total Revenue Shares	97,979	75,646	74,513
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,277	44,028	58,227
Non Wage	19,628	11,618	16,286
Development Expenditure			

Vote: 571 Budaka District**FY 2018/19**

Domestic Development	20,074	16,185	0
Donor Development	0	0	0
Total Expenditure	97,979	71,831	74,513

Narrative of Workplan Revenues and Expenditure

The District Internal Audit expects to receive Ugx 74,513,000 as revenue from all sources. This was less than the FY 2017/2018 BUDGET BY 24%. The reduction is attributed to the fact that no allocation of development revenue (DDEG) was provided due to changes in DDEG guidelines. Equally, there was a reduction in locally raised revenue by 44% due to the fact that more urban authorities were created where locally raised revenue is not shared.

The wage expenditure remained at Ugx 58,277,000 as it was in the FY 2017/2018. Notably, non wage expenditure reduced due to the effect of reduced locally raised revenue. Generally, there was no enhancement in revenue and expenditure in Internal Audit.