

# Vote: 576 Buliisa District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

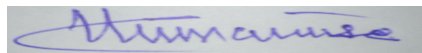
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



KAYISE CHRIZESTOM -CAO

(Accounting Officer)

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

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	686,343	264,714	686,343
Discretionary Government Transfers	2,061,918	1,748,808	2,283,875
Conditional Government Transfers	6,960,602	5,061,838	9,217,756
Other Government Transfers	1,943,147	1,299,159	3,363,229
Donor Funding	953,752	135,280	447,752
Grand Total	12,605,764	8,509,799	15,998,955

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

The district received a cumulative total of shs 8.509billion representing 67% of the approved budget of shs. 12.605billion. The sources of funds included local revenue , discretionary government grants , conditional government grants , other government transfers and donor funding. Local revenue performed at 3% in third quarter due to low fish catch, foot and mouth disease that hit the district for 2 quarters and presidential directive of removal of taxi park fees

### Planned Revenues for next FY

The District in the FY 2018/2019 will receive a total budget of shs 16.022billion. This comprises of District and Lower Local Government revenues combined, out of which 686.3m is local revenue representing 4.2% of the total district budget. shs2.283billion is Discretionary government transfers standing at 14.2%, shs 9.241billion is Central government transfers standing at 57.6% and shs 3.363billion is for other government transfers representing 20.9% and shs 447.7million is donor funding representing 2.7% of the 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	1,021,162	827,335	814,068
Finance	379,587	159,825	329,371
Statutory Bodies	405,913	196,533	568,113
Production and Marketing	657,343	347,041	806,657
Health	3,572,500	2,029,310	4,869,964
Education	3,699,805	2,480,998	4,073,649
Roads and Engineering	467,815	211,468	657,743
Water	552,699	406,974	551,423
Natural Resources	157,750	31,028	233,516
Community Based Services	1,429,886	1,108,920	2,846,698
Planning	186,431	63,716	194,295
Internal Audit	74,871	25,360	53,458
Grand Total	12,605,764	7,888,509	15,998,955

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<i>o/w: Wage:</i>	5,882,386	4,280,889	6,960,114
<i>Non-Wage Recurrent:</i>	2,562,359	1,517,905	3,254,560
<i>Domestic Devt:</i>	3,207,267	1,954,435	5,336,529
<i>Donor Devt:</i>	953,752	135,280	447,752

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

The District received cumulative funds totalling up to shs 8.509billion representing 67.5% of the approved budget of shs 12.605billion. These funds were spent as follows: Education 31%, Health 25.6%, followed by administration 9%, water 5.2%. wages constitute shs 4.2billion, non wages recurrent shs 1.49billion, Domestic development 1.95billion and donor development shs 104million

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

In the year 2018/19, most of the funds will be spent in Health sector (30%), followed by Education sector (25%) followed by Community Based Services 18%, Administration, 5%, Production and Marketing 5% Roads & Engineering (4%). Water sector 4%, Statutory Bodies 4%, Finance department 2%, Planning Unit 1%, Natural Resources 1% and Internal Audit 1%. Most of the budget (43.4%) will be spent on salaries, 20.4% non wage recurrent, 33.3% on domestic development and 2.7% donor development.

**Medium Term Expenditure Plans**

This Annual Budget estimate is an extract from the five year district development plan. It emphasizes the overall goal of the district which is to improve the social economic being of the people, and it will be attained through the following strategic objectives:

To enhance production, household food security and income levels (Increase food security from 64% to 85% within a year)

To contribute to the sustainable growth of the local economy taking into consideration all the interest groups.

To promote accessible and quality basic education (Increase PLE performance from 50 grade ones to 70 grade ones in the district)

To improve access and quality preventive and curative health services

To combat HIV/AIDs, malaria and other communicable diseases (To reduce HIV/AIDs prevalence of 7.2% to 5% especially along the landing sites)

To provide essential infrastructure for development

To increase accessibility to safe water and sanitation (Increase safe water coverage from 68% to 75% and latrine coverage from 52% to 70%)

To address critical environmental concerns and ensure sustainable utilization of Natural resources.

To promote gender equality and empower marginalized groups

To strengthen partnership with development partners, Civil Society Organizations and the Private Sector Organizations.

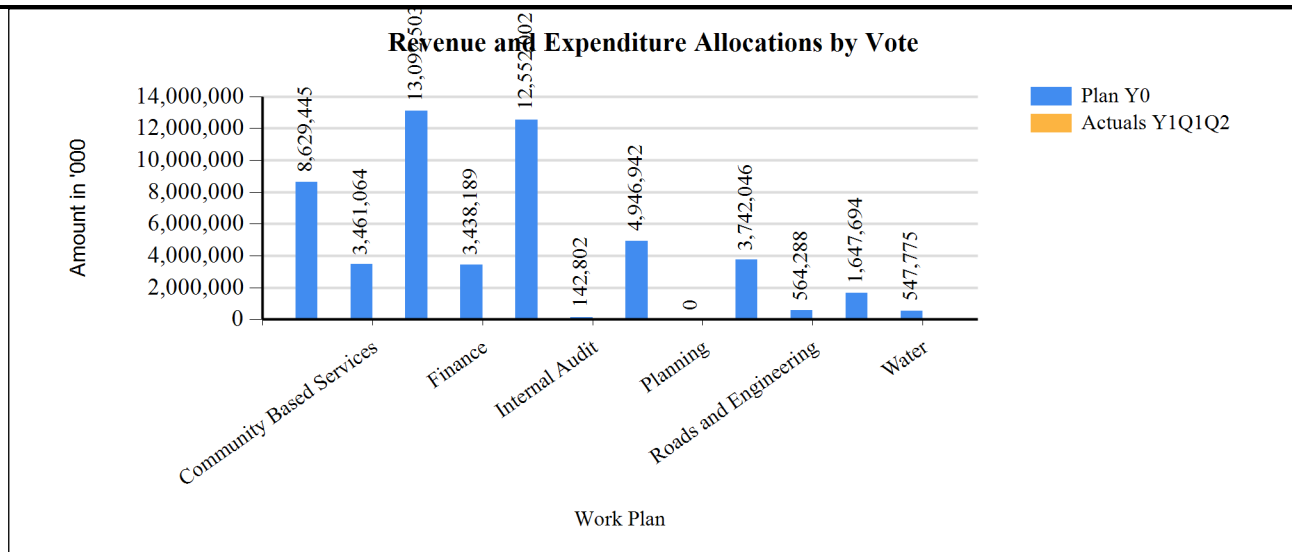
**Challenges in Implementation**

Dwindling resource envelope in relation to the emerging needs of the district. Projected revenue from both local and donor funding Inadequate skilled manpower especially failure to attract certain staff like medical Personnel and others, the reason being that Buliisa is a hard to reach and hard to stay area arising from geographical factors and access to amenities. Lack of accommodation for civil servants. Most of our teachers, health workers and other civil servants lack accommodation. Lack of adequate office space area which needs commitment of both Local and Central government, although the Town and Country Planning Act 2010 and the Local government act 1998 vests Physical planning activities under local governments, the financial demands cannot only be met by Local governments

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

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>686,343</b>	<b>264,714</b>	<b>686,343</b>
Agency Fees	31,000	0	31,000
Animal & Crop Husbandry related Levies	12,000	1,488	12,000
Application Fees	31,000	50	31,000
Business licenses	78,000	23,838	78,000
Group registration	1,000	1,115	1,000
Land Fees	12,000	7,842	12,000
Liquor licenses	1,600	0	1,600
Local Hotel Tax	19,000	8,894	19,000
Local Services Tax	42,000	43,561	85,000
Market /Gate Charges	235,835	116,801	248,835
Miscellaneous receipts/income	3,408	3,546	0
Occupational Permits	1,000	0	1,000
Other Court Fees	10,000	0	10,000
Other Fees and Charges	41,000	22,684	41,000
Other licenses	0	0	0
Park Fees	66,000	17,990	32,408
Property related Duties/Fees	24,000	6,326	24,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,500	3,968	3,500
Registration of Businesses	4,000	0	4,000
Rent & Rates - Non-Produced Assets – from private entities	6,000	0	6,000

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Rent & rates – produced assets – from private entities	20,000	0	20,000
Sale of Land	25,000	0	25,000
Stamp duty	19,000	0	0
Unspent balances – Locally Raised Revenues	0	6,612	0
<b>2a. Discretionary Government Transfers</b>	<b>2,061,918</b>	<b>1,748,808</b>	<b>2,283,875</b>
District Discretionary Development Equalization Grant	791,051	791,051	836,373
District Unconditional Grant (Non-Wage)	450,785	338,089	484,876
District Unconditional Grant (Wage)	655,917	491,938	780,218
Urban Discretionary Development Equalization Grant	18,427	18,427	23,858
Urban Unconditional Grant (Non-Wage)	37,764	28,323	37,508
Urban Unconditional Grant (Wage)	107,975	80,981	121,043
<b>2b. Conditional Government Transfer</b>	<b>6,960,602</b>	<b>5,061,838</b>	<b>9,217,756</b>
General Public Service Pension Arrears (Budgeting)	7,102	7,102	0
Gratuity for Local Governments	73,551	55,163	80,202
Pension for Local Governments	57,440	43,080	63,375
Salary arrears (Budgeting)	30,882	30,882	18,360
Sector Conditional Grant (Non-Wage)	1,155,093	574,700	980,413
Sector Conditional Grant (Wage)	5,118,494	3,838,871	6,058,853
Sector Development Grant	473,403	473,403	1,995,501
Support Services Conditional Grant (Non-Wage)	24,000	18,000	0
Transitional Development Grant	20,638	20,638	21,053
<b>2c. Other Government Transfer</b>	<b>1,943,147</b>	<b>1,299,159</b>	<b>3,363,229</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Albertine Regional Sustainable Development Programme (ARSDP)	0	0	80,280
Infectious Diseases Institute (IDI)	0	0	50,000
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
National Environment Management Authority (NEMA)	0	0	0
Neglected Tropical Diseases (NTDs)	0	0	35,000
Northern Uganda Social Action Fund (NUSAF)	731,923	959,199	1,493,495
Other	80,280	29,553	0
Support to PLE (UNEB)	0	0	7,000
Support to Production Extension Services	0	50,931	0
Uganda Road Fund (URF)	0	176,369	517,480
Uganda Wildlife Authority (UWA)	660,300	0	660,300
Uganda Women Entrepreneurship Program(UWEP)	121,917	74,005	149,522
Unspent balances - Conditional Grants	0	0	0
Unspent balances - Other Government Transfers	0	1,040	0
Youth Livelihood Programme (YLP)	348,727	8,061	370,153

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<b>3. Donor</b>	<b>953,752</b>	<b>135,280</b>	<b>447,752</b>
United Nations Children Fund (UNICEF)	367,752	36,518	287,752
World Health Organisation (WHO)	360,000	0	60,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	100,000
Infectious Diseases Institute (IDI)	132,000	36,168	0
Neglected Tropical Diseases (NTDs)	35,000	62,594	0
Unspent balances - Donor Funding	0	0	0
Others	59,000	0	0
<b>Total Revenues shares</b>	<b>12,605,764</b>	<b>8,509,799</b>	<b>15,998,955</b>

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

Generally locally raised revenues collected during the first quarter 2017/18 amounted to shs 164.9million out of the annual budget of shs 686.3m performing at 24% of the estimate for the quarter. Whereas this generally appears to be a good performance, many of the revenue sources continued to perform poorly. These include agency fees, application fees, rent & rates from other govt units, rent & rates -produced assets, sale of non produced govt properties, registration of businesses, other licenses, Land fees, Other court charges, occupation permits and miscellaneous receipts. All these registered 0% performance. Others performed below 50% of the expected quarterly receipts. These include: liquor licenses (19%), Local Hotel tax (11%),Business licence (10%),Market gate charges at 21%, Agency fees at 12%The sources that performed averagely include Rent and rates-private at 58%, Rent and rates produced assets at 68% and Local service tax at 51% A few of the sources, however managed to perform well over 100%

**Central Government Transfers**

During the first quarter for 2017/18 most central Government transfers were received as planned at 28 % performance for Descretionary transfers,25% for Conditional government transfers and 7% .Funds were received from Uganda Road Fund (URF),operation funds,MoH,

**Donor Funding**

Donor revenue in the first quarter 2017/18 performed at 9.3% of annual budget under this category. Funds were received from IDI, UNICEF and Sightsavers for the control of Onchosiasis and NTD ,

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

Locally raised revenue is forecasted at 686.3million in the financial year 2018/19 representing 4.2% of the annual budget of 16.022billion,However,presidential pronouncements on operation of taxis and buses and lake as well as continued quarantine on sale of animals due to foot and mouth disease may hinder the local revenue performance of this tune.

**Central Government Transfers**

Central government transfers in the financial year 2018/19 is forecasted at 14.8billion representing 92.9% of the annual budget of shs 16.022billion. These Central government transfers include, Descretion transfers of shs 2.23billion,Condition transfers of shs 9.24billion and Other Government transfers of shs 3.36billion

**Donor Funding**

Donor funding in the financial year 2018/19 is forecasted at 447.7million representing 2.7% of the annual budget of shs 16.022billion. Donor funding has reduced from 974million to shs 447.7million due to end of donors contracts and having not presented memorandum of understanding to the District and Line ministries

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



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FY 2018/19

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	96,733
District Production Services	650,203	47,602	701,924
District Commercial Services	7,140	3	8,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>657,343</b>	<b>47,605</b>	<b>806,657</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	354,494	173,150	622,390
District Engineering Services	113,321	31,319	35,353
<b><i>Sub- Total of allocation Sector</i></b>	<b>467,815</b>	<b>204,468</b>	<b>657,743</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	2,976,960	1,282,008	2,887,441
Secondary Education	534,835	126,192	713,361
Education & Sports Management and Inspection	188,011	84,969	472,847
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,699,805</b>	<b>1,493,169</b>	<b>4,073,649</b>
<b>Sector: Health</b>			
Primary Healthcare	625,682	49,560	1,654,209
District Hospital Services	208,034	104,987	208,034
Health Management and Supervision	2,738,785	960,865	3,007,722
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,572,500</b>	<b>1,115,412</b>	<b>4,869,964</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	528,699	51,864	551,423
Urban Water Supply and Sanitation	24,000	12,000	0
Natural Resources Management	157,751	27,289	233,516
<b><i>Sub- Total of allocation Sector</i></b>	<b>710,449</b>	<b>91,153</b>	<b>784,939</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,429,886	148,915	2,846,698
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,429,886</b>	<b>148,915</b>	<b>2,846,698</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,021,162	658,899	814,068
Local Statutory Bodies	405,913	194,533	568,113
Local Government Planning Services	186,431	53,979	194,295
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,613,506</b>	<b>907,411</b>	<b>1,576,477</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	379,587	159,656	329,371

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Internal Audit Services	74,871	20,970	53,458
<i>Sub- Total of allocation Sector</i>	<i>454,459</i>	<i>180,626</i>	<i>382,829</i>

**Vote: 576 Buliisa District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>777,613</b>	<b>570,610</b>	<b>692,123</b>
District Unconditional Grant (Non-Wage)	96,414	88,298	71,818
District Unconditional Grant (Wage)	100,692	138,429	142,917
General Public Service Pension Arrears (Budgeting)	7,102	7,102	0
Gratuity for Local Governments	73,551	55,163	80,202
Locally Raised Revenues	67,195	40,064	82,756
Multi-Sectoral Transfers to LLGs_NonWage	285,789	133,394	157,749
Multi-Sectoral Transfers to LLGs_Wage	58,551	34,199	74,946
Pension for Local Governments	57,440	43,080	63,375
Salary arrears (Budgeting)	30,882	30,882	18,360
<b>Development Revenues</b>	<b>243,549</b>	<b>256,725</b>	<b>121,945</b>
District Discretionary Development Equalization Grant	113,000	62,125	51,000
Multi-Sectoral Transfers to LLGs_Gou	130,549	194,600	70,945
<b>Total Revenue Shares</b>	<b>1,021,162</b>	<b>827,335</b>	<b>814,068</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	159,243	90,754	217,863
Non Wage	618,371	324,541	474,260
<b>Development Expenditure</b>			
Domestic Development	243,549	243,604	121,945
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,021,162</b>	<b>658,899</b>	<b>814,068</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY2018/19, the department shall receive funds totalling to Shs 814.068million out of which 26.8 % ( 217.863million) shall be spent on wage, 58.3 % ( 474.260million) shall be spent on Non-wage, 15% (121.945million) shall be spent on Domestic development and 0% Donor development. There is a decrease in the budget of 20.2% compared to FY 2017/18 mainly attributed to a decrease in Non-wage and Domestic development allocation by 23.3% & 49.9% respectively

**Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>299,587</b>	<b>153,992</b>	<b>303,221</b>
District Unconditional Grant (Non-Wage)	94,155	37,730	94,155
District Unconditional Grant (Wage)	97,894	44,088	88,175
Locally Raised Revenues	50,461	49,195	42,475
Multi-Sectoral Transfers to LLGs_NonWage	42,748	19,808	72,072
Multi-Sectoral Transfers to LLGs_Wage	14,328	3,172	6,343
<b>Development Revenues</b>	<b>80,000</b>	<b>5,833</b>	<b>26,151</b>
District Discretionary Development Equalization Grant	10,000	5,833	20,000
Locally Raised Revenues	70,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,151
<b>Total Revenue Shares</b>	<b>379,587</b>	<b>159,825</b>	<b>329,371</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	112,223	47,259	94,518
Non Wage	187,365	106,564	208,702
<b>Development Expenditure</b>			
Domestic Development	80,000	5,833	26,151
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>379,587</b>	<b>159,656</b>	<b>329,371</b>

**Narrative of Workplan Revenues and Expenditure**

Finance department shall receive a total of 329.3 million in FY 2018/19. out of which, 28.6% is allocated for wage, 63.3% is for None wage and 8.1% is allocated for Development.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>397,913</b>	<b>191,867</b>	<b>558,113</b>
District Unconditional Grant (Non-Wage)	125,702	66,564	166,623
District Unconditional Grant (Wage)	174,939	68,744	174,939
Locally Raised Revenues	48,125	31,757	40,508
Multi-Sectoral Transfers to LLGs_NonWage	49,146	24,801	176,042
<b>Development Revenues</b>	<b>8,000</b>	<b>4,667</b>	<b>10,000</b>
District Discretionary Development Equalization Grant	8,000	4,667	8,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	2,000
<b>Total Revenue Shares</b>	<b>405,913</b>	<b>196,533</b>	<b>568,113</b>

**Vote: 576 Buliisa District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	174,939	68,744	174,939
Non Wage	222,974	123,123	383,174
<b>Development Expenditure</b>			
Domestic Development	8,000	2,667	10,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>405,913</b>	<b>194,533</b>	<b>568,113</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory Bodies Department will receive shs 571.4m out of which 12% is multi sectoral transfers to lower local governments. 98% of the revenues are recurrent and 1.9% is DDEG. Expenditures will include 43% wage and non wage 54% and domestic development 1.9%. There will be an increase in the budget of 3% compared to 2018/19 mainly due allocation to the department of DDEG amounting to shs 10million.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>366,616</b>	<b>263,665</b>	<b>650,952</b>
District Unconditional Grant (Non-Wage)	4,768	1,000	4,669
Locally Raised Revenues	5,000	0	4,209
Multi-Sectoral Transfers to LLGs_NonWage	11,804	3,882	20,450
Sector Conditional Grant (Non-Wage)	24,718	18,539	126,544
Sector Conditional Grant (Wage)	320,325	240,244	495,081
<b>Development Revenues</b>	<b>290,727</b>	<b>83,376</b>	<b>155,705</b>
District Discretionary Development Equalization Grant	12,000	7,000	16,000
Multi-Sectoral Transfers to LLGs_Gou	256,313	53,962	72,102
Sector Development Grant	22,414	22,414	67,603
<b>Total Revenue Shares</b>	<b>657,343</b>	<b>347,041</b>	<b>806,657</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	320,325	42,034	495,081
Non Wage	46,291	5,571	155,871
<b>Development Expenditure</b>			
Domestic Development	290,727	0	155,705
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>657,343</b>	<b>47,605</b>	<b>806,657</b>

**Vote: 576 Buliisa District****FY 2018/19****Narrative of Workplan Revenues and Expenditure**

Production Department Shall receive 806,656,889/= as the total allocation, of which 495,080,122/= is wage, 126,543,774/= is Sector Conditional Grant (dis-aggregated as: 18M for Production (PMG), 7.9M for Commercial Services (PMG), and 99M as Agriculture Extension Grant (AEG) recurrent), 67,602,622/= as Agriculture Development Grant (Disaggregated as: 22.4M for Production Development (PMG) and 45.1M as Agriculture Extension Development), 4,668,729/= as District Unconditional Grant, 4,208,684/= and Locally Raised Revenue, 16,000,000/= as Discretionary Development Equalization Grant (DDEG), 20,450,075/= as Multi-sectoral transfers to LLGs- Non wage and 72,101,883/= as Multi sectoral transfers to LLG-GOU Development

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,470,899</b>	<b>1,866,216</b>	<b>3,323,808</b>
District Unconditional Grant (Non-Wage)	4,768	0	4,768
Locally Raised Revenues	8,149	1,000	6,859
Multi-Sectoral Transfers to LLGs_NonWage	14,145	2,786	13,977
Multi-Sectoral Transfers to LLGs_Wage	0	0	13,452
Other Transfers from Central Government	0	29,553	85,000
Sector Conditional Grant (Non-Wage)	308,801	231,601	308,801
Sector Conditional Grant (Wage)	2,135,036	1,601,277	2,890,950
<b>Development Revenues</b>	<b>1,101,602</b>	<b>163,094</b>	<b>1,546,157</b>
District Discretionary Development Equalization Grant	56,882	33,765	82,081
Donor Funding	751,882	129,329	245,882
Multi-Sectoral Transfers to LLGs_Gou	292,837	0	167,831
Sector Development Grant	0	0	1,050,363
<b>Total Revenue Shares</b>	<b>3,572,500</b>	<b>2,029,310</b>	<b>4,869,964</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,135,036	825,604	2,904,402
Non Wage	335,863	186,244	419,405
<b>Development Expenditure</b>			
Domestic Development	349,720	20,153	1,300,275
Donor Development	751,882	83,411	245,882
<b>Total Expenditure</b>	<b>3,572,500</b>	<b>1,115,412</b>	<b>4,869,964</b>

**Narrative of Workplan Revenues and Expenditure**

The department shall in FY2018/19 receive funds amounting to Shs 4.87billion, out of which wage constitute 59.6% (2.904billion), Non-wage constitute 8.6% (419.405million), Domestic development 26.7% (1.300billion) and Donor development constitute 5% (245.882million) respectively. There is an increase in the budget of 36.31% compared to 2017/18 largely attributed to increase in the allocation of Domestic development by 485.8% mainly for upgrading health centres and 36.03% wage increment.

## Vote: 576 Buliisa District

FY 2018/19

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,157,427</b>	<b>2,302,712</b>	<b>3,237,863</b>
District Unconditional Grant (Non-Wage)	8,629	0	8,404
District Unconditional Grant (Wage)	40,759	20,030	40,059
Locally Raised Revenues	20,936	0	15,622
Multi-Sectoral Transfers to LLGs_NonWage	5,097	6,084	13,029
Other Transfers from Central Government	0	0	7,000
Sector Conditional Grant (Non-Wage)	418,872	279,248	480,927
Sector Conditional Grant (Wage)	2,663,134	1,997,350	2,672,822
<b>Development Revenues</b>	<b>542,378</b>	<b>178,286</b>	<b>835,786</b>
District Discretionary Development Equalization Grant	66,774	38,952	90,000
Donor Funding	66,500	0	66,500
Multi-Sectoral Transfers to LLGs_Gou	284,770	15,000	139,116
Sector Development Grant	124,334	124,334	540,169
<b>Total Revenue Shares</b>	<b>3,699,805</b>	<b>2,480,998</b>	<b>4,073,649</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,703,893	1,312,432	2,712,881
Non Wage	453,534	144,718	524,983
<b>Development Expenditure</b>			
Domestic Development	475,878	36,018	769,286
Donor Development	66,500	0	66,500
<b>Total Expenditure</b>	<b>3,699,805</b>	<b>1,493,169</b>	<b>4,073,649</b>

## Narrative of Workplan Revenues and Expenditure

Education department will receive funds amounting to 4.07billion comprising of non wage, wage sector conditional non wage and grants. sector conditional wage represents 66.6%,development grant 13.2%, non wage 11%,sector conditional grant has increased by 76.9% due to presidential manifesto implementation of one seed school per district

## Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>452,235</b>	<b>204,468</b>	<b>622,014</b>
District Unconditional Grant (Wage)	54,075	13,552	58,000

**Vote: 576 Buliisa District****FY 2018/19**

Locally Raised Revenues	42,000	9,184	35,353
Multi-Sectoral Transfers to LLGs_NonWage	3,733	0	627
Multi-Sectoral Transfers to LLGs_Wage	10,141	5,277	10,554
Other Transfers from Central Government	0	176,455	517,480
Sector Conditional Grant (Non-Wage)	342,285	0	0
<b>Development Revenues</b>	<b>15,580</b>	<b>7,000</b>	<b>35,729</b>
District Discretionary Development Equalization Grant	12,000	7,000	16,000
Multi-Sectoral Transfers to LLGs_Gou	3,580	0	19,729
<b>Total Revenue Shares</b>	<b>467,815</b>	<b>211,468</b>	<b>657,743</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	64,216	18,829	68,554
Non Wage	388,018	185,639	553,460
<b>Development Expenditure</b>			
Domestic Development	15,580	0	35,729
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>467,815</b>	<b>204,468</b>	<b>657,743</b>

**Narrative of Workplan Revenues and Expenditure**

During financial year 2018/19 Roads and Engineering is expected to receive ugshs 658m. 79% from other transfers from central government, 5.2% locally raised revenues, 2.6% Ddeg, 2.6% Mult sectorial transfer to LLG and 10.6% Wage. Expenditure will comprise 84% Road During financial year 2018/19 Roads and Engineering is expected to receive ugshs 658m. 79% from other transfers from central government, 5.2% locally raised revenues, 2.6% Ddeg, 2.6% Mult sectorial transfer to LLG and 10.6% Wage. Expenditure will comprise 84% Road During financial year 2018/19 Roads and Engineering is expected to receive ugshs 658m. 79% from other transfers from central government, 5.2% locally raised revenues, 2.6% Ddeg, 2.6% Mult sectorial transfer to LLG and 10.6% Wage. Expenditure will comprise 84% Road Maintenance including vehicle, plants and equipment's, 5.4% office operations and 10.6% wage.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>88,037</b>	<b>53,731</b>	<b>97,635</b>
District Unconditional Grant (Wage)	3,797	6,537	30,000
Multi-Sectoral Transfers to LLGs_NonWage	18,936	0	27,234
Multi-Sectoral Transfers to LLGs_Wage	7,623	3,933	7,866
Sector Conditional Grant (Non-Wage)	33,681	25,261	32,535
Support Services Conditional Grant (Non-Wage)	24,000	18,000	0
<b>Development Revenues</b>	<b>464,662</b>	<b>353,243</b>	<b>453,789</b>
Donor Funding	95,370	5,951	95,370



**Vote: 576 Buliisa District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	22,000	0	0
Sector Development Grant	326,654	326,654	337,366
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>552,699</b>	<b>406,974</b>	<b>551,423</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	11,420	10,470	37,866
Non Wage	76,617	27,425	59,769
<i>Development Expenditure</i>			
Domestic Development	369,292	25,968	358,419
Donor Development	95,370	0	95,370
<b>Total Expenditure</b>	<b>552,699</b>	<b>63,864</b>	<b>551,423</b>

**Narrative of Workplan Revenues and Expenditure**

The department shall receive funds amounting to shs 575.4million out of whci shs 30milion is wage,32.5million is non wage, and shs 24m is support services conditional grant.91.2% is of the budget funded by Central government is for Development and only 8.8% is for non wage,. Donor funding if secured would make 20.5% of the budget and now 79.5% will be the one for central government.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>149,789</b>	<b>25,195</b>	<b>200,658</b>
District Unconditional Grant (Non-Wage)	4,103	800	0
District Unconditional Grant (Wage)	41,693	20,380	92,400
Locally Raised Revenues	5,419	1,120	6,562
Multi-Sectoral Transfers to LLGs_NonWage	11,795	0	17,562
Multi-Sectoral Transfers to LLGs_Wage	2,639	0	0
Other Transfers from Central Government	80,280	0	80,280
Sector Conditional Grant (Non-Wage)	3,861	2,895	3,854
<i>Development Revenues</i>	<b>7,961</b>	<b>5,833</b>	<b>32,858</b>
District Discretionary Development Equalization Grant	6,000	5,833	20,000
Multi-Sectoral Transfers to LLGs_Gou	1,961	0	12,858
<b>Total Revenue Shares</b>	<b>157,750</b>	<b>31,028</b>	<b>233,516</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	41,693	20,380	92,400
Non Wage	108,097	3,576	108,258

**Vote: 576 Buliisa District****FY 2018/19**

<b>Development Expenditure</b>			
Domestic Development	7,961	3,333	32,858
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>157,751</b>	<b>27,289</b>	<b>233,516</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of 233,515,725 UGX in financial year 2018/19. 92,400,000 UGX shall be spent as wages, 20,000,000 from DDEG shall be mainly to procure and set up a tree nursery, 802400000 ARSDP funds as Non wage expenditure is meant to support monitoring and supervision of infrastructure projects under ARSDP program.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>129,326</b>	<b>115,762</b>	<b>358,048</b>
District Unconditional Grant (Non-Wage)	4,567	1,040	4,567
District Unconditional Grant (Wage)	74,837	34,483	68,966
Locally Raised Revenues	4,000	320	5,367
Multi-Sectoral Transfers to LLGs_NonWage	17,946	6,185	33,773
Multi-Sectoral Transfers to LLGs_Wage	5,101	2,558	3,900
Other Transfers from Central Government	0	54,020	213,725
Sector Conditional Grant (Non-Wage)	22,875	17,156	27,751
<b>Development Revenues</b>	<b>1,300,560</b>	<b>993,157</b>	<b>2,488,649</b>
District Discretionary Development Equalization Grant	7,000	4,958	6,500
Multi-Sectoral Transfers to LLGs_Gou	79,437	0	22,405
Other Transfers from Central Government	1,214,123	988,199	2,459,745
<b>Total Revenue Shares</b>	<b>1,429,886</b>	<b>1,108,920</b>	<b>2,846,698</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	79,938	37,040	72,866
Non Wage	49,388	57,684	285,182
<b>Development Expenditure</b>			
Domestic Development	1,300,560	54,190	2,488,649
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,429,886</b>	<b>148,915</b>	<b>2,846,698</b>

**Narrative of Workplan Revenues and Expenditure**

The department shall in the FY 2018/19 receive funds amounting to 2.8bn .These funds comprise of District non wage,wage,Local revenue, other transfers fro central government of shs 2.45billion representing 86%(NUSAF3,UWA,UWEP,YLP, Other government transfers increased by 50% due to NUSAF3 policy of improved income support,and opening of roads

**Vote: 576 Buliisa District****FY 2018/19****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>86,431</b>	<b>28,716</b>	<b>122,782</b>
District Unconditional Grant (Non-Wage)	29,085	0	25,676
District Unconditional Grant (Wage)	34,204	28,618	67,200
Locally Raised Revenues	16,000	0	15,468
Multi-Sectoral Transfers to LLGs_NonWage	7,142	98	14,438
<b>Development Revenues</b>	<b>100,000</b>	<b>35,000</b>	<b>71,514</b>
District Discretionary Development Equalization Grant	60,000	35,000	31,514
Donor Funding	40,000	0	40,000
<b>Total Revenue Shares</b>	<b>186,431</b>	<b>63,716</b>	<b>194,295</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,204	19,079	67,200
Non Wage	52,227	0	55,582
<b>Development Expenditure</b>			
Domestic Development	60,000	34,900	31,514
Donor Development	40,000	0	40,000
<b>Total Expenditure</b>	<b>186,431</b>	<b>53,979</b>	<b>194,295</b>

**Narrative of Workplan Revenues and Expenditure**

The department shall in the FY 2018/19 receive funds amounting to shs 190.905million out of which wage will constitute 35.2million, Non wage will constitute 21.5% and development at 37.4% at district level and 11million at multi sectoral level. Development constitutes 71.5million out of which 31.5million is DDEG and 40million is donor development

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>68,871</b>	<b>21,860</b>	<b>47,458</b>
District Unconditional Grant (Non-Wage)	14,753	2,110	13,324
District Unconditional Grant (Wage)	33,026	13,172	17,562
Locally Raised Revenues	9,000	1,730	7,576
Multi-Sectoral Transfers to LLGs_NonWage	2,500	0	5,014
Multi-Sectoral Transfers to LLGs_Wage	9,592	4,849	3,982
<b>Development Revenues</b>	<b>6,000</b>	<b>3,500</b>	<b>6,000</b>

**Vote: 576 Buliisa District****FY 2018/19**

District Discretionary Development Equalization Grant	6,000	3,500	6,000
<b>Total Revenue Shares</b>	<b>74,871</b>	<b>25,360</b>	<b>53,458</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	42,618	13,630	21,545
Non Wage	26,253	3,840	25,913
<i>Development Expenditure</i>			
Domestic Development	6,000	3,500	6,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>74,871</b>	<b>20,970</b>	<b>53,458</b>

**Narrative of Workplan Revenues and Expenditure**

The Department shall receive funds amounting to Ugx 53.057million out of which shs 21.544million is wage for District and Town council combined, and shs 25.513million is non wage for District and Lower local government combined, shs 6million is development reflected under administrative capital.