

Vote: 578 Bukedea 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 :

Signature :



Kumakech Charles Oluba Chief Administrative
Officer

(Accounting Officer)

Signed on Date: _____

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	655,267	409,776	655,267
Discretionary Government Transfers	3,119,831	2,680,387	3,374,285
Conditional Government Transfers	17,046,644	12,803,156	18,744,781
Other Government Transfers	2,335,071	1,469,849	3,632,857
Donor Funding	335,000	109,720	243,000
Grand Total	23,491,812	17,472,888	26,650,189

Revenue Performance by end of March of the Running FY

Local revenue performance against the planned by end of March 2018 performed at 63% , central government transfers performed at 75% and donors performed at 36% thus the overall revenue performance was at 74%

Planned Revenues for next FY

The overall budget for FY 2018/19 has generally increased by 14% attributed to increase in the overall wage, Resilience Project funding and NUSAF 3 . However, central transfers takes 96% of the revenues, Locally raised revenues 3% and donor funds taking 1%. In addition wages take 51% of the overall budget, Non wage takes 23%, Development works takes 24% and donor activities taking 1%.

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	3,812,049	3,552,191	3,859,745
Finance	264,210	203,738	300,150
Statutory Bodies	567,152	345,373	646,415
Production and Marketing	1,801,362	736,978	1,926,888
Health	1,919,292	1,339,404	2,729,101
Education	12,042,236	8,887,186	13,269,617
Roads and Engineering	1,139,448	993,521	1,630,763
Water	577,092	566,740	650,054
Natural Resources	136,366	81,461	187,773
Community Based Services	915,310	168,711	1,142,268
Planning	257,208	167,580	248,154
Internal Audit	60,086	48,610	59,259
Grand Total	23,491,812	17,091,492	26,650,189
<i>o/w: Wage:</i>	12,564,828	9,385,481	13,809,362
<i>Non-Wage Recurrent:</i>	6,251,319	3,944,871	5,916,741

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Domestic Devt:	4,340,665	3,651,420	6,681,086
Donor Devt:	335,000	109,720	243,000

Expenditure Performance by end of March FY 2017/18

The Overall expenditure performance across the district in regards to both recurrent and development was over 65% (15,325,447,000/=) out of the receipts received in the quarter Ugshs (17,472,888,000/=). However, the overall receipts for the quarter was 74%. In terms of un spent balances the district had 1,766,645,290/= could not be spent because of IFMs system challenges and delayed procurement.

Planned Expenditures for the FY 2018/19

The expected expenditure of Ush 26,650,189,000/= for FY 2018/19 will be spent on the following, wages taking the greatest percentage of 51% for Payment of staff salary, (13,809,362,000/=) Non wage taking 23% (6,215,818,000/=) for conducting software activities, domestic development taking 24% (6,698,921,000/=) for construction of roads, schools, Health Units, water sources among others and donors take the least 1% (248,000,000/=) for conducting soft ware activities such as trainings and data collection.

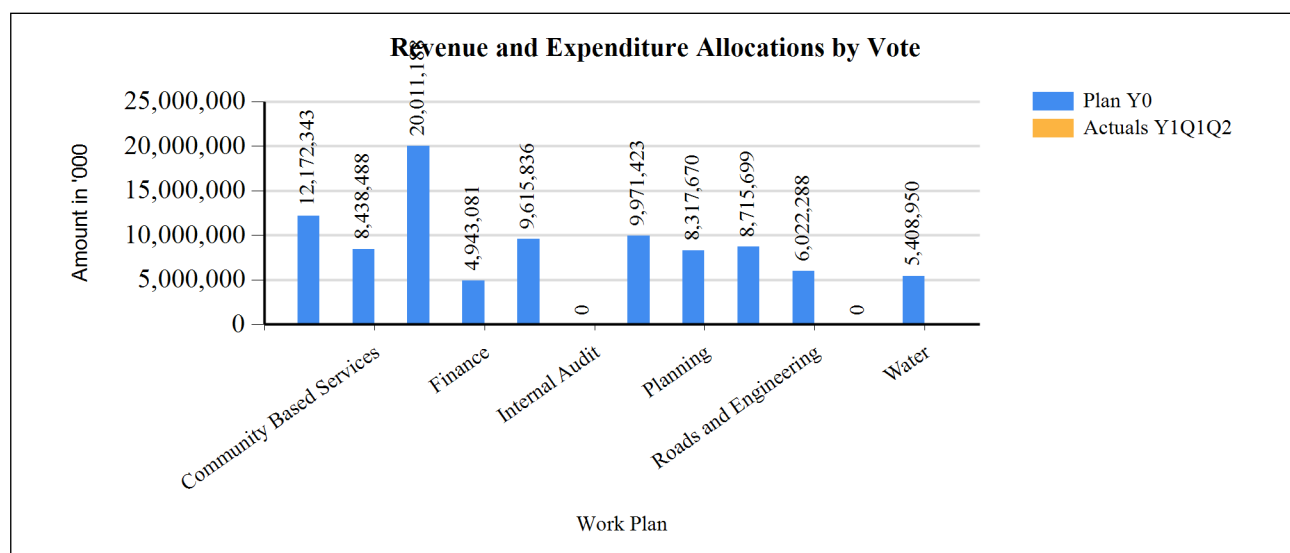
Medium Term Expenditure Plans

The key priorities for the District for this FY will include;- Road rehabilitation and opening up of community access roads, Construction of class room blocks, Implementation of NUSAF 3 and Livelihood Resilience projects, Provision of furniture to selected schools, Construction of 4 matenities, Completion of Kocheke HC II, Completion of payments for works done in the District Council hall, Drilling of 7 bore holes, Springs , Overseeing government programs. Promotion of hygiene and sanitation Improved household incomes through support of the OWC activities at community levels

Challenges in Implementation

Low Local Revenue base to implement some of the planned activities Under staffing in key departments due to low wage bill Changes in the climate that has led to crop failure Natural disaster especially floods and drought have affected most of the shallow wells which have dried up. Also some springs and boreholes have low yields.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	655,267	409,776	655,267
Agency Fees	14,852	0	15,000
Animal & Crop Husbandry related Levies	50,000	140,152	26,600
Application Fees	0	4,886	0
Business licenses	15,000	14,117	20,149
Court Filing Fees	0	0	1,000
Court fines and Penalties – from other government units	0	5	2,000
Educational/Instruction related levies	10,000	0	2,000
Ground rent	10,000	0	8,000
Group registration	4,712	1,210	5,000
Inspection Fees	0	2,220	2,500
Interest on loans issued	0	0	7,000
Land Fees	30,000	8,733	150,000
Liquor licenses	2,345	706	4,000
Local Hotel Tax	0	0	2,400
Local Services Tax	38,324	58,651	70,000
Market /Gate Charges	321,000	146,140	260,769
Miscellaneous and unidentified taxes	0	0	8,500
Miscellaneous receipts/income	29,179	8,681	0
Occupational Permits	0	0	1,000
Other Fees and Charges	20,000	5,030	0
Other licenses	0	300	0
Park Fees	6,855	2,178	7,000
Rates – Produced assets – from other govt. units	0	0	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	3,636	10,000
Registration of Businesses	0	1,210	0
Rent & Rates - Non-Produced Assets – from other Govt units	0	3,170	0
Rent & Rates - Non-Produced Assets – from private entities	5,000	1,750	0
Rent & rates – produced assets – from private entities	0	0	14,349
Sale of Land	70,000	7,000	30,000
Stamp duty	20,000	0	0
Tax Tribunal – Court Charges and Fees	0	0	2,000
Withholding tax payable by Individuals	0	0	1,000
2a. Discretionary Government Transfers	3,119,831	2,680,387	3,374,285
District Discretionary Development Equalization Grant	1,338,243	1,338,243	1,427,559
District Unconditional Grant (Non-Wage)	546,064	409,548	593,527

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District Unconditional Grant (Wage)	1,011,727	758,795	1,104,746
Urban Discretionary Development Equalization Grant	23,812	23,812	31,900
Urban Unconditional Grant (Non-Wage)	47,480	35,610	47,631
Urban Unconditional Grant (Wage)	152,505	114,379	168,922
2b. Conditional Government Transfer	17,046,644	12,803,156	18,744,781
General Public Service Pension Arrears (Budgeting)	364,441	364,441	0
Gratuity for Local Governments	417,967	313,475	926,215
Pension for Local Governments	569,059	426,794	643,390
Salary arrears (Budgeting)	562,710	562,710	0
Sector Conditional Grant (Non-Wage)	2,382,430	1,284,155	2,133,111
Sector Conditional Grant (Wage)	11,400,595	8,550,447	12,535,695
Sector Development Grant	1,151,133	1,151,133	2,348,670
Transitional Development Grant	198,306	150,000	157,700
2c. Other Government Transfer	2,335,071	1,469,849	3,632,857
Community Agricultural Infrastructure Improvement Programme (CAIIP)	20,000	0	0
Northern Uganda Social Action Fund (NUSAF)	600,000	762,012	900,000
Other	30,000	0	0
Regional Pastoral Livelihoods Resilience Project	1,000,000	265,000	1,000,000
Uganda Road Fund (URF)	0	432,345	917,601
Uganda Women Entrepreneurship Program(UWEP)	200,000	0	345,185
Vegetable Oil Development Project	15,000	0	0
Youth Livelihood Programme (YLP)	470,071	10,492	470,071
3. Donor	335,000	109,720	243,000
Baylor International (Uganda)	97,000	0	0
The AIDS Support Organisation (TASO)	0	0	10,000
United Nations Children Fund (UNICEF)	100,000	42,020	100,000
United Nations Population Fund (UNPF)	128,000	67,700	128,000
Global Alliance for Vaccines and Immunization (GAVI)	5,000	0	5,000
Program of All-inclusive Care for the Elderly (PACE)	5,000	0	0
Total Revenues shares	23,491,812	17,472,888	26,650,189

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

Local revenue performance against the planned by end of March 2018 was 409,776,000/= actual receipt i.e 63% i.e out of 655,267,000/= of annual budget. Local revenue performance was low because of poor tax assessment of the tax payers and Inadequate Parish Chiefs to effectively collect local Revenue.

Central Government Transfers

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The Central Government transfer performance as at the end of March 2018 was; 11,560,873,000/= actual receipts performing at 75% out of the annual plan of 22,501,546,000/=most of the central Government releases were got exceeding quarterly allocation more on development grants.

Donor Funding

The donor budget performance by the end of March 2018 was 109,720,000/= out of the planned budget of Ug Shs 355,000,000/= performing at 33%. The performance is low because most donor did not honor their financial obligation and some had closed down.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Local Revenue forecast for FY 2018/19 is Ug Shs 655,267,000/= This has remained constant the same as for the budget of FY 2017/18 of 655,267,000/= as a result of one sale of plots. However, the district has identified areas of untapped revenue sources and clear strategies for mobilization and collection have been put in place. The Local Revenue estimate or share is 3% of the overall District total budget.

Central Government Transfers

The district expects to receive Ug shs 25,751,923,000 /= as central transfers for this FY. It has increased by 14% from FY 2017/18 budget of (ug shs 22,501,546,000/=) The budget increase is because of wage to cater for salary enhancement .The central government transfer estimate is 96% of the overall budget forecast for the District. This means the District will rely more on the Central Government transfers for its operation and project implementation.

Donor Funding

Donor revenue forecast is estimated to be Ugshs 248,000,000/= representing a decrease of 27% from FY 2017/18 budget of Ugshs 335,000,000/= . The decrease is because donors closed down like baylor affecting the funding. The major donor funds for this year will be UNFPA and TASO etc. This budget represents 1% share of the District total budget.

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	32,341	21,458	127,333
District Production Services	1,756,817	296,734	1,787,289
District Commercial Services	12,204	1,597	12,266
<i>Sub- Total of allocation Sector</i>	<i>1,801,362</i>	<i>319,789</i>	<i>1,926,888</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,139,448	608,565	1,630,763
<i>Sub- Total of allocation Sector</i>	<i>1,139,448</i>	<i>608,565</i>	<i>1,630,763</i>
Sector: Education			
Pre-Primary and Primary Education	9,354,666	6,803,082	10,170,681
Secondary Education	1,754,776	1,195,531	2,092,277
Skills Development	723,182	430,061	874,831
Education & Sports Management and Inspection	209,613	73,385	131,828
<i>Sub- Total of allocation Sector</i>	<i>12,042,236</i>	<i>8,502,059</i>	<i>13,269,617</i>
Sector: Health			

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Primary Healthcare	1,483,159	329,611	1,117,889
Health Management and Supervision	436,133	952,371	1,611,212
<i>Sub- Total of allocation Sector</i>	<i>1,919,292</i>	<i>1,281,982</i>	<i>2,729,101</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	577,092	116,656	650,054
Natural Resources Management	136,366	76,741	187,773
<i>Sub- Total of allocation Sector</i>	<i>713,458</i>	<i>193,398</i>	<i>837,827</i>
Sector: Social Development			
Community Mobilisation and Empowerment	915,310	155,410	1,142,268
<i>Sub- Total of allocation Sector</i>	<i>915,310</i>	<i>155,410</i>	<i>1,142,268</i>
Sector: Public Sector Management			
District and Urban Administration	3,812,049	3,527,015	3,859,745
Local Statutory Bodies	567,152	334,636	646,415
Local Government Planning Services	257,208	153,680	248,154
<i>Sub- Total of allocation Sector</i>	<i>4,636,409</i>	<i>4,015,331</i>	<i>4,754,314</i>
Sector: Accountability			
Financial Management and Accountability(LG)	264,210	200,304	300,150
Internal Audit Services	60,086	48,610	59,259
<i>Sub- Total of allocation Sector</i>	<i>324,296</i>	<i>248,913</i>	<i>359,410</i>

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,770,731	2,404,788	2,611,183
District Unconditional Grant (Non-Wage)	62,004	89,293	61,244
District Unconditional Grant (Wage)	342,257	301,464	551,973
General Public Service Pension Arrears (Budgeting)	364,441	364,441	0
Gratuity for Local Governments	417,967	313,475	926,215
Locally Raised Revenues	30,000	16,417	30,000
Multi-Sectoral Transfers to LLGs_NonWage	269,787	224,784	229,440
Multi-Sectoral Transfers to LLGs_Wage	152,505	105,409	168,922
Pension for Local Governments	569,059	426,794	643,390
Salary arrears (Budgeting)	562,710	562,710	0
Development Revenues	1,041,318	1,147,403	1,248,562
District Discretionary Development Equalization Grant	59,258	47,542	59,244
Multi-Sectoral Transfers to LLGs_Gou	232,060	187,849	189,318
Other Transfers from Central Government	600,000	762,012	900,000
Transitional Development Grant	150,000	150,000	100,000
Total Revenue Shares	3,812,049	3,552,191	3,859,745
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	494,762	406,873	720,894
Non Wage	2,275,969	1,993,149	1,890,289
Development Expenditure			
Domestic Development	1,041,318	1,126,992	1,248,562
Donor Development	0	0	0
Total Expenditure	3,812,049	3,527,015	3,859,745

Narrative of Workplan Revenues and Expenditure

The Administration Sector budget estimates for FY 2018/19 has increased by 2% as a result of wage. In this FY 2018/19, the department has a percentage share of 14.7% of the district total annual budget. The expenditure will be spent on Implementation of NUSAF 3 activities, Printing of the district Payroll, 22 Capacity building sessions, coordination of district activities, Timely payment of salaries to all district staff, Appraisal of staff. Handling disciplinary cases. Implementing lawful council resolutions. Organising national celebrations, Monitoring of all programs running in the respective departments and assessing their performance and court cases handled and settled.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	264,210	203,738	284,296
District Unconditional Grant (Non-Wage)	74,613	68,629	74,613
District Unconditional Grant (Wage)	73,595	57,667	74,629
Locally Raised Revenues	52,500	17,229	39,387
Multi-Sectoral Transfers to LLGs_NonWage	63,502	60,213	95,666
Development Revenues	0	0	15,855
Multi-Sectoral Transfers to LLGs_Gou	0	0	15,855
Total Revenue Shares	264,210	203,738	300,150
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,595	57,667	74,629
Non Wage	190,615	142,637	209,666
Development Expenditure			
Domestic Development	0	0	15,855
Donor Development	0	0	0
Total Expenditure	264,210	200,304	300,150

Narrative of Workplan Revenues and Expenditure

The Finance sector budget for the FY 2018/19 has increased by 14% because of the special allocation for IFMS management and having a percentage share of 1% from the total district annual budget. The expenditure will be on Procurement of one lap top for district Cashier, Maintenance of IFMS, Production of final accounts for FY 2017/18, Facilitate revenue mobilization and collection, Board of survey conducted and report produced and submitted to respective authorities

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	567,152	345,373	646,415
District Unconditional Grant (Non-Wage)	214,030	114,778	270,892
District Unconditional Grant (Wage)	193,825	112,962	193,825
Locally Raised Revenues	62,400	56,285	78,000
Multi-Sectoral Transfers to LLGs_NonWage	96,897	61,348	103,698
Development Revenues	0	0	0
N/A			
Total Revenue Shares	567,152	345,373	646,415

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	193,825	112,961	193,825
Non Wage	373,327	221,674	452,590
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	567,152	334,636	646,415

Narrative of Workplan Revenues and Expenditure

The Council & Statutory bodies revenue forecast for FY 2018/19 has increased by 2% as a result of additional number of councillors (Elders), The department has a percentage share of 2.5% of the total district annual budget. The expenditure will cover all council business, Local Government Public Accounts Committee (PAC) meetings and Contract committee meetings and Councillors allowances and Ex- Gratia for LLGs ,Operations of DSC and land board.

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	538,686	350,026	702,521
District Unconditional Grant (Non-Wage)	3,600	3,500	3,600
District Unconditional Grant (Wage)	154,862	65,646	16,893
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	14,701	7,112	39,365
Sector Conditional Grant (Non-Wage)	36,337	27,253	130,317
Sector Conditional Grant (Wage)	328,686	246,514	511,845
Development Revenues	1,262,677	386,952	1,224,367
District Discretionary Development Equalization Grant	100,000	56,000	60,000
Multi-Sectoral Transfers to LLGs_Gou	114,671	32,982	87,968
Other Transfers from Central Government	1,015,000	264,964	1,000,000
Sector Development Grant	33,006	33,006	76,399
Total Revenue Shares	1,801,362	736,978	1,926,888
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	483,548	197,617	528,738
Non Wage	55,138	37,698	173,783
Development Expenditure			
Domestic Development	1,262,677	84,475	1,224,367

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Donor Development	0	0	0
Total Expenditure	1,801,362	319,789	1,926,888

Narrative of Workplan Revenues and Expenditure

Production sector budget forecast for FY 2018/19 has increased by 7% from 1,801,362,380/= to 1,926,887,981/= because of enhancement of staff salaries and increase in sector grant allocation. The department has 7.2% share in the total district annual budget. The expenditure will be spent on Tsetse control & mapping, Crop pests & diseases incidence management, Accessing improved crop and livestock technologies, payment of staff salaries, Stocking of demonstration fish ponds with fingerlings, promotion of trade and cooperative development.

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	1,295,267	955,754	1,751,082
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	44,906	18,359	35,015
Sector Conditional Grant (Non-Wage)	158,616	118,962	158,616
Sector Conditional Grant (Wage)	1,091,245	818,433	1,556,951
Development Revenues	624,025	383,650	978,019
District Discretionary Development Equalization Grant	98,113	70,000	120,000
Donor Funding	235,000	109,720	143,000
Multi-Sectoral Transfers to LLGs_Gou	242,605	203,930	121,150
Sector Development Grant	0	0	536,169
Transitional Development Grant	48,306	0	57,700
Total Revenue Shares	1,919,292	1,339,404	2,729,101
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,091,245	800,625	1,556,951
Non Wage	204,022	137,060	194,131
Development Expenditure			
Domestic Development	389,025	234,577	835,019
Donor Development	235,000	109,720	143,000
Total Expenditure	1,919,292	1,281,982	2,729,101

Narrative of Workplan Revenues and Expenditure

The health sector revenue forecast for FY 2018/19 has decreased by 10% because of reduction in the IPF of donors who have closed down thus having 7.7% share in the total district annual budget. The Construction of the 2 in one staff house at Kachumbala HCIII, and Two staff houses 2in 1 at Akuoro HC II. Medicine store and laboratory including kitchen shade and maternity will be constructed at Akuoro HC II, . there will be routine management of curative and preventive activities.

Workplan Title : Education

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	11,657,356	8,607,430	12,301,291
District Unconditional Grant (Wage)	50,958	40,405	53,581
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	11,072	5,419	25,990
Sector Conditional Grant (Non-Wage)	1,614,161	1,076,107	1,754,322
Sector Conditional Grant (Wage)	9,980,665	7,485,499	10,466,899
Development Revenues	384,880	279,756	968,326
District Discretionary Development Equalization Grant	27,000	24,000	0
Donor Funding	100,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	79,988	77,863	213,372
Sector Development Grant	177,893	177,893	754,954
Total Revenue Shares	12,042,236	8,887,186	13,269,617
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,031,623	7,263,045	10,520,480
Non Wage	1,625,733	1,081,527	1,780,811
Development Expenditure			
Domestic Development	284,880	157,488	968,326
Donor Development	100,000	0	0
Total Expenditure	12,042,236	8,502,059	13,269,617

Narrative of Workplan Revenues and Expenditure

The Education sector revenue forecast for FY 2018/19 has increased by 0.2% because of increase in the wage bill and having a percentage share of 54.4% of the total district annual budget. The expenditure will be spent on Construction of a bath shelter for girls at Kongunga P/S, 2 class room block and an office in Tokor P/S, procurement of furniture to 5 schools, construction of 15 stance pit latrines in 2 schools and Payment of retention for works completed.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	623,587	190,368	998,095
District Unconditional Grant (Wage)	64,158	36,681	36,118
Locally Raised Revenues	1,000	9,600	1,000
Multi-Sectoral Transfers to LLGs_NonWage	47,556	5,761	43,376
Other Transfers from Central Government	20,000	138,325	917,601

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Sector Conditional Grant (Non-Wage)	490,873	0	0
Development Revenues	515,861	803,152	632,669
District Discretionary Development Equalization Grant	0	0	100,000
Multi-Sectoral Transfers to LLGs_Gou	6,728	84,975	23,535
Other Transfers from Central Government	0	209,044	0
Sector Development Grant	509,133	509,133	509,133
Total Revenue Shares	1,139,448	993,521	1,630,763
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,158	30,438	36,118
Non Wage	559,429	109,855	961,976
Development Expenditure			
Domestic Development	515,862	468,271	632,669
Donor Development	0	0	0
Total Expenditure	1,139,448	608,565	1,630,763

Narrative of Workplan Revenues and Expenditure

This budget has experienced an increase in funding from 1.139bn to 1.630bn due to an increase in funding by DDEG and Uganda Road Fund and having a share of 6.6 of the total budget. The recurrent expenditure will be spent on the maintenance and development expenditure will be spent on rehabilitation of roads. under Rural roads construction and rehabilitation, design and construction of low cost seal of 1.3km of Bukedea-Kidongole and payment of retention of 1km of Low cost seal of Bukedea-Kidongole road FY 2017/2018 and Operation of District Engineers Office.

Under Uganda road fund, Routine manual maintenance is 423km, Routine mechanised maintenance is 353.8km, Periodic maintenance is 10.7km and operation of the district Engineers Office.

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	57,223	48,862	53,633
District Unconditional Grant (Wage)	20,356	22,787	20,023
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	1,600	0	0
Sector Conditional Grant (Non-Wage)	34,767	26,075	33,110
Development Revenues	519,869	517,878	596,421
District Discretionary Development Equalization Grant	75,000	72,000	75,000
Multi-Sectoral Transfers to LLGs_Gou	13,768	14,776	49,407
Sector Development Grant	431,101	431,101	472,014
Total Revenue Shares	577,092	566,740	650,054

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,356	22,786	20,023
Non Wage	36,867	21,410	33,610
Development Expenditure			
Domestic Development	519,869	72,461	596,421
Donor Development	0	0	0
Total Expenditure	577,092	116,656	650,054

Narrative of Workplan Revenues and Expenditure

The IPFs for 2018-19 on the Non-Wage budget have dropped from UGX 34.7M during 2017-18 to UGX 33.6M representing a percentage drop of 3.3% and yet the demand for services in the sector is increasing due to population growth. While the IPFs for the development budget has increased from UGX 506M to UGX 547M representing a percentage increase of 8%. The expenditure will focus on increasing accessibility to safe water by: Drilling 12 boreholes across the district, Protecting 8 springs, Rehabilitation of broken down water facilities and construction of a public toilet at the district headquarters as well as carrying out software activities.

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	42,565	19,185	72,374
District Unconditional Grant (Wage)	21,374	12,582	54,184
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	14,632	2,059	11,440
Sector Conditional Grant (Non-Wage)	6,059	4,544	6,250
Development Revenues	93,802	62,276	115,399
District Discretionary Development Equalization Grant	50,000	48,000	30,000
Multi-Sectoral Transfers to LLGs_Gou	43,802	14,276	85,399
Total Revenue Shares	136,366	81,461	187,773
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,374	12,582	54,184
Non Wage	21,191	5,624	18,190
Development Expenditure			
Domestic Development	93,802	58,536	115,399
Donor Development	0	0	0
Total Expenditure	136,366	76,741	187,773

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Narrative of Workplan Revenues and Expenditure

The Natural Resources sector revenue forecast for FY 2018/19 has increased by 38%, This is because of the wage a raising from the new staff who have just been recruited thus having a share of 0.7% of the overall district annual budget. The expenditure will be spent on; Establishment of woodlots in primary schools and district headquarters carry out quarterly compliance and enforcement visits and procure assorted tree seedlings and sensitization of communities on land matters, Radio talk show and Physical Planning community sensitisation meetings.

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	820,508	77,090	124,156
District Unconditional Grant (Wage)	36,932	32,209	43,609
Locally Raised Revenues	7,400	2,200	7,400
Multi-Sectoral Transfers to LLGs_NonWage	34,487	11,468	22,651
Other Transfers from Central Government	700,071	0	0
Sector Conditional Grant (Non-Wage)	41,617	31,213	50,495
Development Revenues	94,803	91,621	1,018,112
District Discretionary Development Equalization Grant	63,000	30,000	60,000
Donor Funding	0	0	100,000
Multi-Sectoral Transfers to LLGs_Gou	31,803	51,129	42,856
Other Transfers from Central Government	0	10,492	815,256
Total Revenue Shares	915,310	168,711	1,142,268
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,932	32,108	43,609
Non Wage	783,576	44,324	80,547
Development Expenditure			
Domestic Development	94,803	78,977	918,112
Donor Development	0	0	100,000
Total Expenditure	915,310	155,410	1,142,268

Narrative of Workplan Revenues and Expenditure

The Community Based Services revenue forecast for FY 2018/19 is 994,335,844/= from 868,590,285/= for FY 2017/18 representing an increase in the budget by 15% because of increase in multi sectoral funds transfers to LLG and donor funds for UNICEF for CBSD and Health related activities. The expenditure will be spent on Implementation of Youth livelihood program, Special Interest Groups (councils), FAL activities, community mobilization and technical support supervision and office running of the department of CBSD.

Workplan Title : Planning

Vote: 578 Bukedea District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	121,577	81,128	125,398
District Unconditional Grant (Non-Wage)	37,326	25,248	30,000
District Unconditional Grant (Wage)	30,749	29,291	39,864
Locally Raised Revenues	15,614	0	15,614
Multi-Sectoral Transfers to LLGs_NonWage	37,888	26,590	39,920
Development Revenues	135,630	86,452	122,756
District Discretionary Development Equalization Grant	117,410	69,500	84,593
Multi-Sectoral Transfers to LLGs_Gou	18,220	16,952	38,163
Total Revenue Shares	257,208	167,580	248,154
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,749	29,291	39,864
Non Wage	90,829	50,837	85,534
Development Expenditure			
Domestic Development	135,630	73,552	122,756
Donor Development	0	0	0
Total Expenditure	257,208	153,680	248,154

Narrative of Workplan Revenues and Expenditure

The Planning Unit budget forecast for FY 2018/19 has decreased by 7% as a result of a reduction in DDEG funds. It has a share of 1% of the overall district annual Budget. The expenditure will be spent on procuring furniture for council, 2 laptops, monitoring DDEG projects, Retooling and Investment Servicing.

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	57,286	46,610	55,659
District Unconditional Grant (Non-Wage)	22,556	19,140	20,556
District Unconditional Grant (Wage)	22,662	17,932	20,046
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	7,068	9,538	10,057
Development Revenues	2,800	2,000	3,600
District Discretionary Development Equalization Grant	2,800	2,000	3,600
Total Revenue Shares	60,086	48,610	59,259

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	22,662	17,932	20,046
Non Wage	34,624	28,678	35,613
<i>Development Expenditure</i>			
Domestic Development	2,800	2,000	3,600
Donor Development	0	0	0
Total Expenditure	60,086	48,610	59,259

Narrative of Workplan Revenues and Expenditure

The sector of Internal Audit budget estimate for F/Y 2018/19 has decreased by 1% and having a budget share of 0.2% . This decrease is as a result of reduction of the local Revenue to the department. The expenditure will be spent on: Conducting Audit in all the 6 lower Local governments, 11 Departmental audits conducted on Quarterly basis Four statutory reports produced and issued to the various stakeholders.