

Vote: 600 Bukomansimbi 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 :



Asuman Amis Masereka - Chief Administrative
Office, Bukomansimbi District

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote: 600 Bukomansimbi 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	141,200	99,945	245,577
Discretionary Government Transfers	1,786,577	1,388,523	2,010,853
Conditional Government Transfers	9,820,059	7,126,578	11,292,145
Other Government Transfers	422,491	949,688	1,170,861
Donor Funding	535,000	729,464	2,042,000
Grand Total	12,705,327	10,294,198	16,761,436

Revenue Performance by end of March of the Running FY

By the end of the third quarter, i.e. March, 2018 we had received Shs.10.294b of the budgeted Shs.12.705b, representing 81% performance. The major factor contributing to this performance was funding received from the Korea Foundation for International Health (KOFIH) under Donor Development, in respect of emergency services for health, where we expect to construct a District hospital at Butenga Health Centre IV, in Butenga Subcounty. Local Revenue also performed rather well thanks to improvement in the Payroll management where Local Service Tax (LST) collected from salaried officers improved. Conditional Government transfers also performed equally well. Other Government Transfers also performed rather well due to Uganda Road funds that were budgeted for under central government transfers; thus negatively impacting on the performance of the latter.

Planned Revenues for next FY

For the coming financial year, 2018/19, we expect to receive Shs.16.761b. Compared to the current year's budget of Shs.12.705b, we anticipate 31% increment in budget, largely from KOFIH under Donor Development where medical plant and equipment are targeted to be obtained including an Ambulance system from neighbouring Districts to the soon to be District Hospital and from the then hospital to referrals to other bigger national referral hospitals. Discretionary funding is also expected to be increased compared to the current financial year from Shs.1.786b to Shs.2.010b. Conditional grant estimates will also increase from Shs.9.820b to Shs.11.292b. Also Other Government transfers are expected to be increased from Shs.422m to Shs.817m. Lastly Local revenue has also seen an expected rise from Shs.141.200m to Shs.245.577m, largely arising from capturing of 100% of all locally raised revenue as opposed to capturing only 35% which was accruing to Higher Local Governments from the Lower Local Governments as per policy.

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	1,401,725	1,358,670	1,803,334
Finance	93,524	78,333	90,903
Statutory Bodies	351,767	218,291	339,791
Production and Marketing	478,782	356,110	773,100
Health	1,574,960	1,514,986	3,641,242
Education	7,171,000	5,303,898	8,174,890
Roads and Engineering	544,560	549,660	839,898

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Water	296,701	279,189	327,789
Natural Resources	71,397	46,289	88,768
Community Based Services	506,405	54,386	499,392
Planning	174,866	119,244	145,807
Internal Audit	39,639	63,629	36,522
Grand Total	12,705,327	9,942,686	16,761,436
<i>o/w: Wage:</i>	8,033,498	6,025,123	9,396,035
<i>Non-Wage Recurrent:</i>	3,357,554	1,877,489	3,417,093
<i>Domestic Devt:</i>	779,275	1,310,610	1,906,308
<i>Donor Devt:</i>	535,000	729,464	2,042,000

Expenditure Performance by end of March FY 2017/18

By the end of the third quarter receipted funds, Shs.10.294b, a total of Shs.9.942b (96%) had been transferred to Departments for expenditure. Wage amounted to Shs.6.025b (75% of budget), Non wage amounted to Shs.1.877b (56% of Budget) Domestic Development Shs.779.275m (59%) and Donor Development Shs.535m (73%).

Planned Expenditures for the FY 2018/19

For the financial year 2018.19 we expect to spend Shs. 16,761.436b of which Wages will consume Shs.9.396b (57%), Non wage recurrent Shs.3.417b(17%), Domestic Development Shs.1.906b (13%) and Donor Development Shs.2.042b (12%). Donor Development; particularly in respect to health services will consume the lions share of the resources when compared to the current years resource allocation. This is in effect expected to reduce on the disease burden as we will be supporting both the preventive and curative approaches. Increase in agriculture production is also going to be targeted by especially supplying agricultural and veterinary supplies through NAADS coupled with supporting agricultural extension services, not to mention some support to commercial services. Education, Roads and Water sector will also see an increase in their development budgets to cater for Seed Schools, Infrastructure and clean water extensions.

Medium Term Expenditure Plans

As per the 5 year Development plan, the core/primary sectors namely of Production and Marketing, Health, Education, Roads and Water will continue to address the concerns of the vision and mission of our District. In particular to Production, we intend to increase yields of especially coffee and maize to at least 500 tonnes per annum. For health we intend to improve emergence care for especially pregnant mothers and under fives. Under Education we intend to support UPE and USE activities like pupil/latrine ratio to 25:1. Construct 5 bridges and 50km extended roads. Improve safe water coverage to at least 75% Compared to the Ministry's 85%.

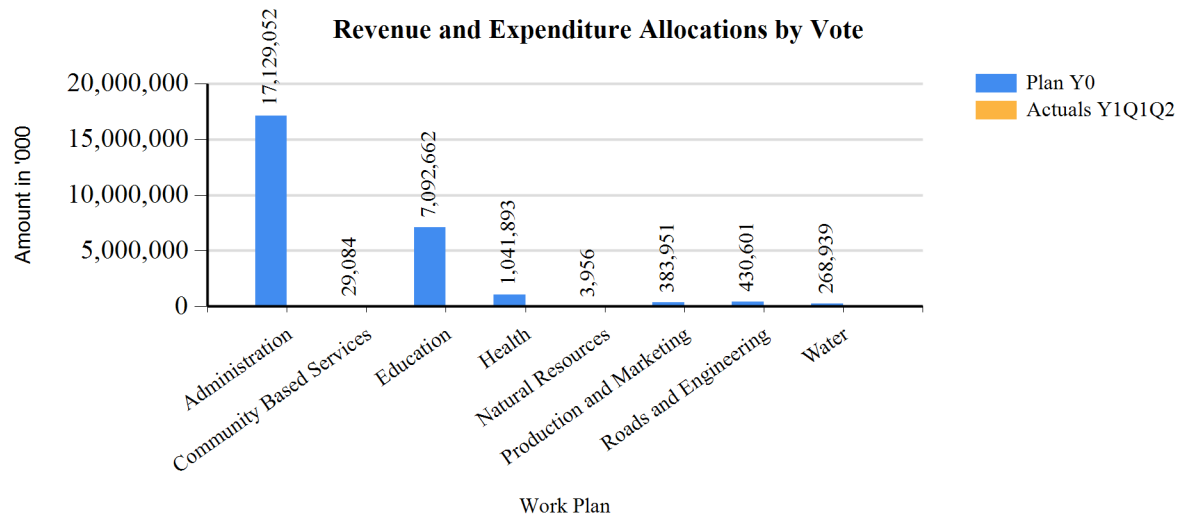
Challenges in Implementation

Whereas we have been able shift our Administrative offices to Kabulunga (thus avoiding office rent), the building has no plaster, floor, electricity and water. To make matters worse, transitional development funding has not been allocated to us this financial year. In addition, Lack of key staff in both the primary and secondary sectors where the levels are averagely 55%. Lack of office equipment where Departments like Natural Resources do not have a computer neither do they have office space. The Planning and Budgeting function which is getting technical at all sector levels, without proper facilitation in terms of say a conditional grant makes life a living hell in implementing future plans.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	141,200	99,945	245,577
Advertisements/Bill Boards	0	0	6,590
Animal & Crop Husbandry related Levies	0	0	0
Application Fees	1,000	0	3,500
Business licenses	2,000	1,273	28,000
Educational/Instruction related levies	9,700	685	19,211
Inspection Fees	0	0	6,500
Interest from private entities - Domestic	0	0	35,000
Land Fees	1,000	938	22,500
Liquor licenses	0	0	13,994
Local Services Tax	116,000	88,641	49,000
Market /Gate Charges	2,000	380	3,500
Miscellaneous and unidentified taxes	0	0	12,600
Miscellaneous receipts/income	1,000	1,519	0
Other Fees and Charges	2,000	3,564	7,668
Other fines and Penalties - private	0	0	2,500
Property related Duties/Fees	0	0	14,021
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	2,000
Stamp duty	500	0	13,993
Voluntary Transfers	6,000	2,946	5,000
2a. Discretionary Government Transfers	1,786,577	1,388,523	2,010,853

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District Discretionary Development Equalization Grant	176,538	176,538	199,409
District Unconditional Grant (Non-Wage)	434,184	325,638	462,080
District Unconditional Grant (Wage)	1,008,584	756,438	1,133,265
Urban Discretionary Development Equalization Grant	17,821	17,821	22,684
Urban Unconditional Grant (Non-Wage)	41,501	31,126	40,400
Urban Unconditional Grant (Wage)	107,948	80,961	153,015
2b. Conditional Government Transfer	9,820,059	7,126,578	11,292,145
General Public Service Pension Arrears (Budgeting)	95,440	95,440	4,435
Gratuity for Local Governments	130,472	97,854	367,637
Pension for Local Governments	98,493	73,869	157,813
Salary arrears (Budgeting)	94,567	94,567	0
Sector Conditional Grant (Non-Wage)	1,914,288	1,007,290	1,765,594
Sector Conditional Grant (Wage)	6,916,966	5,187,724	8,109,755
Sector Development Grant	398,257	398,257	865,858
Transitional Development Grant	171,576	171,576	21,053
2c. Other Government Transfer	422,491	949,688	1,170,861
Support to PLE (UNEB)	10,000	9,735	7,000
Support to Production Extension Services	0	90,367	0
Uganda Road Fund (URF)	0	837,793	754,869
Uganda Women Entrepreneurship Program(UWEP)	119,842	5,012	116,342
Youth Livelihood Programme (YLP)	292,650	6,782	292,650
3. Donor	535,000	729,464	2,042,000
The AIDS Support Organisation (TASO)	0	0	180,000
United Nations Children Fund (UNICEF)	350,000	107,790	170,000
World Health Organisation (WHO)	0	0	80,000
United Nations Expanded Programme on Immunisation (UNEPI)	0	0	80,000
Korean International Cooperation Agency(KOICA)	0	541,446	1,532,000
Mildmay International	180,000	78,284	0
Others	5,000	1,943	0
Total Revenues shares	12,705,327	10,294,198	16,761,436

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

Up to the end of the third quarter of F.y 2017.18 we had received Shs.99.945m of the budgeted Shs. 141.200m representing 71%. This performance was partly affected by low local revenue collections whereby the roads works on the Ssembabule- Villa Maria Road, affected businesses including shops and markets along the highway which were demolished to give way to the expansion of the road. Note also that the agricultural produce was also affected by pests and diseases, particularly the larvae (Akasanyi) that fed of the green leaves and the quarantine following the foot and mouth disease outbreak of cattle.

That notwithstanding, we hope by the end of the fourth quarter, the picture will have positively changed.

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Central Government Transfers

Central Government Transfers amounted to Shs. 7.126b- of the budgeted Shs.9.820b representing 73%. Salaries and wages figures continue to show low absorption partly due to the red tape pertaining to authority to recruit staff, especially where authority is only permitted in cases of replacements. Then the other transfers where we failed to hit the target pertain to funds for exgratia allowances which are released in the fourth quarter.

Donor Funding

Donor funds amounted to Shs.729.464m of the budgeted Shs.535m representing 136%. The reason for over performance is attributed to the difference in timing of cash flows between the Development partners who follow the calendar year as opposed Government that follows financial year.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

For the coming year 2018.2019, the planning figures will amount to Shs. 245.577m. Compared to the current Financial year 2017.2018 the figures will increase particularly to absorb the consolidation of local revenue at both the higher and lower local governments as per OTIMs guidelines that provide the Grant of credit; We are likely to meet challenges especially given the reasons pertaining expansion of road works and other reasons as seen earlier. As you will note, there are new sources that we expect to collect revenues from given improvement in terms of tax payer enumeration and registration, thanks to the Local Government Finance Commission (LGFC), that introduced a Revenue Management Database that we expect to employ to Invoice, Receipt and Account for the same. Also note that we are in contact with our bankers to introduce a mobile money platform (e-banking), to enable tax payer deposit their levies directly onto the general fund accounts of the respective sub counties. This latter strategy we are praying is not disturbed by the newly introduced tax on mobile money transfers.

Central Government Transfers

Indicative Planning figures Shs. 11.292b, expected amounts from the Central Government; This cut from the current financial year, Shs.9.820b as per the first budget call circular (BCC). Note should be taken however to introducing a conditional grant in respect of the Programme Based Budgeting (PBB) to enable Local Governments (L.Gs) effectively manage the online system; This should address areas like continuous training, procurement of computers, data management and general overheads.

Donor Funding

We expect to receive Shs.2.042b/=. This will largely be contributed by Korean Foundation for International Health (KOFIH), that plan to construct a District Hospital at Butenga Health Centre, to cater for especially emergence obstetric care, and referral systems to and from other health facilities. We also expect some other contributions from other partners like WHO, UNICEF, TASO, Rakai School of Health Science, and Dutch Council.

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	4,300	2,150	618,361
District Production Services	466,854	174,660	146,997
District Commercial Services	7,628	5,459	7,742
<i>Sub- Total of allocation Sector</i>	478,782	182,269	773,100
Sector: Works and Transport			
District, Urban and Community Access Roads	515,703	18,671	827,176
District Engineering Services	28,856	9,251	12,722
<i>Sub- Total of allocation Sector</i>	544,559	27,922	839,898

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Sector: Education			
Pre-Primary and Primary Education	5,356,680	2,990,022	5,969,403
Secondary Education	1,708,410	419,348	2,063,036
Education & Sports Management and Inspection	105,910	47,833	142,451
<i>Sub- Total of allocation Sector</i>	<i>7,170,999</i>	<i>3,457,203</i>	<i>8,174,890</i>
Sector: Health			
Primary Healthcare	1,312,116	76,441	2,178,059
Health Management and Supervision	262,844	934,780	1,463,183
<i>Sub- Total of allocation Sector</i>	<i>1,574,960</i>	<i>1,011,221</i>	<i>3,641,242</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	296,701	237,461	327,789
Natural Resources Management	71,397	45,668	88,768
<i>Sub- Total of allocation Sector</i>	<i>368,098</i>	<i>283,128</i>	<i>416,557</i>
Sector: Social Development			
Community Mobilisation and Empowerment	506,405	52,652	499,392
<i>Sub- Total of allocation Sector</i>	<i>506,405</i>	<i>52,652</i>	<i>499,392</i>
Sector: Public Sector Management			
District and Urban Administration	1,401,725	1,254,417	1,803,334
Local Statutory Bodies	351,767	181,102	339,791
Local Government Planning Services	174,866	76,554	145,807
<i>Sub- Total of allocation Sector</i>	<i>1,928,359</i>	<i>1,512,073</i>	<i>2,288,933</i>
Sector: Accountability			
Financial Management and Accountability(LG)	93,525	78,333	90,903
Internal Audit Services	39,639	18,376	36,522
<i>Sub- Total of allocation Sector</i>	<i>133,164</i>	<i>96,709</i>	<i>127,424</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,162,740	1,071,177	1,627,733
District Unconditional Grant (Non-Wage)	112,276	50,711	195,032
District Unconditional Grant (Wage)	118,167	297,882	286,259
General Public Service Pension Arrears (Budgeting)	95,440	95,440	4,435
Gratuity for Local Governments	130,472	97,854	367,637
Locally Raised Revenues	34,840	40,129	18,129
Multi-Sectoral Transfers to LLGs_NonWage	188,744	132,217	263,620
Multi-Sectoral Transfers to LLGs_Wage	289,740	188,508	334,808
Pension for Local Governments	98,493	73,869	157,813
Salary arrears (Budgeting)	94,567	94,567	0
Development Revenues	238,986	287,493	175,601
District Discretionary Development Equalization Grant	7,834	5,881	8,275
District Unconditional Grant (Non-Wage)	14,893	12,001	0
Multi-Sectoral Transfers to LLGs_Gou	66,259	119,612	167,326
Transitional Development Grant	150,000	150,000	0
Total Revenue Shares	1,401,725	1,358,670	1,803,334
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	481,967	446,155	621,067
Non Wage	680,772	583,720	1,006,666
Development Expenditure			
Domestic Development	238,986	224,542	175,601
Donor Development	0	0	0
Total Expenditure	1,401,725	1,254,417	1,803,334

Narrative of Workplan Revenues and Expenditure

This financial year 2018.19 the department hopes to receive 1,803.334bn. Compared to last financial year which was 1.401.725bn ,the 22% increase is to cater for the increase in gratuity for local government of 367.637m for the planned staff to retire and join the pension scheme compared to 130.47m for last financial year. There is wage increment from 407m to 621m due to the planned recruitment of critical staff, esp. Heads of Departments. Like wise there is an increase in pension from 98m in the previous year to 157m this year, this is because of the increase on a number of retirees joining the pension scheme. Also note the Increase in Multi sectoral transfers to LLGs which has arisen from capturing of 100% local revenues instead of the usual 35% which is given to HLG only.

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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	91,388	78,333	90,903
District Unconditional Grant (Non-Wage)	13,531	8,469	12,424
District Unconditional Grant (Wage)	75,322	63,652	75,322
Locally Raised Revenues	2,534	6,212	3,157
Development Revenues	2,137	0	0
District Discretionary Development Equalization Grant	2,137	0	0
Total Revenue Shares	93,524	78,333	90,903
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,322	63,652	75,322
Non Wage	16,066	14,681	15,581
Development Expenditure			
Domestic Development	2,137	0	0
Donor Development	0	0	0
Total Expenditure	93,525	78,333	90,903

Narrative of Workplan Revenues and Expenditure

The department has a total allocation of Shs 90,902,641/= out of which Shs 75,322,000/= is wage which will go to payments of staff salaries.

Shs 15, 580,641 is non wage which has been allocated to the priority areas as follows:

Financial management Shs 6,240,000/=

Revenue management Shs 1,338,000/=

Budget management Shs 1,000,000/=

Accounting Shs 6,002,641/=

Monitoring and supervision Shs 1,000,000/=

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	351,767	218,291	339,791
District Unconditional Grant (Non-Wage)	107,913	123,942	94,990
District Unconditional Grant (Wage)	232,916	87,918	232,916
Locally Raised Revenues	10,938	6,431	11,886

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<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	351,767	218,291	339,791
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	232,916	75,085	232,916
Non Wage	118,851	106,016	106,875
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	351,767	181,102	339,791

Narrative of Workplan Revenues and Expenditure

In F/Y 2018/19 we expect to get 339.791m compared to F/Y 2017/18 when we received 351m. There is a shortfall of 11.209m which due to a reduction in unconditional grant non-wage.

The 339.79m which will be received 232.916m will be under Unconditional grant wage then 94.898m will be under Unconditional grant non-wage finally 11.885m will be under local revenue.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	452,032	336,259	718,768
District Unconditional Grant (Non-Wage)	10,252	3,187	4,198
District Unconditional Grant (Wage)	75,796	14,183	5,668
Locally Raised Revenues	1,884	631	1,067
Other Transfers from Central Government	0	45,183	0
Sector Conditional Grant (Non-Wage)	25,807	19,355	156,048
Sector Conditional Grant (Wage)	338,293	253,720	551,788
<i>Development Revenues</i>	26,750	19,851	54,332
District Discretionary Development Equalization Grant	1,899	0	0
Donor Funding	5,000	0	0
Sector Development Grant	19,851	19,851	54,332
Total Revenue Shares	478,782	356,110	773,100
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	414,089	152,536	557,456
Non Wage	37,943	21,071	161,312

Vote: 600 Bukomansimbi District**FY 2018/19**

Development Expenditure			
Domestic Development	21,750	8,662	54,332
Donor Development	5,000	0	0
Total Expenditure	478,782	182,269	773,100

Narrative of Workplan Revenues and Expenditure

The department expects to receive funds totaling to 773.1m representing an increment of 61.4% of the total sum approved for the FY 2017/18. Of this, 156.048m will be utilised as Sector conditional grant non wage, 54.332m sector development grant, 551.788m sector conditional grant wage, 4.194M district unconditional grant(NW), 5.668m District unconditional grant wage and 1.067m local revenue.

The increment realized is a result of the increment on the wage bill by 63% due to the salary enhancement of the officers, increment of the sector development grant by 34.48% and the sector conditional grant non wage increased by 131.048% due to the addition of the agricultural extension grant.

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	1,044,960	785,522	1,575,190
District Unconditional Grant (Non-Wage)	2,583	2,008	3,867
Locally Raised Revenues	484	2,094	983
Sector Conditional Grant (Non-Wage)	126,015	94,511	126,015
Sector Conditional Grant (Wage)	915,878	686,909	1,444,326
Development Revenues	530,000	729,464	2,066,052
Donor Funding	530,000	729,464	2,042,000
Sector Development Grant	0	0	24,052
Total Revenue Shares	1,574,960	1,514,986	3,641,242
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	915,878	686,909	1,444,326
Non Wage	129,082	97,607	130,864
Development Expenditure			
Domestic Development	0	0	24,052
Donor Development	530,000	226,705	2,042,000
Total Expenditure	1,574,960	1,011,221	3,641,242

Narrative of Workplan Revenues and Expenditure

Vote: 600 Bukomansimbi District**FY 2018/19**

For FY 2018/19, the department expects a total revenue of Shs. 3,641bn which is 103% higher than the previous revenue for FY2017/18. PHC salaries have increased to 1.444bn representing 57.8% higher than that of the FY2017/18. PHC none wage has not increased from that of previous FY2017/18 at shs.130.864m, Locally raised revenue have been put at shs. 0.982M making a 86% increase from the previous FY2017/18 and District unconditional grant has increased to shs.3.867 from shs. 2.583m in FY2017/18. PCH development grants have been given this FY at shs. 24.051m. Donor funding has increased to shs. 2.042bn from shs.530m in FY2017/18.

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	7,006,836	5,139,734	7,626,385
District Unconditional Grant (Non-Wage)	10,756	9,578	13,670
District Unconditional Grant (Wage)	40,067	27,204	40,067
Locally Raised Revenues	17,514	2,319	39,873
Other Transfers from Central Government	10,000	9,735	0
Sector Conditional Grant (Non-Wage)	1,265,704	843,803	1,419,134
Sector Conditional Grant (Wage)	5,662,794	4,247,096	6,113,641
Development Revenues	164,164	164,164	548,505
Other Transfers from Central Government	0	0	7,000
Sector Development Grant	164,164	164,164	541,505
Total Revenue Shares	7,171,000	5,303,898	8,174,890
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,702,861	2,752,771	6,153,708
Non Wage	1,303,974	588,084	1,472,677
Development Expenditure			
Domestic Development	164,164	116,348	548,505
Donor Development	0	0	0
Total Expenditure	7,170,999	3,457,203	8,174,890

Narrative of Workplan Revenues and Expenditure

N/A

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	544,560	62,867	85,029
District Unconditional Grant (Non-Wage)	35,082	19,566	5,788

Vote: 600 Bukomansimbi District**FY 2018/19**

District Unconditional Grant (Wage)	72,307	39,739	72,307
Locally Raised Revenues	6,570	3,562	6,934
Sector Conditional Grant (Non-Wage)	430,601	0	0
Development Revenues	0	486,793	754,869
Multi-Sectoral Transfers to LLGs_Gou	0	0	252,670
Other Transfers from Central Government	0	486,793	502,200
Total Revenue Shares	544,560	549,660	839,898
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,307	13,092	72,307
Non Wage	472,252	14,831	12,722
Development Expenditure			
Domestic Development	0	0	754,869
Donor Development	0	0	0
Total Expenditure	544,559	27,922	839,898

Narrative of Workplan Revenues and Expenditure

The annual budget for the department is 839.898m. Reason for the variance is due to increase in other government transfers from central government under Uganda Road Fund. Out of the Shs.839.898m, Shs.754.869m is for Development including lower local government to cater for community access roads and 502.19m for higher local government roads, repair and maintenance of the road unit machines. Shs. 72.307m is for wages and Non wage Shs.12.772m is for repair and maintenance of vehicles.

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	60,883	43,371	60,766
District Unconditional Grant (Wage)	22,762	16,690	29,250
Locally Raised Revenues	5,000	1,840	0
Sector Conditional Grant (Non-Wage)	33,121	24,841	31,516
Development Revenues	235,818	235,818	267,023
Sector Development Grant	214,242	214,242	245,970
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	296,701	279,189	327,789
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,762	16,690	29,250
Non Wage	38,121	24,334	31,516

Vote: 600 Bukomansimbi District**FY 2018/19**

Development Expenditure			
Domestic Development	235,818	196,437	267,023
Donor Development	0	0	0
Total Expenditure	296,701	237,461	327,789

Narrative of Workplan Revenues and Expenditure

- salaries paid for 3 staff members
- 5 Reports prepared and submitted to kampala and all line ministries
- one motor vehicle & cycle maintained
- Bank charges paid
- Office utilities procured
- 1 Laptop computer and printer procured
- 40 Supervision visits during & after construction made
- 3DWSCC Meetings conducted
- 1 Extension staff meeting conducted
- 1 District advocacy meeting conducted
- 4 series of data collection done
- Feasibility studies for new watsan facilities done
- 22 Water user committees established and trained
- 132 water user committee members elected and trained
- Baseline survey for sanitation
- Sanitation week promotion activities done
- World water day celebrations held
- 15 villages triggered and followed up for sanitation improvement
- 10 construction projects launched and commissioned
- water quality testing done for 3 water points
- Environment impact assessment done for all capital projects
- 6 , 30,000 ltrs rainwater harvesting tanks constructed
- Retention funds paid for projects done during F/Y 2017/18
- 1 protected spring constructed
- 12 deep boreholes Rehabilitated
- 1 deep borehole constructed
- 1 production well drilled and constructed
- 2.5 km of Piped water scheme extension constructed

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	69,308	46,289	88,768
District Unconditional Grant (Non-Wage)	2,290	1,021	1,678
District Unconditional Grant (Wage)	62,633	41,917	82,862
Locally Raised Revenues	429	384	426
Sector Conditional Grant (Non-Wage)	3,956	2,967	3,801
Development Revenues	2,089	0	0

Vote: 600 Bukomansimbi District**FY 2018/19**

District Discretionary Development Equalization Grant	1,899	0	0
District Unconditional Grant (Non-Wage)	190	0	0
Total Revenue Shares	71,397	46,289	88,768
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	62,633	41,917	82,862
Non Wage	6,675	3,751	5,906
<i>Development Expenditure</i>			
Domestic Development	2,089	0	0
Donor Development	0	0	0
Total Expenditure	71,397	45,668	88,768

Narrative of Workplan Revenues and Expenditure

Total revenue is shs 88,768,089 of which shs 82,862,075 are wages and shs 5,906,014 is non wage recurrent

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	504,506	54,386	499,392
District Unconditional Grant (Non-Wage)	3,313	1,446	1,824
District Unconditional Grant (Wage)	59,033	18,942	59,033
Locally Raised Revenues	585	392	463
Other Transfers from Central Government	412,491	11,794	408,992
Sector Conditional Grant (Non-Wage)	29,084	21,813	29,080
<i>Development Revenues</i>	1,899	0	0
District Discretionary Development Equalization Grant	1,899	0	0
Total Revenue Shares	506,405	54,386	499,392
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	59,033	18,942	59,033
Non Wage	445,473	33,710	440,359
<i>Development Expenditure</i>			
Domestic Development	1,899	0	0
Donor Development	0	0	0
Total Expenditure	506,405	52,652	499,392

Narrative of Workplan Revenues and Expenditure

Vote: 600 Bukomansimbi District**FY 2018/19**

The sector expects to receive Shs. 499.393m compared to those for last financial year Shs 520.481m. The variance is attributed to YLP funds whose IPF is largely dependent on revolving fund whose loan repayment from the youth groups is unreliable. Other reduction in budget have been experienced in Local Revenue and Unconditional Grants Non wage. Expenditures will be categorized into wage Shs.59m, which is similar to that of the current year. Non wage Shs.29.696m, YLP Shs.292.7m and UWEF Shs 116.3

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	64,570	47,937	63,880
District Unconditional Grant (Non-Wage)	27,891	22,918	29,594
District Unconditional Grant (Wage)	34,286	24,340	34,286
Locally Raised Revenues	2,393	679	0
Development Revenues	110,296	71,307	81,927
District Discretionary Development Equalization Grant	110,296	68,867	74,479
District Unconditional Grant (Non-Wage)	0	0	7,448
Locally Raised Revenues	0	2,440	0
Total Revenue Shares	174,866	119,244	145,807
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,286	24,340	34,286
Non Wage	30,284	18,529	29,594
Development Expenditure			
Domestic Development	110,296	33,685	81,927
Donor Development	0	0	0
Total Expenditure	174,866	76,554	145,807

Narrative of Workplan Revenues and Expenditure

13 TPC meetings will be conducted.
 District headquarters completed
 Powerline to district headquarters extended.
 water tank at Ndalage Moslem constructed.

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	37,502	18,446	36,522
District Unconditional Grant (Non-Wage)	3,442	1,899	2,408
District Unconditional Grant (Wage)	33,502	16,425	33,502

Vote: 600 Bukomansimbi District**FY 2018/19**

Locally Raised Revenues	558	121	612
Development Revenues	2,137	45,183	0
District Discretionary Development Equalization Grant	2,137	0	0
Other Transfers from Central Government	0	45,183	0
Total Revenue Shares	39,639	63,629	36,522
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,502	16,357	33,502
Non Wage	4,000	2,019	3,020
Development Expenditure			
Domestic Development	2,137	0	0
Donor Development	0	0	0
Total Expenditure	39,639	18,376	36,522

Narrative of Workplan Revenues and Expenditure

The department will carry out internal audits at the District headquarters and in all Sub counties, schools and Health centres and submit reports to the Chief Administrative officer, Speaker with a copy to the Office of Internal Auditor General and Chairperson District Public Accounts Committee