

Vote: 610 Buhweju 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 :



Fred Kalyesubula, Ag. Chief Administrative Officer

(Accounting Officer)

Signature :

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

Signed on Date: _____

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	197,657	146,111	180,127
Discretionary Government Transfers	1,694,706	1,321,337	1,959,257
Conditional Government Transfers	6,542,470	4,757,728	8,933,983
Other Government Transfers	759,351	458,786	1,294,599
Donor Funding	75,000	6,666	100,000
Grand Total	9,269,184	6,690,629	12,467,967

Revenue Performance by end of March of the Running FY

The district had received UGX 6,690,629,000= by March 30th a 97% release of all central government transfers expected by the half of the FY; including Discretionary, Conditional and Other Government transfers. This performance was a result of releases of all Gratuity, salary arrears pension funds, UWEPI, YLP in the 2nd Quarter, and Road fund grants in the 3rd Quarter.

Planned Revenues for next FY

For the FY 2018/19, Buhweju District plans to collect Ushs 180,127,000 a slight decrease from that of last FY since there have been consistently few sources and thus local revenue collections in the LG. Central government transfers are planned at UGX. 12,467,967,000= with Wages being 6,433,662,000=, Non wage recurrent is budgeted at 2,075,415,000 & Development at 3,839,066,000=. This budget has increased compared to that of FY 2017/18 due to the allocation of Development grants to the Education and Health Sectors for upgrade of both Education and Health Institutions.

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	1,302,109	1,033,947	1,840,097
Finance	180,229	142,644	117,403
Statutory Bodies	449,399	330,098	471,443
Production and Marketing	272,263	285,563	467,844
Health	965,050	538,040	2,431,407
Education	4,284,859	3,233,944	5,157,860
Roads and Engineering	640,312	433,612	808,406
Water	492,343	480,381	491,030
Natural Resources	83,540	64,720	83,527
Community Based Services	497,154	102,182	510,131
Planning	55,535	20,840	45,392
Internal Audit	46,391	24,656	43,427
Grand Total	9,269,184	6,690,629	12,467,967

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<i>o/w: Wage:</i>	5,460,326	4,095,244	6,433,662
<i>Non-Wage Recurrent:</i>	2,743,631	1,558,202	2,075,415
<i>Domestic Devt:</i>	990,227	1,030,515	3,858,890
<i>Donor Devt:</i>	75,000	6,666	100,000

Expenditure Performance by end of March FY 2017/18

District plans to spend on sensitisation of farmers on improved farming, Renovation of existing structures in 7 HCs, construction of 9 VIP lined latrines in primary schools, completion of 3 classroom blocks, purchase of motorcycle at the HC IV; rehabilitation, maintenance of district and community roads, protection of 3 springs, construction of and rehabilitation of GFSs, supporting of 5 active community groups, support for Youth groups under Youth livelihood programme.

Planned Expenditures for the FY 2018/19

District plans to spend on sensitisation of farmers on improved farming, Renovation of existing structures in 7 HCs, construction of 9 VIP lined latrines in primary schools, completion of 3 classroom blocks, purchase of motorcycle at the HC IV; rehabilitation, maintenance of district and community roads, protection of 3 springs, construction of and rehabilitation of GFSs, supporting of 5 active community groups, support for Youth groups under Youth livelihood programme; Upgrade of 2 HCIIIs to HC IIIs, and upgrade of one Secondary Seed School.

Medium Term Expenditure Plans

- To improve capacity of lower local governments in planning, budgeting, monitoring and evaluation by 2017 through trainings
- To increase transparency and accountability in the delivery of services by 2017 through proper financial and accounting services
- To improve community welfare and protect the rights of the vulnerable groups by 2017
- To improve and maintain district infrastructure to at least 75% feeder road coverage by 2017
- To ensure increased household incomes, food security

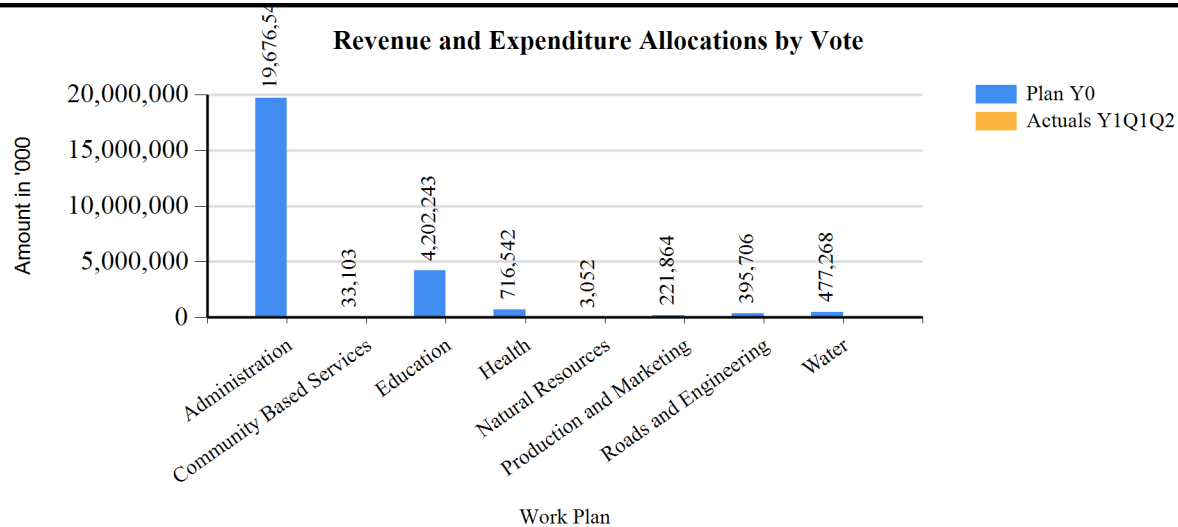
Challenges in Implementation

- Underfunding due to low local and central government grants revenue.
- Inadequate departmental logistics and equipments
- Inadequate staff numbers and capacity
- The poor state of roads and heavy rains which disrupt movements around the district
- Inadequate facilitation for staff and their salaries and cost of living
- Poor state of education infrastructure
- Poor conditions of living and lack of access to main social amenities

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	197,657	146,111	180,127
Animal & Crop Husbandry related Levies	2,500	557	2,500
Application Fees	15,505	3,934	15,505
Business licenses	19,456	4,080	19,456
Educational/Instruction related levies	12,000	28,300	12,000
Group registration	2,500	0	2,500
Inspection Fees	3,000	0	0
Land Fees	1,000	172	0
Liquor licenses	10,467	4,517	10,467
Local Services Tax	23,866	40,660	24,000
Market /Gate Charges	12,550	2,340	0
Miscellaneous receipts/income	53,696	20,587	89,483
Other Fees and Charges	5,500	0	0
Property related Duties/Fees	11,400	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,217	789	4,217
Royalties	20,000	40,173	0
2a. Discretionary Government Transfers	1,694,706	1,321,337	1,959,257
District Discretionary Development Equalization Grant	168,853	168,853	199,442
District Unconditional Grant (Non-Wage)	437,756	331,755	500,017
District Unconditional Grant (Wage)	934,798	701,098	1,104,869
Urban Discretionary Development Equalization Grant	18,624	18,624	18,722

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Urban Unconditional Grant (Non-Wage)	49,373	37,029	48,502
Urban Unconditional Grant (Wage)	85,303	63,978	87,703
2b. Conditional Government Transfer	6,542,470	4,757,728	8,933,983
General Public Service Pension Arrears (Budgeting)	0	0	182,811
Gratuity for Local Governments	190,353	142,765	161,041
Pension for Local Governments	137,869	103,401	191,127
Salary arrears (Budgeting)	164,470	164,470	0
Sector Conditional Grant (Non-Wage)	1,009,194	416,564	825,648
Sector Conditional Grant (Wage)	4,440,224	3,330,168	5,241,089
Sector Development Grant	578,783	578,783	2,111,215
Transitional Development Grant	21,576	21,576	221,053
2c. Other Government Transfer	759,351	458,786	1,294,599
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	53,595	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	29,000	0	0
Makerere School of Public Health	173,508	0	0
National Medical Stores (NMS)	0	0	169,778
Other	173,393	192,027	0
Support to PLE (UNEB)	5,965	6,530	0
Uganda Road Fund (URF)	0	194,151	747,336
Uganda Women Entrepreneurship Program(UWEP)	108,692	0	108,692
Youth Livelihood Programme (YLP)	268,793	12,483	268,793
3. Donor	75,000	6,666	100,000
United Nations Children Fund (UNICEF)	64,000	1	75,000
Global Alliance for Vaccines and Immunization (GAVI)	11,000	2,165	0
Others	0	4,500	0
Total Revenues shares	9,269,184	6,690,629	12,467,967

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

Local revenue accounted for 2.2% (146,111,000) of total amount of revenue realized by the end of Quarter three. Local revenue performance against the planned was 74% i.e. of Ugx 197,657,000. This was above average performance mainly due to effective revenue mobilization in local revenues. i.e Royalties from Mines, miscellaneous sources, other fees and charges, Fees Applications, Liqueur and business licenses. There is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan.

Central Government Transfers

The district had 2,261,123,000= by Sept 30th a 99 % release of all central government transfers expected including Discretionary, Conditional and Other Government transfers. This performance was a result of releases of all Gratuity, salary arrears and pension funds. However, no releases were made for projects of YLP, and UWEPI

Donor Funding

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By 30th March; the district received 0 against an approved budget of 75,000,000= indicating 0% performance. This performance was a result of no funds released from donors since their calendar for release of funds is different from that of the Uganda Central Government

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Buhweju District plans to collect Ushs 180,127,000 and there is a minimal decrease since there have been consistently few sources and thus local revenue collections in the LG. This revenue will be collected from market gate charges, business licence, royalties, LST, fines, fees, slaughter fees and other potential local revenue sources & 65% of this will be retained at the LLGs for their operations.

Central Government Transfers

Central government transfers are planned at UGX. 12,467,967,000= with Wages being 6,433,662,000=, Non wage recurrent is budgeted at 2,075,415,000 & Development at 3,839,066,000=. This budget has increased compared to that of FY 2017/18 due to the allocation of Development grants to the Education and Health Sectors for upgrade of both Education and Health Institutions.

Donor Funding

The district has planned for 100,000,000= from donor funding. Its budget has decreased as compared to FY 2016/17 budget because of expectations funding from WHO, and UNICEF towards implementation of projects and activities under the health, education, Planning and CBS Sectors which are not yet realized for planning.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	101,606
District Production Services	264,263	200,803	358,923
District Commercial Services	8,000	3,258	7,315
Sub- Total of allocation Sector	272,263	204,061	467,844
Sector: Works and Transport			
District, Urban and Community Access Roads	640,312	203,173	808,406
Sub- Total of allocation Sector	640,312	203,173	808,406
Sector: Education			
Pre-Primary and Primary Education	3,489,711	2,568,792	3,984,141
Secondary Education	661,838	446,976	1,033,736
Education & Sports Management and Inspection	129,309	79,866	135,983
Special Needs Education	4,000	0	4,000
Sub- Total of allocation Sector	4,284,859	3,095,634	5,157,860
Sector: Health			
Primary Healthcare	965,050	535,873	2,431,407
Sub- Total of allocation Sector	965,050	535,873	2,431,407
Sector: Water and Environment			

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Rural Water Supply and Sanitation	492,343	216,160	491,030
Natural Resources Management	83,540	26,335	83,527
<i>Sub- Total of allocation Sector</i>	<i>575,883</i>	<i>242,495</i>	<i>574,557</i>
Sector: Social Development			
Community Mobilisation and Empowerment	497,154	79,342	510,131
<i>Sub- Total of allocation Sector</i>	<i>497,154</i>	<i>79,342</i>	<i>510,131</i>
Sector: Public Sector Management			
District and Urban Administration	1,302,109	858,245	1,840,097
Local Statutory Bodies	449,399	330,098	471,443
Local Government Planning Services	55,535	20,840	45,392
<i>Sub- Total of allocation Sector</i>	<i>1,807,044</i>	<i>1,209,183</i>	<i>2,356,932</i>
Sector: Accountability			
Financial Management and Accountability(LG)	180,229	142,115	117,403
Internal Audit Services	46,391	24,656	43,427
<i>Sub- Total of allocation Sector</i>	<i>226,620</i>	<i>166,771</i>	<i>160,831</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	1,143,001	891,020	1,469,326
District Unconditional Grant (Non-Wage)	117,112	133,631	154,594
District Unconditional Grant (Wage)	269,024	201,768	487,595
General Public Service Pension Arrears (Budgeting)	0	0	182,811
Gratuity for Local Governments	190,353	142,765	161,041
Locally Raised Revenues	30,691	24,023	58,951
Multi-Sectoral Transfers to LLGs_NonWage	98,805	19,955	145,504
Multi-Sectoral Transfers to LLGs_Wage	0	0	87,703
Pension for Local Governments	137,869	103,401	191,127
Salary arrears (Budgeting)	164,470	164,470	0
Urban Unconditional Grant (Non-Wage)	49,373	37,029	0
Urban Unconditional Grant (Wage)	85,303	63,978	0
Development Revenues	159,109	142,927	370,771
District Discretionary Development Equalization Grant	70,553	51,459	35,375
Multi-Sectoral Transfers to LLGs_Gou	69,932	72,845	135,396
Transitional Development Grant	0	0	200,000
Urban Discretionary Development Equalization Grant	18,624	18,624	0
Total Revenue Shares	1,302,109	1,033,947	1,840,097
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	269,024	265,746	575,298
Non Wage	873,977	532,254	894,027
Development Expenditure			
Domestic Development	159,109	60,245	370,771
Donor Development	0	0	0
Total Expenditure	1,302,109	858,245	1,840,097

Narrative of Workplan Revenues and Expenditure

The department has planned for Shs. 1,840,097,000=.

There is a slight increase in the Budget for the sector compared to that of FY 2017/18 since there was allocation of UGX 200M as transitional Development grant for Administration block phase III construction. Multisectoral transfers to LLGs of 144,516,562 are planned for; and the budget will also cater for Pension and gratuity for local Governments, payroll management and printing, wages, & Capacity building.

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Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	176,023	136,255	112,165
District Unconditional Grant (Non-Wage)	84,447	70,968	30,556
District Unconditional Grant (Wage)	64,703	48,528	64,703
Locally Raised Revenues	26,873	16,760	16,906
Development Revenues	4,206	6,389	5,238
District Discretionary Development Equalization Grant	4,206	6,389	5,238
Total Revenue Shares	180,229	142,644	117,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,703	48,528	64,703
Non Wage	111,320	87,199	47,462
Development Expenditure			
Domestic Development	4,206	6,389	5,238
Donor Development	0	0	0
Total Expenditure	180,229	142,115	117,403

Narrative of Workplan Revenues and Expenditure

The department of Finance has planned for 117,403,000= of which development is 4,206,000=, for investment servicing costs and retooling. The recurrent budget includes 64,703,000= wage recurrent, local revenue is 26,000,000= . The sector budget has reduced compared to that of FY 2017/2018 due to reduced Non wage allocations.

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	440,380	297,460	449,964
District Unconditional Grant (Non-Wage)	169,175	97,867	173,362
District Unconditional Grant (Wage)	234,662	175,997	234,662
Locally Raised Revenues	36,542	23,596	41,940
Development Revenues	9,019	32,638	21,479
District Discretionary Development Equalization Grant	9,019	32,638	1,655
Locally Raised Revenues	0	0	19,824
Total Revenue Shares	449,399	330,098	471,443

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	234,662	175,997	234,662
Non Wage	205,718	121,463	215,302
Development Expenditure			
Domestic Development	9,019	32,638	21,479
Donor Development	0	0	0
Total Expenditure	449,399	330,098	471,443

Narrative of Workplan Revenues and Expenditure

The department has planned for 471,443,000= . These funds will include Ex- Gracia, DSC Chairperson salary 24,336,000=, Boards and commissions 28,120,480= as well as Salaries and wages 234,662,000=.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	255,363	215,193	389,942
District Unconditional Grant (Non-Wage)	1,900	0	2,000
District Unconditional Grant (Wage)	48,498	36,374	0
Locally Raised Revenues	0	25,096	444
Sector Conditional Grant (Non-Wage)	23,312	17,484	127,925
Sector Conditional Grant (Wage)	181,652	136,239	259,572
Development Revenues	16,900	70,370	77,902
Other Transfers from Central Government	0	53,470	0
Sector Development Grant	16,900	16,900	77,902
Total Revenue Shares	272,263	285,563	467,844
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,151	172,613	259,572
Non Wage	25,212	31,448	130,369
Development Expenditure			
Domestic Development	16,901	0	77,902
Donor Development	0	0	0
Total Expenditure	272,263	204,061	467,844

Narrative of Workplan Revenues and Expenditure

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The department has planned for 467,844,000= of which Agric. Ext. salaries is 181,652,000=, PMA 17,548,000=, Crops disease control 7,361,000=, Livestock 4,986,000=, Commercial services 7,314,000= and 103,061,000 for Agriculture extension services funds. The sector budget has increased because of allocation of Agriculture extension services to the LG.

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	890,050	535,873	1,142,279
Locally Raised Revenues	0	5,753	9,000
Other Transfers from Central Government	173,508	0	0
Sector Conditional Grant (Non-Wage)	86,048	57,250	79,019
Sector Conditional Grant (Wage)	630,494	472,870	1,054,259
Development Revenues	75,000	2,166	1,289,128
Donor Funding	75,000	2,166	75,000
Other Transfers from Central Government	0	0	169,778
Sector Development Grant	0	0	1,044,350
Total Revenue Shares	965,050	538,040	2,431,407
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	630,494	472,870	1,054,259
Non Wage	259,556	63,003	88,019
Development Expenditure			
Domestic Development	0	0	1,214,128
Donor Development	75,000	0	75,000
Total Expenditure	965,050	535,873	2,431,407

Narrative of Workplan Revenues and Expenditure

The health sector has planned for 2,431,407,000= of which donor funding 75,000,000=, grant to NGO hospitals 17,707,000=, PHC credit line 169,000,000=, PHC Non Wage 76,334,000=, PHC salaries 630,494,000=, OGT 193,314,000. There is a slight increase in the sector budget compared to that of FY 2017/18 as a result of an increase in OGTs to the sector of 1.04B for upgrade of 2 Health centres.

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	4,142,896	3,088,451	4,588,973
District Unconditional Grant (Wage)	73,650	55,238	73,650
Locally Raised Revenues	0	22,020	24,826

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Other Transfers from Central Government	5,965	0	5,965
Sector Conditional Grant (Non-Wage)	435,202	290,135	557,274
Sector Conditional Grant (Wage)	3,628,079	2,721,059	3,927,257
Development Revenues	141,963	145,493	568,887
District Discretionary Development Equalization Grant	3,000	0	3,000
Other Transfers from Central Government	0	6,530	0
Sector Development Grant	138,963	138,963	565,887
Total Revenue Shares	4,284,859	3,233,944	5,157,860

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	3,701,729	2,776,297	4,000,908
Non Wage	441,167	312,154	588,065

Development Expenditure

Domestic Development	141,963	7,183	568,887
Donor Development	0	0	0
Total Expenditure	4,284,859	3,095,634	5,157,860

Narrative of Workplan Revenues and Expenditure

The department has planned for 5,157,860,000= of which 3,154,933,000= is Wage, 441,167,000 Sector Non wage for education and sports management, UPE, USE, and Special Needs. The sector also has 3,000,000= DDEG for vehicle maintenance, 568,887,000= for Secondary School and Latrine Construction as well as for Classroom Completion.

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	437,921	250,932	43,035
District Unconditional Grant (Wage)	42,215	31,621	42,215
Locally Raised Revenues	0	15,813	820
Other Transfers from Central Government	0	203,498	0
Sector Conditional Grant (Non-Wage)	395,706	0	0
Development Revenues	202,392	182,680	765,371
District Discretionary Development Equalization Grant	0	0	24,000
Other Transfers from Central Government	202,392	182,680	741,371
Total Revenue Shares	640,312	433,612	808,406
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,215	21,856	42,215

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Non Wage	395,706	58,939	820
Development Expenditure			
Domestic Development	202,392	122,378	765,371
Donor Development	0	0	0
Total Expenditure	640,312	203,173	808,406

Narrative of Workplan Revenues and Expenditure

The works sector has planned for 808,406,000= with wages at 42,215,000=, 299,920,980= for Urban and community Roads maintainance, 92,350,224 for community Access Roads. There is an increase compared to FY 17/18 which shall greatly improve road conditions.

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	47,847	35,885	46,902
District Unconditional Grant (Wage)	15,075	11,306	15,075
Locally Raised Revenues	0	0	88
Sector Conditional Grant (Non-Wage)	32,772	24,579	31,739
Development Revenues	444,496	444,496	444,128
Sector Development Grant	422,920	422,920	423,075
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	492,343	480,381	491,030
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,075	11,306	15,075
Non Wage	32,772	24,579	31,827
Development Expenditure			
Domestic Development	444,496	180,275	444,128
Donor Development	0	0	0
Total Expenditure	492,343	216,160	491,030

Narrative of Workplan Revenues and Expenditure

The water department has planned for 491,030,000= of which 22,000,000= is for sanitation and hygiene grant, and Rural water grant 271,311,000= including for construction of piped water system, and 53,890,000 is protection of springs, to mention. The sector budget has decreased compared to that of FY 2017/18 because there has been an decrease in the allocation for the piped water since there is current construction still ongoing.

Workplan Title : Natural Resources

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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	81,540	59,220	79,527
District Unconditional Grant (Non-Wage)	4,500	1,802	3,500
District Unconditional Grant (Wage)	72,772	54,579	72,772
Locally Raised Revenues	1,215	550	215
Sector Conditional Grant (Non-Wage)	3,052	2,289	3,040
Development Revenues	2,000	5,500	4,000
District Discretionary Development Equalization Grant	2,000	1,000	4,000
Donor Funding	0	4,500	0
Total Revenue Shares	83,540	64,720	83,527
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,772	21,094	72,772
Non Wage	8,767	4,641	6,755
Development Expenditure			
Domestic Development	2,000	600	4,000
Donor Development	0	0	0
Total Expenditure	83,540	26,335	83,527

Narrative of Workplan Revenues and Expenditure

The department has planned for 83,527,000= of which wage is 72,772,000=, local revenues 1,215,000=, DDEG 4,000,000. The budget includes 2,000,000 for wetland restoration, 1,449,000 for tree planting, and 1,600,000= for land management, to mention; otherwise there are no projected changes in the planned activities that would necessitate variance in the sector funding.

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	493,154	100,182	105,646
District Unconditional Grant (Non-Wage)	3,000	11,910	3,000
District Unconditional Grant (Wage)	75,565	56,714	75,565
Locally Raised Revenues	4,000	489	430
Other Transfers from Central Government	377,486	6,242	0
Sector Conditional Grant (Non-Wage)	33,103	24,827	26,651
Development Revenues	4,000	2,000	404,485
District Discretionary Development Equalization Grant	4,000	2,000	2,000

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Donor Funding	0	0	25,000
Other Transfers from Central Government	0	0	377,485
Total Revenue Shares	497,154	102,182	510,131
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	75,565	56,674	75,565
Non Wage	417,589	22,668	30,081
<i>Development Expenditure</i>			
Domestic Development	4,000	0	379,485
Donor Development	0	0	25,000
Total Expenditure	497,154	79,342	510,131

Narrative of Workplan Revenues and Expenditure

The department of community based services has planned for 510,131,000=; of which grants for Youth & Women is 377,487,000=, adult learning 6,938,000=, wage of 75,565,000= and Community Dev't Assistants Non Wage of 10,979,000= and 6,702,000 to support Youths and Women Councils in the district, 2,000,000 for children support. The budget for the department has increased because of the projection of the donor funds which wasn't there last FY.

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			
<i>Recurrent Revenues</i>	51,393	19,818	37,892
District Unconditional Grant (Non-Wage)	35,501	11,000	20,000
District Unconditional Grant (Wage)	12,292	8,818	12,292
Locally Raised Revenues	3,600	0	5,600
<i>Development Revenues</i>	4,142	1,022	7,500
District Discretionary Development Equalization Grant	4,142	1,022	7,500
Total Revenue Shares	55,535	20,840	45,392
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	12,292	8,818	12,292
Non Wage	39,101	11,000	25,600
<i>Development Expenditure</i>			
Domestic Development	4,142	1,022	7,500
Donor Development	0	0	0
Total Expenditure	55,535	20,840	45,392

Narrative of Workplan Revenues and Expenditure

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The planning Unit has planned for 45,392,000= , of which Government transfers will be 39,644,000= including 12,292,000= wage. The budget will also consist of 7,500,000= DDEG to cater for PBS Planning and reporting activities, as well as M&E of projects. This budget has reduced to last FY's due to low central government allocations as well as Local revenue to the sector

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	44,391	23,156	43,427
District Unconditional Grant (Non-Wage)	16,968	2,000	16,004
District Unconditional Grant (Wage)	26,340	20,156	26,340
Locally Raised Revenues	1,083	1,000	1,083
Development Revenues	2,000	1,500	0
District Discretionary Development Equalization Grant	2,000	1,500	0
Total Revenue Shares	46,391	24,656	43,427
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,340	20,156	26,340
Non Wage	18,051	3,000	17,087
Development Expenditure			
Domestic Development	2,000	1,500	0
Donor Development	0	0	0
Total Expenditure	46,391	24,656	43,427

Narrative of Workplan Revenues and Expenditure

The Audit sub sector has planned for 43,427,000= of which 19,225,000= unconditional grants, 1,083,000= Local Revenue and Wage 19,487,000=. There are no fore casted recruitment and change in the sector activities.