

Vote: 622 Bunyangabu 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 :

Peter N. Ruhweeza

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

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FY 2018/19**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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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	361,009	266,475	36,101
Discretionary Government Transfers	2,339,428	1,368,524	2,918,597
Conditional Government Transfers	11,020,587	8,424,547	11,676,464
Other Government Transfers	0	1,152,241	1,533,786
Donor Funding	0	8,900	740,000
Grand Total	13,721,024	11,220,687	16,904,949

Revenue Performance by end of March of the Running FY

By the end of third quarter 2017/18, the District had received 11,220,687,000/= which is 82% of the annual budgeted revenues which is above the expected performance of 75%. Central government transfers were had fairly good performance (i.e. Conditional Government transfers at 76%, Discretionary Government Transfers 58%), and local revenue was at 74% including LLGs. The district also received donor funds amounting to 133,450,000/= from Baylor Uganda under Health department although these funds were captured under other government transfer to enable the department spend the funds as donor funds were not initially included in the budget. The district also received funds for presidential pledge from Kabarole district for the construction of Katugunda Polytechnic institute. Of the funds released to the district, 96.32% was central Government Transfers and Local revenue 2.4% while donor funds have contributed 1.3%. Of the funds received, 11,147,391,000/= was released to departments and LLGs leaving a balance of shillings 73.3M/= on the Main District collection account and Program accounts. Of the funds released to departments, 9,750,782,000/= (87% of the released funds including balances carried forward from second quarter) had been spent. There are unspent balance amounting to 1,469,905,000/= which are at the respective departmental accounts

Planned Revenues for next FY

The District's revenue budget for 2018/19 is 16.905bn/= which is higher than that of F/Y 2017/18 by 3.184bn/=. This is due to increased wage, pension and gratuity allocations for wage pension enhancement, and introduction ex-gratia for LC III councilors. Reinstatement of PHC development grant and more development funds under Education and Production sectors. Other Government transfer have increased from 833M/= to 1.7Bn/= mainly due improved allocation under Road fund grant. The district expects to receive Donor funding form mainly BTC and Baylor Uganda to a tune of 500M/=. Local revenue is projected to increase by more than 90%. This is because the current budget Local revenues for LLGs had not been captured. The major source of revenue remains central government transfers at 95.4% while Local Revenue and Donor funding is at 0.2% and 4.4% respectively.

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	1,980,007	1,871,421	1,289,530
Finance	100,000	78,221	247,621
Statutory Bodies	374,640	242,819	435,646
Production and Marketing	287,258	259,020	516,901
Health	1,534,979	1,424,062	3,875,130
Education	7,334,864	5,907,342	8,032,176

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Roads and Engineering	994,015	613,335	1,243,823
Water	528,278	475,447	435,744
Natural Resources	83,049	11,697	76,687
Community Based Services	289,967	220,818	589,158
Planning	150,637	23,011	95,808
Internal Audit	63,331	20,197	66,725
Grand Total	13,721,024	11,147,391	16,904,949
<i>o/w: Wage:</i>	8,381,821	6,083,160	9,949,241
<i>Non-Wage Recurrent:</i>	3,296,756	2,798,492	4,148,938
<i>Domestic Devt:</i>	2,042,447	2,257,739	2,066,770
<i>Donor Devt:</i>	0	8,000	740,000

Expenditure Performance by end of March FY 2017/18

On Expenditure, The District has spent 71% of the annual approved budget and 87% of the cumulative releases. Departments' expenditure is above 80% for almost all departments with exception of Administration (76%), Water (79%) while production has the least absorption at 65%. The reasons for the low absorption of funds under these departments are detailed in the departmental narratives. In summary, wage expenditure is at 92%, Recurrent and Development expenditures are at 95% and 67% respectively while Donor Development at 0%, However the district has received and spent donor fund but the expenditure was captured under other government transfers.

Planned Expenditures for the FY 2018/19

In accordance to NDP II and the District priorities, Education and Health departments have the biggest share of the budget of 47% and 20% respectively administration and Roads have 8%. Statutory, Production, CBS, Water and Finance range between 4% and 1.9% while Planning, Audit and Natural resources have the least all share below 1%. The Development budget expenditure is still low at 10.3% including Donor support. Key outputs are improved health infrastructure, construction of a maternity ward at Kakinga HCIII, construction of eight 5-stance VIP latrines, construction of 5 classroom blocks, supply of furniture, maintaining 65% road network motorable, and recruit key staff in all departments. Under Production, construction of 5 slaughter slabs, construction of 6 market stalls, provide agriculture inputs under OWC, support selected market oriented farmers, and support selected farmer groups with appropriate technologies. The District will review and publicize the 2015/16 - 2019/20 Development plan in conjunction with National Planning Authority. The District will ensure O&M of water sources; rehabilitate 19 water sources, extension of Pohe gravity flow to Nsororo-Busamba, construction of Kisomoro gravity flow scheme. In obtaining value for money and projects' functionality and ownership, the District will encourage community involvement particularly at planning and monitoring.

Medium Term Expenditure Plans

The medium term expenditure plans are, construction of a maternity ward at Kakinga HCIII, construction of 1 classroom block at Ntanda P/S, construction of 5 4-stance VIP latrines in primary schools, maintaining 65% road network motorable, recruit key staff in all departments. Under Production, construction of slaughter slabs in Kasunganja and Rwimi, provide agriculture inputs OWC, support selected market oriented farmers, support selected farmer groups with appropriate technologies. The District will review and publicize the 2015/16 - 2019/20 Development plan in conjunction with National Planning Authority. The District will ensure O&M of water sources; rehabilitate 19 water sources, made a design and documentation for Bunaiga-Masibwe gravity flow scheme in Kateebwa SC, extension of Pohe gravity flow to Nsororo-Busamba, construction of Kisomoro gravity flow scheme. The District will prepare and disseminate a district specific 2014 Population and Housing Census projections in conjunction with UBOS. The District will continue with establishment, training and mentoring staff. Operation & Maintenance of social structures like project management and facilities users' committees to achieve a high functionality percentage of the projects and facilities.

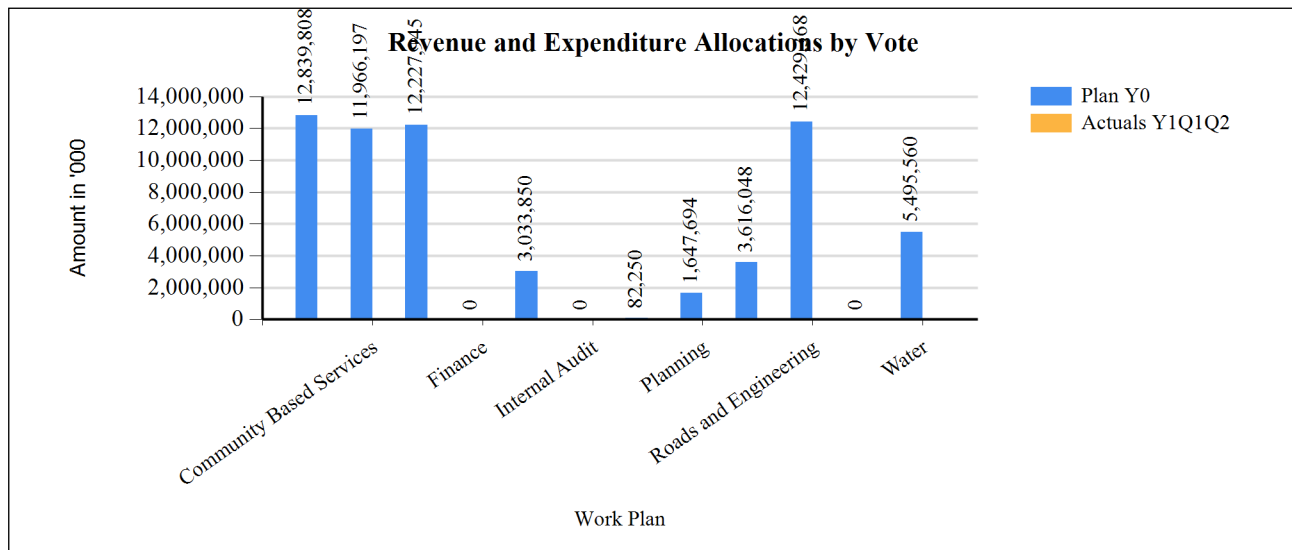
Challenges in Implementation

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As a new District the main constraint implementing future plans is the gross under staffing at both District and LLG levels, the current staffing at the district Headquarters is at a mere 5% but planning to recruit at least staff in key positions now that the wage allocation has been improved. In addition the district has inadequate transport means, the district only received 2 Vehicles from the mother District which are also in bad mechanical condition and this will make monitoring of program implementation difficult. The District has a low Local revenue base and potential as some of the sources identified by MoFPED like hotel tax do not apply to the district.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	361,009	266,475	36,101
Business licenses	0	19,641	0
Land Fees	34,000	3,109	0
Local Hotel Tax	0	2,052	0
Local Services Tax	74,000	2,278	10,000
Market /Gate Charges	68,321	103,473	17,101
Other Fees and Charges	0	123,787	5,000
Park Fees	0	0	0
Property related Duties/Fees	56,000	4,260	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	40	0
Registration of Businesses	0	1,336	0
Royalties	42,000	5,000	0
Stamp duty	86,688	1,500	0
2a. Discretionary Government Transfers	2,339,428	1,368,524	2,918,597
District Discretionary Development Equalization Grant	369,583	369,583	425,245

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District Unconditional Grant (Non-Wage)	454,326	344,068	530,663
District Unconditional Grant (Wage)	1,035,080	235,527	1,226,468
Urban Discretionary Development Equalization Grant	111,066	111,066	88,682
Urban Unconditional Grant (Non-Wage)	244,373	183,280	241,770
Urban Unconditional Grant (Wage)	125,000	125,000	405,771
2b. Conditional Government Transfer	11,020,587	8,424,547	11,676,464
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	147,939	110,954	175,507
Pension for Local Governments	48,000	36,000	74,854
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,061,109	1,013,161	1,567,258
Sector Conditional Grant (Wage)	7,221,741	5,722,633	8,317,002
Sector Development Grant	621,160	621,160	1,520,791
Transitional Development Grant	920,638	920,638	21,053
2c. Other Government Transfer	0	1,152,241	1,533,786
DVV International	0	0	0
National Medical Stores (NMS)	0	0	228,131
Other	0	433,450	0
Support to Production Extension Services	0	118,027	0
Uganda Road Fund (URF)	0	472,757	1,001,302
Uganda Wildlife Authority (UWA)	0	29,134	11,000
Uganda Women Entrepreneurship Program(UWEP)	0	1,451	134,916
Youth Livelihood Programme (YLP)	0	97,423	158,437
3. Donor	0	8,900	740,000
Baylor International (Uganda)	0	0	400,000
African Development Bank (ADB)	0	0	0
United Nations Development Programme (UNDP)	0	8,000	0
Belgium Technical Cooperation (BTC)	0	0	340,000
Institutional Capacity Building (ICB)	0	900	0
Total Revenues shares	13,721,024	11,220,687	16,904,949

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

By the end of first quarter, the district had received 105.6M (14%) of the expected annual local revenue and 55.9 of the quarterly expected budget. This performance is below the expected level 25%. This revenue category consists of 100% local revenue registered at LLGs and some sources like LST, Agency fees and Registration fees, property and duty related fees, land fees, stamp fees. The low performance is attributed to late collections that crossed to Second quarter. The main sources are Market/Gate charges at with 4.5M/= at 7%, other fees and charges (90.6m/=) which is 23% of the expected annual budget and 91.6% of the expected Q1 amount. As a result of this poor performance, the District and LLGs political leaders have embarked on joint revenue mobilization meetings. This is anticipated to increase local revenues in Quarter 2.

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Central Government Transfers

The district received Shs 3,400,762,000/= as Central government transfers by the end of quarter one which was 24% of category revenue budget and 97% of the total amount received. Central Government transfers performance was at 25% except for District Un conditional grant Wage which was at just 8%. The low performance of Sector Conditional Grant non wage is attributed to non provision for capturing the Road Fund Grant which is 121.6 Million shillings. Discretionary government transfers category was at 26% with District and Urban Discretionary Development Equalization Grant at 33% being the best performing ones. The rest of the items under this category are 25% as expected. Under other Government transfers performance is at 15% lower than the expected level of 25% this was because only URF for District and Urban Councils was received.

Donor Funding

Donor funding was 0%. The reasons for under performing under this sub category is that the District has not yet signed MoUs with Development Partners like Baylor, BTC, Save the Children and Unicef to get funding directly however, processes are ongoing to have MOUs signed.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District's revenue budget for 2018/19 is 17.194bn/= which is higher than that of F/Y 2017/18 by 3.473 bn/=. This is due to increased wage, pension and gratuity allocations for wage pension enhancement, and introduction ex-gratia for LC III councilors. Reinstatement of PHC development grant and more development funds under Education and Production sectors. Other Government transfer have increased from 833M/= to 1.7Bn/= mainly due improved allocation under Road fund grant. The district expects to receive Donor funding form mainly BTC and Baylor Uganda to a tune of 500M/=. Local revenue is projected to increase by more than 90%. This is because the current budget Local revenues for LLGs had not been captured. The major source of revenue remains central government transfers at 93% followed by Local Revenue and Donor funding at 4.1% and 2.9% respectively.

Central Government Transfers

This is the major source of revenue to the District's budget and is 15.98Bn/= which accounts for 93% of the budget with wages taking the biggest proportion (9.9Bn/=) which is 62% of the central government IPFs. There has been an overall increase under this category by 2.6bn/= under various items accounting for 20% increase i.e. discretionary transfers 579M/=-, 350bn/= under conditional grants, however the biggest increase was under other government transfers as the district expects to receive more funds under Road fund as compared to the current FY. This increase is as a result of additional IPFs under Health, Education, production & Marketing and also funds for medical supplies from NMS. Also wage grants e.g. urban wage, sector wage have been improved compared to those of 2017/18 for example District wage has increased from shs. 314M to 1.078Bn while urban wage from 125M to 398M. Under DDEG, district DDEG increased by 55.6M/= at sub county level while Urban DDEG has reduced by 21.5M/=-.

Donor Funding

Development partners will contribute only 2.9% (500M/=) of the total budget as compared 0% in the current F/Y. The funds are expected to come from BTC (100M/-) and Baylor Uganda (400/-) Efforts are being made to bring other development partners on board in order to improve our budget. However, most Development. Partners have shifted the approach of support as they now prefer in kind support i.e. direct constructions, repairs, training and supplies which are significant but difficult to forecast in the 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	0	0	264,175
District Production Services	274,557	161,440	243,883
District Commercial Services	12,701	6,188	8,843
Sub- Total of allocation Sector	287,258	167,628	516,901

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Sector: Works and Transport			
District, Urban and Community Access Roads	974,015	561,277	1,243,823
District Engineering Services	20,000	0	0
Sub- Total of allocation Sector	994,015	561,277	1,243,823
Sector: Education			
Pre-Primary and Primary Education	5,201,696	3,919,894	5,409,016
Secondary Education	2,010,447	1,250,174	2,368,173
Skills Development	68,737	72,223	103,053
Education & Sports Management and Inspection	53,983	31,675	151,934
Sub- Total of allocation Sector	7,334,863	5,273,966	8,032,176
Sector: Health			
Primary Healthcare	1,524,979	1,337,074	3,722,932
Health Management and Supervision	10,000	30,306	152,198
Sub- Total of allocation Sector	1,534,979	1,367,380	3,875,130
Sector: Water and Environment			
Rural Water Supply and Sanitation	528,278	376,484	435,744
Natural Resources Management	83,049	10,815	76,687
Sub- Total of allocation Sector	611,327	387,299	512,432
Sector: Social Development			
Community Mobilisation and Empowerment	289,967	218,838	589,158
Sub- Total of allocation Sector	289,967	218,838	589,158
Sector: Public Sector Management			
District and Urban Administration	1,980,007	1,420,275	1,289,530
Local Statutory Bodies	374,640	234,677	435,646
Local Government Planning Services	150,637	22,761	95,808
Sub- Total of allocation Sector	2,505,284	1,677,713	1,820,984
Sector: Accountability			
Financial Management and Accountability(LG)	100,000	77,789	247,621
Internal Audit Services	63,331	18,891	66,725
Sub- Total of allocation Sector	163,331	96,680	314,346

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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	971,776	809,196	1,192,417
District Unconditional Grant (Non-Wage)	56,678	129,671	103,060
District Unconditional Grant (Wage)	253,080	128,990	303,843
Gratuity for Local Governments	147,939	110,954	175,507
Locally Raised Revenues	110,000	17,717	15,000
Multi-Sectoral Transfers to LLGs_NonWage	231,079	260,864	114,382
Multi-Sectoral Transfers to LLGs_Wage	125,000	125,000	405,771
Pension for Local Governments	48,000	36,000	74,854
Development Revenues	1,008,231	1,062,225	97,113
District Discretionary Development Equalization Grant	6,925	76,782	47,377
Donor Funding	0	8,000	0
Multi-Sectoral Transfers to LLGs_Gou	101,306	77,443	49,736
Transitional Development Grant	900,000	900,000	0
Total Revenue Shares	1,980,007	1,871,421	1,289,530
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	378,080	253,990	709,614
Non Wage	593,696	546,945	482,803
Development Expenditure			
Domestic Development	1,008,231	619,340	97,113
Donor Development	0	0	0
Total Expenditure	1,980,007	1,420,275	1,289,530

Narrative of Workplan Revenues and Expenditure

The department's budget for 2018/19 is UGX 1,289,530,000/= which is less than that of last FY by 690,477,000/=. This decrease is attributed to the fact that in FY 2017/18 the department received startup funds that are not there in 2018/19 budget. It can be noted that at district level the department will receive shs. 698,263,000/= while the balance is multi-sectoral transfers to LLGs.

Furthermore the analysis clearly shows that revenue at the district level has increased as follows, District unconditional Grant raised from 56,678 in 2017/18 to 104,060 in 2018/19 representing 54/%, District unconditional Grant (Wage) raised from 253,080M in 2017/18 to 303,843M in 2018/19. Gratuity for local Governments raised from 147,939M to 175,507M, Locally raised revenues lowered from 110,000M to 40,000M in FY 2018/19 among others. The biggest proportion of the budget will go to recurrent activities (96%) like wages, gratuity for councilors and pensioners and pension for local Governments. The department will only receive (7%) 97,113,000/= as development revenues which will cater for capacity building activities and retooling

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	100,000	78,221	247,621
District Unconditional Grant (Non-Wage)	30,000	29,327	45,626
District Unconditional Grant (Wage)	50,000	18,000	135,000
Locally Raised Revenues	20,000	6,063	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	24,832	61,995
Development Revenues	0	0	0
N/A			
Total Revenue Shares	100,000	78,221	247,621
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	18,000	135,000
Non Wage	50,000	59,789	112,621
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	100,000	77,789	247,621

Narrative of Workplan Revenues and Expenditure

The departmental budget allocation for 2018/19 is shs. 247,621,000 compared to shs.100,000,000 in 2017/18 representing an increase of shs. 147,621,000.

Source of funding will mainly come from central government transfers making 92% which is 305,562,000 (135,000,000 million unconditional wage,170,562,000 as district conditional grant non- wage) and 8% which is 25,900,000 from locally raised revenue.

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	374,640	242,819	435,646
District Unconditional Grant (Non-Wage)	233,640	143,032	153,524
District Unconditional Grant (Wage)	50,000	24,000	200,000
Locally Raised Revenues	91,000	21,771	16,101
Multi-Sectoral Transfers to LLGs_NonWage	0	54,017	66,020
Development Revenues	0	0	0
N/A			
Total Revenue Shares	374,640	242,819	435,646

Vote: 622 Bunyangabu District

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	50,000	24,000	200,000
Non Wage	324,640	210,677	235,646
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	374,640	234,677	435,646

Narrative of Workplan Revenues and Expenditure

The total budget for 2018/19 financial year is 435,646million of which 200,000, million is for salaries, 219,484 million is for gratuity for gratuity for local governments and the remaining balance is for allowances to councilors and facilitation of DEC and boards and commissions.

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>	258,127	229,889	392,442
District Unconditional Grant (Non-Wage)	10,000	2,370	15,000
District Unconditional Grant (Wage)	105,000	0	72,578
Locally Raised Revenues	10,000	1,632	0
Multi-Sectoral Transfers to LLGs_NonWage	0	8,015	11,213
Other Transfers from Central Government	0	118,027	0
Sector Conditional Grant (Non-Wage)	30,703	23,027	127,499
Sector Conditional Grant (Wage)	102,425	76,818	166,153
<i>Development Revenues</i>	29,131	29,131	124,458
Multi-Sectoral Transfers to LLGs_Gou	0	0	20,721
Sector Development Grant	29,131	29,131	103,738
Total Revenue Shares	287,258	259,020	516,901
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	207,425	76,818	238,731
Non Wage	50,703	75,902	153,712
<i>Development Expenditure</i>			
Domestic Development	29,131	14,908	124,458
Donor Development	0	0	0
Total Expenditure	287,258	167,628	516,901

Vote: 622 Bunyangabu District

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Narrative of Workplan Revenues and Expenditure

The department total estimated revenues for 2018/2019 is 516,901,000 which is almost double that of the current FY. This increase is mainly because the budget for 2017/2018 did not include funds for extension services and also the department received additional development funds compared to the current budget. The departmental revenue sources have remained the same i.e sector conditional wage of 166,152,000, the sector conditional grant(non wage) of 12,749,8000, the District unconditional grant (non wage) of 15,000,000, Locally raised revenues of 5,000,000,multisectoral transfers to LLGs –non wage of 21,122,000 and the district conditional grant (wage) of 72,578,000. Development revenue of 103,737,000 and multi-sectoral transfers to LLGs of 20,720,000 hence the total wage is 238,730,000 and total non wage is 168,620,000 with the total sector development grant -Gou of 124,458,000Break down of recurrent work plan expenditures is as follows, Wage-238,730,000 Non wage-168,620,000 Development expenditure 124,458,000 hence total budget expenditure is estimated at 531,810,000.

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	1,456,156	1,342,062	2,500,922
District Unconditional Grant (Non-Wage)	10,000	3,880	20,000
District Unconditional Grant (Wage)	50,000	0	60,000
Locally Raised Revenues	10,000	500	0
Multi-Sectoral Transfers to LLGs_NonWage	0	11,708	33,749
Other Transfers from Central Government	0	133,450	228,131
Sector Conditional Grant (Non-Wage)	191,758	144,185	192,247
Sector Conditional Grant (Wage)	1,194,398	1,048,339	1,966,795
Development Revenues	78,823	82,000	1,374,208
District Discretionary Development Equalization Grant	78,823	82,000	80,000
Donor Funding	0	0	740,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	0	0	554,208
Total Revenue Shares	1,534,979	1,424,062	3,875,130
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,244,398	1,048,339	2,026,795
Non Wage	211,758	293,724	474,127
Development Expenditure			
Domestic Development	78,823	25,318	634,208
Donor Development	0	0	740,000
Total Expenditure	1,534,979	1,367,380	3,875,130

Narrative of Workplan Revenues and Expenditure

Vote: 622 Bunyangabu District

FY 2018/19

The department expects to receive a total revenue of Shs. 3,875,130,173 /= for FY 2018/19, more than twice that for FY 2017/18 of UgX 1,456,156,000/=. Out of the total annual budget, Shs worth 2,026,794,901/= translating to 52% of the total budget will cater for the wages, Shs 1,243,797,149/= translating to 32% of the total annual budget will cater for the non-wage component while Shs 634,208,123/= translating to 16% of the annual budget is for the development component. The department will receive Shs 80,000,00/= from DDEG of which 75,000,000/= will be a maternity ward at Kakinga HC III, Rwimi Sub County and Shs 500,000,000/= will be for upgrading Kabahango HC II to HC III in Buheesi Sub County. Funds worth Shs 740,000,000/= translating to 19% of the total annual budget is expected to be sourced from Donors such as Baylor Uganda, Enable, MAPD, METS, The UNION, BRAC, Uganda Health Supply Chain Program, UNICEF, PSI Uganda, WHO, GAVI and other partners. Local revenue of Shs 7,000,000/= translating to 0.2% of the annual budget is expected to be another source of funds while the majority of funds translating to 80.2% of the budget will be direct transfers from the Central Government. Funds worth Shs 228,131,000/= translating to 6% of the annual budget will cater for supply of essential medicines and Health supplies to Government aided facilities in the District

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	7,142,993	5,404,065	7,459,808
District Unconditional Grant (Non-Wage)	20,000	9,629	15,000
District Unconditional Grant (Wage)	0	0	72,500
Locally Raised Revenues	10,000	2,550	0
Multi-Sectoral Transfers to LLGs_NonWage	0	2,360	8,897
Sector Conditional Grant (Non-Wage)	1,188,074	792,050	1,179,356
Sector Conditional Grant (Wage)	5,924,919	4,597,476	6,184,055
Development Revenues	191,870	503,278	572,368
District Discretionary Development Equalization Grant	20,000	31,407	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,000
Other Transfers from Central Government	0	300,000	0
Sector Development Grant	171,870	171,870	559,368
Total Revenue Shares	7,334,864	5,907,342	8,032,176
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,924,919	4,102,689	6,256,555
Non Wage	1,218,074	805,649	1,203,253
Development Expenditure			
Domestic Development	191,870	365,628	572,368
Donor Development	0	0	0
Total Expenditure	7,334,863	5,273,966	8,032,176

Narrative of Workplan Revenues and Expenditure

Vote: 622 Bunyangabu District

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The department's budget is 8,032,176,000/= slightly higher than the budget of 7,334,864,000/= for 2017/18 by 681,577,000/= due to increase on wages from 5,924,917,000 to 6,256,555,000 and development revenues from 191,870,000 to 559,368,000/=. Of the revenues 7,500,000 is locally raised revenue, 15,000,000/= for District Unconditional grant (non wage), District unconditional grant (wage) for the department and sector grant (wage) for all teachers in primary, secondary and tertiary schools takes 6,256,555,000/= and sector conditional grant (non wage) meant for UPE,USE schools takes 1,178,018,000/=. Of the revenue, 99% is from central government and 1% is locally raised revenue. Most of the funds go to wages amounting to 78% of the total budget and developments taking 7% then the rest goes to recurrent expenses.

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	779,002	490,765	1,079,730
District Unconditional Grant (Non-Wage)	10,000	510	5,000
District Unconditional Grant (Wage)	167,000	12,000	65,000
Locally Raised Revenues	10,000	815	0
Multi-Sectoral Transfers to LLGs_NonWage	13,294	5,936	8,428
Other Transfers from Central Government	0	471,504	1,001,302
Sector Conditional Grant (Non-Wage)	578,708	0	0
Development Revenues	215,013	122,570	164,093
District Discretionary Development Equalization Grant	30,000	12,900	20,000
Locally Raised Revenues	20,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	165,013	109,670	144,093
Total Revenue Shares	994,015	613,335	1,243,823
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	167,000	12,000	65,000
Non Wage	612,002	439,607	1,014,730
Development Expenditure			
Domestic Development	215,013	109,670	164,093
Donor Development	0	0	0
Total Expenditure	994,015	561,277	1,243,823

Narrative of Workplan Revenues and Expenditure

The Departmental budget for Financial year 2018/19 is Shs 1,243,823,00,. The main revenue sources is Uganda road fund which contributes 78%, Multispectral transfers to lower local governments which contributes 12%, with the least as .Local revenue and district unconditional grant wage which contributes 5% each . Of this budget Shs 1,138,954,800 (87%) is for recurrent expenditure and Shs 164,093,375(13%) is for development projects at both district and lower local government levels. Worth to note is that mechanized road maintenance activities under road fund are development in nature but the fund is captured as recurrent. The departmental budget for the wage bill is 65,000,000.

Workplan Title : Water

Vote: 622 Bunyangabu 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	87,481	34,651	87,606
District Unconditional Grant (Non-Wage)	5,000	290	5,000
District Unconditional Grant (Wage)	50,000	10,000	50,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,504
Sector Conditional Grant (Non-Wage)	32,481	24,361	31,102
Development Revenues	440,797	440,797	348,138
District Discretionary Development Equalization Grant	0	0	15,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,609
Sector Development Grant	420,159	420,159	303,477
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	528,278	475,447	435,744
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	10,000	50,000
Non Wage	37,481	21,596	37,606
Development Expenditure			
Domestic Development	440,797	344,888	348,138
Donor Development	0	0	0
Total Expenditure	528,278	376,484	435,744

Narrative of Workplan Revenues and Expenditure

The department's budget for 2018/19, UGX 435,744,000/= which is less by UGX 92,534,000/= as compared to that of FY 2017/18, Ug. Shs. 50,000,000 as recurrent wage allocation. Main source of the grant is from Ministry of Water and Environment amounting to UGX 382,797,242 which constitutes 96.2%. As grant for water 80% or UGX 318,477,046 is development grant, 5.2% or UGX 20,618,557 is transition development grant, 7.8% or UGX 31,101,934 is sector non-wage conditional grant. 80% of development grant is for construction of new water facilities, 15% is meant for rehabilitations and 5% for investment planning costs. 40% non-wage recurrent budget is for office operations while 60% for software activities. Transition development grant is whole allocated to sanitation activities in selected 2 sub counties (Katebwa and Kabonero). The reduction in grant has been noticed especially on sector conditional/development grant which reduced by 27.7% or UGX 116,681,493 and in non-wage recurrent reduced by 0.4% or UGX 1,379,000. The sector also expects to get 7% or UGX 27,599,705 non-wage district unconditional grant and or locally raised revenue, for which 55.4% or UGX 15,000,000 is allocated to district water office for development of projects, while 45.6% or UGX 12,599,705 is multi-sectoral transfers to LLGs for both development of projects and non-wage 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	83,049	11,697	76,687

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District Unconditional Grant (Non-Wage)	10,000	1,049	15,000
District Unconditional Grant (Wage)	60,000	6,537	55,000
Locally Raised Revenues	10,000	745	0
Multi-Sectoral Transfers to LLGs_NonWage	0	1,079	3,804
Sector Conditional Grant (Non-Wage)	3,049	2,287	2,883
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenue Shares	83,049	11,697	76,687

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

Wage	60,000	6,537	55,000
Non Wage	23,049	4,278	21,687

Development Expenditure

Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	83,049	10,815	76,687

Narrative of Workplan Revenues and Expenditure

The departmental estimated budget for the financial year 2018/2019 is 76,687,000 millions which is less than that of last FY by 6,362,000/= by compared to the financial year 2017/2018. This is due to LLG allocations to the department activities of 13,661,000 and the estimated local collections of 9,000,000 millions.

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	212,022	195,079	476,867
District Unconditional Grant (Non-Wage)	15,686	2,659	10,000
District Unconditional Grant (Wage)	150,000	30,000	127,538
Locally Raised Revenues	10,000	1,870	0
Multi-Sectoral Transfers to LLGs_NonWage	0	5,291	11,805
Other Transfers from Central Government	0	128,008	293,353
Sector Conditional Grant (Non-Wage)	36,336	27,252	34,171
Development Revenues	77,945	25,739	112,291
Multi-Sectoral Transfers to LLGs_Gou	77,945	25,739	112,291
Total Revenue Shares	289,967	220,818	589,158

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,000	30,000	127,538
Non Wage	62,022	163,099	349,329
Development Expenditure			
Domestic Development	77,945	25,739	112,291
Donor Development	0	0	0
Total Expenditure	289,967	218,838	589,158

Narrative of Workplan Revenues and Expenditure

The Department annual budget 2018/19 is 589,158,000= of which 79% IS recurrent and 21% is development (DDEG Livelihood support). This Budget is higher than that of 2017/18 because it includes YLP and UWEP funds which were not included in the Budget 2017/18. There has been increase in allocation to the department by LLGs because of the change in allocation of DDEG GRANT which gave 30% share for Livelihood support for organized groups from just 10%. The expenditure is same trend whereby recurrent activities take a bigger share. Under development, DDEG funds will be for supporting community groups at LLG Level. Expenditure will mainly be recurrent and is composed of wages, supporting beneficiary groups under YLP and UWEP grants for household income improvement.

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	150,000	23,011	81,708
District Unconditional Grant (Non-Wage)	50,000	16,177	35,700
District Unconditional Grant (Wage)	50,000	0	40,008
Locally Raised Revenues	50,000	6,834	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	6,000
Development Revenues	637	0	14,100
District Discretionary Development Equalization Grant	0	0	14,100
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Urban Discretionary Development Equalization Grant	637	0	0
Total Revenue Shares	150,637	23,011	95,808
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	0	40,008
Non Wage	100,000	22,761	41,700
Development Expenditure			
Domestic Development	637	0	14,100

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Donor Development	0	0	0
Total Expenditure	150,637	22,761	95,808

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2018/19 is 95.8M/= which is less than that of 2017/18 by 54.8M/=. The decrease is mainly under wage component and locally raised revenue. The main revenue source is by District un-conditional grant Non wage and wage (District & LLGs) which contributes 42.6% and 35.6% respectively and the least revenue source being Development and Local revenue at only 12.5% & 9% respectively of the departmental budget. The department's revenue categories are over 80% recurrent and 11% development. The Expenditure trend is similar to the revenue one whereby 88% of the budget will be spent on recurrent activities and only 12% on development activities.

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	63,331	20,197	66,725
District Unconditional Grant (Non-Wage)	3,322	5,474	15,000
District Unconditional Grant (Wage)	50,000	6,000	45,000
Locally Raised Revenues	10,009	4,348	0
Multi-Sectoral Transfers to LLGs_NonWage	0	4,375	6,725
Development Revenues	0	0	0
N/A			
Total Revenue Shares	63,331	20,197	66,725
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	6,000	45,000
Non Wage	13,331	12,891	21,725
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	63,331	18,891	66,725

Narrative of Workplan Revenues and Expenditure

The department has been allocated 66,725,000/= for the financial year 2018/19 slightly higher than the budget for the financial year 2017/18 which was 63,331,000/=. The District Unconditional grant (non wage) was raised from 3,332,000/= to 15,000,000/= showing an increase in allocation for the 18/19 budget. However locally raised revenue has been reduced from 10,009,000/= to 5,000,000/= and District Unconditional grant (wage) reduced from 50,000,000/= to 45,000,000/=. Therefore 45,000,000/= will be spent on wages and 20,000,000/= will be spent on recurrent activities representing 69.2% and 31.8% respectively.