

Vote: 507 Busia 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.

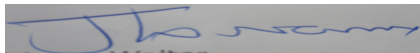
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



Iriama Walter, Chief Administrative Officer Busia

(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: 507 Busia District**FY 2018/19****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	270,158	248,550	270,158
Discretionary Government Transfers	4,091,231	3,575,475	4,020,647
Conditional Government Transfers	22,309,746	17,289,884	23,469,000
Other Government Transfers	2,289,801	1,895,225	3,483,880
Donor Funding	457,429	196,720	132,000
Grand Total	29,418,366	23,205,854	31,375,686

Revenue Performance by end of March of the Running FY

The District budgeted for Ushs. 29,418,366,000 and by end of third quarter Ushs. 23,205,854,000 (79%) had been realised which was good performance, out of which Ushs. 19,136,784,000 (82%) was absorbed. All sources performed on average as expected i.e above 75% save for Donor funds which performed at only 43% due to non-provision of funds to water sector by UNICEF and failure to get any commitment from other partners. Local Revenue performed very well i.e at 92% due to excellent performance under Local Service Tax (96%), Agency fees at 197% and 121% under property rates.

Planned Revenues for next FY

The District expects to realise Ushs. 31,375,686,000 up from Ushs.29,418,366,000 an increase of 6.7%, and this is mainly as a result of salary enhancement for science cadres and Political leaders, increase in capitation grant, provision for health infrastructure through upgrade of 2 HC IIs and support to community based groups. The wage provision is to increase by 16.6% i.e from Ushs. 14,675,122,000 to Ushs. 17,117,221,000 due to salary enhancement. Local revenue has been maintained at the level of FY 2017/2018 funding due to delay in communicating to Ministry of Finance, Planning and Economic Development the approved Council estimates that shall otherwise be handled through a supplementary provision. Central Government transfers are to increase by 7.9% while Donor funds are expected to reduce by 71% due to lack of commitments from a number of donors.

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	4,697,451	4,223,863	2,509,499
Finance	324,027	254,476	345,144
Statutory Bodies	624,902	435,145	721,220
Production and Marketing	1,231,276	1,274,402	1,441,107
Health	2,780,318	2,206,186	4,809,244
Education	14,850,062	11,294,023	15,719,685
Roads and Engineering	1,208,427	1,127,588	1,494,011
Water	649,930	540,427	593,813
Natural Resources	1,833,171	920,763	2,267,443
Community Based Services	916,394	736,948	1,244,403

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Planning	254,074	152,321	179,981
Internal Audit	48,334	39,712	50,135
Grand Total	29,418,365	23,205,854	31,375,686
<i>o/w: Wage:</i>	14,675,122	11,006,341	17,117,221
<i>Non-Wage Recurrent:</i>	8,188,133	6,898,194	6,861,761
<i>Domestic Devt:</i>	6,097,681	5,104,599	7,264,704
<i>Donor Devt:</i>	457,429	196,720	132,000

Expenditure Performance by end of March FY 2017/18

The District budgeted for Ushs. 29,418,366,000 and by end of third quarter Ushs. 23,205,854,000 (79%) had been realised which was good performance, out of which Ushs. 19,136,784,000 (82%) was absorbed. Natural Resources absorbed 99% of the funds realised followed by Internal Audit at 98% and Production at 90%. Community based services performed poorly at only 49% due to delayed activity implementation as the Head of Department left the service. Otherwise, overall funds absorption performance was good at 82%.

Planned Expenditures for the FY 2018/19

The District expects to spend Ushs. 31,375,686,000 up from Ushs.29,418,366,000 an increase of 6.7%, and the increase shall be spent in enhancing salaries for science cadres and Political leaders, increase in capitation grant to schools, upgrading Buwembe and Majanji HC IIs to HC IIIs and increased support to Youth, Women and community based groups for employment generation and income. Otherwise, other areas have not substantially changed.

Medium Term Expenditure Plans

The medium term expenditure plans include among others provision of safe water sources, school infrastructure, health infrastructure with a focus on addressing maternal and child mortality, and accessibility to markets through improved road infrastructure by way of maintaining and opening community access roads. These are in line with the Five Year District Development Plan FY 2015/2016 - 2019/2020.

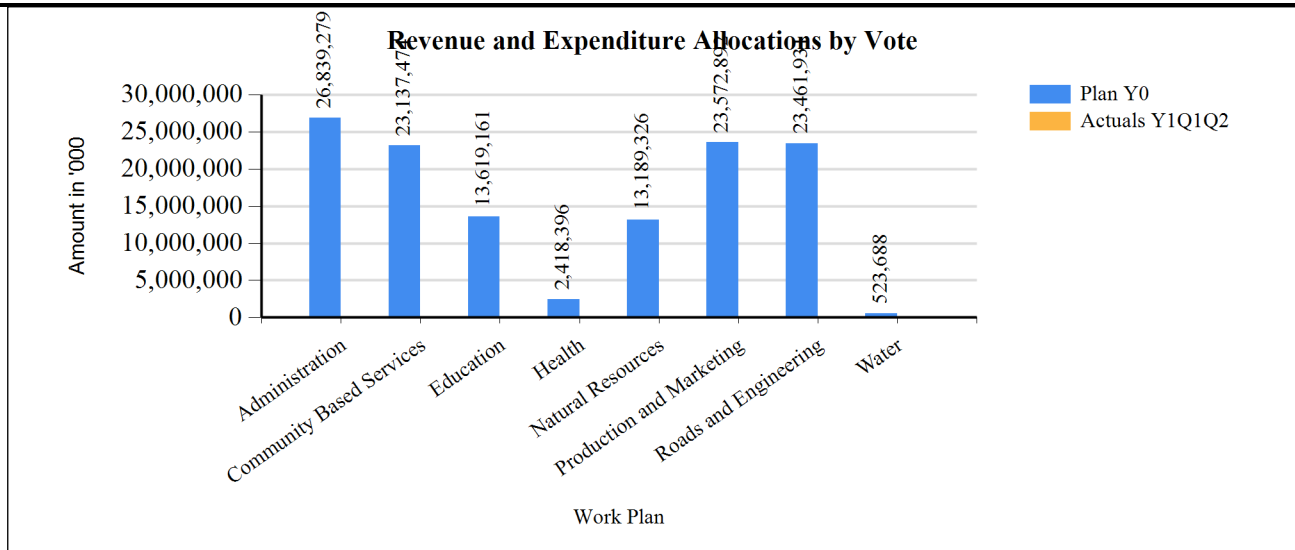
Challenges in Implementation

The major challenge are low staffing levels that currently stand at 61% for Health, and Administration plus Community Based services are equally under staffed. The other challenge is multiple planning and reporting templates that are not linked and this affects the time for actual implementation of activities.

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	270,158	248,550	270,158
Agency Fees	12,568	24,817	13,825
Animal & Crop Husbandry related Levies	1,818	0	1,999
Application Fees	171	0	0
Business licenses	7,777	789	8,555
Inspection Fees	8,103	0	8,913
Land Fees	7,397	1,434	8,136
Local Services Tax	110,000	105,312	111,000
Market /Gate Charges	5,402	753	5,943
Miscellaneous receipts/income	4,744	0	5,219
Other Fees and Charges	102,098	108,212	103,400
Park Fees	405	0	446
Property related Duties/Fees	2,474	3,000	2,722
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,200	812	0
Royalties	6,000	3,422	0
2a. Discretionary Government Transfers	4,091,231	3,575,475	4,020,647
District Discretionary Development Equalization Grant	2,028,206	2,028,206	1,779,229
District Unconditional Grant (Non-Wage)	805,142	603,857	874,305
District Unconditional Grant (Wage)	1,257,883	943,412	1,367,113
2b. Conditional Government Transfer	22,309,746	17,289,884	23,469,000
General Public Service Pension Arrears (Budgeting)	2,248,213	2,248,213	0

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Gratuity for Local Governments	498,909	374,182	751,875
Pension for Local Governments	844,476	633,357	900,871
Salary arrears (Budgeting)	179,968	179,968	0
Sector Conditional Grant (Non-Wage)	3,332,766	2,003,060	3,384,000
Sector Conditional Grant (Wage)	13,417,239	10,062,929	15,750,108
Sector Development Grant	767,537	767,537	2,661,095
Transitional Development Grant	1,020,638	1,020,638	21,053
2c. Other Government Transfer	2,289,801	1,895,225	3,483,880
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	13,221	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Global Fund	0	23,002	0
Northern Uganda Social Action Fund (NUSAF)	1,664,368	816,204	2,070,294
Other	24,000	270,788	0
Support to PLE (UNEB)	12,000	0	16,500
Uganda Road Fund (URF)	0	345,100	664,053
Uganda Women Entrepreneurship Program(UWEP)	221,433	85,779	242,411
Vegetable Oil Development Project	0	0	24,000
Youth Livelihood Programme (YLP)	328,000	341,131	426,622
3. Donor	457,429	196,720	132,000
United Nations Children Fund (UNICEF)	296,401	158,512	132,000
Global Alliance for Vaccines and Immunization (GAVI)	18,000	0	0
InterGovernmental Authority for Development (IGAD)	13,000	0	0
Program of All-inclusive Care for the Elderly (PACE)	5,028	0	0
Support to Decentralisation for Sustainability (SDS)	125,000	0	0
UK Department for International Development (DFID)	0	38,209	0
Total Revenues shares	29,418,366	23,205,854	31,375,686

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

The District cumulatively realised 92% of its budgeted Local revenue by end of third quarter because of good performance under Local Service Tax, recoveries from staff and a donation from the area woman MP towards the repair of X-Ray machine. Good performance was equally registered under property rates at 121% and Agency fees at 197%. Other sources performed poorly such as market rates at 14% and Park fees at 0% due to non-compliant service providers and poor management by LLGs an issue that is being handled.

Central Government Transfers

The performance of other Government transfers stood at 83% cumulatively which was very good. This was as a result of good performance under NUSAF III and Youth Livelihood support programme in which appraised Sub-projects were funded. Releases under Women support was expected in the 4th quarter. Other sources however performed at zero percent and no commitment had been received.

Vote: 507 Busia District**FY 2018/19****Donor Funding**

Donor funding performed poorly by end of third quarter i.e at only 43%. It was only UNICEF that responded. All other partners had not responded and no commitment had been received by end of the quarter.

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

The District expected to raise Ushs. 292,100,000 i.e an increase of Ushs. 21,942,000 (by 8.1%) as compared to the budgeted revenue of Ushs. 270,158,000 for FY 2017/2018, however there was a delay to bring to the attention of the Ministry and hence to Parliament and thus the provision has been maintained at the level of 2017/2018. The District Council had expected an increase in the Local Service Tax to a tune of Ushs. 11million as many staff are expected to have been recruited. A communication shall be made to formally address the concern through a supplementary provision.

Central Government Transfers

The District expects an increase in Central Government transfers by 7.9% i.e from Ushs. 28,690,778,000 up to Ushs. 30,973,527,000 mainly as a result of salary enhancement for science cadres and Political leaders, increase in capitation grant, provision for health infrastructure through upgrade of 2 HC IIs and support to community based groups. The rest of the provisions have substantially remained at the level of 2017/2018 budgetary provisions.

Donor Funding

The District expects a reduction in donor funds by 71% i.e from Ushs. 457,429,000 down to Ushs. 132,000,000 as a result of non-realization of commitments from a number of Donors. Otherwise, the District expects to realise funds from UNICEF to cater for immunization and registration of Birth.

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	1,030,475
District Production Services	1,215,423	1,138,660	399,652
District Commercial Services	15,853	10,232	10,980
<i>Sub- Total of allocation Sector</i>	<i>1,231,276</i>	<i>1,148,892</i>	<i>1,441,107</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,080,173	797,570	1,303,901
District Engineering Services	128,254	107,877	190,110
<i>Sub- Total of allocation Sector</i>	<i>1,208,427</i>	<i>905,447</i>	<i>1,494,011</i>
Sector: Education			
Pre-Primary and Primary Education	9,750,988	6,669,307	9,843,226
Secondary Education	3,767,286	1,955,886	4,459,680
Skills Development	1,197,693	857,880	1,210,350
Education & Sports Management and Inspection	133,094	108,932	206,129
Special Needs Education	1,000	0	300
<i>Sub- Total of allocation Sector</i>	<i>14,850,062</i>	<i>9,592,004</i>	<i>15,719,685</i>
Sector: Health			

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Primary Healthcare	282,025	200,789	1,427,429
District Hospital Services	169,872	125,554	169,872
Health Management and Supervision	2,328,422	1,595,010	3,211,944
<i>Sub- Total of allocation Sector</i>	<i>2,780,318</i>	<i>1,921,353</i>	<i>4,809,244</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	649,930	374,437	593,813
Natural Resources Management	1,833,171	910,009	2,267,443
<i>Sub- Total of allocation Sector</i>	<i>2,483,101</i>	<i>1,284,446</i>	<i>2,861,256</i>
Sector: Social Development			
Community Mobilisation and Empowerment	916,394	365,824	1,244,403
<i>Sub- Total of allocation Sector</i>	<i>916,394</i>	<i>365,824</i>	<i>1,244,403</i>
Sector: Public Sector Management			
District and Urban Administration	4,697,451	3,256,594	2,509,499
Local Statutory Bodies	624,902	350,816	721,220
Local Government Planning Services	254,074	96,807	179,981
<i>Sub- Total of allocation Sector</i>	<i>5,576,427</i>	<i>3,704,217</i>	<i>3,410,701</i>
Sector: Accountability			
Financial Management and Accountability(LG)	324,027	185,155	345,144
Internal Audit Services	48,334	38,762	50,135
<i>Sub- Total of allocation Sector</i>	<i>372,362</i>	<i>223,917</i>	<i>395,279</i>

Vote: 507 Busia District**FY 2018/19****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	4,541,693	4,068,124	2,378,892
District Unconditional Grant (Non-Wage)	86,887	92,734	68,985
District Unconditional Grant (Wage)	351,141	262,733	353,841
General Public Service Pension Arrears (Budgeting)	2,248,213	2,248,213	0
Gratuity for Local Governments	498,909	374,182	751,875
Locally Raised Revenues	72,180	75,188	89,363
Multi-Sectoral Transfers to LLGs_NonWage	259,919	201,749	213,957
Pension for Local Governments	844,476	633,357	900,871
Salary arrears (Budgeting)	179,968	179,968	0
Development Revenues	155,757	155,739	130,607
District Discretionary Development Equalization Grant	67,168	67,168	57,748
Multi-Sectoral Transfers to LLGs_Gou	88,590	88,572	72,859
Total Revenue Shares	4,697,451	4,223,863	2,509,499
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	351,141	253,354	353,841
Non Wage	4,190,552	2,875,711	2,025,051
Development Expenditure			
Domestic Development	155,758	127,529	130,607
Donor Development	0	0	0
Total Expenditure	4,697,451	3,256,594	2,509,499

Narrative of Workplan Revenues and Expenditure

The departmental Budgetary provision for the FY 2018/2019 has reduced by 46.6% as compared to the figures of previous financial year i.e from Ushs. 4,697,451,000 to Ushs. 2,509,499,000. This is because of cleaning gratuity and pension arrears during the FY 2017/2018 budget. Although there is an increase in Local revenue by 23.8%, the increase is insignificant compared to the figure of central government transfers. Otherwise the rest of the areas have substantially remained the same.

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			

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Recurrent Revenues	317,527	252,876	345,144
District Unconditional Grant (Non-Wage)	45,212	71,687	76,770
District Unconditional Grant (Wage)	209,953	157,465	209,953
Locally Raised Revenues	62,362	23,723	58,420
Development Revenues	6,500	1,600	0
District Discretionary Development Equalization Grant	3,000	1,600	0
Locally Raised Revenues	3,500	0	0
Total Revenue Shares	324,027	254,476	345,144
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,953	89,745	209,953
Non Wage	107,574	95,411	135,191
Development Expenditure			
Domestic Development	6,500	0	0
Donor Development	0	0	0
Total Expenditure	324,027	185,155	345,144

Narrative of Workplan Revenues and Expenditure

The department's budget for F.Y 2018-2019 is expected to increase by 6.5 % from 324,027,000 to 345,144,089. The increase is as a result of the additional provision of IFMS recurrent operational costs . The rest of the areas have substantially remained the same.

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	611,930	422,173	708,449
District Unconditional Grant (Non-Wage)	332,287	165,923	421,822
District Unconditional Grant (Wage)	250,911	188,183	256,457
Locally Raised Revenues	28,733	68,067	30,170
Development Revenues	12,971	12,971	12,771
District Discretionary Development Equalization Grant	12,971	12,971	12,771
Total Revenue Shares	624,902	435,145	721,220
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	250,911	120,097	256,457
Non Wage	361,020	228,769	451,992
Development Expenditure			

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Domestic Development	12,971	1,950	12,771
Donor Development	0	0	0
Total Expenditure	624,902	350,816	721,220

Narrative of Workplan Revenues and Expenditure

Statutory bodies department expects to realize Ushs. 721,220,382 up from 624,902,000, an increase of 15.4% arising out of expected increase in local revenue performance ,enhancement of salaries of district chairperson ,speaker and chairperson DSC and provision of honoraria for LLG councilors. Out of the expected budget of Ushs. 721,221,000 shs 380,600,000 will cater for Council Administration services, shs. 182,140,000 for policital and Executive oversight and ushs. 40,075,000 for standing committees.

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	451,597	498,508	981,820
Other Transfers from Central Government	0	159,811	0
Sector Conditional Grant (Non-Wage)	52,890	39,668	193,999
Sector Conditional Grant (Wage)	398,706	299,030	787,821
Development Revenues	779,679	775,894	459,288
District Discretionary Development Equalization Grant	4,800	1,600	0
Multi-Sectoral Transfers to LLGs_Gou	697,296	697,296	294,582
Other Transfers from Central Government	24,000	23,415	24,000
Sector Development Grant	53,583	53,583	140,706
Total Revenue Shares	1,231,276	1,274,402	1,441,107
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	398,706	299,030	787,821
Non Wage	52,890	102,508	193,999
Development Expenditure			
Domestic Development	779,679	747,355	459,288
Donor Development	0	0	0
Total Expenditure	1,231,276	1,148,892	1,441,107

Narrative of Workplan Revenues and Expenditure

The Departmental allocation for the FY 2018/2019 is expected to increase by 17% due to an increment of funding to enhance the wage of extension workers under the wage component. Although the sector conditional DDEG grant reduced, the corresponding increase in wage and the allocation of extension grant shall fundamentally increase the overall departmental allocation and thus improve the food security situation and wealth creation at household level. The wage increase is to cater for 39 staff six of whom are women. On the expenditure side, Ushs. 787,820,591 is to cater for staff salary payments and Ushs. 213,002,673 shall be for offering extension services. procurement of extension kits while the rest amounting to Shs 294,581,717 shall be channeled to the sub counties for use under the DDEG grant.

Vote: 507 Busia District**FY 2018/19****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	2,448,661	1,948,086	3,536,564
District Unconditional Grant (Non-Wage)	24,558	30,044	1,000
Locally Raised Revenues	5,708	12,308	10,000
Other Transfers from Central Government	0	91,936	0
Sector Conditional Grant (Non-Wage)	363,308	272,481	363,308
Sector Conditional Grant (Wage)	2,055,088	1,541,316	3,162,257
Development Revenues	331,657	258,101	1,272,680
District Discretionary Development Equalization Grant	114,278	114,278	114,278
Donor Funding	217,379	125,294	90,000
Other Transfers from Central Government	0	18,529	0
Sector Development Grant	0	0	1,068,402
Total Revenue Shares	2,780,318	2,206,186	4,809,244
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,055,088	1,470,839	3,162,257
Non Wage	393,573	313,956	374,308
Development Expenditure			
Domestic Development	114,278	48,190	1,182,680
Donor Development	217,379	88,369	90,000
Total Expenditure	2,780,318	1,921,353	4,809,244

Narrative of Workplan Revenues and Expenditure

The department budget is to increase by 73% i.e from Ushs. 2,780,318,000 to UGX 4,809,244,000 as a result of salary enhancement and provision of funds to upgrade Buwembe and Majanji HC IIs to HC IIIs. Despite a reduction in donor funding, the overall departmental budget is expected to increase.

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	13,440,272	9,872,919	14,595,042
District Unconditional Grant (Non-Wage)	7,795	9,347	7,795
District Unconditional Grant (Wage)	42,324	31,743	42,324
Locally Raised Revenues	4,500	2,439	4,500

Vote: 507 Busia District**FY 2018/19**

Other Transfers from Central Government	12,000	0	16,500
Sector Conditional Grant (Non-Wage)	2,410,210	1,606,806	2,723,892
Sector Conditional Grant (Wage)	10,963,444	8,222,583	11,800,031
Development Revenues	1,409,790	1,421,104	1,124,643
District Discretionary Development Equalization Grant	164,283	175,597	184,283
Sector Development Grant	245,507	245,507	940,360
Transitional Development Grant	1,000,000	1,000,000	0
Total Revenue Shares	14,850,062	11,294,023	15,719,685
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,005,768	7,453,135	11,842,355
Non Wage	2,434,504	1,618,345	2,752,687
Development Expenditure			
Domestic Development	1,409,790	520,525	1,124,643
Donor Development	0	0	0
Total Expenditure	14,850,062	9,592,004	15,719,685

Narrative of Workplan Revenues and Expenditure

The department budget is expected to increase by 5.9% due to increased funding for school capitation grant and salary enhancement. Although the development grant is expected to reduce, the increase in salaries and capitation has an aggregate increase in the departmental budget. UGX 700,000,000 has been provided for Majanji SSS seed school 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	555,970	460,520	852,072
District Unconditional Grant (Non-Wage)	32,450	29,362	21,542
District Unconditional Grant (Wage)	98,957	74,218	124,769
Locally Raised Revenues	30,344	11,839	41,708
Multi-Sectoral Transfers to LLGs_NonWage	0	0	149,160
Other Transfers from Central Government	0	345,100	514,892
Sector Conditional Grant (Non-Wage)	394,219	0	0
Development Revenues	652,457	667,068	641,940
District Discretionary Development Equalization Grant	396,412	396,412	356,663
Multi-Sectoral Transfers to LLGs_Gou	256,045	257,437	285,277
Other Transfers from Central Government	0	13,219	0
Total Revenue Shares	1,208,427	1,127,588	1,494,011

Vote: 507 Busia District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,957	28,933	124,769
Non Wage	457,013	293,056	727,302
Development Expenditure			
Domestic Development	652,457	583,458	641,940
Donor Development	0	0	0
Total Expenditure	1,208,427	905,447	1,494,011

Narrative of Workplan Revenues and Expenditure

The Department budget has increased by 23.6 % i.e from Ushs. 1,208,427,000 to Ushs. 1,494,011,000. The increase is as a result of the increase in Uganda Road Fund to cater for increased road maintenance and Local revenue to cater for repair and service of vehicles. The rest of revenue and expenditure figures have substantially remained the same.

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	61,083	45,677	61,133
District Unconditional Grant (Wage)	26,135	19,601	26,135
Locally Raised Revenues	345	123	2,000
Sector Conditional Grant (Non-Wage)	34,603	25,952	32,998
Development Revenues	588,847	494,750	532,679
Donor Funding	90,050	0	0
Multi-Sectoral Transfers to LLGs_Gou	9,712	5,665	0
Sector Development Grant	468,447	468,447	511,627
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	649,930	540,427	593,813
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,135	16,096	26,135
Non Wage	34,948	22,348	34,998
Development Expenditure			
Domestic Development	498,797	335,992	532,679
Donor Development	90,050	0	0
Total Expenditure	649,930	374,437	593,813

Narrative of Workplan Revenues and Expenditure

Vote: 507 Busia District**FY 2018/19**

The sector budget has decreased by 8.6% i.e from Ushs. 659,930,000 to Ushs. 593,813,000 as a result in non-commitment by the donor community to fund the sector. Although the sector grant has increased, the increase cannot off-set the reduction in donor funding.

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	81,313	57,069	134,554
District Unconditional Grant (Non-Wage)	13,759	4,455	13,759
District Unconditional Grant (Wage)	58,630	43,972	105,231
Locally Raised Revenues	1,149	2,811	7,750
Sector Conditional Grant (Non-Wage)	7,776	5,832	7,815
Development Revenues	1,751,857	863,694	2,132,888
District Discretionary Development Equalization Grant	29,040	29,040	1,200
Multi-Sectoral Transfers to LLGs_Gou	18,450	18,450	21,395
Other Transfers from Central Government	1,704,368	816,204	2,110,294
Total Revenue Shares	1,833,171	920,763	2,267,443
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,630	39,557	105,231
Non Wage	22,684	6,758	29,324
Development Expenditure			
Domestic Development	1,751,857	863,694	2,132,888
Donor Development	0	0	0
Total Expenditure	1,833,171	910,009	2,267,443

Narrative of Workplan Revenues and Expenditure

In the 2018/19 FY, the Natural Resources Department expects an increase of 16% in its budgetary provision i.e from Ushs. 1,833,171,000 to Ushs. 2,267,443,000 as compared to the previous year to cater for more NUSAF 3 sub-projects that shall be generated. On the expenditure side Ushs. 2.07 billion has been allocated for improved household income, Ushs. 27 million for tree planting and management, Natural resources department and environment management activities will take 120 Million while Land management will receive Ushs. 9 million and Farm Income Enhancement through forest conservation taking 40 Million.

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	213,355	169,530	207,433
District Unconditional Grant (Wage)	142,445	106,833	142,445

Vote: 507 Busia District**FY 2018/19**

Locally Raised Revenues	1,149	217	3,000
Other Transfers from Central Government	0	10,159	0
Sector Conditional Grant (Non-Wage)	69,762	52,321	61,988
Development Revenues	703,038	567,418	1,036,970
District Discretionary Development Equalization Grant	3,840	800	1,200
Multi-Sectoral Transfers to LLGs_Gou	149,765	149,768	366,736
Other Transfers from Central Government	549,433	416,850	669,034
Total Revenue Shares	916,394	736,948	1,244,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,445	68,174	142,445
Non Wage	70,911	51,021	64,988
Development Expenditure			
Domestic Development	703,038	246,630	1,036,970
Donor Development	0	0	0
Total Expenditure	916,394	365,824	1,244,403

Narrative of Workplan Revenues and Expenditure

The departmental budget is to increase by 35.8% i.e from Ushs. 916,394,000 to Ushs. 1,244,403,000 due to increase funding towards Women and Youth Groups. Equally, allocation to DDEG community groups has increased as a policy that require at least 30% allocation to the groups for income support.

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	94,118	70,941	130,144
District Unconditional Grant (Non-Wage)	34,821	26,116	34,821
District Unconditional Grant (Wage)	51,252	37,217	79,823
Locally Raised Revenues	8,045	7,609	15,500
Development Revenues	159,956	81,380	49,837
District Discretionary Development Equalization Grant	9,956	9,954	7,837
Donor Funding	150,000	71,426	42,000
Total Revenue Shares	254,074	152,321	179,981
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,252	35,484	79,823
Non Wage	42,866	32,134	50,321

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Development Expenditure			
Domestic Development	9,956	5,382	7,837
Donor Development	150,000	23,808	42,000
Total Expenditure	254,074	96,807	179,981

Narrative of Workplan Revenues and Expenditure

The Unit expects a reduction in funding by 29.2% next financial year due to the expected reduction in funding the birth registration exercise under support from Gou-UNICEF, this is due to the fact that ten lower local Governments have been covered in the last two years. On the expenditure side Ushs. 107,444,000 shall cater for management of the District planning office, Ushs. 42,000,000 for demographic data collection while Ushs.23,000,000 shall cater for monitoring of sector interventions projects appraised, statistical abstract produced and shared, Birth Registration of children conducted and monitoring and evaluation of government programs done. All statistics shall be disintegrated by gender and Equity considerations

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	45,734	38,112	47,735
District Unconditional Grant (Non-Wage)	13,853	12,970	13,853
District Unconditional Grant (Wage)	26,135	21,447	26,135
Locally Raised Revenues	5,747	3,695	7,747
Development Revenues	2,600	1,600	2,400
District Discretionary Development Equalization Grant	2,600	1,600	2,400
Total Revenue Shares	48,334	39,712	50,135
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,135	21,447	26,135
Non Wage	19,599	16,665	21,600
Development Expenditure			
Domestic Development	2,600	650	2,400
Donor Development	0	0	0
Total Expenditure	48,334	38,762	50,135

Narrative of Workplan Revenues and Expenditure

The Department expects an increase in its revenue by 3.7% that is to say from 48,300,000 to 5,135,000 mainly arising from increased local revenue and unconditional grant. The allocation is to enhance value for money Audit across all programmes in the district.