Vote: 589 Bulambuli District

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 :

___________________________
WADADA LAWRENCE
(Accounting Officer)

Signed on Date: ______________

Signature :

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

Signed on Date: ______________
PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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.
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.
SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

<table>
<thead>
<tr>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Revenues</td>
<td>177,250</td>
<td>92,228</td>
<td>177,250</td>
</tr>
<tr>
<td>Discretionary Government Transfers</td>
<td>4,378,865</td>
<td>3,612,010</td>
<td>4,704,888</td>
</tr>
<tr>
<td>Conditional Government Transfers</td>
<td>11,701,009</td>
<td>8,770,041</td>
<td>13,549,186</td>
</tr>
<tr>
<td>Other Government Transfers</td>
<td>205,277</td>
<td>688,512</td>
<td>2,158,497</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>173,362</td>
<td>0</td>
<td>205,277</td>
</tr>
<tr>
<td>Grand Total</td>
<td>16,635,764</td>
<td>13,162,791</td>
<td>20,795,098</td>
</tr>
</tbody>
</table>

Revenue Performance by end of March of the Running FY

Out of the realized Budget of Ugx 13,162,791,000= in the quarter against the annual Budget of ugx 8,940,769,000 representing 79%, 68% has been spent by the end of the quarter representing 54% of the quarterly Budget Most of the Development Projects were not implemented by the end of the quarter. This was as a result of service providers was at best evaluated bidders awarded, waiting for signing of agreements before starting works thus delayed the process of expenditure during the quarter.

Planned Revenues for next FY

The District Plans to spend Ugshs 20,776,398,000 for FY 2018/19 compared to ugshs 16,635,764,000 for FY 2017/18 representing 24% increase , the Increase was due to increased allocation of sector Development grant allocation for Health, Education and Production, General increase in the salary for science staff and for Political Leaders. The District expects the following Interventions that will be reflected in the Five year Development and Budgets. The District will undertake capacity Building to Technical and political Leaders in terms of legislation, Construction of the District Administration block, Construction of the irrigation scheme in order to reduce poverty and increase agricultural Production and Productivity.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

<table>
<thead>
<tr>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>4,558,533</td>
<td>3,844,179</td>
<td>4,443,039</td>
</tr>
<tr>
<td>Finance</td>
<td>349,593</td>
<td>273,509</td>
<td>340,783</td>
</tr>
<tr>
<td>Statutory Bodies</td>
<td>695,297</td>
<td>504,298</td>
<td>836,480</td>
</tr>
<tr>
<td>Production and Marketing</td>
<td>593,247</td>
<td>497,127</td>
<td>1,353,273</td>
</tr>
<tr>
<td>Health</td>
<td>2,647,029</td>
<td>2,035,148</td>
<td>3,989,138</td>
</tr>
<tr>
<td>Education</td>
<td>6,230,919</td>
<td>4,623,854</td>
<td>7,434,424</td>
</tr>
<tr>
<td>Roads and Engineering</td>
<td>497,338</td>
<td>450,794</td>
<td>852,995</td>
</tr>
<tr>
<td>Water</td>
<td>491,912</td>
<td>477,333</td>
<td>469,661</td>
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<tr>
<td>Natural Resources</td>
<td>104,290</td>
<td>83,229</td>
<td>112,306</td>
</tr>
<tr>
<td>Community Based Services</td>
<td>240,503</td>
<td>192,662</td>
<td>724,587</td>
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<tr>
<td>Planning</td>
<td>168,077</td>
<td>141,184</td>
<td>181,292</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>59,026</td>
<td>39,474</td>
<td>57,122</td>
</tr>
</tbody>
</table>
Expenditure Performance by end of March FY 2017/18

Out of the realised Budget of UGX 13,162,791,000 in the quarter against the annual Budget of UGX 16,635,764,000 representing 79%, 68% had been spent by the end of the quarter representing 54% of the quarterly Budget. Most of the Development Projects were not implemented by the end of the quarter. This was as a result of service providers were at best evaluated bidders awarded, waiting for signing of agreements before starting works thus delayed the process of expenditure during the quarter.

Planned Expenditures for the FY 2018/19

Of the total District budget for FY2018/19 59.2% on wages, non-wage recurrent 21.5%, and development 19.3%. By department Education 40.3%, Road 4.3%. Water 2.3% Natural Resource 0.8% Community services 7.7%. Planning 6.1% and Audit 0.6%. Compared to FY 2017/18 no changes major changes except in planning due to NUSAF3.

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

Challenges in Implementation

Low tax base in the District to supplement on central Government transfers, inadequate office space and accommodation for staff at the District, schools and Health centers. Inadequate funding for most of the decentralized services in the District and Inadequate transport means in terms of the Vehicles for supervision and monitoring of the Government programs in the District is a major challenge. Inadequate roads equipment’s the unit has only one grader which can not be effectively used on roads works in the District.

G1: Graph on the revenue and expenditure allocations by Department
Revenue Performance, Plans and projections by Source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts By End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Locally Raised Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advance Recoveries</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Agency Fees</td>
<td>21,000</td>
<td>6,845</td>
<td>32,288</td>
</tr>
<tr>
<td>Animal &amp; Crop Husbandry related Levies</td>
<td>1,000</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Business licenses</td>
<td>20,000</td>
<td>560</td>
<td>20,000</td>
</tr>
<tr>
<td>Land Fees</td>
<td>5,050</td>
<td>2,940</td>
<td>5,303</td>
</tr>
<tr>
<td>Local Services Tax</td>
<td>55,200</td>
<td>30,857</td>
<td>57,960</td>
</tr>
<tr>
<td>Market /Gate Charges</td>
<td>21,000</td>
<td>9,129</td>
<td>23,100</td>
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<tr>
<td>Other Fees and Charges</td>
<td>34,000</td>
<td>41,897</td>
<td>30,000</td>
</tr>
<tr>
<td>Registration (e.g. Births, Deaths, Marriages, etc.) fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Registration of Businesses</td>
<td>20,000</td>
<td>0</td>
<td>8,600</td>
</tr>
<tr>
<td>Sale of non-produced Government Properties/assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2a. Discretionary Government Transfers</strong></td>
<td>4,378,865</td>
<td>3,612,010</td>
<td>4,704,888</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>1,267,515</td>
<td>1,267,515</td>
<td>1,231,408</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>820,333</td>
<td>615,250</td>
<td>921,961</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>1,929,864</td>
<td>1,447,398</td>
<td>2,171,490</td>
</tr>
<tr>
<td>Urban Discretionary Development Equalization Grant</td>
<td>43,930</td>
<td>43,930</td>
<td>43,274</td>
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<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>99,094</td>
<td>74,321</td>
<td>99,025</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Wage)</td>
<td>218,130</td>
<td>163,597</td>
<td>237,729</td>
</tr>
<tr>
<td><strong>2b. Conditional Government Transfer</strong></td>
<td>11,701,009</td>
<td>8,770,041</td>
<td>13,549,186</td>
</tr>
<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>715,912</td>
<td>715,912</td>
<td>21,242</td>
</tr>
</tbody>
</table>

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## Vote: 589 Bulambuli District

### FY 2018/19

<table>
<thead>
<tr>
<th>Item</th>
<th>Locally Raised</th>
<th>Central Government Transfers</th>
<th>Donor</th>
<th>Total Revenues shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gratuity for Local Governments</td>
<td>392,206</td>
<td>294,154</td>
<td>484,435</td>
<td></td>
</tr>
<tr>
<td>Pension for Local Governments</td>
<td>228,492</td>
<td>171,369</td>
<td>263,565</td>
<td></td>
</tr>
<tr>
<td>Salary arrears (Budgeting)</td>
<td>515,524</td>
<td>515,524</td>
<td>20,696</td>
<td></td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>1,869,817</td>
<td>989,230</td>
<td>2,039,328</td>
<td></td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>7,270,980</td>
<td>5,453,235</td>
<td>8,693,468</td>
<td></td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>630,617</td>
<td>630,617</td>
<td>1,940,227</td>
<td></td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>77,462</td>
<td>0</td>
<td>86,226</td>
<td></td>
</tr>
<tr>
<td>2c. Other Government Transfer</td>
<td>205,277</td>
<td>688,512</td>
<td>2,158,497</td>
<td></td>
</tr>
<tr>
<td>Global Fund</td>
<td>0</td>
<td>2,973</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Northern Uganda Social Action Fund (NUSAF)</td>
<td>0</td>
<td>0</td>
<td>907,001</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>205,277</td>
<td>359,475</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Uganda Road Fund (URF)</td>
<td>0</td>
<td>280,564</td>
<td>771,851</td>
<td></td>
</tr>
<tr>
<td>Uganda Women Enterpreneurship Program (UWEP)</td>
<td>0</td>
<td>0</td>
<td>163,009</td>
<td></td>
</tr>
<tr>
<td>Vegetable Oil Development Project</td>
<td>0</td>
<td>45,500</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Youth Livelihood Programme (YLP)</td>
<td>0</td>
<td>0</td>
<td>316,637</td>
<td></td>
</tr>
<tr>
<td>3. Donor</td>
<td>173,362</td>
<td>0</td>
<td>205,277</td>
<td></td>
</tr>
<tr>
<td>United Nations Children Fund (UNICEF)</td>
<td>0</td>
<td>0</td>
<td>205,277</td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td>173,362</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total Revenues shares</td>
<td>16,635,764</td>
<td>13,162,791</td>
<td>20,795,098</td>
<td></td>
</tr>
</tbody>
</table>

### i) Revenue Performance by March FY 2017/18

#### Locally Raised Revenues

The Local revenue realized during quarter on was 26,729,000= (15%) of the Annual Budget of 177,250,000=. The performance was below average was because we did not realize any Money from agency fees, Animal husbandry related fees, Registration fees and agency fees. This was due to Less mobilization and collection by the Finance Department, but we hope to improve in the Future. However, there was good performance in some revenue sources for example Local service tax and agency Fees.

#### Central Government Transfers

The central Government transfers was 27% by the end of the First quarter, of which non wage was 25%. Domestic Development was 25%, Conditional transfers was 60%, Other Government transfers was 20% and locally raised was also 20%. Much of the funds was for non wage activities.

#### Donor Funding

In the First quarter the District did not realize any donor funds, this was due to existence of few NGOs in the District who didn't spend their money.

### ii) Planned Revenues for FY 2018/19

#### Locally Raised Revenues

Local revenue is expected to increase as a result of Increased Mobilization and strict supervision of revenue collection at source like Local service tax from private institutions, we expect to exploit new sources like market gates in Kamu and Members Sub counties, Intensified supervision of of markets fees and trading licenses collections and Increased sensitization and spot checks in most of revenue collection areas will assist to increase revenue collection.

#### Central Government Transfers
There has been a change in expected Grants from central Government and resource allocation has been reduced as guided by the communication from Ministry of Finance. The reduction was due to DDEG which reduced. Also grants have been consolidated and others replaced like LGMSD and PRDP with DDEG. The DDEG guidelines have also been changed especially focusing on livelihood undert sub counties.

**Donor Funding**

In the FY 2018/19 the District expects donor Funding from UNICEF unless and others that may express interest and funds shall be included in the Budget.

### Table on the revenues and Budget by Sector and Programme

<table>
<thead>
<tr>
<th>Sector: Agriculture</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agricultural Extension Services</td>
<td>400,446</td>
<td>221,481</td>
<td></td>
<td>492,720</td>
</tr>
<tr>
<td>District Production Services</td>
<td>186,781</td>
<td>73,817</td>
<td></td>
<td>849,729</td>
</tr>
<tr>
<td>District Commercial Services</td>
<td>6,020</td>
<td>3,010</td>
<td></td>
<td>10,823</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>593,247</strong></td>
<td><strong>298,308</strong></td>
<td></td>
<td><strong>1,353,273</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Works and Transport</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>District, Urban and Community Access Roads</td>
<td>497,337</td>
<td>335,644</td>
<td></td>
<td>852,995</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>497,337</strong></td>
<td><strong>335,644</strong></td>
<td></td>
<td><strong>852,995</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Education</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Primary and Primary Education</td>
<td>4,467,111</td>
<td>2,537,452</td>
<td></td>
<td>4,457,880</td>
</tr>
<tr>
<td>Secondary Education</td>
<td>1,614,414</td>
<td>537,257</td>
<td></td>
<td>2,698,022</td>
</tr>
<tr>
<td>Education &amp; Sports Management and Inspection</td>
<td>146,744</td>
<td>41,237</td>
<td></td>
<td>273,521</td>
</tr>
<tr>
<td>Special Needs Education</td>
<td>2,650</td>
<td>1,560</td>
<td></td>
<td>5,000</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>6,230,919</strong></td>
<td><strong>3,117,505</strong></td>
<td></td>
<td><strong>7,434,424</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Health</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Healthcare</td>
<td>2,416,622</td>
<td>1,206,213</td>
<td></td>
<td>3,966,201</td>
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<tr>
<td>Health Management and Supervision</td>
<td>230,407</td>
<td>247,832</td>
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<td>22,937</td>
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<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>2,647,029</strong></td>
<td><strong>1,454,045</strong></td>
<td></td>
<td><strong>3,989,138</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Water and Environment</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rural Water Supply and Sanitation</td>
<td>491,912</td>
<td>219,850</td>
<td></td>
<td>469,661</td>
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<tr>
<td>Natural Resources Management</td>
<td>104,290</td>
<td>53,583</td>
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<td>112,306</td>
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<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>596,202</strong></td>
<td><strong>273,433</strong></td>
<td></td>
<td><strong>581,966</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector: Social Development</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Mobilisation and Empowerment</td>
<td>240,503</td>
<td>84,138</td>
<td></td>
<td>724,587</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>240,503</strong></td>
<td><strong>84,138</strong></td>
<td></td>
<td><strong>724,587</strong></td>
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</table>

<table>
<thead>
<tr>
<th>Sector: Public Sector Management</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>District and Urban Administration</td>
<td>4,558,534</td>
<td>2,949,329</td>
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<td>4,443,039</td>
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### Vote: 589 Bulambuli District

**FY 2018/19**

<table>
<thead>
<tr>
<th>Local Statutory Bodies</th>
<th>695,297</th>
<th>412,413</th>
<th>836,480</th>
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<tbody>
<tr>
<td>Local Government Planning Services</td>
<td>168,077</td>
<td>107,734</td>
<td>181,292</td>
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<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td>5,421,908</td>
<td>3,469,476</td>
<td>5,460,811</td>
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<tr>
<td><strong>Sector: Accountability</strong></td>
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<tr>
<td>Financial Management and Accountability(LG)</td>
<td>349,593</td>
<td>211,207</td>
<td>340,783</td>
</tr>
<tr>
<td>Internal Audit Services</td>
<td>59,026</td>
<td>35,254</td>
<td>57,122</td>
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<tr>
<td><strong>Sub-Total of allocation Sector</strong></td>
<td>408,619</td>
<td>246,461</td>
<td>397,904</td>
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</table>
SECTION B : Workplan Summary

Workplan Title : Administration

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>3,335,316</td>
<td>2,762,213</td>
<td>3,398,793</td>
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<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>65,947</td>
<td>49,972</td>
<td>71,821</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
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<td>611,181</td>
<td>1,066,925</td>
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<td>General Public Service Pension Arrears (Budgeting)</td>
<td>715,912</td>
<td>715,912</td>
<td>21,242</td>
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<tr>
<td>Gratuity for Local Governments</td>
<td>392,206</td>
<td>294,154</td>
<td>484,435</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>66,417</td>
<td>34,202</td>
<td>50,166</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>208,297</td>
<td>131,981</td>
<td>275,214</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>0</td>
<td>907,001</td>
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<tr>
<td>Pension for Local Governments</td>
<td>228,492</td>
<td>171,369</td>
<td>263,565</td>
</tr>
<tr>
<td>Salary arrears (Budgeting)</td>
<td>515,524</td>
<td>515,524</td>
<td>20,696</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>99,094</td>
<td>74,321</td>
<td>0</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Wage)</td>
<td>218,130</td>
<td>163,597</td>
<td>237,729</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>1,223,218</td>
<td>1,081,966</td>
<td>1,044,246</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>239,872</td>
<td>239,659</td>
<td>280,598</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>939,416</td>
<td>798,376</td>
<td>763,648</td>
</tr>
<tr>
<td>Urban Discretionary Development Equalization Grant</td>
<td>43,930</td>
<td>43,930</td>
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</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>4,558,533</td>
<td>3,844,179</td>
<td>4,443,039</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>1,043,427</td>
<td>716,474</td>
<td>1,304,654</td>
</tr>
<tr>
<td>Non Wage</td>
<td>2,291,889</td>
<td>1,257,178</td>
<td>2,094,139</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>1,223,218</td>
<td>975,677</td>
<td>1,044,246</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>4,558,534</td>
<td>2,949,329</td>
<td>4,443,039</td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

The Administration department expects to spend 4,443,108,000/= in the FY 2018/19 compared to 4,558,533,000/= in the last FY 2017/18 representing a 4% deduction in the budget from different sources. The decrease in recurrent budget compared to FY 2017/18 IPFs for pension and gratuity arrears, gratuity grant and salary arrears is removed. The Funds will be spent on both recurrent and Development activities. The budget is expected to be financed by Central Government grants such as District non wage, wage and DDEG at the district and LLGs levels followed by local Revenue.
## Workplan Title: Finance

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>325,029</td>
<td>248,758</td>
<td></td>
<td>298,953</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>63,482</td>
<td>51,590</td>
<td></td>
<td>53,880</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>199,546</td>
<td>149,660</td>
<td></td>
<td>199,546</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>62,000</td>
<td>47,508</td>
<td></td>
<td>45,459</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs NonWage</td>
<td>0</td>
<td>0</td>
<td></td>
<td>69</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>24,564</td>
<td>24,751</td>
<td></td>
<td>41,829</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>24,564</td>
<td>24,751</td>
<td></td>
<td>41,829</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>349,593</td>
<td>273,509</td>
<td></td>
<td>340,783</td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** |                   |                                |                                               |                              |
| Recurrent Expenditure                   |                    |                                |                                               |                              |
| Wage                                  | 199,546           | 143,768                        |                                               | 199,546                      |
| Non Wage                              | 125,482           | 67,439                         |                                               | 99,407                       |
| Development Expenditure                |                    |                                |                                               |                              |
| Domestic Development                   | 24,564            | 0                              |                                               | 41,829                       |
| Donor Development                      | 0                 | 0                              |                                               | 0                            |
| **Total Expenditure**                  | 349,593           | 211,207                        |                                               | 340,783                      |

### Narrative of Workplan Revenues and Expenditure

The Department expects to operate a budget of shs 340,714,000= in the FY 2018/19 as compared to shs 349,593,000= in the FY 2017/18 from different sources of revenue. There is 2% decrease in the Budget and the decrease was as a result of DDEG allocation which was cut by 10% compared to last FY. The funds will be spent on procurement of a motorcycle for revenue Mobilization, IFMS costs, and payment of staff wages. The Funds will be spent on Recurrent and Development activities.

## Workplan Title: Statutory Bodies

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>695,297</td>
<td>504,298</td>
<td></td>
<td>836,480</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>441,806</td>
<td>331,350</td>
<td></td>
<td>566,143</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>218,650</td>
<td>163,988</td>
<td></td>
<td>218,650</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>34,841</td>
<td>8,960</td>
<td></td>
<td>51,686</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>0</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>N/A</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>695,297</td>
<td>504,298</td>
<td></td>
<td>836,480</td>
</tr>
</tbody>
</table>
**B: Breakdown of Workplan Expenditures**

**Recurrent Expenditure**

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>218,650</td>
<td>163,988</td>
<td>218,650</td>
</tr>
<tr>
<td>Non Wage</td>
<td>476,647</td>
<td>248,425</td>
<td>617,829</td>
</tr>
</tbody>
</table>

**Development Expenditure**

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>695,297</strong></td>
<td><strong>412,413</strong></td>
<td><strong>836,480</strong></td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive and spend UGX 836479724= in the FY 2018/19. There is an increase of 26% in funding compared to the previous budget which was UGX 695,297,000=. The increase is attributed to increase in Councillors allowances and Honororia was introduced for councillors. for the FY 2018/19, the Funds are expected to come from Central Government and Local Revenue.

**Workplan Title: Production and Marketing**

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>566,477</td>
<td>424,858</td>
<td>1,177,741</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>150,236</td>
<td>112,677</td>
<td>150,236</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>32,136</td>
<td>24,102</td>
<td>399,892</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>384,106</td>
<td>288,080</td>
<td>627,613</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>26,769</td>
<td>72,269</td>
<td>175,532</td>
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<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>0</td>
<td>0</td>
<td>15,000</td>
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<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>45,500</td>
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<tr>
<td>Sector Development Grant</td>
<td>26,769</td>
<td>26,769</td>
<td>160,532</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>593,247</td>
<td>497,127</td>
<td>1,353,273</td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** |
| **Recurrent Expenditure** |
| Wage                           | 534,342                        | 277,709                                       | 777,848                        |
| Non Wage                       | 32,136                         | 20,600                                       | 399,892                        |

| **Development Expenditure** |
| Domestic Development           | 26,769                         | 0                                             | 175,532                        |
| Donor Development               | 0                              | 0                                             | 0                              |
| **Total Expenditure**           | **593,247**                    | **298,308**                                   | **1,353,273**                  |

**Narrative of Workplan Revenues and Expenditure**
The Department expects to receive and spend shs. 1,353,273,000 for FY 2018/19 as compared to shs. 593,247,000 for FY 2017/18 and this represents a 128% increase in funding. Of the expected revenue, there will be spent on wages for Agricultural Extension (sub-county level) staff while 150,236,000 will on the district level staff wages in the Department. Of the total revenue expected named above includes also Shs. 393,892,260 that will be spent on non-wage activities under all the sectors of the department while 160,532,245 will be spent on development activities in the Production Department.

Workplan Title: Health

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>2,495,059</td>
<td>1,960,640</td>
<td>3,104,096</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>205,277</td>
<td>243,304</td>
<td>0</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>125,649</td>
<td>94,236</td>
<td>125,649</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>2,164,133</td>
<td>1,623,100</td>
<td>2,978,447</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>151,970</td>
<td>74,508</td>
<td>885,043</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>74,508</td>
<td>74,508</td>
<td>27,306</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>0</td>
<td>0</td>
<td>205,277</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>0</td>
<td>0</td>
<td>566,234</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
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</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>2,647,029</td>
<td>2,035,148</td>
<td>3,989,138</td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>2,164,133</td>
<td>1,099,062</td>
<td>2,978,447</td>
</tr>
<tr>
<td>Non Wage</td>
<td>330,926</td>
<td>290,541</td>
<td>125,649</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>151,970</td>
<td>64,442</td>
<td>679,766</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>205,277</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>2,647,029</td>
<td>1,454,045</td>
<td>3,989,138</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend UGX 3,989,138,329/= which is 143% of what was planned for the previous FY 2017/18 UGX 2,647,029,579/=. This is a 50% increase in the budget, this increase is attributed to the increase in sector development grant, the transitional grant and staff salaries. Of the total expected revenue, Shs. 2,978,446,950/= (79%) is for PHC wage, Shs. 125,648,630/= (3%) is for PHC Non-wage, Shs. 86,226,324/= (2%) is for Transitional Development Grant for Sanitation, Shs. 367,175,466/= (10%) is for PHC Development, Shs. 27,305,507/= (1%) is for DDEG and Shs. 205,277,000/= (5%) is a provision for donor funds transfers.

Workplan Title: Education

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Generated on 02/08/2018 09:51
## Recurrent Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>84,803</td>
<td>84,803</td>
<td>0</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>1,232</td>
<td>0</td>
<td>-</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>1,211,843</td>
<td>1,432,665</td>
<td>20%</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>4,722,741</td>
<td>5,087,408</td>
<td>7%</td>
</tr>
</tbody>
</table>

### Development Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>40,050</td>
<td>18,653</td>
<td>-53%</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>170,251</td>
<td>800,894</td>
<td>371%</td>
</tr>
</tbody>
</table>

### Total Revenue Shares

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenue Shares</td>
<td>6,230,919</td>
<td>7,434,424</td>
<td>19%</td>
</tr>
</tbody>
</table>

## B: Breakdown of Workplan Expenditures

### Recurrent Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>4,807,543</td>
<td>5,172,211</td>
<td>8%</td>
</tr>
<tr>
<td>Non-Wage</td>
<td>1,213,075</td>
<td>1,442,665</td>
<td>19%</td>
</tr>
</tbody>
</table>

### Development Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>210,300</td>
<td>819,547</td>
<td>392%</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Total Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditure</td>
<td>6,230,919</td>
<td>7,434,424</td>
<td>19%</td>
</tr>
</tbody>
</table>

## Narrative of Workplan Revenues and Expenditure

The Education Department expects to receive and spend UGX 7,426,237,000/= in FY 2018/2019 compared to UGX 6,230,919,000= in the FY 2017/2018. There is 19% increase in the Budget for 2018/19. The increase is due to increased allocation for the sector development Grants from UGX 210,300,000= to UGX229,135,000= for the FY 2018/19. The Funds are expected to come from the Centre on grants such as UPE, USE, Skills Development, wage and Inspection and DDEG and SFG.

### Workplan Title: Roads and Engineering

## A: Breakdown of Workplan Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>497,338</td>
<td>450,794</td>
<td>81,145</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>81,144</td>
<td>63,602</td>
<td>81,145</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>387,192</td>
<td>0</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>416,194</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>0</td>
<td>0</td>
<td>771,851</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>0</td>
<td>436,909</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>0</td>
<td>334,942</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>497,338</td>
<td>450,794</td>
<td>852,995</td>
</tr>
</tbody>
</table>
B: Breakdown of Workplan Expenditures

Recurrent Expenditure

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Budget</th>
<th>Cumulative Receipts</th>
<th>Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>81,144</td>
<td>60,000</td>
<td>81,145</td>
</tr>
<tr>
<td>Non Wage</td>
<td>416,194</td>
<td>275,644</td>
<td>0</td>
</tr>
</tbody>
</table>

Development Expenditure

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Budget</th>
<th>Cumulative Receipts</th>
<th>Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>771,851</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>497,337</td>
<td>335,644</td>
<td>852,995</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 771,850,665= compared to UGX 497,337,000= for 2017/18 which represents a 55% increase in the budget. The Good performance/ increase is attributed to increased other Government transfers from Road Fund. The Biggest proportion of the budget has been allocated to roads maintenance and and operation of Machines.

Workplan Title : Water

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Breakdown of Workplan Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>58,314</td>
<td>43,736</td>
<td>57,095</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>25,026</td>
<td>18,769</td>
<td>25,026</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>33,289</td>
<td>24,966</td>
<td>32,069</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>433,597</td>
<td>433,597</td>
<td>412,566</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>433,597</td>
<td>433,597</td>
<td>412,566</td>
</tr>
<tr>
<td>Total Revenue Shares</td>
<td>491,912</td>
<td>477,333</td>
<td>469,661</td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures

Recurrent Expenditure

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Budget</th>
<th>Cumulative Receipts</th>
<th>Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>25,026</td>
<td>18,769</td>
<td>25,026</td>
</tr>
<tr>
<td>Non Wage</td>
<td>33,289</td>
<td>24,957</td>
<td>32,069</td>
</tr>
</tbody>
</table>

Development Expenditure

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Budget</th>
<th>Cumulative Receipts</th>
<th>Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>433,597</td>
<td>176,124</td>
<td>412,566</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>491,912</td>
<td>219,850</td>
<td>469,661</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total budget of 469,661,697 for the FY 2018/19 this is a 4% decrease from UGX 491,912,000= of the FY 2017/18. The reason for the decrease is due to the development. Budge the decrease in the areas UGX433,597,000= to 413,676,000= and Non wage recurrent reduced from UGX 33,289,000= to UGX 32,068,884= for the FY 2018/19. The funds will come from central Government and will be used to Fund the Recurrent and Development activities in the District.
Workplan Title: Natural Resources

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Breakdown of Workplan Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>75,732</td>
<td>56,799</td>
<td>75,732</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>1,479</td>
<td>558</td>
<td>1,479</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>4,830</td>
<td>3,622</td>
<td>5,095</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>22,250</td>
<td>22,250</td>
<td>30,000</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>104,290</td>
<td>83,229</td>
<td>112,306</td>
</tr>
<tr>
<td>B: Breakdown of Workplan Expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>75,732</td>
<td>40,751</td>
<td>75,732</td>
</tr>
<tr>
<td>Non Wage</td>
<td>6,309</td>
<td>1,923</td>
<td>6,574</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>22,250</td>
<td>10,909</td>
<td>30,000</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>104,290</td>
<td>53,583</td>
<td>112,306</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 112,306,000/= for the FY 2018/19. The Budget was increased by 7% from UGX 104,290,000/= for the FY 2017/18 to UGX 112,306,000/= for the FY 2018/19. The increase was attributed to DDEG allocation to the Department for lands, Forestry and natural resource activities, DDEG increased from UGX 22,250,000/= to UGX 30,000,000/= for the FY 2018/19, and also non wage increased from UGX 4,830,000/= for FY 2017/18 to UGX 5,095,000/= for the FY 2018/19. The Funds will come from central Government and Local revenue. Of which UGX 75,732,000/= will be spent on wage, 30,000,000/= will spent on development activities, and 5,095,000/= will be spent on non wage activities.

Workplan Title: Community Based Services

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Breakdown of Workplan Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>192,983</td>
<td>144,738</td>
<td>192,984</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>1,643</td>
<td>1,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>0</td>
<td>12,516</td>
<td>0</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>45,877</td>
<td>34,408</td>
<td>43,958</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>0</td>
<td>0</td>
<td>5,000</td>
</tr>
</tbody>
</table>
### B: Breakdown of Workplan Expenditures

#### Recurrent Expenditure

<table>
<thead>
<tr>
<th>Category</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>34,859</td>
<td>26,146</td>
<td>34,859</td>
</tr>
<tr>
<td>Non Wage</td>
<td>70,108</td>
<td>46,138</td>
<td>59,150</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>104,967</td>
<td>78,048</td>
<td>94,009</td>
</tr>
</tbody>
</table>

#### Development Expenditure

<table>
<thead>
<tr>
<th>Category</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Development</td>
<td>63,110</td>
<td>35,450</td>
<td>87,283</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>63,110</td>
<td>35,450</td>
<td>87,283</td>
</tr>
</tbody>
</table>

### Total Expenditure

<table>
<thead>
<tr>
<th>Category</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditure</td>
<td>168,077</td>
<td>107,734</td>
<td>181,292</td>
</tr>
</tbody>
</table>
Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 170,778,000= against the annual budget which is 20,776,398,000= the Budget increased by 1% from the Previous budget worthy 168,077,000= for the FY 2017/18. This attributed to the shift in the policies that introduced inter Governmental transfers as per PFMA Act 2015, this was also attributed to the increase of DDEG Allocation from UGX 63,110,000= in the FY 2017/18 to UGX 87,283,000= for the FY 2018/19 since most of the Projects planned in FY 2017/18 were completed. Out of the Budget UGX 34,859,000= will be spent on wages for staff, 48,637,000= will be spent on non wage activities and 87,283,000= will be spent on development activities, planned for FY2018/19.

Workplan Title : Internal Audit

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2017/18</th>
<th>Cumulative Receipts by End March for FY 2017/18</th>
<th>Approved Budget for FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>54,241</td>
<td>34,690</td>
<td>51,756</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>7,123</td>
<td>3,499</td>
<td>5,223</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>41,588</td>
<td>31,191</td>
<td>41,586</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>5,530</td>
<td>0</td>
<td>4,947</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>4,785</td>
<td>4,785</td>
<td>5,366</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>4,785</td>
<td>4,785</td>
<td>5,366</td>
</tr>
<tr>
<td><strong>Total Revenue Shares</strong></td>
<td>59,026</td>
<td>39,474</td>
<td>57,122</td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** | | | |
| **Recurrent Expenditure** | | | |
| Wage | 41,588 | 31,180 | 41,586 |
| Non Wage | 12,653 | 3,165 | 10,170 |
| **Development Expenditure** | | | |
| Domestic Development | 4,785 | 909 | 5,366 |
| Donor Development | 0 | 0 | 0 |
| **Total Expenditure** | 59,026 | 35,254 | 57,122 |

Narrative of Workplan Revenues and Expenditure

The unit expects to receive 57,121,549 for the FY 2018-2019 compared to 59,026,000= for FY 2017-2018. There is 1% deduction because of DDEG allocation was lower than that of previous year. The 41,586,144 will be spent on payment of salaries while 10,169,544 will be spent on Non wage activities e.g. auditing 23 LLGs while 5,365,861 will be spent on development activities e.g. Procurement of a printer, motorcycle maintenance and purchase of office furniture.