

Vote: 582 Buikwe District

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Ssenteza Yusuf - CHIEF ADMINISTRATIVE OFFICER-BUIKWE DLG

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury

(Accounting Officer)

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote: 582 Buikwe 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	882,579	493,517	924,215
Discretionary Government Transfers	2,580,380	1,984,487	2,877,979
Conditional Government Transfers	12,728,866	9,072,083	14,362,517
Other Government Transfers	621,360	1,091,599	2,546,866
Donor Funding	17,141,399	13,712,636	15,200,464
Grand Total	33,954,584	26,354,322	35,912,042

Revenue Performance by end of March of the Running FY

By close of 3rd Quarter, the District had realized 78% (Ushs.26.35bn) out of the Annual budget of Ushs.33.95bn). The bulk of these receipts were from development partners contributing 52%, Staff salaries accounted for 28.9%, with Non-wage and GoU posting 15.6% and 3.5% respectively.

To further break down the receipts, this FY 2016/17, Local revenue performance surpassed the 50% mark posting 56% compared to only 38% outturn registered by end of 2nd Quarter FY 2017/18. This outlook was still below our expected mark of 75% by end of 3rd quarter attributed to a number of underlying reasons. Transfers from the Centre under Discretionary and Conditional grants averaged at 77% and 71% respectively, and notably 100% of the Development grants were remitted in Q.3. Other transfers from the Centre posted a significant 176% outturn due to remittance of, funds for emergency road works from URF, support to Extension Services from MAAIF, and funds for YLP and UWEP to support Youth and Women livelihood interventions. Budgetary support from our partners was slightly above average posting (80%) out-turn compared to 56% registered in 2nd Quarter.

Planned Revenues for next FY

The expected total resource envelope for FY 2018/19 is estimated at Ushs.35.91bn up from Ushs. 33.95bn approved the year ending June 2018. The 5.5% increase in the resource envelope is attributed to wage enhancement of science cadres and Development Partner support mainly from The Republic of Iceland towards implementation of Education and WASH under BDFCDP. However, the Central government earmarked up to Ushs.19.7bn compared to Ushs.15.9bn appropriated the year ending June 2018. Local revenues will account for Ushs.924.22m which is 2.6% of the overall budget. Of the anticipated receipts, wage will consume 34.4%, NWR 19.5%, development GoU 3.78% and partner support will hit 42.3% out of the approved total budget.

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	2,107,877	1,809,011	2,145,141
Finance	445,014	310,646	451,049
Statutory Bodies	623,291	395,624	735,938
Production and Marketing	790,828	639,488	1,147,588
Health	3,897,410	2,788,635	5,109,490
Education	21,329,596	15,953,346	16,537,600
Roads and Engineering	936,572	882,313	1,610,870

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Water	2,458,282	3,001,525	6,761,909
Natural Resources	161,599	100,595	310,034
Community Based Services	814,722	320,043	741,189
Planning	324,323	114,376	257,148
Internal Audit	65,072	38,717	104,087
Grand Total	33,954,584	26,354,319	35,912,042
<i>o/w: Wage:</i>	10,166,910	7,625,183	12,363,386
<i>Non-Wage Recurrent:</i>	5,678,948	4,118,376	6,987,826
<i>Domestic Devt:</i>	967,327	898,125	1,360,366
<i>Donor Devt:</i>	17,141,399	13,712,636	15,200,464

Expenditure Performance by end of March FY 2017/18

In cumulative terms, 73% of the releases were spent however; a significant amount of funds both on recurrent and development accounts remained unspent by close of the quarter. In particular these were wage balances across the various salary categories coupled with pension. Further on, the departments managed to absorb Ushs.19.36bn representing 73% of the receipts and only 57% of the approved budget. Although the absorption of receipts was significantly above average in most departments, the Production and Water department was the least, managing to absorb 67% and 65% respectively. Significant physical performance was registered in Roads/Works department where 28kms of District roads were periodically maintained and 110kms routinely maintained despite the heavy rains, construction of School infrastructure under BDFCDP/Education project were in advanced stages of completion and most of the piped water systems constructed under BDFCDP/WASH project which started in FY 2016/17 were completed and functional.

Planned Expenditures for the FY 2018/19

The resource envelope for FY 2018/19 estimated at Ushs.35.91bn and is appropriated as follows:- Of the total budget, the Education department will utilize 16.5bn (46.05%) mainly for UPE, USE and Infrastructural development in fishing communities with the development objective of improving the quality of livelihoods. Water is expected to absorb Ushs.6.76bn (18.8%) mainly to increase safe water coverage (rural) to 79% with a clear focus on those sub-counties whose safe water coverage is still below 60%. Health will absorb Ushs.5.11bn (14.2%) mainly for renewed HIV and AIDS response among MARPs, improving Maternal and Child Health Indicators, renewed control of Malaria and deepening family planning services. On the other hand, Administration is expected to utilize Ushs.2.07bn (5.97%) while other departments will share Ushs.5.4bn representing 15% of the approved total budget.

Medium Term Expenditure Plans

The District Vision is “A transformed population of Buikwe District enjoying improved quality of life by the year 2040.” Through strategic and evidence based planning and budgeting, in the medium term we shall focus on: key infrastructural development under human development (Health and Education), Focusing on those interventions that impact on household incomes through supporting value addition on crop yields, silver fish and coffee production, ensuring retention of children in school and promoting Vocational training for youths. Our target is also to achieve 95% accessibility of District trunk roads, attaining 79% safe water coverage (rural) and maximization of revenue collection to attain a 10% contribution on the overall budget in the medium term.

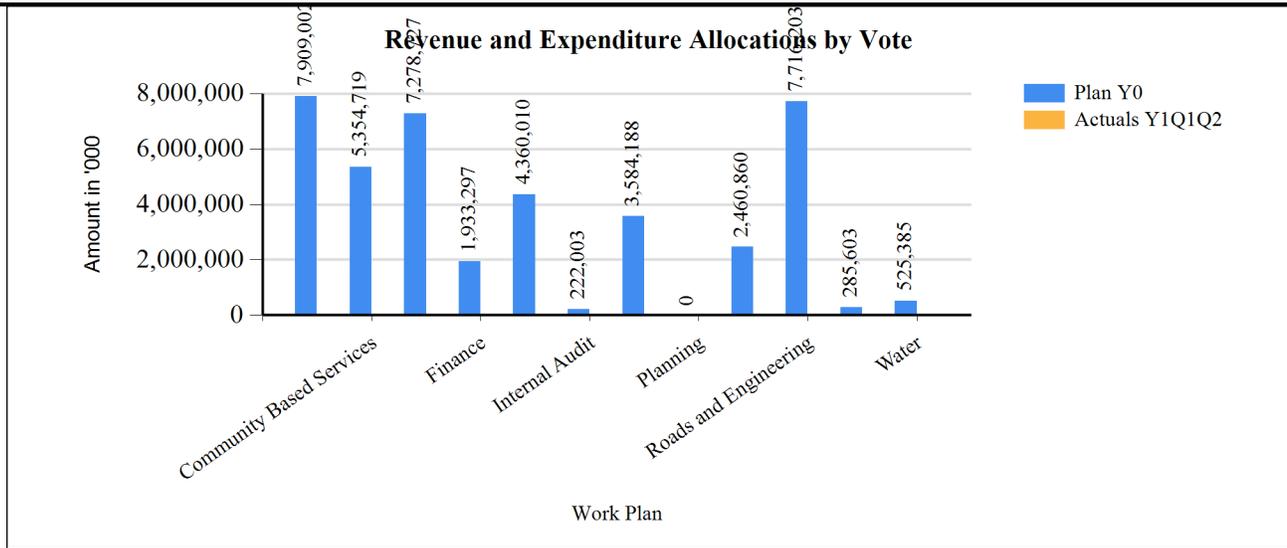
Challenges in Implementation

The increasing cost of service delivery against declining revenue inflows, unsustainable revenue sources will greatly affect service delivery. Key management challenges among others include: increasing cost of Internet service, unregistered land titles for most of the government infrastructure and poor state of physical planning leading to growing slums. We are also interfaced with poor operation and maintenance of infrastructure, increasing destruction of ecosystems due to human activity, weak participation of communities in development programmes and above all, increasing poverty trends among communities attributed to high cost of living.

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	882,579	493,517	924,215
Advance Recoveries	25,070	0	9,000
Advertisements/Bill Boards	1,900	435	1,418
Animal & Crop Husbandry related Levies	2,200	910	16,500
Application Fees	18,400	6,348	18,500
Business licenses	99,076	54,713	52,500
Inspection Fees	54,609	24,174	59,998
Land Fees	79,325	18,014	75,500
Local Hotel Tax	550	1,198	700
Local Services Tax	91,192	62,520	90,299
Market /Gate Charges	111,864	37,361	117,686
Miscellaneous receipts/income	16,751	1,695	5,000
Other Fees and Charges	103,535	83,043	124,375
Park Fees	56,800	5,505	17,200
Property related Duties/Fees	12,472	3,345	6,500
Quarry Charges	8,000	0	8,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,015	690	1,000
Royalties	194,820	193,566	320,039
2a. Discretionary Government Transfers	2,580,380	1,984,487	2,877,979
District Discretionary Development Equalization Grant	152,909	152,909	188,410
District Unconditional Grant (Non-Wage)	510,517	382,888	535,712

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District Unconditional Grant (Wage)	1,171,868	878,901	1,364,781
Urban Discretionary Development Equalization Grant	43,900	43,900	43,175
Urban Unconditional Grant (Non-Wage)	101,187	75,890	99,600
Urban Unconditional Grant (Wage)	600,000	450,000	646,302
2b. Conditional Government Transfer	12,728,866	9,072,083	14,362,517
General Public Service Pension Arrears (Budgeting)	135,915	135,915	71,550
Gratuity for Local Governments	407,690	305,768	425,241
Pension for Local Governments	292,404	219,303	311,234
Salary arrears (Budgeting)	38,213	38,213	46,332
Sector Conditional Grant (Non-Wage)	2,770,284	1,387,285	2,027,077
Sector Conditional Grant (Wage)	8,395,043	6,296,282	10,352,304
Sector Development Grant	668,681	668,681	1,107,729
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	621,360	1,091,599	2,546,866
Makerere University Walter Reed Project (MUWRP)	0	0	638,019
Neglected Tropical Diseases (NTDs)	0	0	50,000
Other	0	55,992	0
Support to PLE (UNEB)	21,198	10,488	12,000
Support to Production Extension Services	0	127,747	0
Uganda Aids Commission	0	500	0
Uganda Road Fund (URF)	0	686,869	1,317,717
Uganda Women Entrepreneurship Program(UWEP)	168,474	2,260	210,122
Youth Livelihood Programme (YLP)	431,688	207,744	319,008
3. Donor	17,141,399	13,712,636	15,200,464
United Nations Children Fund (UNICEF)	111,634	25,642	38,530
United Nations High Commission for Refugees (UNHCR)	56,460	0	0
World Health Organisation (WHO)	0	0	168,554
United Nations Expanded Programme on Immunisation (UNEPI)	150,000	0	0
Iceland International Development Agency (ICEIDA)	0	0	14,552,165
Mildmay International	806,918	0	0
Jhpiego Corporation	0	0	441,215
Neglected Tropical Diseases (NTDs)	45,000	49,657	0
Protecting Families Against HIV/AIDS (PREFA)	5,000	0	0
Others	15,966,387	13,637,337	0
Total Revenues shares	33,954,584	26,354,322	35,912,042

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

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At half year stage the District had managed to collect only UShs. 338.2m representing a below average outturn of 38.3% out of the expected local revenue budget of UShs.882.6m. This low outturn compared to the previous year outturn of 50% at half year mark was attributed to non-payment of park fees by taxi operators citing a directive by HE suspending such fees coupled with the operation on illegal fishing at landing sites which rendered most traders out of business. However, performance in local revenue is expected to pick up in 3rd Quarter after successful recruitment of Parish Chiefs and improvements in fisheries.

Central Government Transfers

At the half year mark, the District had received UShs.7.73 representing 53.1% of the expected Central and Other Government Transfers. The above average mark of receipts was attributed to remittance of Agricultural Extension Grant, Pension and Salary arrears in lumpsum. However, the 2nd Quarter CG releases were less by the Education Sector Non-wage allocation which shall be remitted in 3rd Quarter and this led to a 12.5% drop in receipts compared to the previous quarter. All the funds were earmarked for implementation of decentralized services at higher and lower local governments.

Donor Funding

During the second quarter of FY 2017/18, receipts from our partners picked up from UShs.1.46bn in Q.1 to UShs.8.11bn in Q.2 and the bulk of these funds were received from the development cooperation between Buikwe and ICEIDA for implementation of BDFCDP/Education and WASH projects in fishing communities located in 4LLGs. Other significant receipts were accessed from MWRP for District HIV/AIDS Response activities. Overall, 55.8% of the expected development partner support was realized by close of 2nd Quarter.

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

The District expects to collect a total of UShs.924.22m (approximately 2.6% of the total budget) though up by 4.5% from the previous FY 2017/18 LRR estimate of UShs.882.6m. The increase is expected from the restoration of fisheries business along the landing sites of Ssenyi and Kiyindi coupled with 100% recruitment of Parish Chiefs who are key in revenue mobilization. However, scaling up revenue mobilization, closing all revenue loopholes and implementation of revenue improvement strategies will enable us attain our LRR forecasts. More emphasis shall be laid on streamlining revenue management to reduce losses especially those involved in sand mining and more so explore other sustainable revenue sources to finance the increasing recurrent and development expenditure.

Central Government Transfers

The Centre is expected to transfer a total of UShs.19.8bn which is 55.2% of the estimated approved budget of UShs.35.84bn for the FY 2018/19. However, there is a significant increase (24.2%) in the resource envelope expected from the Centre compared to the FY 2017/18 allocation. This is attributed to wage enhancement for selected cadres mainly those with science scale and teachers. Government has also stepped up our development funding mainly for Human Capital Development (Education and Health), infrastructural development and maintenance under Works (Roads and Water) coupled with supporting socio-economic empowerment of livelihoods for Youths and Women through YLP and UWEP. These outlays are expected to contribute positively towards attainment of our human development service delivery indicators.

Donor Funding

The expected Development Partner Support in FY 2018/19 is estimated at UShs.15.2bn down from UShs.17.1bn earmarked the year ending June 2018. Whereas the estimated partner support shows a decline, there is a lot that has been attained under Buikwe District Fishing Communities Development Programme (BDFCDP) with support from the Republic of Iceland, the scope is narrowing down to software activities since most of the physical infrastructure is accomplished under Education and WASH projects in the 4LLGs. All these development funds are geared towards improving the livelihoods of fishing communities, increasing our safe water coverage (rural) to 79% as our DDP II target. The renewed HIV/AIDS response with support from MuWRP targeting reduction in new infections among Most At Risk Populations (MARPs) and implementation of the Presidential Fast Track Initiative to control HIV and AIDS are all expected to deliver results off our HIV and AIDS Strategic Plan.

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
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Sector: Agriculture			
Agricultural Extension Services	3,440	27,848	1,020,854
District Production Services	775,072	392,662	100,546
District Commercial Services	12,316	8,827	26,187
Sub- Total of allocation Sector	790,828	429,336	1,147,588
Sector: Works and Transport			
District, Urban and Community Access Roads	936,572	845,498	1,435,339
District Engineering Services	0	0	175,531
Sub- Total of allocation Sector	936,572	845,498	1,610,870
Sector: Education			
Pre-Primary and Primary Education	12,106,473	6,972,197	12,624,950
Secondary Education	6,040,224	3,149,401	3,109,493
Skills Development	450,053	328,339	566,098
Education & Sports Management and Inspection	2,732,846	634,983	234,058
Special Needs Education	0	0	3,000
Sub- Total of allocation Sector	21,329,596	11,084,920	16,537,600
Sector: Health			
Primary Healthcare	1,600,435	929,777	2,503,640
District Hospital Services	1,751,330	1,180,308	2,260,203
Health Management and Supervision	545,644	274,924	345,647
Sub- Total of allocation Sector	3,897,410	2,385,009	5,109,490
Sector: Water and Environment			
Rural Water Supply and Sanitation	2,427,265	1,939,146	6,761,909
Urban Water Supply and Sanitation	31,017	3,099	0
Natural Resources Management	161,599	100,113	310,034
Sub- Total of allocation Sector	2,619,881	2,042,358	7,071,943
Sector: Social Development			
Community Mobilisation and Empowerment	814,722	314,615	741,189
Sub- Total of allocation Sector	814,722	314,615	741,189
Sector: Public Sector Management			
District and Urban Administration	2,107,876	1,000,642	2,145,141
Local Statutory Bodies	623,291	395,368	735,938
Local Government Planning Services	324,323	113,806	257,148
Sub- Total of allocation Sector	3,055,490	1,509,816	3,138,226
Sector: Accountability			
Financial Management and Accountability(LG)	445,014	310,619	451,049

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Internal Audit Services	65,072	38,717	104,087
<i>Sub- Total of allocation Sector</i>	<i>510,086</i>	<i>349,335</i>	<i>555,136</i>

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,979,514	1,715,047	2,107,833
District Unconditional Grant (Non-Wage)	76,251	93,912	68,158
District Unconditional Grant (Wage)	290,611	329,336	394,365
General Public Service Pension Arrears (Budgeting)	135,915	135,915	71,550
Gratuity for Local Governments	407,690	305,768	425,241
Locally Raised Revenues	144,041	111,746	278,323
Multi-Sectoral Transfers to LLGs_NonWage	181,839	166,198	134,907
Multi-Sectoral Transfers to LLGs_Wage	412,552	314,658	377,724
Pension for Local Governments	292,404	219,303	311,234
Salary arrears (Budgeting)	38,213	38,213	46,332
Development Revenues	128,363	93,964	37,307
District Discretionary Development Equalization Grant	13,293	13,294	13,548
Locally Raised Revenues	66,200	11,498	0
Multi-Sectoral Transfers to LLGs_Gou	48,870	69,172	23,759
Total Revenue Shares	2,107,877	1,809,011	2,145,141
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	703,163	231,250	772,089
Non Wage	1,276,351	701,766	1,335,744
Development Expenditure			
Domestic Development	128,363	67,626	37,307
Donor Development	0	0	0
Total Expenditure	2,107,876	1,000,642	2,145,141

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, a total of Ushs.1.61bn has been allocated to the Administration department up from Ushs.1.46bn approved the year ending June 2018. This shows a 9.3% increase in workplan revenues attributed to provision of more resources to cater for Gratuity and Pension. Of the workplan revenues, Wage shall account for 24.5% while NWR and Development grants are expected to post 74.6% and 1.6% respectively. Development expenditure will cater for completion of Buikwe Sub-county Administration Block and Capacity Building of Staff while recurrent expenditure will support Staff and Pension Payroll management, recruitment of additional critical staffing gaps coupled with regular support supervision of lower level cost centres to ensure effective service delivery.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	443,400	309,169	450,599
District Unconditional Grant (Non-Wage)	55,263	57,108	59,384
District Unconditional Grant (Wage)	158,684	102,493	152,033
Locally Raised Revenues	49,407	20,822	52,000
Multi-Sectoral Transfers to LLGs_NonWage	115,635	69,662	109,028
Multi-Sectoral Transfers to LLGs_Wage	64,411	59,085	78,154
Development Revenues	1,614	1,476	450
Multi-Sectoral Transfers to LLGs_Gou	1,614	1,476	450
Total Revenue Shares	445,014	310,646	451,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	223,095	161,578	230,187
Non Wage	220,305	147,564	220,412
Development Expenditure			
Domestic Development	1,614	1,476	450
Donor Development	0	0	0
Total Expenditure	445,014	310,619	451,049

Narrative of Workplan Revenues and Expenditure

The Finance workplan has been allocated a total Ushs.263.4m which is slightly up from Ushs.263.354 allocated in FY 2017/18. In light of increasing demand for service delivery, emphasis shall be laid on scaling up revenue mobilisation from the 6LLGs. Of the overall workplan revenues, wage will account for 57.7%, Non-Wage is expected to post 42.3% These funds will facilitate revenue mobilization and assessment of tax bases.

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	623,291	395,624	735,938
District Unconditional Grant (Non-Wage)	243,385	142,608	282,935
District Unconditional Grant (Wage)	161,347	122,328	205,688
Locally Raised Revenues	122,092	69,686	163,000
Multi-Sectoral Transfers to LLGs_NonWage	96,467	61,002	71,461
Multi-Sectoral Transfers to LLGs_Wage	0	0	12,854
Development Revenues	0	0	0

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N/A			
Total Revenue Shares	623,291	395,624	735,938
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	161,347	122,328	218,543
Non Wage	461,944	273,040	517,396
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	623,291	395,368	735,938

Narrative of Workplan Revenues and Expenditure

Statutory bodies have been allocated a total of Ushs. 651.6m down from Ushs.526.8m allocated the year ending June 2018. The slight increase (23.7%) in the resource allocations to this workplan is attributed to wage enhancement of political leaders and honoria for local council leaders. Out of the total revenue allocations to this workplan, wage shall account for 31.6% while NWR expenditure is expected to attain 68.4% out-turn of the total workplan budget. Expenditure plans will entail maintaining the functionality of Council especially in drafting ordinances and approving bye-laws that target increasing production and productivity and reduction of violence/abuse against Children and Women which are common practices in Buikwe. Council will also play her oversight role of ensuring accountability of public resources and monitoring Government programmes.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	748,977	598,277	1,074,985
District Unconditional Grant (Non-Wage)	2,309	0	1,751
District Unconditional Grant (Wage)	182,958	66,762	44,280
Locally Raised Revenues	1,200	1,123	2,000
Multi-Sectoral Transfers to LLGs_NonWage	50,543	29,666	27,199
Multi-Sectoral Transfers to LLGs_Wage	25,615	8,215	18,223
Other Transfers from Central Government	0	127,747	0
Sector Conditional Grant (Non-Wage)	41,054	30,791	220,522
Sector Conditional Grant (Wage)	445,298	333,973	761,009
<i>Development Revenues</i>	41,851	41,211	72,603
Multi-Sectoral Transfers to LLGs_Gou	640	0	5,463
Sector Development Grant	41,211	41,211	67,141
Total Revenue Shares	790,828	639,488	1,147,588
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	653,871	317,691	823,512

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Non Wage	95,106	82,747	251,472
Development Expenditure			
Domestic Development	41,851	28,898	72,603
Donor Development	0	0	0
Total Expenditure	790,828	429,336	1,147,588

Narrative of Workplan Revenues and Expenditure

In FY 2018/19 production department has been allocated Ushs. 1.09bn up from UShs.714.03m approved the year ending June 2018. This shows a significant 34.9% increase in workplan revenues attributed to the wage enhancement of science staff and funding from OGT-MAAIF towards Agricultural Extension Services. Our extension staff shall be supported to reach out to farmers with technical advice to deepen adaptation of improved agronomical practices. Overall wage will consume 72.4% of the total workplan revenues while 21.5% and 6.1% of the receipts will be expended on non-wage and development activities.

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	2,760,433	2,051,468	4,415,819
District Unconditional Grant (Non-Wage)	312	0	1,274
Locally Raised Revenues	3,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	44,805	17,231	37,664
Other Transfers from Central Government	0	0	662,877
Sector Conditional Grant (Non-Wage)	444,947	333,710	444,947
Sector Conditional Grant (Wage)	2,267,369	1,700,527	3,264,058
Development Revenues	1,136,977	737,167	693,670
District Discretionary Development Equalization Grant	40,467	40,467	42,824
Donor Funding	1,095,522	695,213	609,769
Multi-Sectoral Transfers to LLGs_Gou	988	987	5,000
Other Transfers from Central Government	0	500	0
Sector Development Grant	0	0	36,077
Total Revenue Shares	3,897,410	2,788,635	5,109,490
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,267,369	1,529,425	3,264,058
Non Wage	493,064	350,689	1,151,761
Development Expenditure			
Domestic Development	41,455	987	83,901
Donor Development	1,095,522	503,908	609,769
Total Expenditure	3,897,410	2,385,009	5,109,490

Vote: 582 Buikwe District**FY 2018/19****Narrative of Workplan Revenues and Expenditure**

Health of our communities remains one of the critical human development indicators as we strive to attain our District Vision. Therefore in FY 2018/19, a total of Ushs.5.06bn has been earmarked for health service provision up from Ushs.3.85bn allocated the year ending June 2018. The 23.9% increase in workplan revenues is attributed to wage enhancement of medical staff, and the provision of the Health Sector Development grant which we had missed out in the past years. Development Partner support is also expected to increase mainly to support HIV and AIDS response among MARPs, deepening family planning services in the District and control of Malaria and NTDs. Of the allocations, Wage constitutes 64.4%, 21.9% for NWR, while development grants constitute 13.7%. The focus is on increasing uptake of health services, and infrastructural development.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,225,323	5,312,738	7,725,316
District Unconditional Grant (Non-Wage)	1,347	2,254	1,308
District Unconditional Grant (Wage)	55,724	49,845	61,582
Locally Raised Revenues	15,000	26,500	18,000
Multi-Sectoral Transfers to LLGs_NonWage	10,158	2,190	7,858
Other Transfers from Central Government	21,198	10,488	12,000
Sector Conditional Grant (Non-Wage)	1,439,520	959,680	1,297,332
Sector Conditional Grant (Wage)	5,682,375	4,261,782	6,327,236
Development Revenues	14,104,273	10,640,608	8,812,284
Donor Funding	13,946,454	10,483,776	8,246,775
Multi-Sectoral Transfers to LLGs_Gou	988	0	0
Sector Development Grant	156,831	156,831	565,509
Total Revenue Shares	21,329,596	15,953,346	16,537,600
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,738,099	4,218,815	6,388,818
Non Wage	1,487,224	998,244	1,336,498
Development Expenditure			
Domestic Development	157,819	100,346	565,509
Donor Development	13,946,454	5,767,516	8,246,775
Total Expenditure	21,329,596	11,084,920	16,537,600

Narrative of Workplan Revenues and Expenditure

Vote: 582 Buikwe District**FY 2018/19**

In FY 2018/19, a total of Ushs.16bn is expected to be utilized by the Education Department down from Ushs.21.3bn approved for the year ending June 2018. This shows a 22.5% reduction in workplan revenues attributed to narrowing of the project BDFDCP/Education Project Scope since most of the Education Infrastructure is done. However, Government has prioritized enhancement of teachers salaries and increase in Education Sector Development Grant in FY 2018/19 and we expect all these outlays to improve on our Education targets of having a 1:1 textbook pupil ratio, 55:1 pupil classroom ratio and provision of adequate accommodation for teachers deployed in remote areas and more so improve the school feeding programmes in the target schools. Worth noting, the significant increase in the Education Dev't grant expected will support Education infrastructure development and capacity building of teachers in schools outside BDFDCP.

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	882,538	830,512	1,518,915
District Unconditional Grant (Non-Wage)	3,895	1,440	1,700
District Unconditional Grant (Wage)	42,534	36,064	76,524
Locally Raised Revenues	10,000	20,280	30,557
Multi-Sectoral Transfers to LLGs_NonWage	25,000	33,250	14,282
Multi-Sectoral Transfers to LLGs_Wage	40,485	27,613	78,134
Other Transfers from Central Government	0	711,865	1,317,717
Sector Conditional Grant (Non-Wage)	760,624	0	0
Development Revenues	54,034	51,801	91,955
Multi-Sectoral Transfers to LLGs_Gou	54,034	51,801	91,955
Total Revenue Shares	936,572	882,313	1,610,870
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	83,019	63,677	154,658
Non Wage	799,519	737,928	1,364,257
Development Expenditure			
Domestic Development	54,034	43,893	91,955
Donor Development	0	0	0
Total Expenditure	936,572	845,498	1,610,870

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, a total of Ushs.1.43bn has been earmarked under Roads and Engineering department up from Ushs.817.05m allocated the year ending June 2018. This significant increase (42.7%) in workplan revenues is attributed to increase in resources from URF towards District and Urban road maintenance. In this regard, a total of 52kms of District roads and 8.3kms of urban unpaved road will be periodically maintained which will reduce the cost of moving goods and services within and outside Buikwe and providing easy access to social amenities by all social groups.

Workplan Title : Water

Vote: 582 Buikwe District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	84,553	45,181	106,803
District Unconditional Grant (Non-Wage)	3,194	0	1,100
District Unconditional Grant (Wage)	23,647	16,500	68,400
Locally Raised Revenues	5,000	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	18,603	3,099	0
Sector Conditional Grant (Non-Wage)	34,109	25,582	31,303
Development Revenues	2,373,729	2,956,344	6,655,106
Donor Funding	1,870,039	2,465,068	6,195,051
Multi-Sectoral Transfers to LLGs_Gou	12,414	0	0
Sector Development Grant	470,638	470,638	439,002
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	2,458,282	3,001,525	6,761,909
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,647	16,500	68,400
Non Wage	60,906	25,587	38,403
Development Expenditure			
Domestic Development	503,690	92,022	460,055
Donor Development	1,870,039	1,808,135	6,195,051
Total Expenditure	2,458,282	1,942,245	6,761,909

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, a total of Ushs.6.76bn has been allocated to the Water Department up from Ushs.2.43bn the year ending June 2018. This significant increase (64%) in resource allocation is attributed to the 2 year extension granted for WASH Project under Buikwe District Fishing Communities Development Programme (BDFCDP). The bulk of these funding will support the increase in safe water coverage from 58% to at least 68% in fishing communities covering 4LLGs and more so provide water for production. Of this resource envelope, Wage, Non-Wage and development grant will constitute 8.4% while the remaining 91.6% will come from development partners under BDFCDP/with support from The Republic of Iceland.

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	150,579	90,595	298,034
District Unconditional Grant (Non-Wage)	5,495	4,500	5,500
District Unconditional Grant (Wage)	96,413	63,138	207,600

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Locally Raised Revenues	10,000	130	18,994
Multi-Sectoral Transfers to LLGs_NonWage	7,210	0	10,018
Multi-Sectoral Transfers to LLGs_Wage	28,264	20,429	52,800
Sector Conditional Grant (Non-Wage)	3,197	2,398	3,122
Development Revenues	11,020	10,000	12,000
District Discretionary Development Equalization Grant	10,000	10,000	12,000
Multi-Sectoral Transfers to LLGs_Gou	1,020	0	0
Total Revenue Shares	161,599	100,595	310,034
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,677	83,567	260,400
Non Wage	25,902	6,926	37,634
Development Expenditure			
Domestic Development	11,020	9,620	12,000
Donor Development	0	0	0
Total Expenditure	161,599	100,113	310,034

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, a total of Ushs.247.22m has been allocated to the Natural Resources Department up from Ushs.125.11m allocated the year ending June 2018. The sharp increase (49.4%) in resource allocation is mainly from wage due to enhancement of science cadres, In real terms however this Department is still among the least funded despite the increasing impacts of human activity on the environment. Of the allocations, wage will account for 83.9%, while Non-wage and Development revenues will contribute 11.2% and 4.9% respectively. The bulk of the development budget will support establishment of energy saving stoves at 2 UPE schools and increasing tree cover in degraded forest reserves

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	789,177	320,043	715,418
District Unconditional Grant (Non-Wage)	814	1,800	4,390
District Unconditional Grant (Wage)	85,739	49,938	79,103
Locally Raised Revenues	5,500	1,138	7,000
Multi-Sectoral Transfers to LLGs_NonWage	32,740	9,303	23,675
Multi-Sectoral Transfers to LLGs_Wage	17,389	12,736	17,127
Other Transfers from Central Government	600,162	210,003	554,272
Sector Conditional Grant (Non-Wage)	46,833	35,125	29,851
Development Revenues	25,545	0	25,771

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Donor Funding	23,030	0	0
Multi-Sectoral Transfers to LLGs_Gou	2,515	0	25,771
Total Revenue Shares	814,722	320,043	741,189
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	103,128	62,674	96,230
Non Wage	686,049	251,941	619,188
<i>Development Expenditure</i>			
Domestic Development	2,515	0	25,771
Donor Development	23,030	0	0
Total Expenditure	814,722	314,615	741,189

Narrative of Workplan Revenues and Expenditure

The Community Based Services Department is expected to receive a total of Ushs.674.62m down from Ushs.762.08m allocated the year ending June 2018. The 11.5% decline in workplan allocations is attributed to the reduction in the Sector Conditional Grant Non-Wage and IPFs for YLP and UWEP expected in the FY 2018/19. Of the allocations, 11.7% will finance Staff Salaries, while 88.3% for Non-wage will support activities geared towards improving the socio-economic livelihoods of Vulnerable persons especially Youths, Women, OVC and the elderly. This will involve establishing safety nets through initiation of income generating projects under YLP, UWEP among other human development interventions.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	93,958	36,786	98,461
District Unconditional Grant (Non-Wage)	13,003	9,000	13,057
District Unconditional Grant (Wage)	45,821	23,130	34,311
Locally Raised Revenues	28,501	3,253	49,193
Multi-Sectoral Transfers to LLGs_NonWage	6,633	1,403	1,900
<i>Development Revenues</i>	230,365	77,590	158,687
District Discretionary Development Equalization Grant	9,011	9,011	9,818
District Unconditional Grant (Non-Wage)	15,000	0	0
Donor Funding	206,354	68,579	148,869
Total Revenue Shares	324,323	114,376	257,148
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	45,821	23,130	34,311
Non Wage	48,137	13,411	64,150
<i>Development Expenditure</i>			

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Domestic Development	24,011	8,688	9,818
Donor Development	206,354	68,578	148,869
Total Expenditure	324,323	113,806	257,148

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, the Planning Department shall expend Ushs.255.25m down from the FY 2017/18 allocation of Ushs.317.69m. The sharp drop (24.5%) in workplan revenues is attributed to reduction in donor support from Ushs. 206.35m to Ushs.148.87m since the former was to support the installation of the BDFCDP M&E infrastructure in the current FY 2017/18 and now the planned resources are for its functionality. Of the allocations, Wage constitutes 13.4%, NWR 24.4% and Development expenditure 62.2% mainly for Quantitative Monitoring of BDFCDP activities, investment service costs and retooling under DDEG. Recurrent expenditure will mainly support District Planning processes and updating the District demographic and other related Statistics.

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	64,117	38,117	103,091
District Unconditional Grant (Non-Wage)	5,097	6,939	11,771
District Unconditional Grant (Wage)	28,390	19,366	40,896
Locally Raised Revenues	15,501	3,297	22,100
Multi-Sectoral Transfers to LLGs_NonWage	3,845	1,250	17,040
Multi-Sectoral Transfers to LLGs_Wage	11,284	7,264	11,284
Development Revenues	955	600	996
Multi-Sectoral Transfers to LLGs_Gou	955	600	996
Total Revenue Shares	65,072	38,717	104,087
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,674	26,631	52,180
Non Wage	24,443	11,486	50,911
Development Expenditure			
Domestic Development	955	600	996
Donor Development	0	0	0
Total Expenditure	65,072	38,717	104,087

Narrative of Workplan Revenues and Expenditure

In FY 2018/19, the Internal Audit department is expected to utilise Ushs.74.77m which depicts a 34.5% increase from the FY 2017/18 workplan allocation of Ush. 48.98m. This sharp increase in workplan revenues is attributed to recruitment of additional staff in the previous FY 2017/18 coupled with more Non-wage allocation to improve on the Audit function. These funds shall support efficiency and compliance in utilization of public funds through conducting quarterly Internal Audits for District and LLGs, and monitoring implementation of programmes and projects,