

Vote :583 Buyende District

FY 2019/20

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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Opolot Francis-Chief Administrative Officer
(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote :583 Buyende District**FY 2019/20****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 :583 Buyende District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	197,000	236,248	336,532
Discretionary Government Transfers	2,996,734	2,432,583	3,044,362
Conditional Government Transfers	15,127,499	11,771,591	16,287,859
Other Government Transfers	1,654,698	1,211,962	748,545
External Financing	160,000	42,882	1,010,000
Grand Total	20,135,930	15,695,266	21,427,298

Revenue Performance by end of March of the Running FY

The cumulative revenue performance of Buyende District by the end of Q3 FY 2018/19 was at 78%. The deviations in the cumulative receipt performance of local revenue against the approved budget for Q3 FY 2018/19 was 3% over performance caused by more release of Local service tax. Conditional Government transfer performed slightly high due to the 2% which was above 75% target.

Administration over performed by 1% above 75% target, Education department under performed by 8% due to non-release of sector conditional grant non-wage for UPE and USE. Road maintenances (other Government transfers) performed by 15% due to DDEG money released to fund the works. The 6% over achieved on community development was as a result of more release of YLP and UWEP during the 3rd quarter, Finance department experienced 2% under performance, statutory bodies under performed by 4%, production over performed by 4% on their target of 75%%, Health by 2% and planning over performed by 27% this was due to the priorities set in the quarter where ward construction at Ngandho and clearing the payment of Planning Vehicle.

Planned Revenues for next FY

The district plans to receive 100% of its total budget which is 21,427,298,000/= & o/w anticipated 1.5% will be locally raised revenue, 13.9% Discretionary Government Transfers, 74.6% conditional Government transfers, 4.9% other Government transfers and 4.6% donor funding. However, there will be an increase in Sector Conditional Grant due to anticipated increase of Roads in the works department.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	1,901,824	1,647,870	1,924,626
Finance	273,767	200,127	309,392
Statutory Bodies	618,111	439,958	708,635
Production and Marketing	801,368	633,947	949,728
Health	2,207,732	1,593,143	3,372,024
Education	11,022,132	8,457,586	11,680,254
Roads and Engineering	1,243,513	919,374	821,807

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Water	592,160	568,984	524,558
Natural Resources	139,894	106,384	195,343
Community Based Services	924,552	744,316	530,732
Planning	339,961	345,204	285,257
Internal Audit	70,917	38,374	72,563
Trade, Industry and Local Development	0	0	52,380
Grand Total	20,135,930	15,695,266	21,427,298
<i>o/w: Wage:</i>	<i>11,382,621</i>	<i>8,567,918</i>	<i>11,686,884</i>
<i>Non-Wage Reccurent:</i>	<i>5,308,450</i>	<i>3,934,122</i>	<i>5,641,367</i>
<i>Domestic Devt:</i>	<i>3,284,859</i>	<i>3,150,344</i>	<i>3,089,047</i>
<i>External Financing:</i>	<i>160,000</i>	<i>42,882</i>	<i>1,010,000</i>

Expenditure Performance by end of March FY 2018/19

The overall expenditure performance for the third quarter was 78% which was slightly above the target of 75%. The district plan to spend UGX 21,427,298,000/= compared to UGX 20,135,930,000 in 2018/2019 representing an increase of 7.3% due to introduction of new IPFS of UWEP in the community department, increase in sub county IPFS, TEACHERS SALARY,SFG CAPITAL,PHC-Development, Road fund and DDEG at the district level

Planned Expenditures for the FY 2019/20

In line with NDP II and the district vision and mission, education, works and technical services, health as well as public finance management will be prioritized in the mid-term. The emphasis will be put on access, retention, completion and transition rates in education. As such classrooms, staff houses, and latrine stance will be constructed. Deep wells to be constructed and rehabilitated respectively. Health centers renovated and staff houses completed in health department. District roads and sub county roads will be rehabilitated and maintained.

Medium Term Expenditure Plans

In line with NDP II and the district vision and mission, education, works and technical services, health as well as public finance management will be prioritized in the mid-term. The emphasis will be put on access, retention, completion and transition rates in education. As such classrooms, staff houses, and latrine stance will be constructed. Deep wells to be constructed and rehabilitated respectively. Health centers renovated and staff houses completed in health department. District roads and sub county roads will be rehabilitated and maintained.

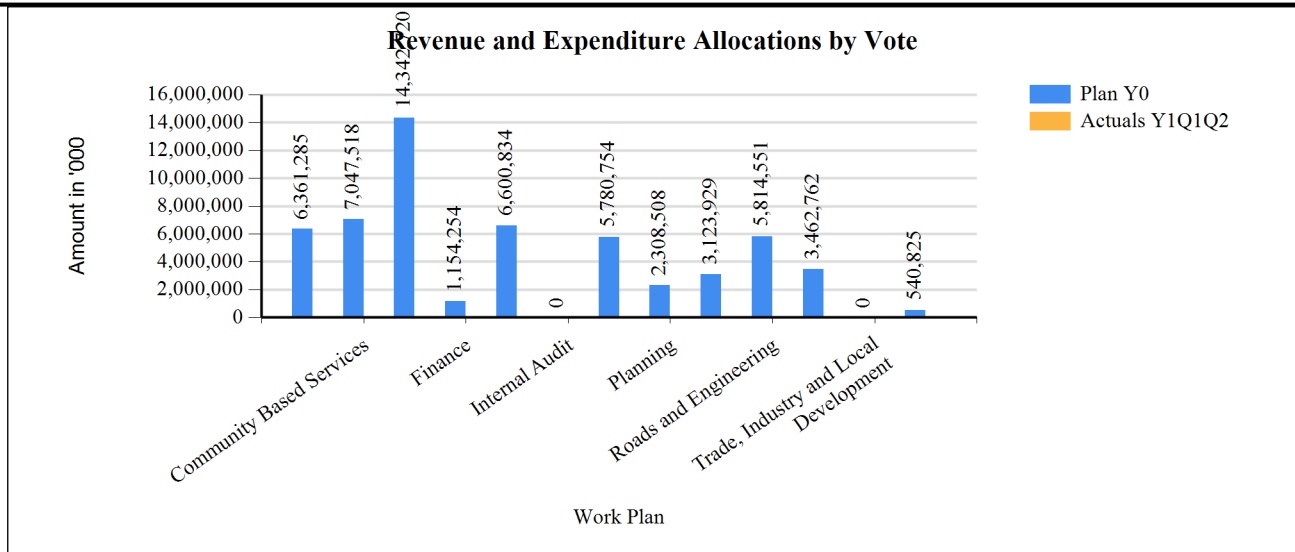
Challenges in Implementation

Low staffing level in production department. Lack of transport facilities. Inadequate resources making it difficult to construct and maintain district roads. Hostility from the community during road works like opening due to poor sensitization. Lack of mechanical workshops/garages makes it difficult to inspect our vehicles before sending them for servicing and maintenance. High cost of maintenance costs due to level of deterioration

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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	197,000	236,248	336,532
Advance Recoveries	3,000	0	4,000
Advertisements/Bill Boards	0	0	1,000
Animal & Crop Husbandry related Levies	10,000	19,498	22,000
Application Fees	7,000	9,904	16,000
Business licenses	49,000	20,985	89,000
Capital Gains Tax	17,000	5,779	0
Compensation for Graduated Tax (District	10,000	0	0
Educational/Instruction related levies	0	0	6,000
Ground rent	0	0	2,000
Group registration	8,000	6,940	10,000
Inspection Fees	0	0	5,000
Land Fees	4,500	433	4,000
Local Hotel Tax	0	0	500
Local Services Tax	30,000	83,845	62,000
Lock-up Fees	2,000	1,356	2,625
Market /Gate Charges	30,000	45,962	30,000
Miscellaneous and unidentified taxes	4,000	13,556	23,000
Other Fees and Charges	5,000	19,762	3,600
Other Goods - Local	0	0	10,000
Other licenses	0	0	6,000

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Other taxes on specific services	0	0	23,406
Park Fees	0	0	2,000
Property related Duties/Fees	0	0	2,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	8,000
Registration of Businesses	9,500	4,729	0
Rent & Rates - Non-Produced Assets – from private entities	8,000	3,500	0
Sale of drugs	0	0	2,400
Sale of Land	0	0	2,000
2a. Discretionary Government Transfers	2,996,734	2,432,583	3,044,362
District Discretionary Development Equalization Grant	663,899	663,744	681,134
District Unconditional Grant (Non-Wage)	776,462	582,346	797,004
District Unconditional Grant (Wage)	1,299,867	980,468	1,313,507
Urban Discretionary Development Equalization Grant	52,633	52,633	53,580
Urban Unconditional Grant (Non-Wage)	82,339	61,754	77,603
Urban Unconditional Grant (Wage)	121,534	91,637	121,534
2b. Conditional Government Transfer	15,127,499	11,771,591	16,287,859
Sector Conditional Grant (Wage)	9,961,220	7,495,813	10,251,843
Sector Conditional Grant (Non-Wage)	2,388,481	1,634,664	2,939,064
Sector Development Grant	1,894,185	1,894,185	1,893,531
Transitional Development Grant	21,053	21,053	419,802
General Public Service Pension Arrears (Budgeting)	315,826	315,826	0
Salary arrears (Budgeting)	0	0	66,497
Pension for Local Governments	186,801	140,101	257,189
Gratuity for Local Governments	359,934	269,950	459,934
2c. Other Government Transfer	1,654,698	1,196,906	748,545
Support to PLE (UNEB)	0	0	15,000
Uganda Road Fund (URF)	1,019,430	704,113	677,545
Uganda Women Entrepreneurship Program(UWEP)	235,268	266,369	0
Youth Livelihood Programme (YLP)	400,000	226,424	20,000
Neglected Tropical Diseases (NTDs)	0	0	36,000
3. External Financing	160,000	12,870	1,010,000
United Nations Children Fund (UNICEF)	80,000	0	10,000
United Nations Population Fund (UNPF)	30,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	50,000	12,870	20,000
United States Agency for International Development (USAID)	0	0	430,000
VNG International	0	0	550,000
Total Revenues shares	20,135,930	15,650,198	21,427,298

Vote :583 Buyende District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The cumulative revenue performance of Buyende District by the end of Q3 FY 2018/19 was at 78%. The deviations in the cumulative receipt performance of local revenue against the approved budget for Q3 FY 2018/19 was 3% over performance caused by more release of Local service tax. Conditional Government transfer performed slightly high due to the 2% which was above 75% target.

Administration over performed by 1% above 75% target, Education department under performed by 8% due to non-release of sector conditional grant non-wage for UPE and USE. Road maintenances (other Government transfers) performed by 15% due to DDEG money released to fund the works. The 6% over achieved on community development was as a result of more release of YLP and UWEP during the 3rd quarter, Finance department experienced 2% under performance, statutory bodies under performed by 4%, production over performed by 4% on their target of 75% %, Health by 2% and planning over performed by 27% this was due to the priorities set in the quarter where ward construction at Ngandho and clearing the payment of Planning Vehicle.

Central Government Transfers

The deviations in the cumulative receipt performance against the approved budget for Q3 FY 2018/19 were caused by more release of Discretionary Government transfers which was over performed by 6% and other Government transfer by 1% under performance.

External Financing

The donor funding was under performed by 42% due to No release of funds by UNICEF and NTD to support BDR, immunizations, OVC.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

For the FY2019/20, the district will receive LR of 336,532,000/= of its total budget of sh 21,427,298,000/=. LR will include business licensees, market gate charges, LST, permits and fees, Land fees, Group registration, Local Hotel tax. The district will experience an increase of 36.4 in the local revenue collection.

Central Government Transfers

For the FY2019/20, the district will receive 19,332,221,237/= from the Center of its total budget which is totaling to ugx21,427,298,000/=. These include conditional grants and unconditional grants, Development and Road fund. The grant will facilitate wage, non-wage recurrent activities and development investment in order to improve service delivery in the district.

External Financing

For the FY2019/20, the district will receive 1,010,000,000/= from the donors of its total budget of shs 21,427,298,000/==these include NTD funds, Global funds, UNICEF. The Donor fund will facilitate Birth registration, immunizations, and OVC activities and so on. We are also expecting some funds from RHITES EC, Plan International, Send a cow, COWE Uganda, UDHA.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	30,000	0	109,246
District Production Services	751,659	569,760	840,483
District Commercial Services	19,709	13,623	0
<i>Sub- Total of allocation Sector</i>	801,368	583,383	949,728

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,243,513	885,746	821,807
<i>Sub- Total of allocation Sector</i>	1,243,513	885,746	821,807
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	52,380
<i>Sub- Total of allocation Sector</i>	0	0	52,380
Sector :Education			
Pre-Primary and Primary Education	2,074,578	973,934	1,707,707
Secondary Education	2,017,315	1,090,977	1,383,821
Skills Development	2	0	0
Education & Sports Management and Inspection	6,930,236	5,091,987	8,588,725
<i>Sub- Total of allocation Sector</i>	11,022,132	7,156,898	11,680,254
Sector :Health			
Primary Healthcare	222,159	162,931	900,036
Health Management and Supervision	1,985,573	1,355,468	2,471,988
<i>Sub- Total of allocation Sector</i>	2,207,732	1,518,399	3,372,024
Sector :Water and Environment			
Rural Water Supply and Sanitation	592,160	360,795	524,558
Natural Resources Management	139,894	106,384	195,343
<i>Sub- Total of allocation Sector</i>	732,054	467,179	719,901
Sector :Social Development			
Community Mobilisation and Empowerment	924,552	739,308	530,732
<i>Sub- Total of allocation Sector</i>	924,552	739,308	530,732
Sector :Public Sector Management			
District and Urban Administration	1,901,824	1,401,357	1,924,626
Local Statutory Bodies	618,111	412,410	708,635
Local Government Planning Services	339,961	261,204	285,257
<i>Sub- Total of allocation Sector</i>	2,859,896	2,074,971	2,918,517
Sector :Accountability			
Financial Management and Accountability(LG)	273,767	198,228	309,392
Internal Audit Services	70,917	38,374	72,563
<i>Sub- Total of allocation Sector</i>	344,683	236,602	381,955

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	1,775,197	1,553,752	1,666,432
District Unconditional Grant (Non-Wage)	87,009	99,748	127,044
District Unconditional Grant (Wage)	562,833	502,972	456,992
General Public Service Pension Arrears (Budgeting)	315,826	315,826	0
Gratuity for Local Governments	359,934	269,950	459,934
Locally Raised Revenues	60,725	46,888	36,593
Multi-Sectoral Transfers to LLGs_NonWage	80,536	86,630	140,649
Multi-Sectoral Transfers to LLGs_Wage	121,534	91,637	121,534
Pension for Local Governments	186,801	140,101	257,189
Salary arrears (Budgeting)	0	0	66,497
Development Revenues	126,628	94,117	258,194
District Discretionary Development Equalization Grant	37,552	17,000	112,315
District Unconditional Grant (Non-Wage)	31,824	11,100	21,000
Multi-Sectoral Transfers to LLGs_Gou	57,252	53,117	124,879
Total Revenues shares	1,901,824	1,647,870	1,924,626
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	684,367	470,182	578,526
Non Wage	1,090,830	856,358	1,087,905
Development Expenditure			
Domestic Development	126,628	74,817	258,194
External Financing	0	0	0
Total Expenditure	1,901,824	1,401,357	1,924,626

Narrative of Workplan Revenues and Expenditure

For FY 2019/2020, administration Department plans 100% with a budget of 1,265,773 Of which locally raised revenue will be 3.6%, Multi-sectoral transfers to LLGs Nonwage will be 9.5%, Multi-sectoral transfers to LLGs wage will be 9.6%, District unconditional grant non-wage will be 6.9%, District unconditional grant wage will be 38.3%, Pension for Local Governments will be 14.8% and Development will be 17.4%.

However, there is an expected short fall in revenue because of the non-allocation of IPFs for general Public pension arrears, salary arrears, and gratuity for Local Governments.

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Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	273,767	200,127	308,489
District Unconditional Grant (Non-Wage)	63,000	47,200	69,899
District Unconditional Grant (Wage)	133,752	76,067	133,752
Locally Raised Revenues	10,750	12,507	18,000
Multi-Sectoral Transfers to LLGs_NonWage	66,265	64,353	86,838
Development Revenues	0	0	904
Multi-Sectoral Transfers to LLGs_Gou	0	0	904
Total Revenues shares	273,767	200,127	309,392
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	133,752	74,168	133,752
Non Wage	140,015	124,060	174,737
Development Expenditure			
Domestic Development	0	0	904
External Financing	0	0	0
Total Expenditure	273,767	198,228	309,392

Narrative of Workplan Revenues and Expenditure

For FY 2019/20 Finance dept. Plans 221,651,000/= as its budget & o/wc District unconditional non-wage grant shall be 31.5%, locally raised revenue shall be 8.2% district unconditional grant wage 60.3%. Out of the total funds allocated to the department, 60.3% will be spent on wages, 39.7% on non-wage recurrent activities.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	618,111	439,958	707,196
District Unconditional Grant (Non-Wage)	331,965	246,174	296,816
District Unconditional Grant (Wage)	183,472	98,276	200,000
Locally Raised Revenues	44,000	32,412	106,245
Multi-Sectoral Transfers to LLGs_NonWage	58,674	63,097	104,135
Development Revenues	0	0	1,439
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,439
Total Revenues shares	618,111	439,958	708,635
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	183,472	98,276	200,000
Non Wage	434,639	314,134	507,196
Development Expenditure			
Domestic Development	0	0	1,439
External Financing	0	0	0
Total Expenditure	618,111	412,410	708,635

Narrative of Workplan Revenues and Expenditure

For FY 2019/20, the dept. Plans 100% as its budget of shs 670,725,000 & o/wc District Unconditional Grant non-wage 48%, LR 7.5% & District unconditional grant wage 29.9% and 0.6% to multi sectoral transfers LLGs . Out of the total revenue, 29.9% shall be spent on wages and 69.6% on non-wage recurrent activities.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	686,868	519,446	803,254
Locally Raised Revenues	1,800	594	0
Multi-Sectoral Transfers to LLGs_NonWage	11,428	8,868	11,670
Sector Conditional Grant (Non-Wage)	163,199	122,399	281,143
Sector Conditional Grant (Wage)	510,441	387,585	510,441
Development Revenues	114,501	114,501	146,474
Multi-Sectoral Transfers to LLGs_Gou	16,000	16,000	36,905
Sector Development Grant	98,501	98,501	109,569
Total Revenues shares	801,368	633,947	949,728
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	510,441	387,585	510,441
Non Wage	176,427	125,448	292,813
Development Expenditure			
Domestic Development	114,501	70,350	146,474
External Financing	0	0	0
Total Expenditure	801,368	583,383	949,728

Narrative of Workplan Revenues and Expenditure

For FY 2019/2020, the department Plans 100% which is 802,871,000 with 63.6% as Sector Conditional grant wage, 1.5% multi-sectoral transfers to LLGs non-wage, 20.3% sector conditional grant non-wage, and 14.7% development.

Vote :583 Buyende District

FY 2019/20

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,000,092	1,502,641	2,195,789
Multi-Sectoral Transfers to LLGs_NonWage	42,339	27,251	19,860
Multi-Sectoral Transfers to LLGs_Wage	4,000	0	0
Other Transfers from Central Government	0	0	36,000
Sector Conditional Grant (Non-Wage)	199,374	149,530	352,550
Sector Conditional Grant (Wage)	1,754,379	1,317,629	1,787,379
Development Revenues	207,640	90,502	1,176,235
External Financing	160,000	42,882	560,000
Multi-Sectoral Transfers to LLGs_Gou	17,575	17,555	22,392
Sector Development Grant	30,064	30,064	193,843
Transitional Development Grant	0	0	400,000
Total Revenues shares	2,207,732	1,593,143	3,372,024
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,758,379	1,261,352	1,787,379
Non Wage	241,712	185,012	408,410
Development Expenditure			
Domestic Development	47,640	31,765	616,235
External Financing	160,000	40,270	560,000
Total Expenditure	2,207,732	1,518,399	3,372,024

Narrative of Workplan Revenues and Expenditure

For FY 2019/20, the dept. Plans 100% as its budget 2,896,223,000/= & o/w sector Conditional grant non wage 6.9%, sector conditional grant (wage) 60.6% and donor funding 28.0% . Out of the total funds received, 60.9% will be spent on wages, 7.8% on non wage recurrent activities and and development 2.9% and 28% shall be spent by Donors.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,702,693	7,138,147	10,203,341
District Unconditional Grant (Wage)	61,000	44,202	75,000
Locally Raised Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	25,446	17,849	12,446
Other Transfers from Central Government	14,002	15,060	15,000
Sector Conditional Grant (Non-Wage)	1,902,845	1,270,437	2,146,872
Sector Conditional Grant (Wage)	7,696,400	5,790,599	7,954,023
Development Revenues	1,319,439	1,319,439	1,476,913
External Financing	0	0	250,000
Multi-Sectoral Transfers to LLGs_Gou	38,725	38,725	42,743
Sector Development Grant	1,280,714	1,280,714	1,184,170
Total Revenues shares	11,022,132	8,457,586	11,680,254
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,757,400	5,379,429	8,029,023
Non Wage	1,945,294	1,303,347	2,174,318
Development Expenditure			
Domestic Development	1,319,439	474,122	1,226,913
External Financing	0	0	250,000
Total Expenditure	11,022,132	7,156,898	11,680,254

Narrative of Workplan Revenues and Expenditure

For FY 2019/20 the dept. Plans 100% as its budget of 11,680,254/= & o/wc District unconditional grant Non wage 0%. locally raised revenue 0%, district unconditional grant wage 75,000,000/=, sector conditional grant (wage) 7,954,023,000, sector conditional grant (Non wage) 2,146,872,000/= and Development grant 1,184,170,000/= . Out of the total funds received, 68.7% will be spent on wages,18.6% on non wage recurrent activities and 10.5% on development and 2.1% will be spent by the donor.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,050,741	726,508	718,856
District Unconditional Grant (Wage)	31,311	32,565	41,311
Multi-Sectoral Transfers to LLGs_NonWage	320,185	269,972	239,590
Other Transfers from Central Government	699,245	423,971	437,955
Development Revenues	192,772	192,866	102,951
Multi-Sectoral Transfers to LLGs_Gou	192,772	192,866	102,951
Total Revenues shares	1,243,513	919,374	821,807
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,311	30,040	41,311
Non Wage	1,019,430	662,840	677,545
Development Expenditure			
Domestic Development	192,772	192,866	102,951
External Financing	0	0	0
Total Expenditure	1,243,513	885,746	821,807

Narrative of Workplan Revenues and Expenditure

For FY 2019/20 the dept. Plans 100% as its budget of 959,249,000/= & o/w District unconditional grant wage 4.3%, and 96.7% Sector Conditional Grant . Out of the total funds received, 4.3% will be spent on wages and 96.7% on non wage recurrent activities. The following roads shall be opened, shaped, Graveled and Maintained, Iraapa-Kigweri (11km), Buyende-Kabukye (18km), Nagulu-Kyankoole (30.435km), Ndolwa-Masete (14km) and Ndolwa- Makanga-Iremerya (18km)

Vote :583 Buyende District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	86,201	63,025	98,807
District Unconditional Grant (Wage)	51,335	32,875	57,335
Locally Raised Revenues	0	0	3,600
Sector Conditional Grant (Non-Wage)	34,866	26,150	37,872
Development Revenues	505,959	505,959	425,751
Sector Development Grant	484,906	484,906	405,949
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	592,160	568,984	524,558
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,335	27,689	57,335
Non Wage	34,866	28,739	41,472
Development Expenditure			
Domestic Development	505,959	304,366	425,751
External Financing	0	0	0
Total Expenditure	592,160	360,795	524,558

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the Water department plans 100% as its budget which equivalent to 590,895,000/= & o/w District unconditional grant wage 9.7%, sector conditional grant non wage 6.4%, transitional development grant 3.4% and development grant 80.5%. Out of the total funds to be received, 9.7% shall be spent on wages, 16.1% on non wage recurrent activities and 83.9% on domestic development.

The total number of borehole to be drilled shall be 15, 3 in Kagulu, 3 in Bugaya, 2 in Nkondo, 4 in Buyende and 3 in Kidera. Also the total number of boreholes to be rehabilitated shall be 5 and we intend to rehabilitate one borehole from each sub county of Kagulu, Kidera, Bugya, Buyende and Nkondo. And ten boreholes shall be supplied with spare parts in the following order, 2 in Kagulu, 2 in Bugaya, 1 in Nkondo, 3 in Buyende and 2 in Kidera.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	138,679	105,669	180,336
District Unconditional Grant (Non-Wage)	10,002	7,802	15,346
District Unconditional Grant (Wage)	94,086	73,971	135,038
Locally Raised Revenues	1,500	3,450	7,000
Multi-Sectoral Transfers to LLGs_NonWage	23,607	13,333	12,187
Sector Conditional Grant (Non-Wage)	9,484	7,113	10,765
Development Revenues	1,215	715	15,007
District Discretionary Development Equalization Grant	0	0	9,021
Multi-Sectoral Transfers to LLGs_Gou	1,215	715	5,985
Total Revenues shares	139,894	106,384	195,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,086	73,971	135,038
Non Wage	44,593	31,698	45,298
Development Expenditure			
Domestic Development	1,215	715	15,007
External Financing	0	0	0
Total Expenditure	139,894	106,384	195,343

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the Natural resources department plans 100% as its budget of shs 203,302,000/= and O/w District unconditional grant wage 4.4%, local revenue 3.4%, DDEG 12.3% and sector conditional grant non wage 4.6%. Multi sector to LLGs 11.1 Out of the total revenue, the dept. will spend 63.9% on wages, 4.4% on non wage recurrent and 19.7% on development.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	185,812	140,452	206,379
District Unconditional Grant (Wage)	80,229	64,360	96,229
Locally Raised Revenues	6,000	2,500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	20,869	14,557	20,468
Sector Conditional Grant (Non-Wage)	78,713	59,035	87,682
Development Revenues	738,740	603,865	324,352
External Financing	0	0	200,000
Multi-Sectoral Transfers to LLGs_Gou	135,451	111,175	104,352
Other Transfers from Central Government	603,289	492,689	20,000
Total Revenues shares	924,552	744,316	530,732
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	80,229	59,352	96,229
Non Wage	105,583	76,092	110,150
Development Expenditure			
Domestic Development	738,740	603,865	124,352
External Financing	0	0	200,000
Total Expenditure	924,552	739,308	530,732

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the department plans 100% as its budget which is 1,129,016,000/= and the total budget shall increase by 22% as compared to FY 2018/19 and this was due to the allocation of resources from the Donor.

The department expects to have the following revenues; Local revenue at 0%, Multi- Sectoral transfers to LLGs as 1.7%, wages at 7.8%, Non wage at 7.1% and under development the Donor funding shall be at 3.1%, other transfers from Central Government at 70.9% and Multi-Sectoral transfer at 9.3%.

The increase in the wage was due to the plans for recruitment of other staff in the department.

Out put the total funds to be received , the department shall spend 90,229,000/= on wage, 98,723,000/= on Non- wage, 90,064,000/= on domestic development and 35,000,000/= on Donor funding.

Vote :583 Buyende District

FY 2019/20

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	101,995	73,942	114,430
District Unconditional Grant (Non-Wage)	44,460	33,220	51,709
District Unconditional Grant (Wage)	51,085	33,636	51,085
Locally Raised Revenues	6,450	7,085	9,818
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,818
Development Revenues	237,966	271,262	170,827
District Discretionary Development Equalization Grant	237,966	271,262	168,133
Multi-Sectoral Transfers to LLGs_Gou	0	0	2,694
Total Revenues shares	339,961	345,204	285,257
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,085	23,636	51,085
Non Wage	50,910	40,305	63,345
Development Expenditure			
Domestic Development	237,966	197,262	170,827
External Financing	0	0	0
Total Expenditure	339,961	261,204	285,257

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the Planning department plans 100% as its budget & total revenue shall decrease by 19.4% compared to previous FY due to reduction in allocation of DDEG. Out of the total funds to be received, 18.6% shall be spent on wages, 24.4% on non wage recurrent activities and 57% on domestic development.

Vote :583 Buyende District

FY 2019/20

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	70,917	38,374	72,563
District Unconditional Grant (Non-Wage)	15,002	11,251	18,415
District Unconditional Grant (Wage)	46,765	21,543	36,765
Locally Raised Revenues	5,500	3,395	7,313
Multi-Sectoral Transfers to LLGs_NonWage	3,650	2,184	10,070
Development Revenues	0	0	0
N/A			
Total Revenues shares	70,917	38,374	72,563
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,765	21,543	36,765
Non Wage	24,152	16,830	35,798
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	70,917	38,374	72,563

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the Internal Audit Department plans 100% as its budget & o/wc District unconditional grant Non wage 18.8%, locally raised revenue 12.3% and district unconditional grant wage 58.7%. Out of the total funds received, 58.7% will be spent on wages, 41.3% on non wage recurrent activities.

Vote :583 Buyende District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	52,380
District Unconditional Grant (Wage)	0	0	30,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	200
Sector Conditional Grant (Non-Wage)	0	0	22,180
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	52,380
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	30,000
Non Wage	0	0	22,380
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	52,380

Narrative of Workplan Revenues and Expenditure

Vote :583 Buyende District

FY 2019/20
