
Vote : 504 Bugiri District**FY 2019/20**

Foreword

It is with great pleasure to present the District Budget Framework paper for Bugiri District Local Government for the financial year 2019/20. The Budget Framework Paper has been prepared in fulfillment of the Local Government Act 1997, Section 78 (1) that mandates Local Governments to formulate, approve and execute their budgets and work plans provided the budgets are balance. The Budget Framework Paper for FY 2019/20 was prepared with the view of consolidating our program achievements that address increased productivity, improved health, household income, education and improved access to social infrastructure so as to achieve prosperity for all for the people of Bugiri District Being aware of the major challenges in the district, which include; The high HIV prevalence, poor education and health services, poor road network and the high morbidity and mortality rate affecting children under 5, pregnant mothers among others, The Budget Framework Paper provides for aspirations and resources ear marked for the provision of basic services especially in the most prioritized sectors of Health, Education, Roads and Production to improve incomes of the people in the district for fy 2019/20 and the midterm. The budget Framework paper has been prepared in an all inclusive manner and I take this opportunity to convey my sincere gratitude to all stakeholders who have participated in the process. I wish to express my gratitude to development partners who were able to declare there support to the district for the fy 2019/20 in terms of financing, capacity building and direct service delivery and assure them that their support will be put to good use. I wish to inform the general public that Bugiri district council is committed to making Bugiri district better by providing a conducive political environment for quality service delivery geared at improving the quality of life on the people in the District. i wish to call upon all people of Bugiri district to join the district council insetting strategies to improve on the mobilization of local revenue to enable the council to fund its development and recurrent prioritized activities. I also wish to call upon my fellow political leaders and the Bugiri Population to accord the budget framework paper the support it deserves to actualize it in order ot make the mission of "improving the quality of our people through the provision of quality services" a reality. For God and My Country



Hajj Baluboleire Malijhan Azalwa -District Chairperson

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	354,229	25,687	353,542
Discretionary Government Transfers	3,768,494	1,005,312	3,771,870
Conditional Government Transfers	23,290,132	6,145,442	22,548,238
Other Government Transfers	4,629,780	524,664	3,580,304
Donor Funding	344,446	0	0
Grand Total	32,387,081	7,701,106	30,253,954

Revenue Performance in the First Quarter of 2018/19

The district received 23.8% of the budget against an anticipated 25%. The under performance was due to the poor performance of local revenue at 7% against the expected 25% in the quarter, 0% release of donor funds and other government transfers ie YLP, UWEP and FIEFOC which are expected in Q.2. Funds were also expended to departments as follows; administration-25.6%, finance 22.9%, statutory bodies 21.4%, production 12.7%, health- 23.7%, education - 26.8%, works and roads - 25.5%, water - 32%, natural resources - 22.6%, community - 9.4, planning- 22.2% and audit - 22.5%. It is also worth noting that of the funds receive, 80% was expended.

Planned Revenues for FY 2019/20

The district expects to receive 30,253,954,000/= arising out local revenue which is contributing 1.17%, Discretionary government transfers contributing 12.5%, conditional government transfers contributing 74.5%, other government transfers contributing 11.6%. No donor funds are expected as per now. This is also a 6.7% reduction in the budget as compared to the current budget. The reduction is associated zero expectation of donor funds, gratuity, general public service pension arrears and 61.2% reduction in the IPF of Uganda Multisectoral Food Security and Nutrition Programs. Of the district budget, 62.9% will be spent on wage, 27.3 as non wage on recurrent operational activities and 9.8% on development projects.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,844,940	727,129	2,081,523
Finance	462,805	106,045	447,731
Statutory Bodies	718,836	153,887	718,541
Production and Marketing	3,471,612	439,699	2,275,971
Health	5,313,902	1,260,511	5,118,720
Education	15,141,851	4,061,824	15,164,781
Roads and Engineering	1,904,797	486,046	2,075,058
Water	654,343	209,213	645,862

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Natural Resources	374,440	84,683	341,536
Community Based Services	1,262,902	119,319	1,124,723
Planning	167,173	37,110	190,031
Internal Audit	69,479	15,639	69,478
Grand Total	32,387,081	7,701,106	30,253,954
<i>o/w: Wage:</i>	<i>19,053,790</i>	<i>4,763,448</i>	<i>19,053,790</i>
<i>Non-Wage Recurrent:</i>	<i>7,863,433</i>	<i>1,837,832</i>	<i>8,268,457</i>
<i>Domestic Devt:</i>	<i>5,125,412</i>	<i>1,099,826</i>	<i>2,931,708</i>
<i>Donor Devt:</i>	<i>344,446</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

The departments spent funds as follows with respect to their budgets; Administration -24%, finance - 20%, statutory bodies - 16%, production -7% education - 22%, health - 23%, roads and works - 13%, water -7%, natural resources - 16%, community natural - 5%, planning 18% and audit 19%

Planned Expenditures for The FY 2019/20

The district depends on Central Government transfers for the delivery of services and as such cognizant of guidelines from the centre. The departments of education, health, production and administration share 81% of the district budget, but of which 74% is salary, pension and gratuity. The district utilises more that 63% of the district budget on salaries, pension and gratuity and the remaining utilized in the delivery of services under the departments. Funds will be used to pay wages, pension and gratuity, construction of a seed secondary school, 3 two-classrooms block, five 5-stance pit latrines, completion of Nakoma Health Centre IV OPD, boost nutrition in selected 100 school in the district, road construction and rehabilitation, road opening, borehole drilling, tree planting. The only major change is in the department of education where a ford cable cabin pick up was procured this financial year and that subsequent budget in this new BFP will be diverted to classroom and pit latrine construction.

Medium Term Expenditure Plans

The mission of the district is "Optimal utilization of resources to deliver quality services and improve the quality of life of the populace". The plans to achieve the above include; delivery of quality accessible health services, enhance production and productivity to improve accessibility to service provision points, markets and welfare.

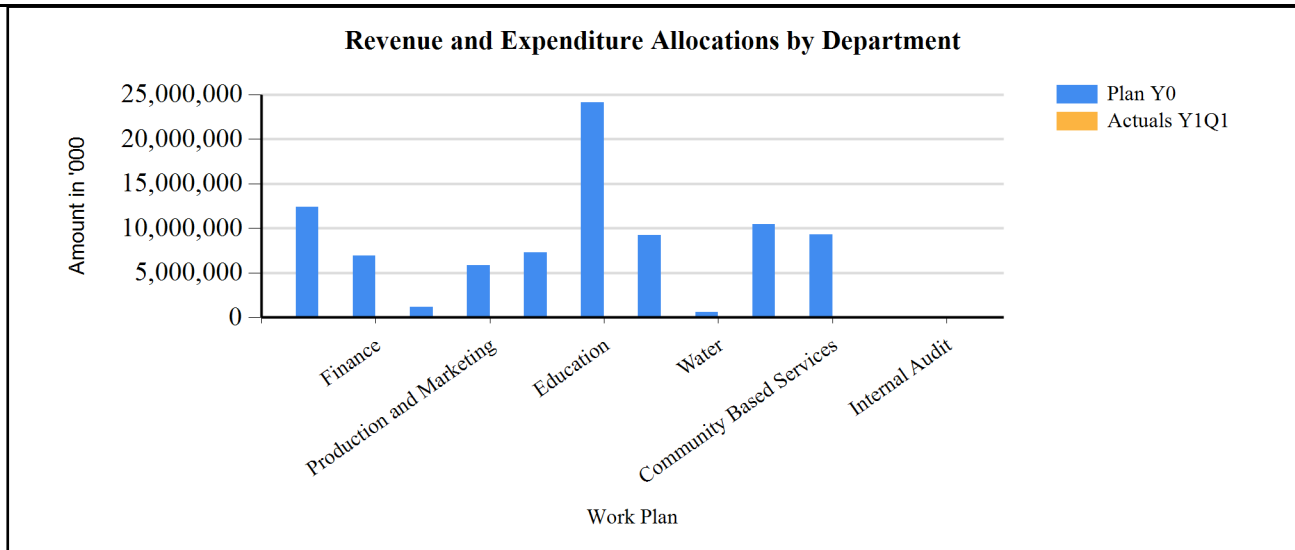
Challenges in Implementation

Low staffing in the departments of education and health, lack of staff accommodation for health staff and teachers, low local revenue base, inadequate transport facilities, inadequate funding to deliver the basic social services, high operational cost mainly due to power outage and motor vehicle maintenance.

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 Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	354,229	25,687	353,542
Local Services Tax	139,580	0	148,714
Land Fees	6,742	0	6,742
Application Fees	5,500	0	5,500
Business licenses	40,658	2,557	41,678
Liquor licenses	1,100	0	1,390
Park Fees	1,348	0	2,188
Refuse collection charges/Public convenience	2,100	0	2,100
Property related Duties/Fees	17,440	6,370	17,440
Advertisements/Bill Boards	0	0	100
Animal & Crop Husbandry related Levies	12,500	0	12,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,510	0	4,510
Registration of Businesses	4,359	0	4,359
Educational/Instruction related levies	900	0	900
Agency Fees	14,800	12,500	15,100
Market /Gate Charges	43,619	260	40,096
Other Fees and Charges	42,131	4,000	32,394
Ground rent	6,625	0	9,525
Unspent balances – Locally Raised Revenues	1,710	0	0
Miscellaneous receipts/income	8,607	0	8,807
2a. Discretionary Government Transfers	3,768,494	1,005,312	3,771,870

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District Unconditional Grant (Non-Wage)	896,734	224,183	895,016
District Discretionary Development Equalization Grant	758,265	252,755	763,358
District Unconditional Grant (Wage)	2,113,496	528,374	2,113,496
2b. Conditional Government Transfer	23,290,132	6,145,442	22,548,238
Sector Conditional Grant (Wage)	16,940,294	4,235,074	16,940,294
Sector Conditional Grant (Non-Wage)	2,658,062	809,801	2,648,305
Sector Development Grant	2,154,162	718,054	2,148,548
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	14,578	0	0
Pension for Local Governments	791,289	197,822	791,289
Gratuity for Local Governments	710,695	177,674	0
2c. Other Government Transfer	4,629,780	524,664	3,580,304
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Support to PLE (UNEB)	14,675	0	20,700
Uganda Road Fund (URF)	1,600,524	386,435	1,827,956
Uganda Women Entrepreneurship Program(UWEP)	270,738	3,229	270,738
Vegetable Oil Development Project	55,000	0	80,000
Youth Livelihood Programme (YLP)	511,910	13,000	511,910
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	2,136,933	122,000	829,000
3. Donor	344,446	0	0
United Nations Children Fund (UNICEF)	263,046	0	0
Global Fund for HIV, TB & Malaria	56,400	0	0
Global Alliance for Vaccines and Immunization (GAVI)	25,000	0	0
Total Revenues shares	32,387,081	7,701,106	30,253,954

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

Local revenue performed at 7% by the end of Q.1 of fy 2018/19, against the expected 25%. This was so because the biggest contributor to local revenue is LST from district Civil Servants, which is collected after salaries for q.1 have been paid. This was worsened by the new Tier 1 system challenges that colleagues weren't familiar with and necessitated the District Collection account to have a supplier number before LST could be credited as a result all the LST would be recognized in quarter 2. The only sources of LR in the quarter were business licenses, property related duties, agency fees and other fees. Despite the poor performance of LR, agency fees performed at 84.5% against the anticipated 25% in the quarter.

Central Government Transfers

By the end of the quarter, Central Government Transfers performed fairly well at 24.2% against the expected 25%. This constituted discretionary government transfers (26.7%), conditional government transfers (26.4%) and other government transfers at 11.3%. All the grants performed above average save for other government transfers and the under performance is because of non receipt of YLP, UWEP, FIEFOC PLE and vegetable oil funds, though are expected in quarter 2

Donor Funding

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No donor funds were received, the anticipated funds from UNICEF, Global Fund and GAVI are expect in the second quarter.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The district expects to collect 353,542,000/= as Local Revenue, which is 1.2% of the district budget. As per now no major changes are anticipated in LR budget. LST is the biggest contributor at 42% which deducted off staff salaries, this is followed by by business licenses at 11.8% and market charges at 11%. The worst performing sources are advertisements/ bill board and education levies at 0.28% and 0.25% respectively. Notably there some items that were identified and recommended for disposal by the Board of Survey but yet to be approved by the District Council. Not until then that the IPF for LR could change.

Central Government Transfers

The district expects to receive 29,900,412,000/= as transfers from central government which is 98.9% of the anticipated district budget for the fy 2019/20. Of these funds 12.6% will be discretionary government transfers which include DDEG, District unconditional grant non wage and wage. 75.4% will be conditional government transfers which include sector conditional grants wage and non wage, sector development grants and pension related grants and lastly 11.9% will be other government transfers which will constitute, YLP, UWEP, Road Fund, Vegetable oil, FIEFOC, PLE and Uganda Multi-Sectoral Food Security and Nutrition Project

Donor Funding

No donor funds are expected as of now, but the district does hope UNICEP, GAVI & Global Fund will at least committee themselves at a later stage

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 Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,148,876	274,688	857,077
District Production Services	2,304,372	576,093	1,399,474
District Commercial Services	18,365	4,591	19,420
<i>Sub- Total of allocation Sector</i>	3,471,612	855,372	2,275,971
Sector :Works and Transport			
District, Urban and Community Access Roads	1,749,494	435,219	2,071,693
District Engineering Services	155,303	24,731	3,364
<i>Sub- Total of allocation Sector</i>	1,904,797	459,949	2,075,058
Sector :Education			
Pre-Primary and Primary Education	11,307,973	2,906,153	11,359,694
Secondary Education	3,397,938	994,008	3,397,938
Skills Development	7,051	1,763	7,051
Education & Sports Management and Inspection	428,389	129,742	399,598
<i>Sub- Total of allocation Sector</i>	15,141,351	4,031,666	15,164,281
Sector :Health			
Primary Healthcare	2,519,523	629,046	2,618,787

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District Hospital Services	2,095,638	523,686	2,154,010
Health Management and Supervision	698,741	223,707	345,923
<i>Sub- Total of allocation Sector</i>	5,313,902	1,376,439	5,118,720
Sector :Water and Environment			
Rural Water Supply and Sanitation	654,343	178,010	645,862
Natural Resources Management	374,440	150,871	341,536
<i>Sub- Total of allocation Sector</i>	1,028,783	328,880	987,398
Sector :Social Development			
Community Mobilisation and Empowerment	1,262,902	315,158	1,124,723
<i>Sub- Total of allocation Sector</i>	1,262,902	315,158	1,124,723
Sector :Public Sector Management			
District and Urban Administration	2,844,940	1,836,967	2,081,523
Local Statutory Bodies	718,836	256,620	718,541
Local Government Planning Services	167,173	51,246	190,031
<i>Sub- Total of allocation Sector</i>	3,730,949	2,144,833	2,990,095
Sector :Accountability			
Financial Management and Accountability(LG)	462,205	106,926	447,731
Internal Audit Services	69,479	17,565	69,478
<i>Sub- Total of allocation Sector</i>	531,684	124,492	517,210

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,764,546	682,806	1,941,537
Locally Raised Revenues	38,487	0	38,487
Multi-Sectoral Transfers to LLGs_NonWage	129,329	37,176	131,593
District Unconditional Grant (Non-Wage)	139,577	34,986	139,577
District Unconditional Grant (Wage)	940,591	235,148	840,591
General Public Service Pension Arrears (Budgeting)	14,578	0	0
Pension for Local Governments	791,289	197,822	791,289
Gratuity for Local Governments	710,695	177,674	0
Development Revenues	80,394	44,324	139,986
Multi-Sectoral Transfers to LLGs_Gou	45,726	0	110,518
District Discretionary Development Equalization Grant	34,668	0	29,468
Total Revenues shares	2,844,940	727,129	2,081,523
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	940,591	235,148	840,591
Non Wage	1,823,955	433,590	1,100,946
Development Expenditure			
Domestic Development	80,394	14,607	139,986
Donor Development	0	0	0
Total Expenditure	2,844,940	683,344	2,081,523

Narrative of Workplan Revenues and Expenditure

The department budget is Ug. Shs 2,081,523,000/=. This a 26.8% reduction in the budget as compared to the current budget. The reduction is attributed to 0% allocation of Gratuity and 15% reduction in the DDEG allocation. Funds will be used payment of salaries, gratuity, pension and others provision of a conducive environment for staff to deliver services through facilitating the coordination, supervision, monitoring of service delivery, build capacity of staff, facilitate procurement and disposal, promote records management and provision of information to stakeholders. 40% of funds is wage, 52.8% is non wage and 7.2% is development.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	434,625	95,671	440,860
Locally Raised Revenues	62,174	12,500	72,048
Multi-Sectoral Transfers to LLGs_NonWage	91,224	12,865	87,586
District Unconditional Grant (Non-Wage)	108,755	27,189	108,755
District Unconditional Grant (Wage)	172,472	43,118	172,472
Development Revenues	28,180	10,374	6,871
Multi-Sectoral Transfers to LLGs_Gou	180	0	6,871
District Discretionary Development Equalization Grant	28,000	0	0
Total Revenues shares	462,805	106,045	447,731
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	172,472	43,118	172,472
Non Wage	262,153	48,780	268,388
Development Expenditure			
Domestic Development	28,180	526	6,871
Donor Development	0	0	0
Total Expenditure	462,805	92,424	447,731

Narrative of Workplan Revenues and Expenditure

The department's budget is worth Ug. Shs.447,731,000/=, which is a 3.3% reduction in relation to the budget for fy 2018/19. The decrease is due to the 0% allocation of DDEG to the department. The resources will be utilised to pay salaries which is 39% of the budget and the rest of the resources utilized in providing services geared at enhancing local revenue mobilization, maintenance of books of accounts, staff training and facilitating the planning and budgeting process in the District.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	718,453	153,762	717,669
Locally Raised Revenues	101,195	0	101,195
Multi-Sectoral Transfers to LLGs_NonWage	81,920	19,928	81,136
District Unconditional Grant (Non-Wage)	332,056	83,014	332,056
District Unconditional Grant (Wage)	203,282	50,821	203,282
Development Revenues	382	125	872
Multi-Sectoral Transfers to LLGs_Gou	382	0	872
Total Revenues shares	718,836	153,887	718,541
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	203,282	50,821	203,282
Non Wage	515,171	62,832	514,387
Development Expenditure			
Domestic Development	382	125	872
Donor Development	0	0	0
Total Expenditure	718,836	113,777	718,541

Narrative of Workplan Revenues and Expenditure

The department budget is of Ug. Shs 718,541,000/=, a reduction by 1% of in relation to the current budget. This is because of 1% reduction in the allocation of funds to the department by LLGs. The resources would be utilised in facilitating the statutory bodies conduct their business, which includes District Council and Executive committees holding meetings, PAC, Procurement Committee and the DSC all facilitated to deliver services.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,113,217	274,098	2,118,829
Other Transfers from Central Government	0	0	909,000
Locally Raised Revenues	3,162	0	3,162
Multi-Sectoral Transfers to LLGs_NonWage	15,023	340	12,760
District Unconditional Grant (Non-Wage)	2,372	593	2,372
District Unconditional Grant (Wage)	0	0	100,000
Sector Conditional Grant (Wage)	761,358	190,340	761,358
Sector Conditional Grant (Non-Wage)	331,301	82,825	330,176
Development Revenues	2,358,395	165,601	157,142
Other Transfers from Central Government	2,191,933	0	0
Multi-Sectoral Transfers to LLGs_Gou	35,659	0	14,861
District Discretionary Development Equalization Grant	0	0	10,000
Sector Development Grant	130,804	0	132,281
Total Revenues shares	3,471,612	439,699	2,275,971
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	761,358	172,263	861,358
Non Wage	351,859	72,436	1,257,470
Development Expenditure			
Domestic Development	2,358,395	0	157,142
Donor Development	0	0	0
Total Expenditure	3,471,612	244,699	2,275,971

Narrative of Workplan Revenues and Expenditure

The department budget is 2,275,971,000/= which is a 35% reduction in relation to this current budget. The reduction is associated to a reductions in the release of sector conditional grant non wage by 1%, and other transfers by 59.7%. Of these funds, 38.3% will be spent on wage, 55.4% as non wage and 6.3% on development projects.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,935,302	1,232,460	4,935,301
Locally Raised Revenues	3,162	0	3,162
Multi-Sectoral Transfers to LLGs_NonWage	2,300	0	2,300
District Unconditional Grant (Non-Wage)	2,372	593	2,372
Sector Conditional Grant (Wage)	4,478,919	1,119,730	4,478,919
Sector Conditional Grant (Non-Wage)	448,549	112,137	448,549
Development Revenues	378,600	28,052	183,418
Donor Funding	294,446	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,500
District Discretionary Development Equalization Grant	12,000	0	102,000
Sector Development Grant	72,155	0	72,918
Total Revenues shares	5,313,902	1,260,511	5,118,720
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,478,919	1,119,730	4,478,919
Non Wage	456,384	105,148	456,383
Development Expenditure			
Domestic Development	84,155	0	183,418
Donor Development	294,446	0	0
Total Expenditure	5,313,902	1,224,878	5,118,720

Narrative of Workplan Revenues and Expenditure

The department budget is Ug shs 5,118,720,000/=, which is a 3.7% reduction in relation to the current budget. The reduction is attributed to a 0% allocation of donor funds. Of these funds 87.5% will be spent wage, 8.9% as non wage and 3.6% on development projects

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Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	13,563,624	3,529,649	13,567,428
Other Transfers from Central Government	14,675	0	20,700
Locally Raised Revenues	6,795	0	6,795
Multi-Sectoral Transfers to LLGs_NonWage	4,700	0	4,750
District Unconditional Grant (Non-Wage)	7,587	1,897	7,587
District Unconditional Grant (Wage)	86,423	21,606	86,423
Sector Conditional Grant (Wage)	11,700,017	2,925,004	11,700,017
Sector Conditional Grant (Non-Wage)	1,743,427	581,142	1,741,155
Development Revenues	1,578,227	532,175	1,597,353
Multi-Sectoral Transfers to LLGs_Gou	4,500	0	70,710
District Discretionary Development Equalization Grant	149,000	0	104,000
Sector Development Grant	1,424,727	0	1,422,644
Total Revenues shares	15,141,851	4,061,824	15,164,781
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,786,440	2,809,767	11,786,440
Non Wage	1,777,184	546,130	1,780,987
Development Expenditure			
Domestic Development	1,578,227	5,999	1,597,353
Donor Development	0	0	0
Total Expenditure	15,141,851	3,361,897	15,164,781

Narrative of Workplan Revenues and Expenditure

The Department budget is Ug. Shs 15,164,781,000/=, this is a 1% increment in the department budget in relation to current budget. The increment is attributed to 1% increment in other government transfers (PLE). 77.7% of the above resources are staff salaries, 11.7% is non wage and 10.5% is development. The resources are to be utilised in the provision of primary and secondary education.

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Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,707,590	415,641	1,934,224
Other Transfers from Central Government	1,600,524	386,435	1,827,956
Locally Raised Revenues	1,945	0	1,945
Multi-Sectoral Transfers to LLGs_NonWage	4,300	4,000	0
District Unconditional Grant (Non-Wage)	1,898	475	5,399
District Unconditional Grant (Wage)	98,924	24,731	98,924
Development Revenues	197,207	70,405	140,833
Multi-Sectoral Transfers to LLGs_Gou	195,633	0	139,414
District Discretionary Development Equalization Grant	1,573	0	1,419
Total Revenues shares	1,904,797	486,046	2,075,058
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,924	24,731	98,924
Non Wage	1,608,666	170,984	1,835,300
Development Expenditure			
Domestic Development	197,207	60,875	140,833
Donor Development	0	0	0
Total Expenditure	1,904,797	256,590	2,075,058

Narrative of Workplan Revenues and Expenditure

The sector projected budget FY2019/20 is Ushs2,075,057,785 comprising Ushs1,934,224,392 as revenue for recurrent expenditures and Ushs 140,833,393 as revenue for development expenditures. The sector budget also increased by 8.9%. The increment is because of 14.2% increment in the road fund IPF. Of these funds, 4.8% will be spent on wage, 88.4% as non wage for road rehabilitation and 6.7% as development (DDEG) will also be used in road infrastructure

Vote : 504 Bugiri District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,814	26,704	105,355
District Unconditional Grant (Wage)	72,289	18,072	72,289
Sector Conditional Grant (Non-Wage)	34,525	8,631	33,066
Development Revenues	547,529	182,510	540,508
Sector Development Grant	526,476	0	520,706
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	654,343	209,213	645,862
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,289	18,072	72,289
Non Wage	34,525	8,532	33,066
Development Expenditure			
Domestic Development	547,529	20,270	540,508
Donor Development	0	0	0
Total Expenditure	654,343	46,874	645,862

Narrative of Workplan Revenues and Expenditure

The department budget is 645,862,000/= which is a 1.3% reduction in relation to the current budget. The reduction is due to reductions in the sector development grant and transitional development grant to the sector. 11% of the budget is wage, 5% is non wage and 84% is development.

Vote : 504 Bugiri District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	290,477	60,557	290,473
Locally Raised Revenues	5,060	0	5,060
Other Transfers from Central Government	40,000	0	40,000
Multi-Sectoral Transfers to LLGs_NonWage	3,190	0	3,020
District Unconditional Grant (Non-Wage)	13,796	3,449	13,796
District Unconditional Grant (Wage)	217,693	54,423	217,693
Sector Conditional Grant (Non-Wage)	10,739	2,685	10,904
Development Revenues	83,962	24,126	51,063
Multi-Sectoral Transfers to LLGs_Gou	19,400	0	27,005
District Discretionary Development Equalization Grant	64,562	0	24,058
Total Revenues shares	374,440	84,683	341,536
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	217,693	54,423	217,693
Non Wage	72,785	4,059	72,780
Development Expenditure			
Domestic Development	83,962	3,205	51,063
Donor Development	0	0	0
Total Expenditure	374,440	61,687	341,536

Narrative of Workplan Revenues and Expenditure

The Department budget is Ug.shs. 341,536,000/=. This is an 8.79% reduction in the budget in relation to the Fy 2018/19. The reduction is due to the reduction in the DDEG allocation to the department. The resources will be utilized in the protection of the fragile ecosystems, protect the natural resources. This will involve Tree planting, screening of projects, monitoring for environmental compliance, conducting forest patrols and settlement of land conflicts, purchase of survey machine accessories.

Vote : 504 Bugiri District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,066,798	82,141	1,054,796
Locally Raised Revenues	5,060	0	5,060
Other Transfers from Central Government	782,648	16,229	782,648
Multi-Sectoral Transfers to LLGs_NonWage	16,642	300	9,704
District Unconditional Grant (Non-Wage)	2,847	712	2,847
District Unconditional Grant (Wage)	170,082	42,521	170,082
Sector Conditional Grant (Non-Wage)	89,520	22,380	84,455
Development Revenues	196,104	37,177	69,927
Donor Funding	44,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	142,104	0	69,927
District Discretionary Development Equalization Grant	10,000	0	0
Total Revenues shares	1,262,902	119,319	1,124,723
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,082	42,521	170,082
Non Wage	896,716	230	884,714
Development Expenditure			
Domestic Development	152,104	17,300	69,927
Donor Development	44,000	0	0
Total Expenditure	1,262,902	60,050	1,124,723

Narrative of Workplan Revenues and Expenditure

The Department budget is Ug shs. 1,124,723,000/=. This a 10.9% reduction of the budget and this attributed to 0% allocation of donor funds and DDEG, the sector conditional grant also reduced by 5.7%. Of the funds 15.1% is wage, 78.7% is non wage and 6.2% is development.

Vote : 504 Bugiri District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	148,297	32,818	148,297
Locally Raised Revenues	17,024	0	17,024
District Unconditional Grant (Non-Wage)	31,228	7,807	31,228
District Unconditional Grant (Wage)	100,045	25,011	100,045
Development Revenues	18,876	4,292	41,734
Donor Funding	6,000	0	0
District Discretionary Development Equalization Grant	12,876	0	41,734
Total Revenues shares	167,173	37,110	190,031
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,045	20,258	100,045
Non Wage	48,253	7,447	48,252
Development Expenditure			
Domestic Development	12,876	3,219	41,734
Donor Development	6,000	0	0
Total Expenditure	167,173	30,924	190,031

Narrative of Workplan Revenues and Expenditure

The Unit's budget is Ug. Shs.190,031,000/=. This is a 13.7% increment in the Unit's budget in relation to FY 2017-18. The increment is attributed to a 224% increment in the DDEG allocation to the unit. 56.6% is wage, 25.4% is non wage and 18% is development. The budget will be utilised to coordinate planning and budgeting, produce mandatory documents and reports, monitor programmes and provide data for informed decision making.

Vote : 504 Bugiri District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,479	14,973	67,478
Locally Raised Revenues	7,589	0	7,589
District Unconditional Grant (Non-Wage)	8,194	2,049	8,194
District Unconditional Grant (Wage)	51,696	12,924	51,695
Development Revenues	2,000	667	2,000
District Discretionary Development Equalization Grant	2,000	0	2,000
Total Revenues shares	69,479	15,639	69,478
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,696	12,924	51,695
Non Wage	15,783	0	15,783
Development Expenditure			
Domestic Development	2,000	0	2,000
Donor Development	0	0	0
Total Expenditure	69,479	12,924	69,478

Narrative of Workplan Revenues and Expenditure

The Audit Unit budget is of Ug. Shs. 69,478,000/=. This is not different from the current budget. 74.4% of the budget will be spent on payment of sector wages, 22.7% as non wage and 2.9% as development.