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**Vote : 507 Busia District****FY 2019/20**

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**Foreword**

The Budget Framework Paper is prepared in line with Section 9 (5) of the Public Finance Management Act (2015), and it requires every Accounting Officer to prepare a Budget Framework Paper for their vote for submission to Parliament by 31st December of each year. The preparation of this Paper commenced with a review and consideration of the National Policy Direction through the Budget Call Circular and Sector Guidelines for the FY 2019/2020 which was followed with holding of a Budget conference that was held on 14/11/2018 at the District Council Hall. The conference participants included the Political and Technical leaders, Elders, Donor/NGO representatives specifically FOWODE, World Vision, Child Fund\_BUACOFE, Rhites-EC, Water School, Uganda Red Cross-Busia Branch etc. The views gathered from the Conference and other Policy documents formed the basis for preparation of this paper among them was to ensure that Gender and Equity issues in planning and budgeting process are addressed. The District continues to commit at least 5% of the Budget exclusively to address Gender concerns and all projects/programmes must reflect a District wide representation and with a focus on vulnerability of the different population categories. Otherwise, the overall budgetary provision is expected to reduce by 2.8% i.e from Ushs. 31,375,686,000 down to Ushs. 30,497,436,000 mainly due to non-provision of Gratuity for Local Government which is however expected to be communicated in the 2nd Budget Call Circular. Finally, I call upon all stakeholders to fulfil the aspirations of the people of Busia District. For God and My Country.



Oguttu Boniface Paul, Ag. District Chairperson

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# FY 2019/20

## 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	270,158	73,501	293,157
Discretionary Government Transfers	4,020,647	1,153,431	3,992,320
Conditional Government Transfers	23,469,000	6,317,753	22,651,580
Other Government Transfers	3,483,880	264,301	3,428,380
Donor Funding	132,000	24,532	132,000
<b>Grand Total</b>	<b>31,375,686</b>	<b>7,833,519</b>	<b>30,497,436</b>

## Revenue Performance in the First Quarter of 2018/19

The District budgeted for Ushs. 31,375,686,000 and by end of first quarter Ushs. 7,833,519,000 (25%) had been realised of which Ushs. 6,008,657,000 (77%) of the funds realised were absorbed. All sources performed on average as expected save for other Government transfers and Donor funding that performed at 8% and 19% respectively. The District was still carrying out pre Sub-project implementation activities mainly under Northern Uganda Social Action Fund III and Youth Livelihood support Programme to generate proposals for funding before releases can be made. Equally, relative low performance under Donor support and specifically UNICEF is due to the fact that most immunisation activities are done in the 2nd and 3rd quarter. Otherwise, although local revenue performed well at 27%, most vote items performed poorly as sourcing for the private service providers was still on-going. In terms of expenditure, Natural Resources absorbed most of its allocation i.e at 96%, followed by Administration at 90% and Education at 87%. Water performed poorly at 8% and followed by community Based Services at 16% mainly due to delay in on-going procurement of service providers for capital works and preparation of sub-projects for funding under the Youth livelihood and Uganda Women Entrepreneurship programmes. Otherwise recurrent budget absorption level stood at 94% for wage and 89% for non-wage which was fair.

## Planned Revenues for FY 2019/20

The District Plans to raise Ushs. 30,497,436,000 down from Ushs. 31,375,686,000 which is a 2.8% reduction and this is mainly due to non-provision of Gratuity funds which is expected in the 2nd Budget Call circular. Local Revenue is project to increase by 8.5% mainly due to expected Local Service Tax after staff recruitment while donor funds are expected to remain at the same level of funding. Otherwise, Central Government transfers are to form 98.6%, Local revenue 0.96% while donor 0.4% of the District Budget.

## 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	2,509,499	631,668	1,818,312
Finance	345,144	87,069	318,268
Statutory Bodies	721,220	177,377	721,220
Production and Marketing	1,441,107	396,551	1,436,002

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Health	4,809,244	1,275,868	4,764,099
Education	15,719,685	4,248,868	15,739,313
Roads and Engineering	1,494,011	426,375	1,471,969
Water	593,813	192,343	576,242
Natural Resources	2,267,443	77,727	2,277,692
Community Based Services	1,244,403	245,572	1,141,440
Planning	179,981	59,805	182,744
Internal Audit	50,135	14,297	50,135
<b>Grand Total</b>	<b>31,375,686</b>	<b>7,833,519</b>	<b>30,497,436</b>
<i>o/w: Wage:</i>	<i>17,117,221</i>	<i>4,279,305</i>	<i>17,117,221</i>
<i>Non-Wage Recurrent:</i>	<i>6,861,761</i>	<i>1,943,974</i>	<i>6,129,871</i>
<i>Domestic Devt:</i>	<i>7,264,704</i>	<i>1,585,708</i>	<i>7,118,344</i>
<i>Donor Devt:</i>	<i>132,000</i>	<i>24,532</i>	<i>132,000</i>

### Expenditure Performance in the First Quarter FY 2018/19

The District budgeted to spend Ushs. 31,375,686,000 and by end of first quarter Ushs. 7,833,519,000 had been realised and of which Ushs.6,008,657,000 has been absorbed which was 77% of the release. Natural resources performed best at 96% followed by Administration at 90% and Education at 87%. Worst performance was registered under Water at 8% and community development services at only 16% mainly due to delay in on-going procurement process and selection of group enterprises for funding respectively. Overall, 94% of the wage release was absorbed and 89% of the non-wage. The balance under wage is to cater for planned recruitment for which the process is on-going.

### Planned Expenditures for The FY 2019/20

The District expects to spend Ushs. 30,497,436,000 down from Ushs. 31,375,686,000 which is 2.8% reduction due to non-provision of funds for Gratuity which we expect to be communicated in the 2nd Budget call circular. Otherwise, there shall be no effect to the pattern of expenditure in all other areas. Education, Health, Agriculture, Roads and Water shall receive the largest shares of the budget. Provision has been made to complete Busitema Maternity Ward during the Financial Year 2019/2020.

### Medium Term Expenditure Plans

The medium term plans for expenditure include delivery of safe water sources, school infrastructure, health infrastructure (placenta pits, maternity units and staff housing for the midwives to address maternal and child mortality) and accessibility to markets through improved road infrastructure by way of maintaining and rehabilitating community access roads. These are in line with the District Five Year Development Plan FY 2015/2016 - 2019/2020.

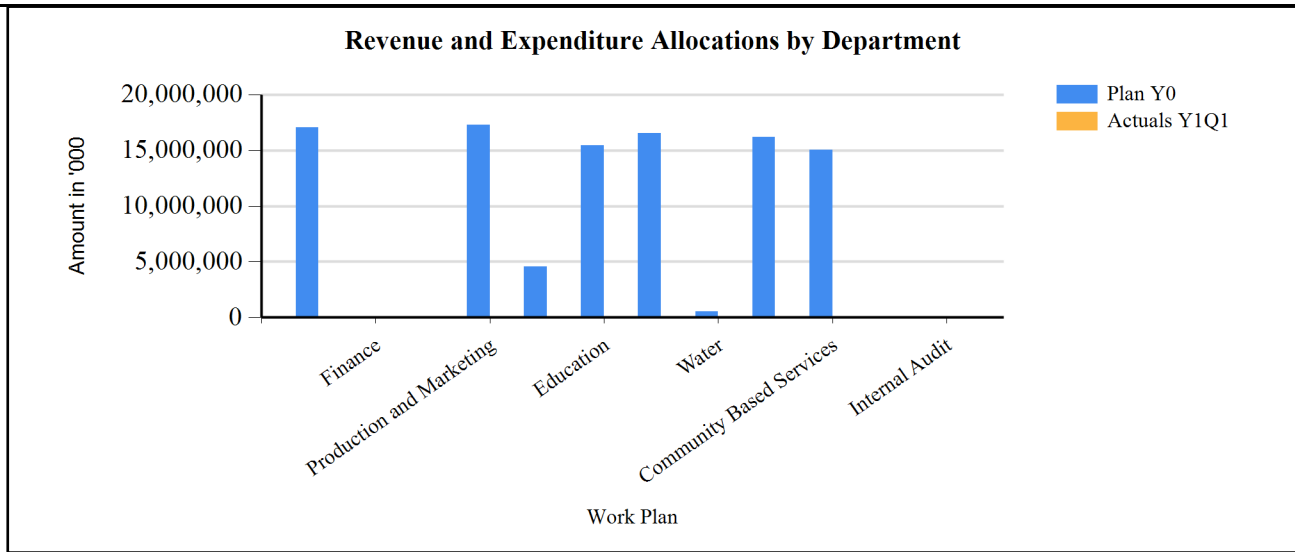
### Challenges in Implementation

The major constraints include: i). Low staffing levels which currently stand at 57% of the traditional staff, 40% agriculture extension and 61% under Health. The worst levels are in community development, administration, agriculture and health. ii). Inability to attract a high number of female heads of departments leading to skewed staffing levels. Otherwise, many have occupied other positions in Health and Education departments. iii). Multiple planning and reporting formats affecting time for actual implementation of activities.

### G1: Graph on the Revenue and Expenditure Allocations by Department

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**Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>1. Locally Raised Revenues</b>	<b>270,158</b>	<b>73,501</b>	<b>293,157</b>
Local Services Tax	111,000	54,533	135,000
Land Fees	8,136	1,257	0
Business licenses	8,555	259	8,555
Royalties	0	0	8,000
Park Fees	446	0	1,200
Property related Duties/Fees	2,722	0	2,722
Animal & Crop Husbandry related Levies	1,999	0	1,999
Agency Fees	13,825	15,203	13,825
Inspection Fees	8,913	0	8,913
Market /Gate Charges	5,943	63	5,943
Other Fees and Charges	103,400	2,187	101,000
Miscellaneous receipts/income	5,219	0	6,000
<b>2a. Discretionary Government Transfers</b>	<b>4,020,647</b>	<b>1,153,431</b>	<b>3,992,320</b>
District Unconditional Grant (Non-Wage)	874,305	218,576	868,139
District Discretionary Development Equalization Grant	1,779,229	593,076	1,757,067
District Unconditional Grant (Wage)	1,367,113	341,778	1,367,113
<b>2b. Conditional Government Transfer</b>	<b>23,469,000</b>	<b>6,317,753</b>	<b>22,651,580</b>
Sector Conditional Grant (Wage)	15,750,108	3,937,527	15,750,108
Sector Conditional Grant (Non-Wage)	3,384,000	1,072,991	3,378,652
Sector Development Grant	2,661,095	887,032	2,602,148

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Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	900,871	225,218	900,871
Gratuity for Local Governments	751,875	187,969	0
<b>2c. Other Government Transfer</b>	<b>3,483,880</b>	<b>264,301</b>	<b>3,428,380</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	2,070,294	26,764	2,070,294
Support to PLE (UNEB)	16,500	0	25,000
Uganda Road Fund (URF)	664,053	165,719	664,053
Uganda Women Entrepreneurship Program(UWEP)	242,411	71,819	242,411
Vegetable Oil Development Project	24,000	0	0
Youth Livelihood Programme (YLP)	426,622	0	426,622
<b>3. Donor</b>	<b>132,000</b>	<b>24,532</b>	<b>132,000</b>
United Nations Children Fund (UNICEF)	132,000	24,532	132,000
<b>Total Revenues shares</b>	<b>31,375,686</b>	<b>7,833,519</b>	<b>30,497,436</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

The District realised 27% of its Local Revenue i.e Ushs. 73,501,408 out of the budget of Ushs. 270,158,137 which was in overall terms good. However, the good performance was as a result of good Local Service Tax, Agency and land fees realisation that performed at 49%, 110% and 15% respectively. Other sources performed very poorly mainly due to delays in award of tenders that was concluded late. The District expects to start collections for the indicated budget items in the second quarter of the Financial Year.

### Central Government Transfers

The District realised only 8% of the budgeted funds which was far below the target of 25%. Save for the Uganda Women Entrepreneurship Program (UWEP) and Uganda Road Fund (URF) that performed as expected i.e at 30% and 25% respectively, the rest performed at zero level as a result of non-submission of Sub-projects under Northern Uganda Social Action Fund (NUSAF III) and Youth Livelihood Programme for which proposal development was still on-going. Funding to support PLE is expected in the 2nd quarter when Exams are done. Otherwise, no response was received under Vegetable Oil Development Project and Farm Income Enhancement and Forest Conservation (FIEFOC) Project.

### Donor Funding

The District realised 19% of the budgeted funds under the Donor component and this is from United Nations Children Fund (UNICEF) which was fair. Otherwise, a number of activities are scheduled for the 2nd and 3rd Quarter when mass immunisation activities are done and thus the District expects to realise more funds in the subsequent quarters.

ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

The District expects to realise an increase in Local Revenue realisation of Ushs. 22,999,000 (of 8.5%) i.e Ushs.293,157,000 in the FY 2019/20 as compared to the budgetary revenue of Ushs. 270,158,000 for the FY 2018/2019. The District expects to realise the funds from Local Service Tax as many staff are expected to be recruited. Equally, the District expects to realise funds from Park fees upon completion of Musiita - Namayingo - Busia Road tarmacking. The rest of the items are expected to perform at the level of the FY 2018/2019.

### Central Government Transfers

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The District expects a reduction in Central Government transfers by 2.9% i.e from Ushs. 30,973,527,000 down to Ushs. 30,072,280,000 and this is mainly because of non-provision of funds for Gratuity which is expected to be communicated in the 2nd Budget Call Circular. The rest of the items under this category have not substantially changed as per the figures for Financial Year 2018/2019.

## Donor Funding

The District does not expect any change in the level of donor funding for the FY 2019/2020 as compared to that for the FY 2018/2019. Funding under the category of Ushs. 132,000,000 is still expected from United Nations Children Fund (UNICEF) to cater for Birth Registration and immunisation of children. No commitment has been received from any other source.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	1,030,475	254,310	990,830
District Production Services	399,652	122,723	409,999
District Commercial Services	10,980	2,745	14,173
<i>Sub- Total of allocation Sector</i>	<b>1,441,107</b>	<b>379,778</b>	<b>1,415,002</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,303,901	217,366	1,401,232
District Engineering Services	190,110	47,527	37,737
<i>Sub- Total of allocation Sector</i>	<b>1,494,011</b>	<b>264,894</b>	<b>1,438,969</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	9,843,226	2,527,731	9,844,816
Secondary Education	4,459,680	1,222,120	4,459,680
Skills Development	1,210,350	337,268	1,210,350
Education & Sports Management and Inspection	206,129	54,931	224,168
Special Needs Education	300	0	300
<i>Sub- Total of allocation Sector</i>	<b>15,719,685</b>	<b>4,142,050</b>	<b>15,739,313</b>
<b>Sector :Health</b>			
Primary Healthcare	1,427,429	356,857	1,393,284
District Hospital Services	169,872	42,468	169,872
Health Management and Supervision	3,211,944	802,986	3,200,944
<i>Sub- Total of allocation Sector</i>	<b>4,809,244</b>	<b>1,202,311</b>	<b>4,764,099</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	593,813	148,453	576,242
Natural Resources Management	2,260,843	566,443	2,257,692
<i>Sub- Total of allocation Sector</i>	<b>2,854,656</b>	<b>714,897</b>	<b>2,833,934</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,244,403	219,417	1,141,440

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<i>Sub- Total of allocation Sector</i>	<b>1,244,403</b>	<b>219,417</b>	<b>1,141,440</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,489,471	614,010	1,798,235
Local Statutory Bodies	721,220	180,305	721,220
Local Government Planning Services	179,981	76,495	182,744
<i>Sub- Total of allocation Sector</i>	<b>3,390,672</b>	<b>870,810</b>	<b>2,702,199</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	345,144	86,286	318,268
Internal Audit Services	50,135	12,534	50,135
<i>Sub- Total of allocation Sector</i>	<b>395,279</b>	<b>98,820</b>	<b>368,403</b>

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**SECTION B : Workplan Summary**

*Administration*

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,378,892</b>	<b>588,132</b>	<b>1,688,612</b>
Locally Raised Revenues	89,363	15,750	111,362
Multi-Sectoral Transfers to LLGs_NonWage	213,957	53,489	215,118
District Unconditional Grant (Non-Wage)	68,985	17,246	68,985
District Unconditional Grant (Wage)	353,841	88,460	392,275
Pension for Local Governments	900,871	225,218	900,871
Gratuity for Local Governments	751,875	187,969	0
<b>Development Revenues</b>	<b>130,607</b>	<b>43,536</b>	<b>129,700</b>
Multi-Sectoral Transfers to LLGs_Gou	72,859	0	71,952
District Discretionary Development Equalization Grant	57,748	0	57,748
<b>Total Revenues shares</b>	<b>2,509,499</b>	<b>631,668</b>	<b>1,818,312</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	353,841	88,460	392,275
Non Wage	2,025,051	459,821	1,296,336
<b>Development Expenditure</b>			
Domestic Development	130,607	23,723	129,700
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,509,499</b>	<b>572,004</b>	<b>1,818,312</b>

**Narrative of Workplan Revenues and Expenditure**

The department allocation has decreased by 27.5% in FY 2019/20 compared to FY 2018/19 due to non provision for gratuity payments. Despite the fact that Local Revenue has increased by 19.8% to cater for two Barazas, Court/Legal processes, and more allocation for internet services and subscription, the the increase is small compared to the non-provision for gratuity. More allocation has equally been provided for recruitment for two Sub-county Chiefs. Otherwise, other revenue sources have substantially remain the same and equally the expenditure provision has not substantially changes save for the minimal increment mentioned above.



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## Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>345,144</b>	<b>87,069</b>	<b>318,268</b>
Locally Raised Revenues	58,420	18,758	58,420
District Unconditional Grant (Non-Wage)	76,770	19,193	69,444
District Unconditional Grant (Wage)	209,953	49,118	190,405
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>345,144</b>	<b>87,069</b>	<b>318,268</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	209,953	44,364	190,405
Non Wage	135,191	26,442	127,864
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>345,144</b>	<b>70,805</b>	<b>318,268</b>

### Narrative of Workplan Revenues and Expenditure

The department will realise a decrease of 7.8% in funding for the FY 2019/20 as compared to the previous year i.e FY 2018/19. This is mainly as a result of a reduction in funding to wage for accounts staff that is relatively staffed and hence prioritisation has been to Administration to recruit Sub-county and Parish Chiefs. The other areas of expenditure have substantially not changed. Ushs. 230million shall cater for LG Financial Management Services, Ushs. 20million for revenue management and collection, 12million for expenditure management services and 30million for Integrated Financial Management System maintenance.

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*Statutory Bodies*

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>708,449</b>	<b>173,120</b>	<b>708,449</b>
Locally Raised Revenues	30,170	3,550	30,170
District Unconditional Grant (Non-Wage)	421,822	105,456	421,822
District Unconditional Grant (Wage)	256,457	64,114	256,457
<b>Development Revenues</b>	<b>12,771</b>	<b>4,257</b>	<b>12,771</b>
District Discretionary Development Equalization Grant	12,771	0	12,771
<b>Total Revenues shares</b>	<b>721,220</b>	<b>177,377</b>	<b>721,220</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	256,457	36,332	256,457
Non Wage	451,992	72,544	451,992
<b>Development Expenditure</b>			
Domestic Development	12,771	0	12,771
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>721,220</b>	<b>108,876</b>	<b>721,220</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental budget allocation for the FY 2019/2020 has not changed as compared to that of the FY 2018/2019. The department shall continue to expect Ugx 721,220,000 out of which shs 380,600,000 will cater for council administration services, shs 182,139, 000 for political and executive oversight and shs 40,075,000 for standing committees. The development grant (DDEG-Re-tooling component) remains shs12,771,000.

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*Production and Marketing*

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>981,820</b>	<b>251,455</b>	<b>980,761</b>
Sector Conditional Grant (Wage)	787,821	196,955	787,821
Sector Conditional Grant (Non-Wage)	193,999	48,500	192,941
<b>Development Revenues</b>	<b>459,288</b>	<b>145,096</b>	<b>455,241</b>
Other Transfers from Central Government	24,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	294,582	0	316,024
Sector Development Grant	140,706	0	139,217
<b>Total Revenues shares</b>	<b>1,441,107</b>	<b>396,551</b>	<b>1,436,002</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	787,821	196,955	787,821
Non Wage	193,999	48,500	192,941
<b>Development Expenditure</b>			
Domestic Development	459,288	98,194	455,241
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,441,107</b>	<b>343,649</b>	<b>1,436,002</b>

**Narrative of Workplan Revenues and Expenditure**

The Departmental allocation for the FY 2019/20 is expected to slightly reduce by 0.35% as compared to the FY 2018/2019 budget. Although funding to PRDP has slightly increased, the overall department budget has substantially remained the same as no commitment has been received yet to fund Vegetable Oil related activities. The Departmental is expected to have receipts of Shs 1,436,002,000 of which 787,820,591 is wage and Shs 316,024,078 will be transferred to the LLGs under DDEG.

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**Health**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,536,564</b>	<b>881,641</b>	<b>3,536,564</b>
Locally Raised Revenues	10,000	0	10,000
District Unconditional Grant (Non-Wage)	1,000	250	1,000
Sector Conditional Grant (Wage)	3,162,257	790,564	3,162,257
Sector Conditional Grant (Non-Wage)	363,308	90,827	363,308
<b>Development Revenues</b>	<b>1,272,680</b>	<b>394,227</b>	<b>1,227,535</b>
Donor Funding	90,000	0	90,000
District Discretionary Development Equalization Grant	114,278	0	114,278
Sector Development Grant	1,068,402	0	1,023,257
<b>Total Revenues shares</b>	<b>4,809,244</b>	<b>1,275,868</b>	<b>4,764,099</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,162,257	790,564	3,162,257
Non Wage	374,308	73,546	374,308
<b>Development Expenditure</b>			
Domestic Development	1,182,680	16,891	1,137,535
Donor Development	90,000	0	90,000
<b>Total Expenditure</b>	<b>4,809,244</b>	<b>881,002</b>	<b>4,764,099</b>

**Narrative of Workplan Revenues and Expenditure**

The department allocation is expected to slightly reduce by 0.94% in allocations of 2019/20 FY compared to the previous Financial Year 2018/19. The decrease is mainly in the sector conditional grant of Ushs. 45,145,000. On the expenditure side, 76.1% of the budget estimates will be recurrent expenditure while 23.9% will be development expenditure. Of the recurrent expenditure, 89.4% is to cover wages.

# Vote : 507 Busia District

# FY 2019/20

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>14,595,042</b>	<b>3,874,002</b>	<b>14,622,049</b>
Locally Raised Revenues	4,500	3,500	4,500
Other Transfers from Central Government	16,500	0	25,000
District Unconditional Grant (Non-Wage)	7,795	1,949	7,795
District Unconditional Grant (Wage)	42,324	10,581	63,520
Sector Conditional Grant (Wage)	11,800,031	2,950,008	11,800,031
Sector Conditional Grant (Non-Wage)	2,723,892	907,964	2,721,204
<b>Development Revenues</b>	<b>1,124,643</b>	<b>374,866</b>	<b>1,117,264</b>
District Discretionary Development Equalization Grant	184,283	0	183,283
Sector Development Grant	940,360	0	933,981
<b>Total Revenues shares</b>	<b>15,719,685</b>	<b>4,248,868</b>	<b>15,739,313</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,842,355	2,761,972	11,863,550
Non Wage	2,752,687	908,115	2,758,499
<b>Development Expenditure</b>			
Domestic Development	1,124,643	5,500	1,117,264
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>15,719,685</b>	<b>3,675,587</b>	<b>15,739,313</b>

### Narrative of Workplan Revenues and Expenditure

The Department shall receive a slight increase of 0.12% in revenues in the Financial Year 2019/2020 as compared to the previous year due to an additional allocation to supervision funds during Primary Leaving Examination exercise and wage for Principal Education Officer. Otherwise, the rest of funding has remained the same i.e Ushs. 11.8billion for wage, Ushs. 2.7billion for sector conditional grant\_non wage and Ushs. 1.1billion for Development.

# Vote : 507 Busia District

# FY 2019/20

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>852,072</b>	<b>212,379</b>	<b>839,883</b>
Locally Raised Revenues	41,708	10,083	41,708
Other Transfers from Central Government	514,892	165,719	514,892
Multi-Sectoral Transfers to LLGs_NonWage	149,160	0	149,160
District Unconditional Grant (Non-Wage)	21,542	5,385	21,542
District Unconditional Grant (Wage)	124,769	31,192	112,580
<b>Development Revenues</b>	<b>641,940</b>	<b>213,995</b>	<b>632,086</b>
Multi-Sectoral Transfers to LLGs_Gou	285,277	0	285,383
District Discretionary Development Equalization Grant	356,663	0	346,703
<b>Total Revenues shares</b>	<b>1,494,011</b>	<b>426,375</b>	<b>1,471,969</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	124,769	27,596	112,580
Non Wage	727,302	106,602	727,303
<b>Development Expenditure</b>			
Domestic Development	641,940	66,657	632,086
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,494,011</b>	<b>200,855</b>	<b>1,471,969</b>

### Narrative of Workplan Revenues and Expenditure

The department expects a slight reduction in funding of Ushs. 22million which is only 1.48% due to a decrease in allocation under DDEG and wage since most staff have been recruited in the department and priority has been given to community development and administration to recruit staff. Otherwise, the pattern of road works expenditure has not substantially changed as compared to the figures of FY 2018/2019. On the expenditure side Ushs.198.7million is to be spent on administrative operations; Ush 272,566,000 is earmarked for District Road maintenance, 427,000,000 for maintenance of community access roads while Ushs. 386 million is earmarked for Road Construction and rehabilitation and construction of the first Phase of Majanji Sub-county Administration Block.

# Vote : 507 Busia 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>61,133</b>	<b>14,783</b>	<b>50,747</b>
Locally Raised Revenues	2,000	0	2,000
District Unconditional Grant (Wage)	26,135	6,534	17,245
Sector Conditional Grant (Non-Wage)	32,998	8,250	31,502
<b>Development Revenues</b>	<b>532,679</b>	<b>177,560</b>	<b>525,495</b>
Sector Development Grant	511,627	0	505,693
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>593,813</b>	<b>192,343</b>	<b>576,242</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,135	3,600	17,245
Non Wage	34,998	3,865	33,502
<b>Development Expenditure</b>			
Domestic Development	532,679	8,428	525,495
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>593,813</b>	<b>15,893</b>	<b>576,242</b>

### Narrative of Workplan Revenues and Expenditure

In the Financial year 2019/20, the sector expects to realise a decrease in funding by 2.96% of its budgetary provision for FY 2019/2020 compared to last FY 2018/19 due expected reduction in funding towards wage since the Ministry of Water did send a staff to the Department and equally a slight reduction in the conditional grant. Ushs. 435million is expected to be spent for borehole construction and rehabilitation.

# Vote : 507 Busia 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>134,554</b>	<b>43,431</b>	<b>148,087</b>
Locally Raised Revenues	7,750	8,360	7,750
District Unconditional Grant (Non-Wage)	13,759	3,440	13,759
District Unconditional Grant (Wage)	105,231	29,678	118,712
Sector Conditional Grant (Non-Wage)	7,815	1,954	7,866
<b>Development Revenues</b>	<b>2,132,888</b>	<b>34,296</b>	<b>2,129,606</b>
Other Transfers from Central Government	2,110,294	0	2,070,294
Multi-Sectoral Transfers to LLGs_Gou	21,395	0	58,112
District Discretionary Development Equalization Grant	1,200	0	1,200
<b>Total Revenues shares</b>	<b>2,267,443</b>	<b>77,727</b>	<b>2,277,692</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	105,231	29,678	118,712
Non Wage	29,324	13,075	29,375
<b>Development Expenditure</b>			
Domestic Development	2,132,888	34,296	2,129,606
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,267,443</b>	<b>77,048</b>	<b>2,277,692</b>

### Narrative of Workplan Revenues and Expenditure

In the 2019/20 FY, the Natural Resources Department expects to realise and spend UGX 2,277,692,000 up from Ushs. 2,267,443,000 a slight increase of 0.45% mainly to cater for wages for Forest Officer and establishment of Tree Nurseries in Lower Local Governments. On the expenditure side, these funds are to cater for improved household income and food security i.e Ushs. 2,070,294,000 under NUSAF 3, Ushs. 58,112,000 for tree planting and management, Environmental management activities will take Ushs. 7.8Million while Land management shall receive Ushs.9.8 million and UGX 125.8million will be spent on office running and payment of staff wages.



# Vote : 507 Busia 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>207,433</b>	<b>51,108</b>	<b>174,793</b>
Locally Raised Revenues	3,000	0	3,000
District Unconditional Grant (Wage)	142,445	35,611	109,962
Sector Conditional Grant (Non-Wage)	61,988	15,497	61,832
<b>Development Revenues</b>	<b>1,036,970</b>	<b>194,464</b>	<b>966,647</b>
Other Transfers from Central Government	669,034	0	669,034
Multi-Sectoral Transfers to LLGs_Gou	366,736	0	296,413
District Discretionary Development Equalization Grant	1,200	0	1,200
<b>Total Revenues shares</b>	<b>1,244,403</b>	<b>245,572</b>	<b>1,141,440</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	142,445	15,754	109,962
Non Wage	64,988	9,701	64,832
<b>Development Expenditure</b>			
Domestic Development	1,036,970	12,825	966,647
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,244,403</b>	<b>38,280</b>	<b>1,141,440</b>

### Narrative of Workplan Revenues and Expenditure

The Department expects to realise an 8.3% reduction in funding in the next year's budget as compared to the previous Financial Year 2018/2019 (i.e from Ushs. 1,244,403,000 down to Ushs. 1,141,440,000) due a reduction in allocation in PRDP funding as most funds have been allocated to support groups in the area of Agriculture and most importantly in animal traction and value addition. The rest of the revenue sources shall not significantly change.

**Vote : 507 Busia District**

**FY 2019/20**

**Planning**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>130,144</b>	<b>32,661</b>	<b>131,144</b>
Locally Raised Revenues	15,500	4,000	16,500
District Unconditional Grant (Non-Wage)	34,821	8,705	34,821
District Unconditional Grant (Wage)	79,823	19,956	79,823
<b>Development Revenues</b>	<b>49,837</b>	<b>27,144</b>	<b>51,600</b>
Donor Funding	42,000	0	42,000
District Discretionary Development Equalization Grant	7,837	0	9,600
<b>Total Revenues shares</b>	<b>179,981</b>	<b>59,805</b>	<b>182,744</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	79,823	15,205	79,823
Non Wage	50,321	5,186	51,321
<b>Development Expenditure</b>			
Domestic Development	7,837	2,523	9,600
Donor Development	42,000	0	42,000
<b>Total Expenditure</b>	<b>179,981</b>	<b>22,914</b>	<b>182,744</b>

**Narrative of Workplan Revenues and Expenditure**

The Unit expects an increase in funding by 1.5% next Financial Year due to the expected increase in funding towards appraisal of projects under DDEG programme. Otherwise, for the rest of funding sources the budget is expected to remain the same.

**Vote : 507 Busia District**

**FY 2019/20**

**Internal Audit**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>47,735</b>	<b>13,497</b>	<b>47,735</b>
Locally Raised Revenues	7,747	3,500	7,747
District Unconditional Grant (Non-Wage)	13,853	3,463	13,853
District Unconditional Grant (Wage)	26,135	6,534	26,135
<b>Development Revenues</b>	<b>2,400</b>	<b>800</b>	<b>2,400</b>
District Discretionary Development Equalization Grant	2,400	0	2,400
<b>Total Revenues shares</b>	<b>50,135</b>	<b>14,297</b>	<b>50,135</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,135	6,276	26,135
Non Wage	21,600	3,463	21,600
<b>Development Expenditure</b>			
Domestic Development	2,400	800	2,400
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>50,135</b>	<b>10,539</b>	<b>50,135</b>

**Narrative of Workplan Revenues and Expenditure**

The department allocation for the FY 2019/2020 has been maintained at the level of the Financial Year 2018/2019 which stands at Ushs. 50,135,000 and specifically Ushs. 29,135,000 (58%) will cater for management services, Ushs. 18,600,000 (37%) for Internal Audit activities while Ushs. 2,400,000 has been allocated to carry out value for money Audit under DDEG.