

Vote : 567 Bukwo District

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Foreword

Bukwo District Local Government Council appreciates the importance of preparing Budget Framework Paper (BFP) not only as a requirement in the guidelines Governing Local Governments planning process but as a necessary document in guiding the development partners and all other Pertinent stakeholders in improvement of service delivery to people of Bukwo district. This BFP takes into consideration the priorities of the people of Bukwo district that have been obtained through participatory planning which leads to accomplishment of the District Goal and therefore Vision. It has been formulated taking into account the budget ceiling by Local government finance Commission, expected Donor funding and projected Local revenue as well as cross-cutting issues of gender, environment, HIV/AIDS, employment, population, social protection and income distribution. I therefore take this opportunity to thank all the pertinent stakeholders who contributed in the preparation of this Budget Framework Paper. For God and my Country



Chebet Michael ; District Chairperson Bukwo District Local Government

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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	279,051	32,951	291,385
Discretionary Government Transfers	3,303,297	899,411	3,280,988
Conditional Government Transfers	12,814,872	3,424,104	12,508,747
Other Government Transfers	1,394,454	137,014	1,573,780
Donor Funding	93,246	7,923	0
Grand Total	17,884,921	4,501,404	17,654,900

Revenue Performance in the First Quarter of 2018/19

The approved budget is 17.9 billion shillings and the cumulative receipt by end of Quarter one was 4.5 billion shillings contributing 25.1% of the approved budget. The percentage of the budget received was highest in Discretionary Government Transfers with 27.2% followed by Conditional Government Transfers with 26.7% of their respective approved budgets. The performance was high because development grants released was 33.3% of the approved development budget to expedite implementation of projects and completion by end of June 2019. Locally Raised Revenues realized was low comprising of 11.8% of its approved budget due to weak enforcement measures to enforce tax payers and sensitization of tax payers during the quarter. About 3.4 million shillings for Other Government Transfers was realized contributing 9.8% of its approved budget due to delay in formation and approval of groups by under Youth Livelihood Programme (YLP), Uganda Women Entrepreneurship Program (UWEP) and Northern Uganda Social Action Fund (NUSAF). No Donor funds was realized in the quarter due to delay in approval of quarter one request by United Nations Children Fund (UNICEF).

Planned Revenues for FY 2019/20

The Proposed budget will decrease by 230 million shillings (1.3%) from the approved budget of FY 2018/19. The decrease is due to decrease in Discretionary Government Transfers by 22.3 million shillings (0.7%), Conditional Government Transfers will decrease by 306.1 million shillings (2.4%) due to reduction of funds. No Donor funds are expected to be realized since at the time of preparing this Budget Framework Paper there was no commitment from the implementing partners. However, other Government transfers is expected to increase by 179.3 million shillings (11.4%) due to expected increase in group formation and approval which in the other hand will increase absorption of funds under Northern Uganda Social Action Fund (NUSAF), Youth livelihood programme and Uganda Women Entrepreneurship programme.. Locally raised revenues is also expected to increase by 12.3 million shillings due to expected increase in the rate of taxation and introduction of beer taxation

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	1,389,920	436,326	1,161,954
Finance	329,080	73,427	247,596
Statutory Bodies	689,957	143,431	674,157
Production and Marketing	1,581,740	399,992	1,270,429

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Health	3,435,418	870,592	3,475,282
Education	8,030,775	2,169,090	8,049,709
Roads and Engineering	715,456	147,691	907,628
Water	341,834	103,187	329,749
Natural Resources	167,014	25,694	162,839
Community Based Services	1,007,238	97,281	1,207,687
Planning	123,010	18,056	93,368
Internal Audit	73,480	16,638	74,503
Grand Total	17,884,921	4,501,404	17,654,900
<i>o/w: Wage:</i>	<i>10,743,257</i>	<i>2,685,814</i>	<i>10,743,257</i>
<i>Non-Wage Reccurent:</i>	<i>3,952,500</i>	<i>1,049,607</i>	<i>4,127,584</i>
<i>Domestic Devt:</i>	<i>3,095,917</i>	<i>758,060</i>	<i>2,784,059</i>
<i>Donor Devt:</i>	<i>93,246</i>	<i>7,923</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

The total cumulative releases up to end of September FY 2018/19 to the departments was 4.5 billion leaving no funds in the General fund account. Out of the cumulative release, only 3.6 billion shillings was spent contributing 20% of the budget spent and 79% of the releases spent. In addition the performance in releases spent was good in most of the sectors except water sub sector, community Based services, production and marketing, Planning unit and administration with 15%, 45%, 51% and 54% of their respective cumulative releases to the departments. The expenditure performance in relation to releases under water, Production & Marketing and administration was affected by mandatory procurement process which was in advert stage and delay in implementation of salary enhancement to staff under science. Planning unit was affected by delay to enhance salary for Senior Planner.

Planned Expenditures for The FY 2019/20

The expected expenditure will decrease by 230 million shillings (1.37%) from the approved budget of FY 2018/19. These funds will be used to fund wealth creation activities and improvement of infrastructure in Government institutions like road opening, Construction of council hall, 5-stance VIP Latrines for six Primary schools, Completion of classroom blocks in Completion of Mortuary in Bukwo District General Hospital, Extension of Gravity flow schemes (GFS) from Tasakya GFS about 2km from reservoir tank to Kwirwot parish, mini design of water source in Chepkwasta sub county, rehabilitation and maintenance of roads. Supply of tree seedlings and technologies to the community, payment of salaries and pension to staff, finally there is planned expenditure on improvement of health care services and education services in the district

Medium Term Expenditure Plans

Increase access to better social services from 93.3% to 95.1%, Improve on the economic infrastructure from 40.2% to 50%, Increase Household incomes 20%, Reduce environmental degradation from 5% by using the natural resource base sustainability, Improve on the level of functional literacy from 3%, Reduce HIV prevalence rate from 1%, increase access to clean water by 1%, improve sanitation by 5%.

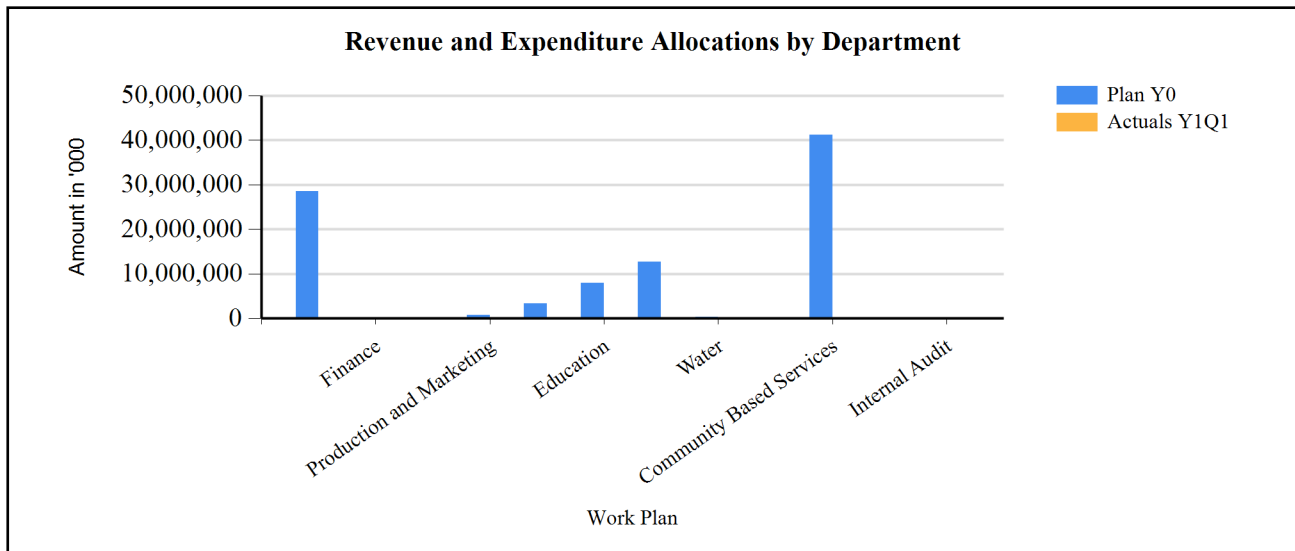
Challenges in Implementation

The Major constraints faced in implementing district future plans are; Poor roads including un tarmacked Kapchorwa-Suam road, Under staffing in critical positions for instance there are only three Doctors in the district, Low budget allocated to the district and little locally raised revenues collected due to limited tax base and no commitment to enforce tax payers, no bank in the district leading to distant banking services in Kapchorwa district and disasters like landslides which destroy crops

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G1: Graph on the Revenue and Expenditure Allocations by Department



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	279,051	32,951	291,385
Local Services Tax	147,884	21,545	147,884
Beer	0	0	10,000
Local Hotel Tax	14,051	100	15,051
Application Fees	10,200	3,675	19,250
Business licenses	20,000	0	21,200
Royalties	20,000	2,561	20,000
Park Fees	5,000	1,400	0
Animal & Crop Husbandry related Levies	4,000	600	5,000
Registration of Businesses	14,000	0	0
Market /Gate Charges	12,959	750	13,000
Miscellaneous receipts/income	30,957	1,071	40,000
2a. Discretionary Government Transfers	3,303,297	899,411	3,280,988
District Unconditional Grant (Non-Wage)	631,383	157,846	625,207
Urban Unconditional Grant (Non-Wage)	38,713	9,678	37,575
District Discretionary Development Equalization Grant	856,719	285,573	842,796
Urban Unconditional Grant (Wage)	190,483	47,621	190,483
District Unconditional Grant (Wage)	1,559,671	389,918	1,559,671

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Urban Discretionary Development Equalization Grant	26,328	8,776	25,255
2b. Conditional Government Transfer	12,814,872	3,424,104	12,508,747
Sector Conditional Grant (Wage)	8,993,103	2,248,276	8,993,103
Sector Conditional Grant (Non-Wage)	1,993,407	620,340	1,991,179
Sector Development Grant	1,370,081	456,694	1,356,206
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	67,722	0	0
Salary arrears (Budgeting)	2,400	0	0
Pension for Local Governments	148,457	37,114	148,457
Gratuity for Local Governments	218,649	54,662	0
2c. Other Government Transfer	1,394,454	137,014	1,573,780
Northern Uganda Social Action Fund (NUSAF)	592,377	22,224	614,720
Uganda Road Fund (URF)	502,077	107,527	502,077
Uganda Women Entrepreneurship Program(UWEP)	125,000	2,019	146,803
Youth Livelihood Programme (YLP)	175,000	5,245	310,180
3. Donor	93,246	7,923	0
United Nations Children Fund (UNICEF)	93,246	7,923	0
Total Revenues shares	17,884,921	4,501,404	17,654,900

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The District in the first quarter realized 32.95 million shillings from Locally Raised Revenue representing 12% of the approved budget for locally raised revenues. No revenues were raised from Business licenses, Registration of Businesses. In addition, most of the sources of revenues except application fees performed poor because sensitization of tax payers was being implemented in the quarter leading to low or no revenues collected in other sources of locally raised revenues.

Central Government Transfers

The District in the first quarter realized UGX 4.46 billion shillings from the central Government contributing 25.47% of the approved central Government transfers. This was because; Discretionary Government Transfers and Conditional Government Transfers performance was 27% of their corresponding budgets due to release of 33% of the development grants to expedite implementation of capital projects. It was also noted that Other Government Transfers performed very poor with 10% of its approved budget because, the group funds for the Youth Livelihood Programme (YLP) and Uganda Women Entrepreneurship Program(UWEP) were not released due to poor recoveries from the funded groups. Under Northern Uganda Social Action Fund (NUSAF III), group funds were not released because of delay in formation and approval of group projects.

Donor Funding

The District in the first quarter realized UGX 7.9 million shillings under Donor funding from United Nations Children Fund (UNICEF) to facilitate sensitization of the community against Female Genital Mutilation (FGM). The performance of 8% of the approved Donor funds was low since most activities was planned to be and will be implemented in the subsequent quarters

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

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The proposed budget for locally raised revenues is 291.4 million shillings representing 4.2% increase from the approved budget of 2018/19. This was because the Local Revenues is anticipated to increase relative to 2018/19 approved budget in Local Hotel Tax, Application Fees, Business licenses, Animal & Crop Husbandry related Levies, Market /Gate Charges and Miscellaneous receipts/income due to increased tax base.

Central Government Transfers

The approved budget will decrease by 242 million shillings (1.3%) from the approved budget of FY 2018/19. The decrease is due to decrease in Discretionary Government Transfers by 22.3 million shillings, Conditional Government Transfers to decrease by 306.1million shillings due to decrease in allocation of funds to Local Governments. However, Other Government transfers is expected to increase by 179.3 million shillings to cater for activities under Northern Uganda Social Action Fund (NUSAF), Youth livelihood programme and Uganda Women Entrepreneurship programme. This is absorption of this funds is expected to increase because more community groups are expected to be formed and approved

Donor Funding

No Donor funds are expected to be received in the financial year 2019/20 because at the time of preparing this document no implementing partner have shown interest and commitment to support the district

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	1,027,787	193,805	1,204,879
District Production Services	546,652	119,646	58,050
District Commercial Services	7,301	1,825	7,500
<i>Sub- Total of allocation Sector</i>	1,581,740	315,277	1,270,429
Sector :Works and Transport			
District, Urban and Community Access Roads	668,083	210,941	723,628
District Engineering Services	47,373	22,427	84,000
<i>Sub- Total of allocation Sector</i>	715,456	233,368	807,628
Sector :Education			
Pre-Primary and Primary Education	4,855,129	1,241,404	4,623,791
Secondary Education	2,898,342	811,674	3,148,828
Education & Sports Management and Inspection	274,304	72,894	274,224
Special Needs Education	3,000	135	2,866
<i>Sub- Total of allocation Sector</i>	8,030,775	2,126,108	8,049,709
Sector :Health			
Primary Healthcare	2,020,982	379,998	2,064,811
District Hospital Services	1,259,797	317,029	1,382,018
Health Management and Supervision	154,639	34,651	28,453
<i>Sub- Total of allocation Sector</i>	3,435,418	731,678	3,475,282
Sector :Water and Environment			
Rural Water Supply and Sanitation	341,834	23,279	329,749

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Natural Resources Management	167,014	31,005	162,839
<i>Sub- Total of allocation Sector</i>	508,848	54,285	492,588
Sector :Social Development			
Community Mobilisation and Empowerment	890,832	153,554	1,207,687
<i>Sub- Total of allocation Sector</i>	890,832	153,554	1,207,687
Sector :Public Sector Management			
District and Urban Administration	1,389,920	355,379	1,161,954
Local Statutory Bodies	689,957	171,734	674,157
Local Government Planning Services	123,010	31,030	93,368
<i>Sub- Total of allocation Sector</i>	2,202,887	558,143	1,929,478
Sector :Accountability			
Financial Management and Accountability(LG)	315,624	74,839	247,596
Internal Audit Services	73,480	18,183	74,503
<i>Sub- Total of allocation Sector</i>	389,104	93,022	322,099

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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	1,260,382	317,813	1,073,204
Locally Raised Revenues	106,327	18,843	106,327
Multi-Sectoral Transfers to LLGs_NonWage	68,614	21,173	69,704
Multi-Sectoral Transfers to LLGs_Wage	407,475	125,162	525,984
Other Transfers from Central Government	97,720	22,224	74,720
District Unconditional Grant (Non-Wage)	66,799	28,616	66,799
District Unconditional Grant (Wage)	76,217	10,018	81,213
General Public Service Pension Arrears (Budgeting)	67,722	0	0
Salary arrears (Budgeting)	2,400	0	0
Pension for Local Governments	148,457	37,114	148,457
Gratuity for Local Governments	218,649	54,662	0
Development Revenues	129,538	118,513	88,750
District Discretionary Development Equalization Grant	129,538	0	88,750
Total Revenues shares	1,389,920	436,326	1,161,954
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	483,693	135,181	607,197
Non Wage	776,689	128,222	466,007
Development Expenditure			
Domestic Development	129,538	0	88,750
Donor Development	0	0	0
Total Expenditure	1,389,920	263,403	1,161,954

Narrative of Workplan Revenues and Expenditure

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The proposed sector budget is 1.16 billion shillings which represent 16.4% decrease from the approved budget of FY 2018/2019. This is due to decrease in General Public Service Pension Arrears (Budgeting) from 67.27 million 0 shillings, Gratuity for Local Governments, 2.4 million shillings to 0 shillings, Gratuity for Local Governments will be reduced to 0 shillings because of inadequate information. Multi-Sectoral Transfers to LLGs_Wage increased due to reanalysis of wage expenditure. Other sources have insignificant changes.

The wages will be used to pay staff salaries, Non-Wage will be used to pay pension, management of office, Monitoring and supervision of government programmes, asset and facility management, facilitate coordination trips by the chief administrative officer, Printing of payrolls, facilitate costs on payment of staff salaries. Domestic Development will be used to construct council hall and staff capacity building

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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	329,080	73,427	247,596
Locally Raised Revenues	20,000	8,346	20,000
Multi-Sectoral Transfers to LLGs_NonWage	46,603	2,832	47,068
Multi-Sectoral Transfers to LLGs_Wage	111,915	27,979	29,220
District Unconditional Grant (Non-Wage)	55,000	10,380	55,000
District Unconditional Grant (Wage)	95,562	23,890	96,308
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	329,080	73,427	247,596
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	207,477	50,007	125,528
Non Wage	121,603	21,189	122,068
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	329,080	71,196	247,596

Narrative of Workplan Revenues and Expenditure

The Proposed sector budget is 249.6 million shillings which represent 24.8% decrease from the approved budget of FY 2018/2019. This is because of decrease in Multi-Sectoral Transfers to LLGs_Wage due to reanalysis of wage expenditure in lower local governments. However, there was insignificant increase in Multi-Sectoral Transfers to LLGs_NonWage and District Unconditional Grant (Wage). The funds will be spent on collection of locally raised revenues, preparation and submission of final accounts to Audito Genrals office, Budget preparation, quarterly reports and monitoring budget preparation in sub counties and departments

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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	689,957	143,431	674,157
Locally Raised Revenues	86,269	2,592	86,269
Multi-Sectoral Transfers to LLGs_NonWage	63,760	14,356	51,704
Multi-Sectoral Transfers to LLGs_Wage	3,744	936	0
District Unconditional Grant (Non-Wage)	338,669	76,167	338,669
District Unconditional Grant (Wage)	197,515	49,379	197,515
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	689,957	143,431	674,157
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	201,259	47,884	197,515
Non Wage	488,698	69,926	476,642
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	689,957	117,810	674,157

Narrative of Workplan Revenues and Expenditure

The Proposed budget for FY 2019/2020 is expected to decrease by 15.8 million shillings representing 2.3% decrease from the approved budget of FY 2018/19. This is because Multi-Sectoral Transfers to LLGs_Wage was not budgeted since payment be district budget and Multi-Sectoral Transfers to LLGs_NonWage reduced because of change of priorities by the lower local Government. The funds will be used for payment of councilors allowance, Council sitting allowance, payment of salaries, facilitation of district chairperson, payment of ex-gratia to Local council one's and two's.

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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	802,893	200,723	801,869
District Unconditional Grant (Wage)	97,575	24,394	97,575
Sector Conditional Grant (Wage)	474,601	118,650	474,601
Sector Conditional Grant (Non-Wage)	230,717	57,679	229,693
Development Revenues	778,847	199,268	468,560
Other Transfers from Central Government	429,657	0	370,000
Multi-Sectoral Transfers to LLGs_Gou	252,566	0	0
Sector Development Grant	96,624	0	98,560
Total Revenues shares	1,581,740	399,992	1,270,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	572,175	143,044	572,176
Non Wage	230,717	57,679	229,693
Development Expenditure			
Domestic Development	778,847	3,478	468,560
Donor Development	0	0	0
Total Expenditure	1,581,740	204,201	1,270,429

Narrative of Workplan Revenues and Expenditure

The sector has an approved budget of 1,561,014,242. Broken down as follows; Development budget (96,624,496), LLG extension grant (203,045,965), PMG (27,670,977), NUSAF (429,657,000). quarterly expected expenditures are as follows; The amount of extension wage now stands at 572,175,312.

The increase of funds on some votes is due to increased number of projects to be implemented

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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	2,783,512	695,878	2,783,512
Sector Conditional Grant (Wage)	2,549,093	637,273	2,549,093
Sector Conditional Grant (Non-Wage)	234,419	58,605	234,419
Development Revenues	651,906	174,715	691,770
District Discretionary Development Equalization Grant	127,762	0	173,011
Sector Development Grant	524,144	0	518,760
Total Revenues shares	3,435,418	870,592	3,475,282
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,549,093	618,588	2,549,093
Non Wage	234,419	57,114	234,419
Development Expenditure			
Domestic Development	651,906	0	691,770
Donor Development	0	0	0
Total Expenditure	3,435,418	675,701	3,475,282

Narrative of Workplan Revenues and Expenditure

The department expect to receive a total 3.5 billion shillings which will be accrued from PHC wage 2.5 billion to pay salaries, PHC Non-Wage 234.4 million shillings to facilitate recurrent activities in health facilities, PHC development 500 million to facilitate construction of maternity ward & DDEG 191.8 million shillings to facilitate completion of a mortuary.

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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	7,527,882	2,001,459	7,527,748
Locally Raised Revenues	10,000	0	10,000
District Unconditional Grant (Wage)	84,609	21,152	84,609
Sector Conditional Grant (Wage)	5,969,409	1,492,352	5,969,409
Sector Conditional Grant (Non-Wage)	1,463,864	487,955	1,463,730
Development Revenues	502,893	167,631	521,961
District Discretionary Development Equalization Grant	0	0	24,000
Sector Development Grant	502,893	0	497,961
Total Revenues shares	8,030,775	2,169,090	8,049,709
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,054,018	1,513,505	6,054,018
Non Wage	1,473,864	474,358	1,473,730
Development Expenditure			
Domestic Development	502,893	4,982	521,961
Donor Development	0	0	0
Total Expenditure	8,030,775	1,992,844	8,049,709

Narrative of Workplan Revenues and Expenditure

The proposed budget is 8.05 billion shillings which represents 0.2% increase from the approved budget for financial year 2018/19. Most of the grants (District un-conditional grant-wage, sector un-conditional Grant wage, locally raised revenue and the sector conditional grant non-wage) stagnated at the same level as last financial year while the Sector Development Grant dropped by 1%. On the other hand, the district discretionary Development grant shot up by 100% due to change of priorities by the District

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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	578,248	138,915	627,628
Other Transfers from Central Government	448,197	107,527	502,077
Multi-Sectoral Transfers to LLGs_Wage	40,800	10,200	40,800
Multi-Sectoral Transfers to LLGs_NonWage	4,500	0	0
District Unconditional Grant (Wage)	84,751	21,188	84,751
Development Revenues	137,208	8,776	280,000
Other Transfers from Central Government	118,880	0	170,000
Multi-Sectoral Transfers to LLGs_Gou	18,328	0	110,000
Total Revenues shares	715,456	147,691	907,628
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,551	21,188	125,551
Non Wage	452,697	107,527	502,077
Development Expenditure			
Domestic Development	137,208	0	280,000
Donor Development	0	0	0
Total Expenditure	715,456	128,715	907,628

Narrative of Workplan Revenues and Expenditure

The sector proposed budget increased by 192.2 million shillings from 715.5 million in FY 2018/2019 to 907.6 million shillings in 2019/2020. The increase is due to expected change in priorities as planned in the sector five year development plan as described below.

The funds are to be spent on construction of bridges and installation of culverts under URF; 73.8 million shillings is for payment of road gangs while 126.2 million is meant for routine mechanized and periodic maintenance of district roads whereas the remaining 47.4 million shillings from Sector Conditional Grant (Non-Wage) Uganda road fund for road is for maintenance and repair of machinery.

Vote : 567 Bukwo 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	74,362	14,029	69,022
Multi-Sectoral Transfers to LLGs_Wage	17,245	0	14,400
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
District Unconditional Grant (Wage)	21,677	5,419	21,677
Sector Conditional Grant (Non-Wage)	34,440	8,610	32,945
Development Revenues	267,472	89,157	260,727
Sector Development Grant	246,419	0	240,925
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	341,834	103,187	329,749
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,922	5,415	36,077
Non Wage	35,440	7,587	32,945
Development Expenditure			
Domestic Development	267,472	2,878	260,727
Donor Development	0	0	0
Total Expenditure	341,834	15,880	329,749

Narrative of Workplan Revenues and Expenditure

The sector budget is expected to decrease by 12.1 million shillings in FY2019/2020 due to decrease in development grant and non-wage grant, and also change of priorities for sub counties. The grants will be used also to pay staff salaries, supervision of works, conducting water quality testing, monitoring of projects, implementation of sanitation activities in the district, Mini design of water source in Chepkwasta Sub County and extension of Tasakya Grafty Flow scheme from Tasakya to Kwirwot parish.

Vote : 567 Bukwo 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	104,776	25,694	102,839
Locally Raised Revenues	2,000	0	0
District Unconditional Grant (Wage)	99,792	24,948	99,792
Sector Conditional Grant (Non-Wage)	2,984	746	3,047
Development Revenues	62,238	0	60,000
District Discretionary Development Equalization Grant	62,238	0	60,000
Total Revenues shares	167,014	25,694	162,839
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	99,792	24,948	99,792
Non Wage	4,984	0	3,047
Development Expenditure			
Domestic Development	62,238	0	60,000
Donor Development	0	0	0
Total Expenditure	167,014	24,948	162,839

Narrative of Workplan Revenues and Expenditure

The sector proposed budget is expected to decrease by 4.2 million shillings from the approved budget of FY 2018/19. This was because of decrease in Locally Raised Revenues and District Discretionary Development Equalization Grant due to change of priorities. The grants will be used to pay staff salaries, monitoring environmental compliance and procurement of tree seedlings for distribution to communities.

Vote : 567 Bukwo 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	359,177	89,358	799,396
Other Transfers from Central Government	26,800	7,263	456,983
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_Wage	249,678	62,420	230,353
Multi-Sectoral Transfers to LLGs_NonWage	0	0	29,000
District Unconditional Grant (Wage)	51,715	12,929	51,715
Sector Conditional Grant (Non-Wage)	26,983	6,746	27,345
Development Revenues	648,061	7,923	408,291
Donor Funding	93,246	0	0
Other Transfers from Central Government	273,200	0	0
Multi-Sectoral Transfers to LLGs_Gou	256,615	0	408,291
District Discretionary Development Equalization Grant	25,000	0	0
Total Revenues shares	1,007,238	97,281	1,207,687
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	301,393	62,420	282,068
Non Wage	57,783	8,040	517,328
Development Expenditure			
Domestic Development	554,815	0	408,291
Donor Development	93,246	7,923	0
Total Expenditure	1,007,238	78,383	1,207,687

Narrative of Workplan Revenues and Expenditure

The sector proposed budget is expected to increase by 200.4 million shillings from the approved budget of FY 2018/19. This was because of increase in Other Transfers from Central Government by 157 million shillings due to expected increase in the number of groups to be formed and approved. Other Transfers from Central Government under development will reduce to Zero because the budget was transferred to recurrent revenues. District Discretionary Development Equalization Grant reduced to Zero while Multi-Sectoral Transfers to LLGs_Gou increased due to change of priorities. The grants will be used to pay staff salaries, fund community groups, and implement youth, women and People with disabilities activities.

Vote : 567 Bukwo 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	112,010	18,056	89,368
District Unconditional Grant (Non-Wage)	53,476	13,369	46,048
District Unconditional Grant (Wage)	58,533	4,687	43,320
Development Revenues	11,000	0	4,000
District Discretionary Development Equalization Grant	11,000	0	4,000
Total Revenues shares	123,010	18,056	93,368
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,533	4,687	43,320
Non Wage	53,476	5,133	46,048
Development Expenditure			
Domestic Development	11,000	0	4,000
Donor Development	0	0	0
Total Expenditure	123,010	9,820	93,368

Narrative of Workplan Revenues and Expenditure

The proposed budget is expected to increase by 93.3 million shillings representing 24.1 % decrease from the approved budget of FY 2018/19 due to increase in district unconditional grant wage and also change in priorities respectively. Wage reduced due to reanalysis of the expected wage expenditure. The grants will be used to pay salaries, review of five year development plan, conducting district technical planning committee meetings prepare statistical abstract and collection of demographic data

Vote : 567 Bukwo 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	73,480	16,638	74,503
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs_Wage	10,020	2,505	9,592
Multi-Sectoral Transfers to LLGs_NonWage	1,550	200	3,000
District Unconditional Grant (Non-Wage)	14,580	3,601	14,580
District Unconditional Grant (Wage)	41,331	10,333	41,331
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	73,480	16,638	74,503
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,350	12,837	50,923
Non Wage	22,130	3,487	23,580
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	73,480	16,324	74,503

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2019/20 is expected to increase by 1 million shillings only from the approved budget of FY 2018/19 due to increase in multisectoral transfers to lower local governments to cater for the change of priorities in Bukwo Town Council. This revenue will be spent on salaries, management of internal audit office and auditing of departments, sub counties, and other government institutions like health facilities, Government aided schools.