
Vote : 571 Budaka District**FY 2019/20**

Foreword

The Budget Framework Paper (BFP) for FY 2019/2020 presents the last annual planning phase for the 5 years of the Second Development Plan (10 Years) of Vision 2040 implementation framework. The main focus of the Central Government in the 5 years of planning is to achieve the middle income status by 2020. The pathway is through strengthening Uganda's competitiveness for sustainable wealth creation, employment and inclusive growth as the pyramidal system. The emphasis of Government is on key growth opportunities namely Agriculture; Tourism; Minerals, Oil and Gas abbreviated as (ATM) as well as supportive sectors (fundamentals of growths) namely strategic infrastructure and human development. However, the key growth opportunities for Budaka district will continue to be in agriculture since there are no well-established tourism and mineral potentialities of any commercial value. Therefore, the thrust and the goal of the District is to transform the agricultural subsistence households, measured at 88.3% to competitive market oriented communities with the earning capacity of at least Ugs 10,000 (\$3) per day per capita. This is to be achieved through sustained production and productivity, inclusive per capita income growth, skills development among the youths and improved inclusive livelihood. The motivational aspect in this regard is to provide a supportive framework for increased household incomes and building the resilience of the poor against shocks. The role of the stakeholders is therefore, to mobilise and inspire the population to appreciate the principle of work which facilitates production for consumption, saving and investment for creation of wealth, employment and inclusive growth and development. The District identified enough potentialities that could act as back-bone for the growth of the local economy. There is suitable land for agribusiness activities like fruit growing (Kakule mangoes, passion), pineapples, watermelon and vegetables among others, rice, maize, livestock and poultry. These potentialities could be developed into value chains through Local Economic Development (LED) initiative. The FY 2019/2020 sector priorities and the budget will focus on the following approaches to facilitate the attainment of the middle income status as the engine and driving force for the local economic development. The approaches included the value chain and cluster development in agriculture, skills and capacity development to facilitate job creation among the youth and other vulnerable groups, business development to spark the local economy focusing on exploiting the existing potentials in the District and the Public-Private Partnership (P-P-P) For God and My Country Think Big, Start Small, Act Now

MULOMI SAMUEL; 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	303,433	82,629	303,433
Discretionary Government Transfers	3,871,365	1,081,364	3,839,420
Conditional Government Transfers	15,895,817	4,174,624	14,995,982
Other Government Transfers	2,588,520	311,921	2,453,496
Donor Funding	50,000	0	50,000
Grand Total	22,709,135	5,650,539	21,642,332

Revenue Performance in the First Quarter of 2018/19

The cumulative revenue performance for Q1 FY 2018/2019 was Ugx 5,650,539,000 (25%). The performance was contributed by locally raised revenue at Ugx 82,629,000 (275%), Discretionary Government Transfers at Ugx 1,081,364,000 (28%), Conditional Government Transfers at Ugx 4,174,624,000 (26%) and Other Government Transfer at Ugx 311,921,000 (12%). The external financing did not attract any funding since there was no commitment from the donors especially from Global alliance for Vaccines and Immunisation (GAVI).

Planned Revenues for FY 2019/20

The District expects to receive UGx 21,642,332,000 as wage, non-wage and development revenues for FY 2019/2020 as compared to Ugx 22,709,135,000. This constituted a reduction of 4.7% for F 2018/2019 budget. The reduction was attributed to Conditional Government Transfers (CGT) from Ugx 15,895,817,000 to Ugx 14,995,982,000 (5.7%) to due non-budgetary allocation of funds for General Public Pension Arrears (Budgeting), Salary arrears (Budgeting) and Gratuity for Local Government. Equally, a reduction was registered from Other Government Transfers (OGT) due to Uganda Road Fund (URF) where a reduction was registered from Ugx 1,029,204,000 to Ugx 802,136,000 (22% reduction).

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	4,346,461	1,079,906	3,534,415
Finance	193,758	61,743	190,758
Statutory Bodies	382,907	92,449	380,997
Production and Marketing	758,552	191,886	757,109
Health	3,095,343	774,510	3,089,340
Education	10,616,200	2,903,543	10,610,249
Roads and Engineering	1,070,836	181,309	843,773
Water	337,380	109,828	329,965
Natural Resources	167,410	36,867	167,465

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Community Based Services	1,563,047	178,956	1,543,219
Planning	102,729	26,894	121,529
Internal Audit	74,513	12,647	73,513
Grand Total	22,709,135	5,650,539	21,642,332
<i>o/w: Wage:</i>	<i>11,765,099</i>	<i>2,941,275</i>	<i>11,765,099</i>
<i>Non-Wage Recurrent:</i>	<i>6,241,880</i>	<i>1,544,384</i>	<i>5,213,859</i>
<i>Domestic Devt:</i>	<i>4,652,156</i>	<i>1,164,880</i>	<i>4,613,373</i>
<i>Donor Devt:</i>	<i>50,000</i>	<i>0</i>	<i>50,000</i>

Expenditure Performance in the First Quarter FY 2018/19

The cumulative expenditure performance for the first quarter FY 2018/2019 was Ugx 5,650,59,000 (25%) as normal progress. The expenditure performance was contributed by wage recurrent expenditure at Ugx 2,941,275,000 (25%), non-wage expenditure performance at Ugx 1,544,384,000 (25%) normal progress and domestic development at Ugx 1,164,880,000 (25%) as normal progress. No expenditure performance was recorded for external funding (donor) since no releases were effected in the quarter.

Planned Expenditures for The FY 2019/20

The key planned interventions include: Facilitation of sustained service delivery both hardware and software in primary health care; primary/secondary education, agricultural production, productivity and value chain management, projects for youth, women and other vulnerable/marginalized people, environmental/land management, HIV/AIDS and general management support services (Staff salaries, supervision, monitoring and reporting).

Medium Term Expenditure Plans

Promote sustained commercial agricultural production and productivity and food security through agronomic practices, supply of inputs to farmers, promote value chain management including provision of storage facilities for bulk buying and selling. The key drivers to achieve this strategy are: operation wealth creation, NUSAF3, Youth Livelihood Programme (YLP), Uganda Women Entrepreneur Programme (UWEP), Production and Marketing Grant (PMG) and Discretionary Development Programme (DDEG). Provide strategic infrastructure as enablers to exploit the existing potentials in the primary grows sector especially District and community access roads as well as administrative infrastructures.

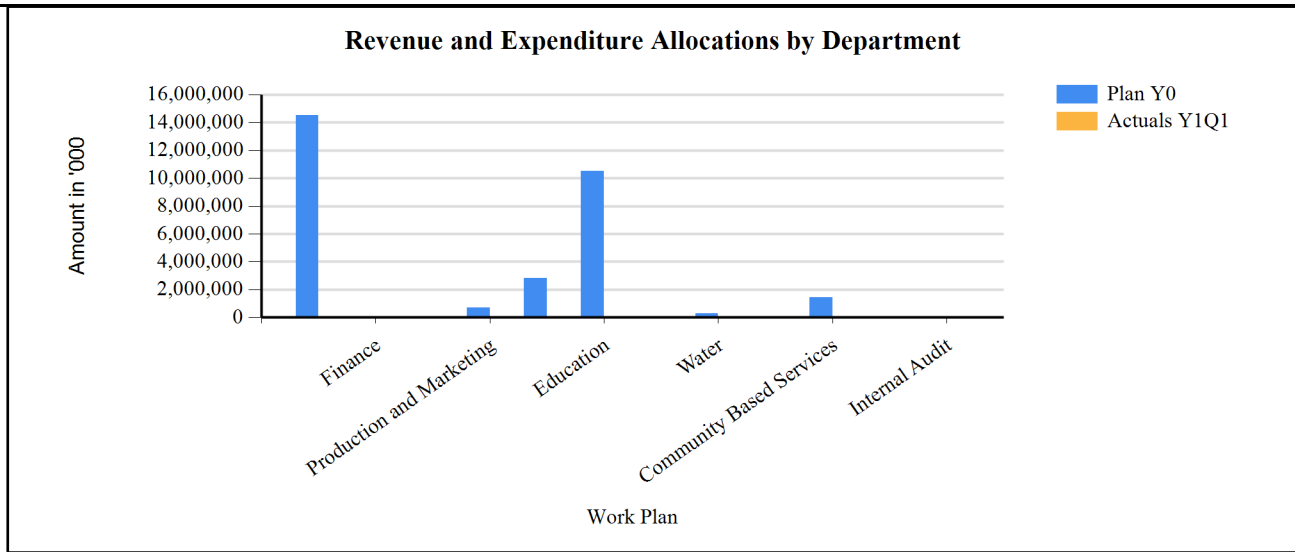
Challenges in Implementation

There is apparent low remuneration of public officers. The budget for wage has remained inadequate where recruitment is only on replacement basis, this hinders recruitment of adequate heads of Department in Education and Natural Resources. There is inadequate infrastructure as a fundamental requirement for service delivery as well as transport facilities for most departments.

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	303,433	82,629	303,433
Local Services Tax	65,644	30,457	65,644
Land Fees	11,000	1,325	11,000
Application Fees	1,750	0	1,750
Business licenses	21,325	8,327	21,325
Rent & Rates - Non-Produced Assets – from other Govt units	6,777	915	6,777
Sale of (Produced) Government Properties/Assets	4,000	0	4,000
Park Fees	2,500	190	2,500
Property related Duties/Fees	2,850	0	2,850
Advertisements/Bill Boards	3,497	0	3,497
Animal & Crop Husbandry related Levies	13,249	3,224	13,249
Registration of Businesses	2,400	945	2,400
Agency Fees	20,000	700	20,000
Inspection Fees	11,000	634	11,000
Market /Gate Charges	78,464	15,035	78,464
Fees from appeals	500	0	500
Other Fees and Charges	58,478	20,877	58,478
2a. Discretionary Government Transfers	3,871,365	1,081,364	3,839,420
District Unconditional Grant (Non-Wage)	695,055	173,764	688,838
Urban Unconditional Grant (Non-Wage)	81,857	20,464	77,727
District Discretionary Development Equalization Grant	1,308,587	436,196	1,289,762

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Urban Unconditional Grant (Wage)	144,827	36,207	144,827
District Unconditional Grant (Wage)	1,587,350	396,838	1,587,350
Urban Discretionary Development Equalization Grant	53,689	17,896	50,916
2b. Conditional Government Transfer	15,895,817	4,174,624	14,995,982
Sector Conditional Grant (Wage)	10,032,922	2,508,231	10,032,922
Sector Conditional Grant (Non-Wage)	2,667,176	850,537	2,664,576
Sector Development Grant	1,709,304	569,768	1,692,120
Transitional Development Grant	93,044	0	0
General Public Service Pension Arrears (Budgeting)	409,018	0	0
Pension for Local Governments	606,365	151,591	606,365
Gratuity for Local Governments	377,989	94,497	0
2c. Other Government Transfer	2,588,520	311,921	2,453,496
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	884,176	23,692	884,176
Support to PLE (UNEB)	10,785	0	10,785
Uganda Road Fund (URF)	1,029,204	170,901	802,136
Uganda Women Entrepreneurship Program(UWEP)	178,387	82,318	178,387
Vegetable Oil Development Project	40,000	0	40,000
Youth Livelihood Programme (YLP)	344,969	35,010	344,969
Neglected Tropical Diseases (NTDs)	61,000	0	60,000
Uganda Sanitation Fund (USF)	0	0	93,044
3. Donor	50,000	0	50,000
Global Alliance for Vaccines and Immunization (GAVI)	50,000	0	50,000
Total Revenues shares	22,709,135	5,650,539	21,642,332

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The total collections for locally raised revenue was Ugx 82,629,000 with 27% level of performance. The over-performance was attributed to Local Service Tax at 47% where the monthly deductions from staff on payroll were initiated in the quarter. Equally, business licenses registered an increment with 39% level of performance as well as other fees and charges at 36%.

Central Government Transfers

The cumulative performance of Central Government Transfers (CGT) was Ugx 8,357,910,000 with 43% level of performance. The over performance in revenue and expenditure was attributed to Discretionary Government Transfers (DGT) at Ugx 1,081,364,000 (28%) due to DDEG which was released at 30% instead of 25%. Equally, remarkable performance was registered in Central Government Transfers (CGT) at Ugx 4,174,624,000 (26%) with under performance in Other Government Transfers (OGT) at only Ugx 311,921,000 (12%). Majority of MDAs did not release the revenue in the quarter as per their commitments.

Donor Funding

The District did not receive any revenue as external funding as planned in the quarter especially from Global Alliance for Vaccines and Immunisation (GAVI). This registered the poorest at 0% level of performance.

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ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District expects to collect Ugx 303,433,000 (1.40% District budget) which is the same as FY 2018/2019 approved budget. The key contributors will continue to be market/gate charges (26%), Local Service Tax (22%), other fees and charges (19%). These revenue sources contribute 67% of the total collections.

Central Government Transfers

The forecast for Central Government transfer is Ugx 21,288,898,000 (98% of the total budget) broken down into: Discretionary Government transfers of Ugx 3,839,420,000 (18%), Conditional Government Transfers of Ugx 14,995,982,000 (70%) and Other Government Transfers of Ugx 2,453,496,000 (12%). There was a reduction (4.77%) due to none allocation of funds to General Public Service Pension Arrears (Budgeting), Salary Arrears (Budgeting) and Gratuity for Local Governments. Equally, a shortfall was registered in Discretionary Government Transfers (DGT) specifically in District Unconditional Grant (Nonwage), Urban Unconditional Grant (Nonwage and District Discretionary Equalization Grant (DDEG) as well as in Other Government Transfers (OGT) specifically in Uganda Road Fund (URF) among others.

Donor Funding

The allocation for external financing remained at Ugx 50,000,000 as for the FY 2018/2019. The financing commitment is from Global Alliance for Vaccines and Immunization (GAVI funds).

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	564,706	139,977	604,706
District Production Services	182,395	34,144	140,952
District Commercial Services	11,450	2,863	11,450
<i>Sub- Total of allocation Sector</i>	758,552	176,983	757,109
Sector :Works and Transport			
District, Urban and Community Access Roads	1,070,836	277,831	843,773
<i>Sub- Total of allocation Sector</i>	1,070,836	277,831	843,773
Sector :Education			
Pre-Primary and Primary Education	6,931,438	1,732,860	6,939,101
Secondary Education	3,633,768	908,442	3,633,768
Education & Sports Management and Inspection	50,994	7,874	37,380
<i>Sub- Total of allocation Sector</i>	10,616,200	2,649,175	10,610,249
Sector :Health			
Primary Healthcare	876,562	243,846	899,909
Health Management and Supervision	2,218,781	554,695	2,189,431
<i>Sub- Total of allocation Sector</i>	3,095,343	798,542	3,089,340
Sector :Water and Environment			
Rural Water Supply and Sanitation	337,380	84,345	329,965

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Natural Resources Management	167,410	41,852	167,465
<i>Sub- Total of allocation Sector</i>	504,790	126,197	497,431
Sector :Social Development			
Community Mobilisation and Empowerment	1,563,047	390,762	1,543,219
<i>Sub- Total of allocation Sector</i>	1,563,047	390,762	1,543,219
Sector :Public Sector Management			
District and Urban Administration	4,346,461	1,148,964	3,534,415
Local Statutory Bodies	382,907	102,739	380,997
Local Government Planning Services	102,729	25,307	121,529
<i>Sub- Total of allocation Sector</i>	4,832,097	1,277,011	4,036,941
Sector :Accountability			
Financial Management and Accountability(LG)	193,758	47,517	190,758
Internal Audit Services	74,513	18,503	73,513
<i>Sub- Total of allocation Sector</i>	268,271	66,020	264,271

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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	3,272,069	722,323	2,481,621
Multi-Sectoral Transfers to LLGs_NonWage	452,375	89,176	449,261
Locally Raised Revenues	22,000	31,229	22,179
Multi-Sectoral Transfers to LLGs_Wage	144,827	36,207	144,827
District Unconditional Grant (Non-Wage)	100,500	25,160	100,000
District Unconditional Grant (Wage)	1,158,995	294,463	1,158,990
General Public Service Pension Arrears (Budgeting)	409,018	0	0
Pension for Local Governments	606,365	151,591	606,365
Gratuity for Local Governments	377,989	94,497	0
Development Revenues	1,074,392	357,582	1,052,794
Multi-Sectoral Transfers to LLGs_Gou	819,212	0	805,426
District Discretionary Development Equalization Grant	255,180	0	247,367
Total Revenues shares	4,346,461	1,079,906	3,534,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,303,822	330,670	1,303,817
Non Wage	1,968,247	391,654	1,177,805
Development Expenditure			
Domestic Development	1,074,392	308,888	1,052,794
Donor Development	0	0	0
Total Expenditure	4,346,461	1,031,211	3,534,415

Narrative of Workplan Revenues and Expenditure

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The Department of Administration has planned to receive Ugx 3,534,145,000 as revenue from all sources as indicators. This was less than the FY 2018/2019 revenue allocation which was Ugx 4,346,000, hence a reduction of 19%. The reduction was caused by revenues from General Public Pension Arrears, Salary Arrears, and Gratuity for Local Government which was not provided in the system. Equally, there was a slight reduction in development revenues from Ugx 1,052,794,000 to Ugx 1,052,794,000 (98%).

The revenues were allocated to the spending entities i.e. wage, non-wage and development expenditures. The wage allocation was Ugx 1,303,817,000 (37% of the budget), while, non-wage allocation was Ugx 1,177,805,000 (33% of the budget). Majority of these funds were multi-sectoral transfers to LLGs and Pension for Local Governments.

The allocation for development expenditure was Ugx 1,052,794,000 (30% of the Budget). Majority of this as well was multi-sectoral transfers to LLGs as DDEG.

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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	193,758	61,743	190,758
Locally Raised Revenues	17,785	15,500	17,785
District Unconditional Grant (Non-Wage)	81,709	22,677	78,709
District Unconditional Grant (Wage)	94,264	23,566	94,264
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	193,758	61,743	190,758
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,264	23,566	94,264
Non Wage	99,494	38,177	96,494
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	193,758	61,743	190,758

Narrative of Workplan Revenues and Expenditure

The Finance department expects to receive and spend Ugx 190,758,000 as revenues from all sources i.e. locally raised revenue, District Unconditional Grant non-wage and District conditional Grant-Wage. No budgetary allocation was provided for development revenue.

The revenue was slightly less than the FY 2018/2019 budget of Ugx 193,758,000 by 1.5% due to the fact that reductions were made under District Unconditional Grant non-wage from Ugx 81,709,000 to Ugx 78,709,000. Other sources remained the same as in the previous financial year.

The wage expenditure estimate was Ugx 94,264,000 (49% of the budget) non-wage at Ugx 96,494,000 (51% of the budget).

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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	382,907	92,449	380,997
Locally Raised Revenues	35,127	5,504	35,127
District Unconditional Grant (Non-Wage)	316,074	79,019	314,164
District Unconditional Grant (Wage)	31,706	7,927	31,706
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	382,907	92,449	380,997
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,706	7,927	31,706
Non Wage	351,201	70,027	349,291
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	382,907	77,953	380,997

Narrative of Workplan Revenues and Expenditure

Statutory bodies anticipates to receive and spend Ugx 380,997,000 as wage and non-wage revenues. No budgetary allocation was provided for development revenue. There was a slight reduction in revenues as compared to the previous financial year 2018/2018 from Ugx 382,907,000 to Ugx 380,997,000. A reduction a rose from District Unconditional Grant Non-wage from Ugx 316,074,000 to 314,000.

The wage expenditure estimate was Ugx 31,706,000 (8%) and non-wage recurrent expenditure at 92%. The funds allocated may not be adequate to pay emoluments and ex-gratia of elected leaders especially the newly elected ones where the budgetary allocation was not provided.

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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	571,575	142,894	570,648
Sector Conditional Grant (Wage)	386,345	96,586	386,345
Sector Conditional Grant (Non-Wage)	185,229	46,307	184,303
Development Revenues	186,977	48,992	186,460
Other Transfers from Central Government	40,000	0	40,000
District Discretionary Development Equalization Grant	26,009	0	26,009
Sector Development Grant	120,968	0	120,451
Total Revenues shares	758,552	191,886	757,109
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	386,345	96,586	386,345
Non Wage	185,229	46,307	184,303
Development Expenditure			
Domestic Development	186,977	11,911	186,460
Donor Development	0	0	0
Total Expenditure	758,552	154,804	757,109

Narrative of Workplan Revenues and Expenditure

The Department of Production and Marketing including Trade, Investment and LED expects to receive and spend Ugx 757,109,000 which was almost the same as for Fy 2018/2019 budget. The slightest variations were caused by sector conditional grant wage, sector conditional grant non-wage and sector development grant.

The wage expenditure constituted 51% of the total budget, non-wage at 24% and development expenditure constituted 25%.

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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	2,332,078	567,769	2,331,077
Other Transfers from Central Government	61,000	0	59,999
Sector Conditional Grant (Wage)	2,079,431	519,858	2,079,431
Sector Conditional Grant (Non-Wage)	191,647	47,912	191,647
Development Revenues	763,265	206,740	758,263
Donor Funding	50,000	0	50,000
Other Transfers from Central Government	0	0	93,044
District Discretionary Development Equalization Grant	60,000	0	60,000
Sector Development Grant	560,221	0	555,219
Transitional Development Grant	93,044	0	0
Total Revenues shares	3,095,343	774,510	3,089,340
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,079,431	519,858	2,079,431
Non Wage	252,647	47,912	251,646
Development Expenditure			
Domestic Development	713,265	38,142	708,263
Donor Development	50,000	0	50,000
Total Expenditure	3,095,343	605,912	3,089,340

Narrative of Workplan Revenues and Expenditure

The revenue forecast for Health department was Ugx 3,089,340,000 compare to the previous budget of FY 2018/2019 of Ugx 3,095,343,000. The slightest variation of Ugx 6,603,000 was attributed to sector development grant where the IPF was reduced by the same amount.

The wage expenditure estimate constitute Ugx 2,079,431,000 (67% of the budget). This was the same as the previous allocation of FY 2018/2019. The no-wage recurrent expenditure estimate was Ugx 251,646,000 (8%). Majority of these funds are PHC-non-wage transfers to LLG facilities as per the grant guidelines. The development expenditure estimate of Ugx 808,263,000 constitute 23% of the budget for both sector development and DDEG for health infrastructure development and rehabilitation. The focus was to upgrade HCIIIs to HCIIIs and rehabilitation of existing structures among other priorities as per the grant guidelines. The donor funding of Ugx 50,000,000 constituted only 2% of the budget.

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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	9,785,846	2,626,758	9,785,643
Locally Raised Revenues	3,000	0	3,000
Other Transfers from Central Government	10,785	0	10,786
Sector Conditional Grant (Wage)	7,567,146	1,891,787	7,567,146
Sector Conditional Grant (Non-Wage)	2,204,915	734,972	2,204,711
Development Revenues	830,354	276,785	824,606
District Discretionary Development Equalization Grant	72,000	0	72,000
Sector Development Grant	758,354	0	752,606
Total Revenues shares	10,616,200	2,903,543	10,610,249
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,567,146	1,891,787	7,567,146
Non Wage	2,218,700	734,972	2,218,497
Development Expenditure			
Domestic Development	830,354	44,000	824,606
Donor Development	0	0	0
Total Expenditure	10,616,200	2,670,758	10,610,249

Narrative of Workplan Revenues and Expenditure

The department of Education anticipates to receive and spend Ugx 10,610,249,000 as revenue and expenditure. The budgetary allocation was almost the same as the previous FY 2018/2019 budget but with very slight variations in sector conditional grant non-wage as indicated in the tables above.

The wage expenditure estimate of Ugx 7,567,146,000 constitute 71% of the vote budget for both primary and secondary teachers on the payroll. The non-wage recurrent expenditure of Ugx 2,218,497,000 constitute 21% for capitation grant for U.S.E, U.P.E, inspection and general management activities as well as management of PLE, UCE and UACE among others.

The development expenditure estimates of Ugx 824,606,000 constitute 8% of the vote budget for both sector development and DDEG. The funds were earmarked to fund construction of Seed Secondary Schools, primary school classroom construction, supply of school furniture, construction of pit-latrines and emptying the existing ones as per the grant guidelines among others.

Vote : 571 Budaka 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,070,836	181,309	843,773
Other Transfers from Central Government	1,029,204	170,901	802,136
District Unconditional Grant (Wage)	41,632	10,408	41,637
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,070,836	181,309	843,773
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,632	0	41,637
Non Wage	1,029,204	51,984	802,136
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,070,836	51,984	843,773

Narrative of Workplan Revenues and Expenditure

The revenue and expenditure estimates for Roads and Engineering sector was Ugx 843,773,000. This was less than the FY 2018/2019 budget of Ugx 1,070,836,000 by 21%. The reduction was attributed to adjustments in the IPFs for FY 2018/2019 by Uganda Road Fund (URF) from Ugx 1,029,204,00 to Ugx 802,136,000 as Other Transfers from Central Government after the budget was approved and uploaded to IFMIS. The sector of Roads and Engineering is supported by only two revenue sources i.e. District Unconditional Grant-Wage for staff salaries and URF as Other Transfers from Central Government.

The wage expenditure estimate was Ugx 41,637,000 (5% of the budget) to cater for staff salaries in Works and Technical Services department including water. The non-wage expenditure was Ugx 802,136,000 (95%) as funds for road works inclusive of District roads, community access roads and urban roads as well as mechanical imprest among other expenditure items.

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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	31,580	7,895	30,082
Sector Conditional Grant (Non-Wage)	31,580	7,895	30,082
Development Revenues	305,800	101,933	299,883
District Discretionary Development Equalization Grant	36,039	0	36,039
Sector Development Grant	269,761	0	263,844
Total Revenues shares	337,380	109,828	329,965
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	31,580	7,856	30,082
Development Expenditure			
Domestic Development	305,800	1,508	299,883
Donor Development	0	0	0
Total Expenditure	337,380	9,364	329,965

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020 the Water Sector revenue estimates and expenditure is Ugx 329,965,000. This was slightly lower than the FY 2018/2019 budget of Ugx 337,380,000 by 2.2%. The reduction was attributed to sector conditional grant and development IPFs which were reduced.

The non-wage expenditure estimates of Ugx 30,082,000 constitute 9% of the sector budget for software activities. The development expenditure estimates of Ugx 299,883,000 of both sector development and DDEG constitute 91% of the sector budget. This is for borehole drilling and rehabilitation activities as well as environmental and social safeguards.

Vote : 571 Budaka 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	67,214	16,253	67,269
Locally Raised Revenues	1,202	0	1,202
District Unconditional Grant (Non-Wage)	1,000	0	1,000
District Unconditional Grant (Wage)	59,557	14,889	59,557
Sector Conditional Grant (Non-Wage)	5,455	1,364	5,510
Development Revenues	100,196	20,614	100,196
Other Transfers from Central Government	40,000	0	40,000
District Discretionary Development Equalization Grant	60,196	0	60,196
Total Revenues shares	167,410	36,867	167,465
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,557	14,889	59,557
Non Wage	7,657	1,363	7,712
Development Expenditure			
Domestic Development	100,196	20,614	100,196
Donor Development	0	0	0
Total Expenditure	167,410	36,866	167,465

Narrative of Workplan Revenues and Expenditure

The department of Natural Resources planned to receive and spend in all sources Ugx 167,465,000 which was the same as the previous FY 2018/2019 budget.

The wage expenditure estimate of 59,557,000 constitute 36% of the budget. The non-wage expenditure estimate of Ugx 7,712,000 constitute only 5% of the budget. The development expenditure estimate of Ugx 100,196,000 constitute 59% of the budget. The funds are for environment management (Ugx 30,000,000), lands management (Ugx 30,196,000 for land titles) and forest management (Ugx 40,000,000 for FIEFOC).

Vote : 571 Budaka 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	155,516	37,936	135,687
Locally Raised Revenues	2,772	0	2,772
District Unconditional Grant (Non-Wage)	1,000	0	1,000
District Unconditional Grant (Wage)	103,394	25,849	83,594
Sector Conditional Grant (Non-Wage)	48,350	12,087	48,321
Development Revenues	1,407,532	141,020	1,407,532
Other Transfers from Central Government	1,407,532	0	1,407,532
Total Revenues shares	1,563,047	178,956	1,543,219
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,394	6,204	83,594
Non Wage	52,122	8,204	52,093
Development Expenditure			
Domestic Development	1,407,532	26,324	1,407,532
Donor Development	0	0	0
Total Expenditure	1,563,047	40,732	1,543,219

Narrative of Workplan Revenues and Expenditure

The Department of Community Based Services estimated and revenue and expenditure was Ugx 1,543,219,000 which was slightly lower than the FY 2018/2019 budget of Ugx 1,563,047,000 by 1.27%. The reduction was attributed to District Unconditional grant-wage which was reduced from Ugx 103,394,000 to Ugx 83,594,000. This was due to the fact that staff especially ACDOs were re-designated to parish chief on re-structuring and hence their salaries were transferred to Administration vote. However, other revenue sources remained the same as it was in the FY 2018/2019 budget.

The wage expenditure estimate was Ugx 83,594,000 (5.4% of the budget), non-wage expenditure estimate at Ugx 52,093,000 (3.3% of the budget) where Ugx 48,321,000 is sector conditional grant non-wage for PWDs, Youths, Women Councils, CDOs and office operation among others.

The development expenditure estimate was Ugx 1,407,532,000 as Other Transfers from Central Government constituted 91.3% of the budget. The Development expenditure comprised NUSAF3 at Ugx 884,176,000 (63%) from OPM, YLP at Ugx 344,969,000 (25%) from MoGLSD and UWEP at Ugx 178,387,000 (12%) from MoGLSD. Majority of these funds are transfers to group accounts.

Vote : 571 Budaka 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	69,089	15,681	87,889
Locally Raised Revenues	8,774	0	8,774
District Unconditional Grant (Non-Wage)	20,740	5,185	19,740
District Unconditional Grant (Wage)	39,575	10,496	59,375
Development Revenues	33,640	11,213	33,640
District Discretionary Development Equalization Grant	33,640	0	33,640
Total Revenues shares	102,729	26,894	121,529
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,575	10,496	59,375
Non Wage	29,514	5,185	28,514
Development Expenditure			
Domestic Development	33,640	11,213	33,640
Donor Development	0	0	0
Total Expenditure	102,729	26,894	121,529

Narrative of Workplan Revenues and Expenditure

The department of Planning Unit anticipates receiving total revenue of Ugx. 121,529,000, out of which 48.9% (Ugx.59,375,000) is District Unconditional Grant (wage), 16.2% (Ugx. 19,740,000) is District Unconditional Grant (Non-wage) , 7.2% (Ugx. 8,774,000) is locally raised revenue and 27.7% (Ugx. 33,640,000) District Discretionary Development Equalization Grant.

The department anticipates spending 48.9% of the total revenue as wage, 27.7% as Domestic Development and 23.5% as Non-wage

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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	74,513	12,647	73,513
Locally Raised Revenues	2,658	0	2,658
District Unconditional Grant (Non-Wage)	13,628	3,407	12,628
District Unconditional Grant (Wage)	58,227	9,240	58,227
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	74,513	12,647	73,513
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,227	9,240	58,227
Non Wage	16,286	3,407	15,286
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	74,513	12,647	73,513

Narrative of Workplan Revenues and Expenditure

The anticipations of revenue and expenditure forecast for Internal Audit was Ugx 73,513,000 which was slightly lower than the FY 2018/2019 budget by 1.3% of Ugx 74,513,000. The reduction was realized I District Unconditional Grant no-wage from Ugx 13,628,000 to Ugx 12,628,000. No allocation was provided for development revenue. The Internal audit depends entirely on three sources of revenue to fund the budget i.e. District Unconditional Grant wage, District Unconditional Grant no-wage and locally raised revenue. The performance of locally raised revenue is usually unpredictable and therefore, unreliable source of revenue.

The wage expenditure was estimated at Ugx 58,227,000 (79% of the budget) and non-wage at Ugx 15286,000 (21%). Whereas Internal Audit has only two staff, the wage allocation is shared by staff in Budaka Town Council since the urban wage is inadequate.