

---

**Vote : 600 Bukomansimbi District****FY 2019/20**

---

**Foreword**

On behalf of the people of Bukomansimbi District and on my own behalf i have the pleasure of presenting the Budget Framework paper (BFP) for the Financial year 2019.2020.In accordance with the provisions of Local Government Act, Section 45 and also as per requirement of the Public Finance Management Act 2015. The basis of this BFP requires us to plan and account for the revenues and expenditures based on programmes whose major focus is to achieve outcomes. Since the birth of our Local Government in the Financial year 2010/2011, Bukomansimbi Local Government has strived to ensure that our plans in question are linked to the National Development Plan, which feeds into our Local Five year Development plan. This strategy ensures that there is a strong linkage between policy objectives and key services that we are mandated to deliver. It is our hope that with the continued support from the Central Government, other Government Agencies, Non Government Organisations (NGOs) and Development Partners, eradication of poverty will be a reality. We express our sincere thanks to Central Government Ministries, Departments and Agencies (MDAs), together with Development Partners like Local Government Finance Commission, UNICEF, Korea Foundation for International Health (KOFIH), Rakai School of Health Science (RSHS), VNG International (Local Government Capacity Programme), and all other Non Governmental Organisations who have tremendously assisted us in ensuring that service delivery is indeed delivered to especially the people of Bukomansimbi. We do believe that the vision of our Local Government will be attained For God and my Country.



Kateregga Muhamad Chairperson L.C V, Bukomansimbi District Local Government

# Vote : 600 Bukomansimbi District

# 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            | 245,577                        | 28,978   | 187,569                     |
| Discretionary Government Transfers | 2,010,853                      | 521,221  | 1,992,356                   |
| Conditional Government Transfers   | 11,292,145                     | 3,014,098                                      | 10,888,629                  |
| Other Government Transfers         | 1,170,861                      | 567,600  | 1,126,365                   |
| Donor Funding                      | 2,042,000                      | 65,098   | 1,935,000                   |
| <b>Grand Total</b>                 | <b>16,761,436</b>              | <b>4,196,995</b>                               | <b>16,129,919</b>           |

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

Up to the end of the first quarter (Q.1) ended September, 2018. we had received funds to the tune of Shs. 4.196b. Comparing this to our Annual Budget of Shs.16.761b, this represents 25% performance thanks to especially the Central Government transfers and Improvement in the payroll management system that enabled locally raised revenues to register Shs. 28.978m from Local Service Tax (LST) which is deducted from public servants. However Donor Development Funds used balances from the last quarter, thereby rendering their performance poor. i.e. Of the budgeted Shs. 2.042b only Shs. 65.098m was available representing 3.1% mainly due to difference in timing of cash flows between Government of Uganda (GoU) and the Individual Donors, who do not necessarily follow financial years.

## Planned Revenues for FY 2019/20

For the coming financial year 2019/20, we anticipate to receive Shs. 16,129.919m. Compared to this current financial year, where we budgeted for Shs.16,761.436m you realise that unfortunately we will register a shortfall of Shs. 631.517m, representing 4% drop. The reason for this unfortunate forecast arises from a number of Indicative Planning Figures (IPFs) received from Ministries Departments and Agencies (MDAs), where for Instances Discretionary Funds will drop from the Current Shs2,010.853m to Shs. 1,992.356m (0.9% reduction). Conditional Funds will drop from Shs. 11,292.145m to Shs.10,888.629m (3.5% reduction), while also under Other Government Transfer, Youth Livelihood Project (YLP) will drop from Shs.1,170.861m to Shs.1,126.365m (3.8% reduction). For other revenues like Locally raised revenues; Policy issues like the recentralisation of the urban water management system, where the Central Umbrella (from Ministry of water) will directly manage the collection funds will also negatively revenue performance.

## 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                    | 1,803,334                      | 358,139  | 1,192,822                   |
| Finance                           | 90,903                         | 24,268   | 100,228                     |
| Statutory Bodies                  | 339,791                        | 60,594   | 367,582                     |
| Production and Marketing          | 773,100                        | 196,119  | 802,438                     |
| Health                            | 3,641,242                      | 458,805  | 3,529,496                   |

## Vote : 600 Bukomansimbi District

**FY 2019/20**

|                            |                   |                  |                   |
|----------------------------|-------------------|------------------|-------------------|
| Education                  | 8,174,890         | 2,201,522        | 8,138,300         |
| Roads and Engineering      | 839,898           | 590,362          | 882,847           |
| Water                      | 327,789           | 108,036          | 339,324           |
| Natural Resources          | 88,768            | 22,970           | 92,248            |
| Community Based Services   | 499,392           | 25,197           | 481,501           |
| Planning                   | 145,807           | 46,685           | 169,568           |
| Internal Audit             | 36,522            | 6,918            | 33,564            |
| <b>Grand Total</b>         | <b>16,761,436</b> | <b>4,099,613</b> | <b>16,129,919</b> |
| <i>o/w: Wage:</i>          | <i>9,396,035</i>  | <i>2,290,329</i> | <i>9,396,035</i>  |
| <i>Non-Wage Recurrent:</i> | <i>3,417,093</i>  | <i>821,712</i>   | <i>2,584,222</i>  |
| <i>Domestic Devt:</i>      | <i>1,906,308</i>  | <i>930,336</i>   | <i>2,214,662</i>  |
| <i>Donor Devt:</i>         | <i>2,042,000</i>  | <i>57,236</i>    | <i>1,935,000</i>  |

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

Departments had by end of Quarter one (q.1), spent Shs. 4,099.613m of the received Shs.4,196.995. This represents 98% utilisation rate. The balance of Shs. 97.382m mainly comprised of bounced salary payments under wage and also committed to capital development projects whose procurement appraisal processes had not yet been finalised. But in all, Inspite of the fact that funds hit our accounts rather late, due to the new IFMS warranting procedures; Wage utilised Shs.2.290.329m of the budgeted Shs. 9,396.035m (24.3% budget utilisation), Non wage recurrent utilised Shs.821.712m of the Budgeted Shs.3,417.093m (24.04%), Development utilised Shs. 930.336m of the budgeted Shs. 1,906.308m (48%), and lastly Donor Development utilised Shs.57.236m of Shs.2,042.000 (2.8%) .

### Planned Expenditures for The FY 2019/20

For Financial year 2019/2020, we expect to spend Shs.16,129.919m. Compared to the current year, there will be a 4% expenditure drop as earlier seen from what we expect to receive. The reason for the expected drop, is mainly triggered not by capacity to utilise but rather by the conditionalities embedded within the guidelines from the MDAs, fronted thru the Indicative Planning Figures.

### Medium Term Expenditure Plans

Since the birth of our Local Government in the Financial year 2010/2011, Bukomansimbi Local Government has strived to ensure that our plans in question are linked to the National Development Plan, which feeds into our Local Five year Development plan. This strategy ensures that there is a strong linkage between policy objectives and key services that we are mandated to deliver. This will mainly be achieved through our primary activities in Production and Marketing, where both seedlings, crops, birds and animals are given to our farmers to boost and increase productivity and production not only for consumption but also for trade. Access to Health. Education of the masses through Universal Primary Education (UPE), Universal Secondary Education (USE) and Tertiary education. Roads and Engineering Services, Access to Clean water and also Water for Production, Community Development through Skilling of especially the unemployed youth, soliciting assistance for the aged and disadvantaged Supported by proper planning, management, accountability and audit systems

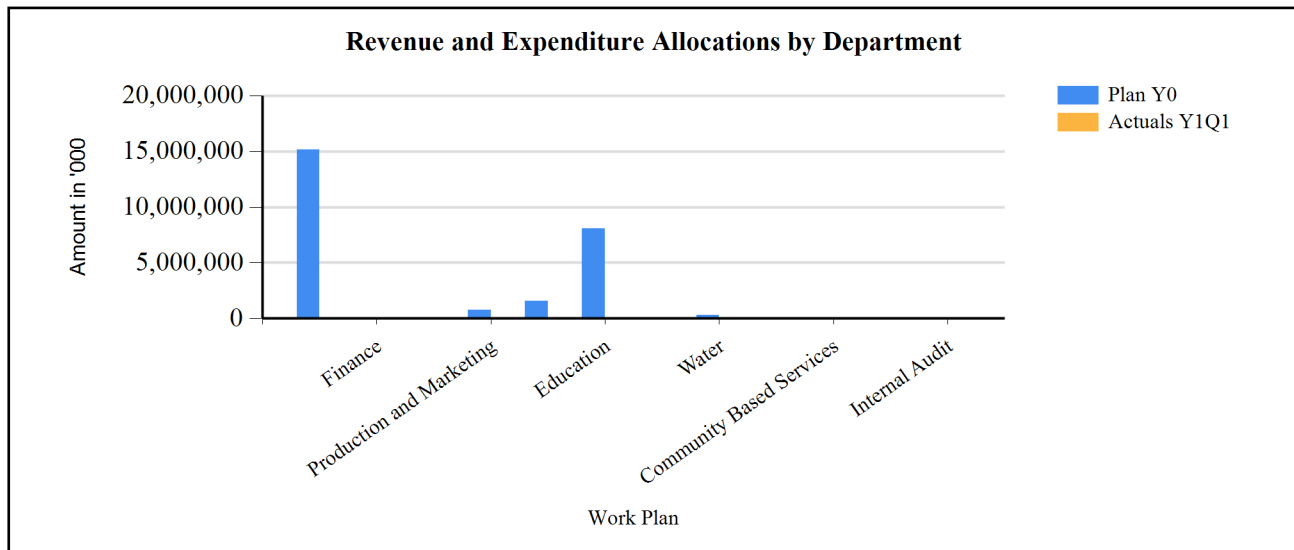
### Challenges in Implementation

# Vote : 600 Bukomansimbi District

# FY 2019/20

Currently we are housed in an Incomplete structure with no plaster, floor, electricity and proper toilet facilities (we use a communal long drop two stance pit latrine). This has affected not only the morale of the employees but documents and other important equipment are at risk of destruction. According to the BoQ sent to Ministry of Finance it requires 1 billion shilling to save the situation. The IPFs issued for both this current financial year, and the one in question, do not contain any Transitional Development Funds in respect of Administration Office Construction, implying that the situation is likely to remain unattended to. Locally raised revenues are continuously dropping due to a number of reasons including the absence of a centrally designed support mechanism, like provision of established markets, Transport system (i.e. Vehicle to District and Motor cycles to Sub counties) to ensure enumeration, assessment , collection and supervision.

## 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 |
|---|--------------------------------|--|-----------------------------|
| <b>1. Locally Raised Revenues</b>         | <b>245,577</b>                 | <b>28,978</b>                                  | <b>187,569</b>              |
| Local Services Tax                        | 49,000                         | 27,550   | 53,000                      |
| Land Fees                                 | 22,500                         | 1,232  | 22,500                      |
| Casinos and Gaming                        | 0                              | 0  | 3,500                       |
| Local Hotel Tax                           | 0                              | 0  | 1,500                       |
| Application Fees                          | 3,500                          | 0  | 3,500                       |
| Business licenses                         | 28,000                         | 0  | 28,000                      |
| Liquor licenses                           | 13,994                         | 0  | 0                           |
| Stamp duty                                | 13,993                         | 0  | 0                           |
| Miscellaneous and unidentified taxes      | 12,600                         | 0  | 12,600                      |
| Interest from private entities - Domestic | 35,000                         | 0  | 25,000                      |
| Property related Duties/Fees              | 14,021                         | 0  | 0                           |

**Vote : 600 Bukomansimbi District**

**FY 2019/20**

|   |                   |                  |                   |
|---|-------------------|------------------|-------------------|
| Advertisements/Bill Boards                                | 6,590             | 0                | 6,590             |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees  | 2,000             | 0                | 0                 |
| Educational/Instruction related levies                    | 19,211            | 196              | 19,211            |
| Inspection Fees   | 6,500             | 0                | 0                 |
| Market /Gate Charges                                      | 3,500             | 0                | 3,500             |
| Other Fees and Charges                                    | 7,668             | 0                | 7,668             |
| Voluntary Transfers                                       | 5,000             | 0                | 0                 |
| Court fines and Penalties - private                       | 0                 | 0                | 1,000             |
| Other fines and Penalties - private                       | 2,500             | 0                | 0                 |
| <b>2a. Discretionary Government Transfers</b>             | <b>2,010,853</b>  | <b>521,221</b>   | <b>1,992,356</b>  |
| District Unconditional Grant (Non-Wage)                   | 462,080           | 115,520          | 451,050           |
| Urban Unconditional Grant (Non-Wage)                      | 40,400            | 10,100           | 38,230            |
| District Discretionary Development Equalization Grant     | 199,409           | 66,470           | 195,648           |
| Urban Unconditional Grant (Wage)                          | 153,015           | 38,254           | 153,015           |
| District Unconditional Grant (Wage)                       | 1,133,265         | 283,316          | 1,133,265         |
| Urban Discretionary Development Equalization Grant        | 22,684            | 7,561            | 21,148            |
| <b>2b. Conditional Government Transfer</b>                | <b>11,292,145</b> | <b>3,014,098</b> | <b>10,888,629</b> |
| Sector Conditional Grant (Wage)                           | 8,109,755         | 2,027,439        | 8,109,755         |
| Sector Conditional Grant (Non-Wage)                       | 1,765,594         | 559,660          | 1,750,008         |
| Sector Development Grant                                  | 865,858           | 288,619          | 851,251           |
| Transitional Development Grant                            | 21,053            | 7,018            | 19,802            |
| General Public Service Pension Arrears (Budgeting)        | 4,435             | 0                | 0                 |
| Pension for Local Governments                             | 157,813           | 39,453           | 157,813           |
| Gratuity for Local Governments                            | 367,637           | 91,909           | 0                 |
| <b>2c. Other Government Transfer</b>                      | <b>1,170,861</b>  | <b>567,600</b>   | <b>1,126,365</b>  |
| Support to PLE (UNEB)                                     | 7,000             | 0                | 7,000             |
| Uganda Road Fund (URF)                                    | 754,869           | 219,567          | 754,869           |
| Uganda Women Entrepreneurship Program(UWEP)               | 116,342           | 2,173            | 142,762           |
| Youth Livelihood Programme (YLP)                          | 292,650           | 4,759            | 221,733           |
| <b>3. Donor</b>   | <b>2,042,000</b>  | <b>65,098</b>    | <b>1,935,000</b>  |
| The AIDS Support Organisation (TASO)                      | 180,000           | 0                | 18,000            |
| Rakai Health Sciences Programme (RHSP)                    | 0                 | 0                | 50,000            |
| United Nations Children Fund (UNICEF)                     | 170,000           | 0                | 170,000           |
| World Health Organisation (WHO)                           | 80,000            | 0                | 80,000            |
| United Nations Expanded Programme on Immunisation (UNEPI) | 80,000            | 0                | 80,000            |
| Korean International Cooperation Agency(KOICA)            | 1,532,000         | 0                | 1,532,000         |
| VNG International   | 0                 | 0                | 5,000             |
| <b>Total Revenues shares</b>                              | <b>16,761,436</b> | <b>4,196,995</b> | <b>16,129,919</b> |

# Vote : 600 Bukomansimbi District

# FY 2019/20

## i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

By end of September 2018, Local Revenue realised amounted to Shs. 28.978m of the Budgeted Shs.245.577m representing 11.7%. The reason for the underperformance arises from partly the treatment of local collections (especially of Business Licences) where the receipts are adjudged to be for a calendar year. i.e. running from January to December, yet the reports follow a financial year. Secondly it follows that currently lower local governments are enumerating for the financial year 2018.19. Therefore the collections are expected to be realised from around February up to end of May

### Central Government Transfers

By end of September 2018, Central Government transfers comprising of especially Conditional Grants amounted to Shs.3,014.098m. Compared to the annual Budget of Shs.11,292.145m this represents 26% performance which is fairly expected. (Since its over 100% of the quarter expectation)

The only shortfall was experienced under pension arrears where of the expected Shs.4.435m we did not receive anything.

### Donor Funding

Donor funding Realised only Shs.65.098m of the budgeted Shs. 2.042b representing 3.1% mainly resulting from balances brought forward, but committed under Korea Foundation for International Health (KOFIH) in respect of medical equipment to address emergency obstetric care. The reasons for the poor performance results from timing differences of cashflows.

## ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

Local revenue is expected to amount to Shs. 187.569m. Compared to the Current year, of Shs. 245.577m we will experience a shortfall of Shs.58.008m (23%) majorly arising from urban water management fees whose collection will now be controlled by the Central Umbrella of the Ministry of Water.

### Central Government Transfers

For Central Government transfers, we expect to receive Shs.10.888b compared to the current year Shs.11.292b. This was mainly attributed to non receipt of gratuity, and reduction in various central conditional transfers. Other Government Transfers will also reduce from Shs11.292b to Shs.10.888b mainly attributed to YLP funds whose Indicative Planning Figures (IPF) have reduced.

### Donor Funding

Donor funding is also expected to reduce from Shs.2.142b to Shs. 1.935b arising from a reduction in funding from TASO. Note however that we have obtained two potential Donor partners namely Rakai Health Services who will give budget support to the tune of Shs. 50m Also note that we expected support from Dutch Councils namely VNG.

## 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               | 618,361                               | 154,590  | 671,742                            |
| District Production Services                  | 146,997                               | 36,749   | 122,938                            |
| District Commercial Services                  | 7,742                                 | 1,936  | 7,758                              |
| <b><i>Sub- Total of allocation Sector</i></b> | <b>773,100</b>                        | <b>193,275</b>   | <b>802,438</b>                     |
| <b>Sector :Works and Transport</b>            |                                       |  |                                    |
| District, Urban and Community Access Roads    | 827,176                               | 143,626  | 870,125                            |

# Vote : 600 Bukomansimbi District

# FY 2019/20

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| District Engineering Services                | 12,722           | 3,180            | 12,722           |
| <i>Sub- Total of allocation Sector</i>       | <b>839,898</b>   | <b>146,807</b>   | <b>882,847</b>   |
| <b>Sector :Education</b>                     |                  |                  |                  |
| Pre-Primary and Primary Education            | 5,969,403        | 1,492,351        | 5,705,039        |
| Secondary Education                          | 2,063,036        | 515,759          | 2,433,261        |
| Education & Sports Management and Inspection | 142,451          | 35,613           | 0                |
| <i>Sub- Total of allocation Sector</i>       | <b>8,174,890</b> | <b>2,043,722</b> | <b>8,138,300</b> |
| <b>Sector :Health</b>                        |                  |                  |                  |
| Primary Healthcare                           | 2,178,059        | 544,515          | 1,936,199        |
| Health Management and Supervision            | 1,463,183        | 365,796          | 1,593,297        |
| <i>Sub- Total of allocation Sector</i>       | <b>3,641,242</b> | <b>910,310</b>   | <b>3,529,496</b> |
| <b>Sector :Water and Environment</b>         |                  |                  |                  |
| Rural Water Supply and Sanitation            | 327,789          | 81,947           | 339,324          |
| Natural Resources Management                 | 88,768           | 22,192           | 92,248           |
| <i>Sub- Total of allocation Sector</i>       | <b>416,557</b>   | <b>104,139</b>   | <b>431,572</b>   |
| <b>Sector :Social Development</b>            |                  |                  |                  |
| Community Mobilisation and Empowerment       | 499,392          | 124,848          | 481,501          |
| <i>Sub- Total of allocation Sector</i>       | <b>499,392</b>   | <b>124,848</b>   | <b>481,501</b>   |
| <b>Sector :Public Sector Management</b>      |                  |                  |                  |
| District and Urban Administration            | 1,793,334        | 376,166          | 1,192,822        |
| Local Statutory Bodies                       | 339,791          | 84,948           | 367,582          |
| Local Government Planning Services           | 145,807          | 36,452           | 169,568          |
| <i>Sub- Total of allocation Sector</i>       | <b>2,278,933</b> | <b>497,566</b>   | <b>1,729,972</b> |
| <b>Sector :Accountability</b>                |                  |                  |                  |
| Financial Management and Accountability(LG)  | 90,903           | 22,726           | 100,228          |
| Internal Audit Services                      | 36,522           | 9,130            | 33,564           |
| <i>Sub- Total of allocation Sector</i>       | <b>127,424</b>   | <b>31,856</b>    | <b>133,792</b>   |

## Vote : 600 Bukomansimbi District

FY 2019/20

## SECTION B : Workplan Summary

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

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2018/19</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2018/19</b> | <b>Draft Budget for FY<br/>2019/20</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>1,627,733</b>                          | <b>311,693</b>  | <b>1,055,019</b>                       |
| Locally Raised Revenues                                  | 18,129                                    | 0   | 15,597                                 |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 263,620                                   | 32,390  | 265,607                                |
| Multi-Sectoral Transfers to LLGs_Wage                    | 334,808                                   | 67,907  | 306,936                                |
| District Unconditional Grant (Non-Wage)                  | 195,032                                   | 48,758  | 70,679                                 |
| District Unconditional Grant (Wage)                      | 286,259                                   | 31,275  | 238,386                                |
| General Public Service Pension Arrears<br>(Budgeting)    | 4,435                                     | 0   | 0                                      |
| Pension for Local Governments                            | 157,813                                   | 39,453  | 157,813                                |
| Gratuity for Local Governments                           | 367,637                                   | 91,909  | 0                                      |
| <b>Development Revenues</b>                              | <b>175,601</b>                            | <b>46,446</b>   | <b>137,803</b>                         |
| Multi-Sectoral Transfers to LLGs_Gou                     | 167,326                                   | 0   | 137,803                                |
| District Discretionary Development<br>Equalization Grant | 8,275                                     | 0   | 0                                      |
| <b>Total Revenues shares</b>                             | <b>1,803,334</b>                          | <b>358,139</b>  | <b>1,192,822</b>                       |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 621,067                                   | 99,183  | 545,323                                |
| Non Wage   | 1,006,666                                 | 188,960   | 509,696                                |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 175,601                                   | 16,474  | 137,803                                |
| Donor Development  | 0   | 0   | 0                                      |
| <b>Total Expenditure</b>                                 | <b>1,803,334</b>                          | <b>304,616</b>  | <b>1,192,822</b>                       |

**Narrative of Workplan Revenues and Expenditure**

The annual budget for the department is 1.192bn as compared to last financial years 1.803bn, reason for the variance was due to the non-receipt of gratuity ,and reduction of multi sectrol transfer development from 167.326m to Shs 137.803 due to policyregarding urban water management. .Out of the total budget 545,119m is for wage , 509,696m is non wage and 137,803m is domestic development for lower local governments



**Vote : 600 Bukomansimbi District**

**FY 2019/20**

*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>90,903</b>                         | <b>24,268</b>   | <b>100,228</b>                     |
| Locally Raised Revenues                      | 3,157                                 | 0   | 3,157                              |
| District Unconditional Grant (Non-Wage)      | 12,424                                | 3,106   | 12,424                             |
| District Unconditional Grant (Wage)          | 75,322                                | 21,162  | 84,647                             |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>  | <b>0</b>                           |
| No Data Found                                |                                       |   |                                    |
| <b>Total Revenues shares</b>                 | <b>90,903</b>                         | <b>24,268</b>   | <b>100,228</b>                     |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |   |                                    |
| <b>Recurrent Expenditure</b>                 |                                       |   |                                    |
| Wage   | 75,322                                | 21,162  | 84,647                             |
| Non Wage                                     | 15,581                                | 2,520   | 15,581                             |
| <b>Development Expenditure</b>               |                                       |   |                                    |
| Domestic Development                         | 0                                     | 0   | 0                                  |
| Donor Development                            | 0                                     | 0   | 0                                  |
| <b>Total Expenditure</b>                     | <b>90,903</b>                         | <b>23,682</b>   | <b>100,228</b>                     |

**Narrative of Workplan Revenues and Expenditure**

For the FY 2019.20, we plan to receive Shs. 100.228m. Compared to this current FY, where we have Shs. 90.903m representing 9% increase. The reason for the Increase is to accommodate salaries for Staff under wage.

In terms of expenditure Shs.84.647m will cater for wage while nonwage will consume Shs. 15.518m.

**Vote : 600 Bukomansimbi District**

**FY 2019/20**

**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>339,791</b>                        | <b>60,594</b>   | <b>367,582</b>                     |
| Locally Raised Revenues                      | 11,886                                | 0   | 11,886                             |
| District Unconditional Grant (Non-Wage)      | 94,990                                | 23,747  | 208,312                            |
| District Unconditional Grant (Wage)          | 232,916                               | 36,846  | 147,385                            |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>  | <b>0</b>                           |
| No Data Found                                |                                       |   |                                    |
| <b>Total Revenues shares</b>                 | <b>339,791</b>                        | <b>60,594</b>   | <b>367,582</b>                     |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |   |                                    |
| <b>Recurrent Expenditure</b>                 |                                       |   |                                    |
| Wage   | 232,916                               | 36,846  | 147,385                            |
| Non Wage                                     | 106,875                               | 22,029  | 220,197                            |
| <b>Development Expenditure</b>               |                                       |   |                                    |
| Domestic Development                         | 0                                     | 0   | 0                                  |
| Donor Development                            | 0                                     | 0   | 0                                  |
| <b>Total Expenditure</b>                     | <b>339,791</b>                        | <b>58,875</b>   | <b>367,582</b>                     |

**Narrative of Workplan Revenues and Expenditure**

The sector plans to receive Shs 367m for the financial year compared to Shs 339m for the previous year. This increase is attributed to the increase of 113m from Unconditional Grant Non wage (33.3%). Shs 11m is expected from local revenue, shs 208.3m from Unconditional grant Non wage and Shs 147.384m from Unconditional grant Wage.

Shs 147.384m (40%) will be used to pay salaries for sector staff and political leaders and Shs 220.197m (60%) for departmental operational costs. The increase in Wage of Shs 27m is to cater for salary enhancement and recruitment of new staff

## Vote : 600 Bukomansimbi District

FY 2019/20

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

| <i>Ushs Thousands</i>                        | <b>Approved Budget for<br/>FY 2018/19</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2018/19</b> | <b>Draft Budget for FY<br/>2019/20</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>     |   |   |  |
| <b>Recurrent Revenues</b>                    | <b>718,768</b>                            | <b>178,008</b>  | <b>746,199</b>                         |
| Locally Raised Revenues                      | 1,067                                     | 0   | 1,067                                  |
| District Unconditional Grant (Non-Wage)      | 4,198                                     | 1,049   | 4,198                                  |
| District Unconditional Grant (Wage)          | 5,668                                     | 0   | 34,332                                 |
| Sector Conditional Grant (Wage)              | 551,788                                   | 137,947   | 551,788                                |
| Sector Conditional Grant (Non-Wage)          | 156,048                                   | 39,012  | 154,814                                |
| <b>Development Revenues</b>                  | <b>54,332</b>                             | <b>18,111</b>   | <b>56,239</b>                          |
| Donor Funding                                | 0   | 0   | 1,500                                  |
| Sector Development Grant                     | 54,332                                    | 0   | 54,739                                 |
| <b>Total Revenues shares</b>                 | <b>773,100</b>                            | <b>196,119</b>  | <b>802,438</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |   |   |  |
| <b>Recurrent Expenditure</b>                 |   |   |  |
| Wage   | 557,456                                   | 80,034  | 586,120                                |
| Non Wage                                     | 161,312                                   | 31,902  | 160,079                                |
| <b>Development Expenditure</b>               |   |   |  |
| Domestic Development                         | 54,332                                    | 0   | 54,739                                 |
| Donor Development                            | 0   | 0   | 1,500                                  |
| <b>Total Expenditure</b>                     | <b>773,100</b>                            | <b>111,936</b>  | <b>802,438</b>                         |

**Narrative of Workplan Revenues and Expenditure**

The department to receive a total of 802,438 M instead of the 773.1 M that was received last year giving an increase of 3.8% due to an increase of the district unconditional grant wage from 5.7 M to 34.33 M and donor finding a token of 1,5 M was allocated as donor funding, sector conditional grant non wage reduced from 156.048 M to 154.814 M Expenditure will be 586.12 M will be for wage ,160.079 for non wage, domestic development 54.739 M , donor development as 1.5 M

# Vote : 600 Bukomansimbi District

# FY 2019/20

## 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 |
|--|--------------------------------|--|-----------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                |  |                             |
| <b>Recurrent Revenues</b>                    | <b>1,575,190</b>               | <b>393,552</b>                                 | <b>1,575,190</b>            |
| Locally Raised Revenues                      | 983                            | 0  | 983                         |
| District Unconditional Grant (Non-Wage)      | 3,867                          | 967  | 3,867                       |
| Sector Conditional Grant (Wage)              | 1,444,326                      | 361,081  | 1,444,326                   |
| Sector Conditional Grant (Non-Wage)          | 126,015                        | 31,504   | 126,015                     |
| <b>Development Revenues</b>                  | <b>2,066,052</b>               | <b>65,253</b>                                  | <b>1,954,306</b>            |
| Donor Funding                                | 2,042,000                      | 0  | 1,930,000                   |
| Sector Development Grant                     | 24,052                         | 0  | 24,306                      |
| <b>Total Revenues shares</b>                 | <b>3,641,242</b>               | <b>458,805</b>                                 | <b>3,529,496</b>            |
| <b>B: Breakdown of Workplan Expenditures</b> |                                |  |                             |
| <b>Recurrent Expenditure</b>                 |                                |  |                             |
| Wage   | 1,444,326                      | 361,081  | 1,444,326                   |
| Non Wage                                     | 130,864                        | 31,906   | 130,864                     |
| <b>Development Expenditure</b>               |                                |  |                             |
| Domestic Development                         | 24,052                         | 0  | 24,306                      |
| Donor Development                            | 2,042,000                      | 57,156   | 1,930,000                   |
| <b>Total Expenditure</b>                     | <b>3,641,242</b>               | <b>450,144</b>                                 | <b>3,529,496</b>            |

### Narrative of Workplan Revenues and Expenditure

The annual budget for the department is 3.529 billion Uganda shillings as compared to the previous year of 3.641 billion. The reason for variance of 111.746 million shilling is due to reduction in donor funding from UNICEF, and GAVI which has led to inadequate funding for immunization activities. Out of the total Budget of 3529496 billion, 1444 billion is wage but it is inadequate for all approved posts, 126 million is non wage and 193 billion is donor development. Using the above funds the department is going to pay wages for public health workers, infrastructural development, and primary health care services

# Vote : 600 Bukomansimbi District

# FY 2019/20

## Education

### 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>7,626,385</b>                      | <b>2,021,020</b>                                      | <b>7,606,036</b>                   |
| Other Transfers from Central Government      | 0                                     | 0   | 7,000                              |
| Locally Raised Revenues                      | 39,873                                | 0   | 0                                  |
| District Unconditional Grant (Non-Wage)      | 13,670                                | 3,418   | 13,670                             |
| District Unconditional Grant (Wage)          | 40,067                                | 16,148  | 64,591                             |
| Sector Conditional Grant (Wage)              | 6,113,641                             | 1,528,410   | 6,113,641                          |
| Sector Conditional Grant (Non-Wage)          | 1,419,134                             | 473,045   | 1,407,135                          |
| <b>Development Revenues</b>                  | <b>548,505</b>                        | <b>180,502</b>  | <b>532,264</b>                     |
| Other Transfers from Central Government      | 7,000                                 | 0   | 0                                  |
| Sector Development Grant                     | 541,505                               | 0   | 532,264                            |
| <b>Total Revenues shares</b>                 | <b>8,174,890</b>                      | <b>2,201,522</b>                                      | <b>8,138,300</b>                   |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |   |                                    |
| <b>Recurrent Expenditure</b>                 |                                       |   |                                    |
| Wage   | 6,153,708                             | 1,220,199   | 6,178,232                          |
| Non Wage                                     | 1,472,677                             | 378,834   | 1,427,805                          |
| <b>Development Expenditure</b>               |                                       |   |                                    |
| Domestic Development                         | 548,505                               | 0   | 532,264                            |
| Donor Development                            | 0                                     | 0   | 0                                  |
| <b>Total Expenditure</b>                     | <b>8,174,890</b>                      | <b>1,599,033</b>                                      | <b>8,138,300</b>                   |

### Narrative of Workplan Revenues and Expenditure

The sector plans to receive Shs. 8.138b. Compared to last year of Shs.8.174b we are to experience a 0.44%, arising from reduction from Local Revenue and other Government transfers.SFG funds also are expected to drop from Shs.541.505m to Shs. 532.264m. In terms of expenditure wage will amount to Shs.6.178b, Non wage Shs.1.427b and Development Shs. 532.264m.

# Vote : 600 Bukomansimbi 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>85,029</b>                  | <b>29,694</b>                                  | <b>127,978</b>              |
| Locally Raised Revenues                      | 6,934                          | 0  | 6,934                       |
| District Unconditional Grant (Non-Wage)      | 5,788                          | 1,447  | 5,788                       |
| District Unconditional Grant (Wage)          | 72,307                         | 28,247   | 115,256                     |
| <b>Development Revenues</b>                  | <b>754,869</b>                 | <b>560,668</b>                                 | <b>754,869</b>              |
| Multi-Sectoral Transfers to LLGs_Gou         | 252,670                        | 0  | 0                           |
| Other Transfers from Central Government      | 502,200                        | 0  | 754,869                     |
| <b>Total Revenues shares</b>                 | <b>839,898</b>                 | <b>590,362</b>                                 | <b>882,847</b>              |
| <b>B: Breakdown of Workplan Expenditures</b> |                                |  |                             |
| <b>Recurrent Expenditure</b>                 |                                |  |                             |
| Wage   | 72,307                         | 28,247   | 115,256                     |
| Non Wage                                     | 12,722                         | 660  | 12,722                      |
| <b>Development Expenditure</b>               |                                |  |                             |
| Domestic Development                         | 754,869                        | 374,724  | 754,869                     |
| Donor Development                            | 0                              | 0  | 0                           |
| <b>Total Expenditure</b>                     | <b>839,898</b>                 | <b>403,631</b>                                 | <b>882,847</b>              |

### Narrative of Workplan Revenues and Expenditure

The annual budget for the department is 882,847m as compared to last financial years 839.89m, reason for the variance was due to the increase in wage to cater for salary for science carders .Out the 882.847m, 115,256m is for wages and 754,869 to cater for community access roads and district roads and repair and maintenance of the Road unit machines, and 12m is for repair and maintenance of district vehicles .

# Vote : 600 Bukomansimbi 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>60,766</b>                  | <b>19,028</b>                                  | <b>79,580</b>               |
| Locally Raised Revenues                      | 0                              | 0  | 5,000                       |
| District Unconditional Grant (Wage)          | 29,250                         | 11,149   | 44,597                      |
| Sector Conditional Grant (Non-Wage)          | 31,516                         | 7,879  | 29,983                      |
| <b>Development Revenues</b>                  | <b>267,023</b>                 | <b>89,008</b>                                  | <b>259,744</b>              |
| Sector Development Grant                     | 245,970                        | 0  | 239,942                     |
| Transitional Development Grant               | 21,053                         | 0  | 19,802                      |
| <b>Total Revenues shares</b>                 | <b>327,789</b>                 | <b>108,036</b>                                 | <b>339,324</b>              |
| <b>B: Breakdown of Workplan Expenditures</b> |                                |  |                             |
| <b>Recurrent Expenditure</b>                 |                                |  |                             |
| Wage   | 29,250                         | 11,149   | 44,597                      |
| Non Wage                                     | 31,516                         | 6,938  | 34,983                      |
| <b>Development Expenditure</b>               |                                |  |                             |
| Domestic Development                         | 267,023                        | 14,850   | 259,744                     |
| Donor Development                            | 0                              | 0  | 0                           |
| <b>Total Expenditure</b>                     | <b>327,789</b>                 | <b>32,937</b>                                  | <b>339,324</b>              |

### Narrative of Workplan Revenues and Expenditure

Compared to F/Y 2018/19 there has been an increase in overall revenue by 3.4% i.e from 327,788,882 to 339,324,073/=, this is due to an increase of locally raised revenue from 0/= to 5,000,000/= and annual wage by 52.5% i.e from 29,249,936/= to 44,596,716/= which was triggered by monthly salary increments of the District water & assistant Engineering officers from 1,177,199/= to 2,200,000/= & 677,236/= to 1,200,000/= respectively. However there's a specific budget cut of non wage recurrent revenue by 4.9% i.e from 31,516,163/= to 29,982,952, also a cut on the sector & transitional development grants by 2.5% & 5.9% respectively i.e from 245,970,151/= to 239,942,425 & from 21,052,632/= to 19,801,980/= respectively

# Vote : 600 Bukomansimbi 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>88,768</b>                  | <b>22,970</b>                                  | <b>92,248</b>               |
| Locally Raised Revenues                      | 426                            | 0  | 426                         |
| District Unconditional Grant (Non-Wage)      | 1,678                          | 420  | 1,678                       |
| District Unconditional Grant (Wage)          | 82,862                         | 21,600   | 86,400                      |
| Sector Conditional Grant (Non-Wage)          | 3,801                          | 950  | 3,744                       |
| <b>Development Revenues</b>                  | <b>0</b>                       | <b>0</b>                                       | <b>0</b>                    |
| No Data Found                                |                                |  |                             |
| <b>Total Revenues shares</b>                 | <b>88,768</b>                  | <b>22,970</b>                                  | <b>92,248</b>               |
| <b>B: Breakdown of Workplan Expenditures</b> |                                |  |                             |
| <b>Recurrent Expenditure</b>                 |                                |  |                             |
| Wage   | 82,862                         | 21,600   | 86,400                      |
| Non Wage                                     | 5,906                          | 1,064  | 5,848                       |
| <b>Development Expenditure</b>               |                                |  |                             |
| Domestic Development                         | 0                              | 0  | 0                           |
| Donor Development                            | 0                              | 0  | 0                           |
| <b>Total Expenditure</b>                     | <b>88,768</b>                  | <b>22,664</b>                                  | <b>92,248</b>               |

### Narrative of Workplan Revenues and Expenditure

The sector plans to receive Shs 5.848m for FY 2019/2020 compared to Shs 5.906m representing a decrease of 1% attributed to a reduction in Conditional grant Non wage. Shs 86.400m is expected from Unconditional Grant Wage, Shs 5.848m from Non wage and shs 0.426m from Locally raised revenues.

Expenditure wise Shs 86.4m will be used for payment of staff salaries and Shs 5.848 will be used for departmental operational costs



# Vote : 600 Bukomansimbi 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>499,392</b>                 | <b>25,197</b>                                  | <b>117,005</b>              |
| Locally Raised Revenues                      | 463                            | 0  | 463                         |
| Other Transfers from Central Government      | 408,992                        | 6,932  | 0                           |
| District Unconditional Grant (Non-Wage)      | 1,824                          | 456  | 1,824                       |
| District Unconditional Grant (Wage)          | 59,033                         | 10,539   | 86,400                      |
| Sector Conditional Grant (Non-Wage)          | 29,080                         | 7,270  | 28,318                      |
| <b>Development Revenues</b>                  | <b>0</b>                       | <b>0</b>                                       | <b>364,496</b>              |
| Other Transfers from Central Government      | 0                              | 0  | 364,496                     |
| <b>Total Revenues shares</b>                 | <b>499,392</b>                 | <b>25,197</b>                                  | <b>481,501</b>              |
| <b>B: Breakdown of Workplan Expenditures</b> |                                |  |                             |
| <b>Recurrent Expenditure</b>                 |                                |  |                             |
| Wage   | 59,033                         | 10,539   | 86,400                      |
| Non Wage                                     | 440,359                        | 2,510  | 30,605                      |
| <b>Development Expenditure</b>               |                                |  |                             |
| Domestic Development                         | 0                              | 0  | 364,496                     |
| Donor Development                            | 0                              | 0  | 0                           |
| <b>Total Expenditure</b>                     | <b>499,392</b>                 | <b>13,048</b>                                  | <b>481,501</b>              |

### Narrative of Workplan Revenues and Expenditure

The sector expects to receive 481,501m next F/Y as compared to 499,392m this current year leading to a shortfall of 17,891m representing 4% reduction. The short fall is as a result of a reduction 44,500m Other Transfers from Central Government representing 11%. The sector also experienced a reduction of .762m representing 3% of the Sector Conditional Grant (Non-Wage) however the sector has had an increment in the District Unconditional Grant (Wage) from 59.033m to 86.400m to cater for salaries of un recruited staff ie The SLO and Probation officer

# Vote : 600 Bukomansimbi 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 |
|---|--------------------------------|--|-----------------------------|
| <b>A: Breakdown of Workplan Revenues</b>              |                                |  |                             |
| <b>Recurrent Revenues</b>                             | <b>63,880</b>                  | <b>19,100</b>                                  | <b>79,627</b>               |
| Locally Raised Revenues                               | 0                              | 0  | 3,227                       |
| District Unconditional Grant (Non-Wage)               | 29,594                         | 7,399  | 29,595                      |
| District Unconditional Grant (Wage)                   | 34,286                         | 11,701   | 46,805                      |
| <b>Development Revenues</b>                           | <b>81,927</b>                  | <b>27,585</b>                                  | <b>89,941</b>               |
| Donor Funding   | 0                              | 0  | 3,500                       |
| District Unconditional Grant (Non-Wage)               | 7,448                          | 0  | 7,448                       |
| District Discretionary Development Equalization Grant | 74,479                         | 0  | 78,993                      |
| <b>Total Revenues shares</b>                          | <b>145,807</b>                 | <b>46,685</b>                                  | <b>169,568</b>              |
| <b>B: Breakdown of Workplan Expenditures</b>          |                                |  |                             |
| <b>Recurrent Expenditure</b>                          |                                |  |                             |
| Wage  | 34,286                         | 11,701   | 46,805                      |
| Non Wage  | 29,594                         | 3,416  | 32,822                      |
| <b>Development Expenditure</b>                        |                                |  |                             |
| Domestic Development                                  | 81,927                         | 899  | 86,441                      |
| Donor Development                                     | 0                              | 0  | 3,500                       |
| <b>Total Expenditure</b>                              | <b>145,807</b>                 | <b>16,017</b>                                  | <b>169,568</b>              |

### Narrative of Workplan Revenues and Expenditure

In F/Y 2019/20 the Planning Unit expects to receive 169,567M compared to 145,807M which was received in F/Y 2018/19. An increment is expected arising from Local revenue (3,227M), salary which was enhanced because of the increment for Scientists (46,805M) and Donor funding (3,500M) which is expected from the Dutch Government. Other revenues will remain the same as of last F/Y. Changes in expenditures will focus on 5 year DDP review, strengthening implementation of the 5 year Revenue enhancement plan and payment of salary increment to the Statistician.

# Vote : 600 Bukomansimbi 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 |
|--|--------------------------------|--|-----------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                |  |                             |
| <b>Recurrent Revenues</b>                    | <b>36,522</b>                  | <b>6,918</b>                                   | <b>33,564</b>               |
| Locally Raised Revenues                      | 612                            | 0  | 612                         |
| District Unconditional Grant (Non-Wage)      | 2,408                          | 602  | 2,408                       |
| District Unconditional Grant (Wage)          | 33,502                         | 6,316  | 30,545                      |
| <b>Development Revenues</b>                  | <b>0</b>                       | <b>0</b>                                       | <b>0</b>                    |
| No Data Found                                |                                |  |                             |
| <b>Total Revenues shares</b>                 | <b>36,522</b>                  | <b>6,918</b>                                   | <b>33,564</b>               |
| <b>B: Breakdown of Workplan Expenditures</b> |                                |  |                             |
| <b>Recurrent Expenditure</b>                 |                                |  |                             |
| Wage   | 33,502                         | 6,316  | 30,545                      |
| Non Wage                                     | 3,020                          | 602  | 3,020                       |
| <b>Development Expenditure</b>               |                                |  |                             |
| Domestic Development                         | 0                              | 0  | 0                           |
| Donor Development                            | 0                              | 0  | 0                           |
| <b>Total Expenditure</b>                     | <b>36,522</b>                  | <b>6,918</b>                                   | <b>33,564</b>               |

### Narrative of Workplan Revenues and Expenditure

The sector plans to receive Shs 33.564m for the FY 2019/2020. Shs 30.544m is expected from Unconditional Grant Wage, Shs 2.477m from Unconditional grant Non Wage and Shs 0.611m from Locally raised revenues. Shs 30.544m will be used to pay for sector staff salaries whereas Shs 3.019m for departmental operational costs