

Vote : 567 Bukwo District

FY 2018/19

Foreword

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



Chebet Michael. District LCV chairperson

Vote : 567 Bukwo District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	323,159	40,196	226,653
Discretionary Government Transfers	2,996,365	815,246	3,086,817
Conditional Government Transfers	10,277,557	2,611,905	9,347,160
Other Government Transfers	0	151,262	597,573
Donor Funding	40,000	85,638	0
Grand Total	13,637,081	3,704,248	13,258,203

Revenue Performance in the First Quarter of 2017/18

The percentage of the budget received was highest Donor funds with 214 % of the approved budget due to released of funds by UNICEF for training school management committees as supplementary budget and the second highest was Conditional Government Transfers with 25% of the approved budget. Followed by discretionary Government Transfers and Locally Raised Revenues with 27% and 12% of the approved budget respectively. The lowest was in locally raised revenues due to weak enforcement measures to enforce tax payers.

Planned Revenues for FY 2018/19

The proposed budget reduced by 2.7% from the approved budget of FY 2017/18. Though Discretionary Government Transfers increased by 2.7%, Locally raised decreased by 29.9% due reduced number of assets to be disposed and weak enforcement measures, Conditional Government Transfers decreased by 9% to cater for other priorities. No Donor funds anticipated to be realized due to not commitment from implementing partners to fund the district next financial year

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	1,858,340	514,786	1,185,547
Finance	321,121	69,205	301,346
Statutory Bodies	554,551	134,296	574,759
Production and Marketing	570,653	236,228	836,251
Health	2,162,716	597,208	2,211,382
Education	6,620,795	1,772,457	6,644,154
Roads and Engineering	414,882	94,782	433,866
Water	334,646	105,009	319,181
Natural Resources	169,434	22,023	71,296
Community Based Services	460,020	118,351	506,903

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Planning	103,358	22,788	106,952
Internal Audit	66,565	15,054	66,565
Grand Total	13,637,081	3,702,189	13,258,203
<i>o/w: Wage:</i>	<i>8,891,392</i>	<i>2,222,848</i>	<i>8,891,392</i>
<i>Non-Wage Recurrent:</i>	<i>3,399,257</i>	<i>959,022</i>	<i>3,060,119</i>
<i>Domestic Devt:</i>	<i>1,306,432</i>	<i>434,681</i>	<i>1,306,693</i>
<i>Donor Devt:</i>	<i>40,000</i>	<i>85,638</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2017/18

The total release to the departments was 3.7 billion. Out of the cumulative release, only 2.85 billion shillings was spent contributing 21% of the budget spent. Internal Audit, Finance, Health, education and Natural resources performed very well in spending their releases because most of their grants are wages while the others performed poorly because the wages contribute a small percentage than the non- wage which was affected by late release of funds to the general fund account.

Planned Expenditures for The FY 2018/19

The expected expenditure reduced by 37.9% from that of FY 2017/18 because though Discretionary Government Transfers and wage do not have significant increase, Non-Wage Recurrent expenditures are expected to reduce by 9.9% of the approved wage of FY 2017/18 due to low locally raised revenues because of weak enforcement measures and reduction of budget by line ministries. Expenditures under Donor funds are expected to reduce by 100%

Medium Term Expenditure Plans

Increase access to social services from 60.7% to 90.3%, Improve on the economic infrastructure from 20.6% to 40.2%, Increase household incomes from 30.9% to 60.1%, Reduce environmental degradation from 74.1% to 32.4% by using the natural resource base sustainability, Improve on the level of functional literacy from 20.4% to 40.1 %, Reduce HIV prevalence rate from 2.8% to 1%.

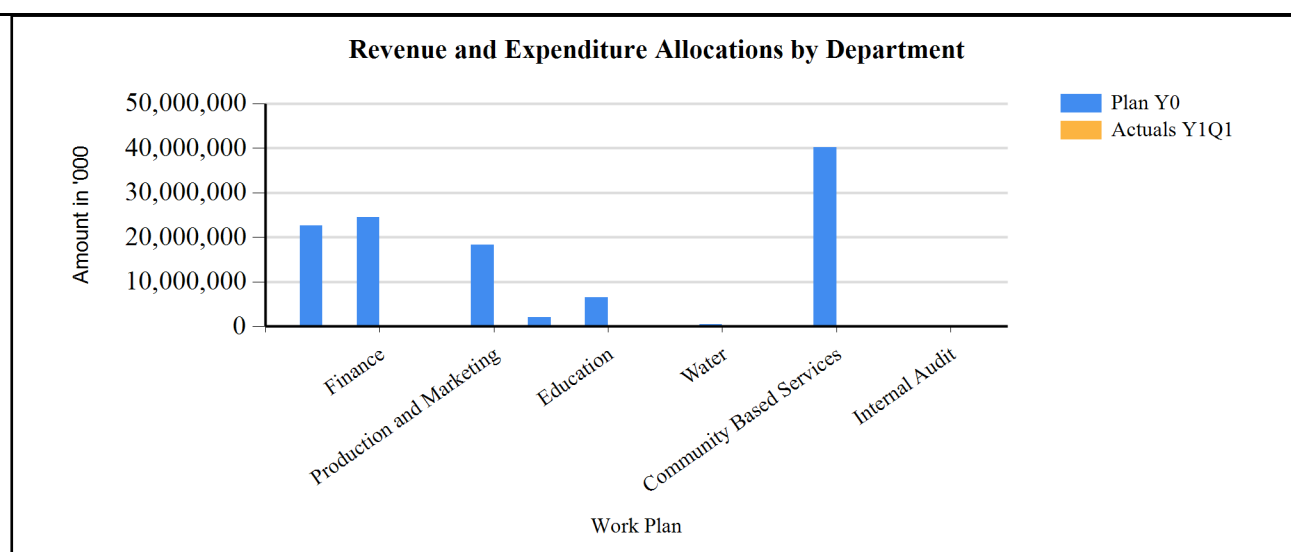
Challenges in Implementation

The Major constrains faced in implementing district future plans are; Poor roads including un tarmacked kapchorwa- Suam road, under staffing of critical staff like Doctors, Low budget allocated to the district and little locally raised revenues collected due to limited tax base, No Bank in the district leading to distant banking services in kapchorwa district and Disasters which destroy crops

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 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	323,159	40,196	226,653
Local Services Tax	70,000	34,945	104,494
Land Fees	6,000	930	0
Local Hotel Tax	5,000	0	5,000
Application Fees	10,200	0	10,200
Business licenses	20,000	0	20,000
Royalties	20,000	0	20,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	1,100	0
Sale of (Produced) Government Properties/Assets	70,000	0	0
Park Fees	5,000	1,000	5,000
Animal & Crop Husbandry related Levies	4,000	0	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	10,000	0	0
Registration of Businesses	14,000	630	14,000
Market /Gate Charges	12,959	0	12,959
Other Fees and Charges	45,000	1,345	0
Miscellaneous receipts/income	31,000	246	31,000
2a. Discretionary Government Transfers	2,996,365	815,246	3,086,817
District Unconditional Grant (Non-Wage)	548,888	137,222	543,430
Urban Unconditional Grant (Non-Wage)	38,761	9,690	39,509
District Discretionary Development Equalization Grant	775,805	258,602	862,740
Urban Unconditional Grant (Wage)	154,728	38,682	154,728

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District Unconditional Grant (Wage)	1,460,125	365,031	1,460,125
Urban Discretionary Development Equalization Grant	18,058	6,019	26,284
2b. Conditional Government Transfer	10,277,557	2,611,905	9,347,160
Sector Conditional Grant (Wage)	7,276,539	1,819,135	7,276,539
Sector Conditional Grant (Non-Wage)	1,820,558	476,726	1,514,210
Sector Development Grant	391,932	130,644	397,050
Transitional Development Grant	120,638	39,416	20,619
General Public Service Pension Arrears (Budgeting)	285,765	0	0
Salary arrears (Budgeting)	67,270	67,270	0
Pension for Local Governments	138,743	34,686	138,743
Gratuity for Local Governments	176,114	44,028	0
2c. Other Government Transfer	0	151,262	597,573
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	287,343
Northern Uganda Social Action Fund (NUSAF)	0	17,954	0
Support to PLE (UNEB)	0	12,972	0
Uganda Road Fund (URF)	0	67,313	310,229
Vegetable Oil Development Project	0	49,383	0
Youth Livelihood Programme (YLP)	0	3,640	0
3. Donor	40,000	85,638	0
United Nations Children Fund (UNICEF)	0	25,516	0
World Health Organisation (WHO)	0	86,638	0
Food and Agricultural Organisation (FAO)	40,000	0	0
Total Revenues shares	13,637,081	3,704,248	13,258,203

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

The local revenues collected was 40.196 million shillings contributing to 16% of the planned revenue to be collected (323.0 million shillings), because there was sensitization of the community on local revenue collection and also contracting collection of local revenues was going on. The sources of revenues like Local Service Tax which performed at 35% of the approved budget for local service tax to be collected. Sale of government assets performed at 29% because payment for disposed assets is still going on. Collection of taxes from Registration of businesses increased by 6% of the annual target because of the upcoming businesses in Bukwo town council. Most sources performed poorly due to the reasons given above.

Central Government Transfers

The actual funds received in quarter one Was 3.57 billion shillings which contributes 25.6% of the approved budget for central government transfers. This was because, though most revenues received performed as planned (45% of the budget), several like, Sector Conditional Grant (Non-Wage) and General Public Service Pension Arrears (Budgeting) was released more than the target.

Donor Funding

The Approved donor budget is 40 Million shillings and of these we have received 85 million shillings contributing 214% of the approved budget. this was because we received funds for training school management committees

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ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The proposed budget for locally raised revenues is 226 million shillings representing 30% decrease from the approved budget of 2017/18. This was because the Local Revenue is anticipated to decrease relative to 2016/17 approved budget in Other Fees and Charges, Business licenses due to exaggeration by the LLG the financial year. Sale of (Produced) Government Properties/assets is expected to reduce by 100% because there are no assets for sale next financial year.

Central Government Transfers

The proposed budget for FY 2018/19 is expected to decrease by 1,8% from the approved budget of 2017/18. This was because of though Discretionary Government Transfers have no significant increase, Conditional Government Transfers reduced by 9 % due to retention of funds in the center to cater for presidential pledges and also use part of retained primary health care to procure drugs in national Medical stores.

Donor Funding

At the time of preparing the Budget framework paper, no implementing partner have shown interest to support the local government. So currently we the donor revenues have reduced by 100%

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	488,079	58,753	676,325
District Production Services	76,074	15,841	159,927
District Commercial Services	6,500	1,219	0
<i>Sub- Total of allocation Sector</i>	570,653	75,813	836,251
Sector :Works and Transport			
District, Urban and Community Access Roads	341,882	67,181	359,865
District Engineering Services	73,000	18,250	74,001
<i>Sub- Total of allocation Sector</i>	414,882	85,431	433,866
Sector :Education			
Pre-Primary and Primary Education	4,256,552	1,067,259	4,282,298
Secondary Education	2,241,676	631,577	2,219,735
Education & Sports Management and Inspection	119,568	24,054	142,122
Special Needs Education	3,000	750	0
<i>Sub- Total of allocation Sector</i>	6,620,795	1,723,639	6,644,154
Sector :Health			
Primary Healthcare	1,303,506	298,968	1,340,600
District Hospital Services	827,656	206,914	842,522
Health Management and Supervision	31,554	5,938	28,259
<i>Sub- Total of allocation Sector</i>	2,162,716	511,820	2,211,382
Sector :Water and Environment			

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Rural Water Supply and Sanitation	322,627	16,946	308,162
Urban Water Supply and Sanitation	11,019	2,615	11,019
Natural Resources Management	169,334	32,826	71,296
<i>Sub- Total of allocation Sector</i>	502,981	52,387	390,477
Sector :Social Development			
Community Mobilisation and Empowerment	460,020	63,323	506,903
<i>Sub- Total of allocation Sector</i>	460,020	63,323	506,903
Sector :Public Sector Management			
District and Urban Administration	1,858,340	395,400	1,185,547
Local Statutory Bodies	554,551	123,120	574,759
Local Government Planning Services	103,358	28,376	106,952
<i>Sub- Total of allocation Sector</i>	2,516,249	546,895	1,867,258
Sector :Accountability			
Financial Management and Accountability(LG)	321,121	75,578	267,363
Internal Audit Services	66,565	16,809	66,565
<i>Sub- Total of allocation Sector</i>	387,686	92,387	333,928

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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 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,618,980	383,708	990,547
Locally Raised Revenues	143,000	25,975	97,319
Multi-Sectoral Transfers to LLGs_NonWage	89,975	11,316	68,930
Multi-Sectoral Transfers to LLGs_Wage	511,886	127,972	525,922
Other Transfers from Central Government	0	17,954	0
District Unconditional Grant (Non-Wage)	62,232	15,558	62,232
District Unconditional Grant (Wage)	143,995	38,949	97,401
General Public Service Pension Arrears (Budgeting)	285,765	0	0
Salary arrears (Budgeting)	67,270	67,270	0
Pension for Local Governments	138,743	34,686	138,743
Gratuity for Local Governments	176,114	44,028	0
Development Revenues	239,360	131,078	195,000
Multi-Sectoral Transfers to LLGs_Gou	12,843	0	0
District Discretionary Development Equalization Grant	126,517	0	195,000
Transitional Development Grant	100,000	0	0
Total Revenues shares	1,858,340	514,786	1,185,547
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	655,881	163,970	623,323
Non Wage	963,099	63,448	367,223
Development Expenditure			
Domestic Development	239,360	0	195,000
Donor Development	0	0	0
Total Expenditure	1,858,340	227,419	1,185,547

Narrative of Workplan Revenues and Expenditure

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	321,121	69,205	301,346
Locally Raised Revenues	40,012	3,100	20,000
Multi-Sectoral Transfers to LLGs_NonWage	46,365	7,767	46,603
Multi-Sectoral Transfers to LLGs_Wage	85,046	21,262	85,046
District Unconditional Grant (Non-Wage)	55,000	13,402	55,000
District Unconditional Grant (Wage)	94,697	23,674	94,697
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	321,121	69,205	301,346
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	179,743	44,936	179,743
Non Wage	141,378	24,119	121,603
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	321,121	69,055	301,346

Narrative of Workplan Revenues and Expenditure

The approved sector budget is 301.346 million shillings which represent 6.1% decrease from the approved budget of FY 2017/2018. This is due to decrease in local revenue allocation to the department by 505 from the approved budget of FY 2017/18 because of low local revenues to be collected next financial year as there will be no assets to be disposed and Multi-Sectoral Transfers to LLGs_Non Wage is expected to have no significant increase.

The expenditure for wage is expected to remain the same and that of Non wage is expected to reduce by 14.0% from that of current financial year because of reduction of reduction of locally raised revenues.

Vote : 567 Bukwo District**FY 2018/19****Statutory Bodies****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	554,551	134,296	574,759
Locally Raised Revenues	35,385	6,360	35,385
Multi-Sectoral Transfers to LLGs_NonWage	43,551	11,983	63,760
Multi-Sectoral Transfers to LLGs_Wage	3,744	936	3,744
District Unconditional Grant (Non-Wage)	263,259	65,815	263,259
District Unconditional Grant (Wage)	208,612	49,203	208,612
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	554,551	134,296	574,759
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	212,356	50,139	212,356
Non Wage	342,195	70,521	362,403
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	554,551	120,660	574,759

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2018/19 is 574.75 million shillings which represents an increase of 3.5% from the approved budget of FY 2017/18 due to the following reasons; Multi-Sectorial Transfers to LLGs increased their proposed budget by 3.5% from that of approved budget of FY 2017/18 because they expects to change their priorities next financial year.

The expenditure for wage is expected to remain the same next financial year but the expenditure for Non-wage is expected to change by 3.5% from that of current financial year due to change of priorities at sub county level.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	302,997	123,008	585,092
Locally Raised Revenues	8,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	494	0	0
Other Transfers from Central Government	0	49,383	287,343
District Unconditional Grant (Wage)	47,300	11,825	47,300
Sector Conditional Grant (Wage)	224,693	56,173	224,693
Sector Conditional Grant (Non-Wage)	22,510	5,628	25,756
Development Revenues	267,656	113,220	251,159
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	252,572	0	231,840
Sector Development Grant	15,083	0	19,319
Total Revenues shares	570,653	236,228	836,251
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	271,993	67,998	271,993
Non Wage	31,004	8,500	313,099
Development Expenditure			
Domestic Development	267,656	0	251,159
Donor Development	0	0	0
Total Expenditure	570,653	76,498	836,251

Narrative of Workplan Revenues and Expenditure

The proposed sector budget is 836.3 million shillings which represent 31.8% increase from the approved budget of FY 2017/18 due to the following reasons; Other Transfers from Central Government increased by 100% to improve service delivery to the farmers and Sector Conditional Grant (Non-Wage) increased by 12.6% from the approved budget of FY 2017/18 to strengthen commercial sub sector. However, Locally Raised Revenues raised revenues was not allocated to the department because anticipated revenues will be less than that of this financial year as there will be no assets to be disposed, Multi-Sectoral Transfers to LLGs_Non Wage was not budgeted for FY 2018/19 and Multi-Sectoral Transfers to LLGs_Gou development was less by 8.2% from the approved budget of FY 2017/18 due to change of priorities.

The expenditure for wage is expected to remain the same and that of Non-wage is expected to increase by 90.1% from that of the current financial year due the change of priorities by the sub counties and improve services to the farmers through extension staff. Development Expenditure is expected to reduce by 6.6% from that of FY 2017/18 due to change of development priorities.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,052,838	511,570	2,048,323
Locally Raised Revenues	1,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	6,030	118	0
Sector Conditional Grant (Wage)	1,814,075	453,519	1,814,075
Sector Conditional Grant (Non-Wage)	231,733	57,933	234,247
Development Revenues	109,877	85,638	163,059
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,108	0	0
District Discretionary Development Equalization Grant	108,770	0	163,059
Sector Development Grant	0	0	0
Total Revenues shares	2,162,716	597,208	2,211,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,814,075	322,829	1,814,075
Non Wage	238,763	58,031	234,247
Development Expenditure			
Domestic Development	109,877	0	163,059
Donor Development	0	0	0
Total Expenditure	2,162,716	380,860	2,211,382

Narrative of Workplan Revenues and Expenditure

The proposed sector budget is 2.21` billion shillings representing 2.2% increase from the approved budget of FY 2017/18 because of the following reasons; Sector Conditional Grant (Non-Wage) increased by 1.1% to cater for increased service delivery at health facility level to the patients and District Discretionary Development Equalization Grant increased 33.3% from the approved budget of FY 2017/18 to facilitate construction of an Outpatient department (OPD) block in Kwirwort Health center II. However locally raised revenues were not allocated to the department the anticipated locally raised revenue to be collected will less than that of the current financial year due to reduction in the sale of Government assets, Multi-Sectoral Transfers to LLGs_Non Wage and Multi-Sectoral Transfers to LLGs_Gou development will reduce to zero because sub counties proposed to changed their priorities. The wage expenditure is expected to remain the same and Non Wage expenditure is expected to reduce by 4.5 million shillings due to change of priorities by sub counties and development expenditures will increase by 53.1 million shillings for OPD block

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,485,278	1,730,570	6,507,495
Locally Raised Revenues	10,000	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	1,461	0	0
Other Transfers from Central Government	0	12,972	0
District Unconditional Grant (Wage)	46,322	11,581	70,000
Sector Conditional Grant (Wage)	5,237,771	1,309,443	5,237,771
Sector Conditional Grant (Non-Wage)	1,189,724	396,575	1,189,724
Development Revenues	135,516	41,887	136,659
Multi-Sectoral Transfers to LLGs_Gou	7,655	0	0
District Discretionary Development Equalization Grant	2,200	0	0
Sector Development Grant	125,662	0	136,659
Total Revenues shares	6,620,795	1,772,457	6,644,154
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,284,093	1,321,023	5,307,771
Non Wage	1,201,185	404,811	1,199,724
Development Expenditure			
Domestic Development	135,516	38,129	136,659
Donor Development	0	0	0
Total Expenditure	6,620,795	1,763,963	6,644,154

Narrative of Workplan Revenues and Expenditure

The proposed budget is 6.64 billion shillings which represents 0.35% increase from the approved budget for financial year 2017/18 budget. District Unconditional Grant (Wage) increase by 23.6 million due to proposed recruitment of staff and Sector Development Grant 11.0 million shillings to cater for provision of improved infrastructure in primary schools. However though some sources of funds seems to have increased, Multi-Sectoral Transfers to LLGs_NonWage and Multi-Sectoral Transfers to LLGs_Gou development reduced to zero due to change of priorities by the sub counties. District Discretionary Development Equalization Grant also reduced to change of priorities at higher local government.

The expenditure for wage will increased by 0.4% to pay staff to be recruited, Non wage expenditure will reduce by 0.12% because sub counties reduced their expenditure in education sector by this percentage.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	407,582	94,782	407,582
Multi-Sectoral Transfers to LLGs_NonWage	4,500	4,256	4,500
Multi-Sectoral Transfers to LLGs_Wage	28,260	7,065	28,260
Other Transfers from Central Government	0	67,313	310,229
District Unconditional Grant (Wage)	64,592	16,148	64,592
Sector Conditional Grant (Non-Wage)	310,229	0	0
Development Revenues	7,300	0	26,284
Multi-Sectoral Transfers to LLGs_Gou	7,300	0	26,284
Total Revenues shares	414,882	94,782	433,866
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,852	16,148	92,852
Non Wage	314,729	51,009	314,729
Development Expenditure			
Domestic Development	7,300	0	26,284
Donor Development	0	0	0
Total Expenditure	414,882	67,157	433,866

Narrative of Workplan Revenues and Expenditure

Out of the proposed budget of 433 million shillings, 310 million shillings are from Other Transfers from Central Government. The proposed budget increased by 19 million due to change of priorities by sub counties, for instance Multi-Sectoral Transfers to LLGs_Gou development increased by 18.9 million shillings. Uganda road fund funds I the current finaicail year was budgeted under Sector Conditional Grant (Non-Wage) and in the financial year 2018/19 it is budgeted under Other Transfers from Central Government because the financial year, the budget is under sector conditional grant but the funds are released as other transfers from central government.

The sector intends to maintain its expenditure for wage and Non wage but to increase the expenditure of development by 18.9 million to cater for road opening by the sub counties,

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	58,164	14,401	57,491
Multi-Sectoral Transfers to LLGs_NonWage	1,000	110	1,000
Multi-Sectoral Transfers to LLGs_Wage	10,019	2,505	10,019
District Unconditional Grant (Wage)	11,964	2,991	11,964
Sector Conditional Grant (Non-Wage)	35,181	8,795	34,508
Development Revenues	276,482	90,608	261,691
Multi-Sectoral Transfers to LLGs_Gou	4,658	0	0
Sector Development Grant	251,186	0	241,072
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	334,646	105,009	319,181
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,983	5,496	21,983
Non Wage	36,181	5,270	35,508
Development Expenditure			
Domestic Development	276,482	5,606	261,691
Donor Development	0	0	0
Total Expenditure	334,646	16,371	319,181

Narrative of Workplan Revenues and Expenditure

The budget is expected to reduce its revenue by 4.6 from approved budget of FY 2017/18 due to decrease in development grant and also decreased allocation of District Discretionary Development Equalization Grant by sub counties because of change of priorities. Sector Conditional Grant (Non-Wage) and Sector Development Grant reduced by 1.9% and 4.0% from the approved budget of FY 2017/18 respectively because of reduction in allocation of this grants from the line ministry.

The sector expects to maintain its expenditure of wage and decrease Non wage expenditure by 1.9% because the line ministry reduced expenditures under this grant and Domestic Development will also reduce its expenditures by 4.0% from that of FY 2017/18 because of reduced allocation by the center. The grants will be used also to pay staff salaries, supervision % of works, conducting water quality testing, monitoring of projects and implementation of sanitation activities in the district.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	69,793	16,523	68,296
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	1,700	0	0
District Unconditional Grant (Wage)	63,304	15,826	63,304
Sector Conditional Grant (Non-Wage)	2,789	697	2,992
Development Revenues	99,641	5,500	3,000
Multi-Sectoral Transfers to LLGs_Gou	11,446	0	0
Donor Funding	40,000	0	0
District Discretionary Development Equalization Grant	48,195	0	3,000
Total Revenues shares	169,434	22,023	71,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,304	15,586	63,304
Non Wage	6,489	470	4,992
Development Expenditure			
Domestic Development	59,641	2,500	3,000
Donor Development	40,000	0	0
Total Expenditure	169,434	18,556	71,296

Narrative of Workplan Revenues and Expenditure

The proposed budget is expected to reduce by 98 million from the approved budget of FY 2017/18. This was because to decrease in the budget by sub counties in Multi-Sectoral Transfers to LLGs_NonWage and district discretionary development grant due to change of priorities. Donor funding reduced to zero because at the time of preparing document, no implementing partner have shown interest to support the district.

The wage expenditure is expected to remain the same, Non wage is expected to reduce by 1.5 million due to change in priorities by the LLG's. Under development, Domestic Development expenditures expected to reduced by 56 million shillings due to change in priorities by the LLG's and the higher local government and finally Donor development expenditure is expected to reduce to zero because no donor funds are expected. The grants will be used to pay staff salaries, monitoring environmental compliance and procurement of tree seedlings for distribution to communities.

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*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	260,664	65,963	237,063
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	16,238	2,217	0
Multi-Sectoral Transfers to LLGs_Wage	168,991	42,248	163,034
Other Transfers from Central Government	0	3,640	0
District Unconditional Grant (Wage)	43,045	10,761	43,045
Sector Conditional Grant (Non-Wage)	28,390	7,098	26,983
Development Revenues	199,356	52,387	269,840
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	183,356	0	244,840
District Discretionary Development Equalization Grant	16,000	0	25,000
Total Revenues shares	460,020	118,351	506,903
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	212,036	53,009	206,080
Non Wage	48,628	3,667	30,983
Development Expenditure			
Domestic Development	199,356	0	269,840
Donor Development	0	0	0
Total Expenditure	460,020	56,676	506,903

Narrative of Workplan Revenues and Expenditure

The proposed budget is expected to increase by 46 million shillings due to the following reasons. Development Revenues increased by 70.5 million shillings due to increase in Multi-Sectoral Transfers to LLGs for development by 61.5 million shillings to cater for community driven development (CDD) groups and District Discretionary Development Equalization Grant increase by 10 million shillings for retooling. However Multi-Sectoral Transfers to LLGs Wage decreased by 5 million due to the dearth of assistant community development officer, Multi-Sectoral Transfers to LLGs_Non Wage reduced to zero due to change of priorities by LLGs, Sector Conditional Grant (Non-Wage) reduced by 1.5 million due to reduction of proposed sector conditional grant.

The expenditure is expected to reduce by 6 million shillings due to dearth of the assistant community development officer and non-wage expenditure is expected to reduce by 17.8 due to change of priorities by the LLG. Domestic Development expenditure is expected to increase by 70.5 million shillings to cater for CDD groups. The Grants will be used to pay salaries, support people with disabilities, monitoring implementation of activities.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	92,116	22,788	106,952
Locally Raised Revenues	0	0	7,494
District Unconditional Grant (Non-Wage)	53,476	13,128	45,982
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	38,640	9,660	53,476
Development Revenues	11,242	0	0
District Discretionary Development Equalization Grant	11,242	0	0
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	103,358	22,788	106,952
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,640	9,660	53,476
Non Wage	53,476	10,128	53,476
Development Expenditure			
Domestic Development	11,242	0	0
Donor Development	0	0	0
Total Expenditure	103,358	19,788	106,952

Narrative of Workplan Revenues and Expenditure

The proposed budget is expected to increase by 3.6 million from the approved budget of FY 2016/17 due to increase of locally raised revenues and increase in proposed wage expenditure since district planner is planned to be recruited. However District Unconditional Grant (Non-Wage) reduced by 8 million due to reduction in expected budget under this grant. No Development Revenues is expected next financial year due to change of priorities. The wage expenditure will change from 38 million to 53 million to cater for costs for district planner to be recruited and Non wage expenditure is the same as for current financial year. The grants will be used to pay salaries, facilitate monitoring and evaluation of projects ,review of five year development plan, conducting district technical planning committee meetings prepare statistical abstract , management information systems and demographic report.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	66,565	15,054	66,565
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	1,550	300	1,550
Multi-Sectoral Transfers to LLGs_Wage	9,584	2,396	9,584
District Unconditional Grant (Non-Wage)	14,580	3,645	14,580
District Unconditional Grant (Wage)	34,851	8,713	34,851
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	66,565	15,054	66,565
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	44,435	11,109	44,435
Non Wage	22,130	2,984	22,130
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	66,565	14,093	66,565

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2018/19 is expected to have no change from the approved budget of FY 2017/18. The proposed expenditure for wage and Non-wage is expected to remain the same at 44.4 million shillings and 22.1 million shillings respectively totaling 66.6 million shillings. There will be no development revenues to be spent. This revenue will be spent on salaries, management of internal audit office and auditing of departments, sub counties, and other government institutions like health facilities, Government aided schools.