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# Vote : 578 Bukedea District

# FY 2018/19

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## Foreword

Bukedea District is Eleven years old . This is 12th Local Government Budget Frame work Paper produced according to Guidelines in the Budget call circular , provided by the Ministry of Finance Planning and Economic Development and Ministry of Local Government, during the regional workshops held at Elgon Hotel, the district also depended on the Budget call circular that was provided in the process, it has done wide consultaion with all stakeholders at various levels that led to generation of priorities. It was generated and compiled through a consultative process involving DTPC meetings, DEC and LLGs which are in line with five year development plan and National Development Plan (NDP) . The District also prioritized the following activities; Primary.- Education SFG, Primary Health Care, Production-OWC, VODP and grass root community mobilization for prosperity for all. Owing to the importance of BFP, The District Executive is committed to this policy document and it will ensure that all development activities and budgets will depend on the draft budget for the period 2018/19 It is in this regard that, I would like to thank Ministry of local Government, Ministry of Finance, Planning and Economic Development, Local Government Finance Commission, and all those Ministries that guide the process of formulation of this particular BFP for FY 2018/2019. My special appreciation goes to the District Chairperson, the Executive and the entire District council, for their participation and quick decision making that led to the formulation of this document. I also thank the District Technical Planning Committee for their hard work and commitment during the process of developing the LGBFP. Surely Bukedea District looks forward for timely release of final Indicative Planning Figures (IPFs) (2nd Budget call Circular). All this I say for God and My Country



Olemukan Moses- District Chairperson

**Vote : 578 Bukedea District****FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Locally Raised Revenues</b>	655,267	151,124	849,613
<b>Discretionary Government Transfers</b>	3,119,831	893,462	3,225,015
<b>Conditional Government Transfers</b>	17,046,644	4,699,535	15,030,645
<b>Other Government Transfers</b>	2,335,071	166,136	2,845,548
<b>Donor Funding</b>	335,000	20,546	248,000
<b>Grand Total</b>	<b>23,491,812</b>	<b>5,930,803</b>	<b>22,198,821</b>

**Revenue Performance in the First Quarter of 2017/18**

Local revenue performance against the planned by end of September 2017 performed at 23%. The performance is at that because of poor tax assessment of the tax payers and Inadequate Parish Chiefs to effectively collect local Revenue , central government transfers performed at 27% and donors performed at 6% because most donors closed down thus the overall revenue performance was at 25%.

**Planned Revenues for FY 2018/19**

The overall budget for FY 2018/19 has generally decreased by 5.5% as a result of the reduction in almost all central transfers, local Revenue and donors. However, central transfers takes 95% of the revenues, Locally raised revenues 4% and donor funds taking 1%. In addition wages take 53% of the overall budget, Non wage takes 27%, Development works takes 19% and donor activities taking 1%.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
Administration	3,812,049	1,172,515	2,643,567
Finance	264,210	64,476	267,598
Statutory Bodies	567,152	128,457	586,871
Production and Marketing	1,801,362	128,900	1,772,097
Health	1,919,292	404,355	1,720,100
Education	12,042,236	3,150,724	12,066,486
Roads and Engineering	1,139,448	326,123	1,157,802
Water	577,092	169,027	547,326
Natural Resources	136,366	10,991	127,288
Community Based Services	915,310	57,870	994,329
Planning	257,208	33,546	255,833

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Internal Audit	60,086	8,564	59,525
<b>Grand Total</b>	<b>23,491,812</b>	<b>5,655,546</b>	<b>22,198,821</b>
<i>o/w: Wage:</i>	<i>12,564,828</i>	<i>3,100,464</i>	<i>12,564,828</i>
<i>Non-Wage Recurrent:</i>	<i>6,251,319</i>	<i>1,716,379</i>	<i>4,340,899</i>
<i>Domestic Devt:</i>	<i>4,340,665</i>	<i>818,157</i>	<i>5,045,094</i>
<i>Donor Devt:</i>	<i>335,000</i>	<i>20,546</i>	<i>248,000</i>

## Expenditure Performance in the First Quarter FY 2017/18

The Overall expenditure performance across the district in regards to both recurrent and development was 18% (4,373,821,000/=) out of the receipts received in the quarter Ug shs 5,655,548,000/= .However, the overall receipts for the quarter was 25%. The district had 811,318,000 /= not spent because of delays in warranting and IFMs challenges which affected general procurement process , affecting contract award and general contracts implementation.

## Planned Expenditures for The FY 2018/19

The expected expenditure of Ush 22,198,822,000/= for FY 2018/19 will be spent on the following, wages taking the greatest percentage of 53% for Payment of staff salary, (12,564,828,000/=) Non wage taking 27% (6,251,319,000/=) for conducting software activities, domestic development taking 19% (5,045,094,000/=) for construction of roads, schools, Health Units, Implementation of NUSAF 3 and Livelihood Resilience projects , water sources among others and donors take the least 1% (248,000,000/=) for conducting soft ware activities such as trainings and data collection.

## Medium Term Expenditure Plans

The key priorities for the District for this FY will include;- Road rehabilitation and opening up of community access roads, Construction of class room blocks, Implementation of NUSAF 3 and Livelihood Resilience projects, Provision of furniture to selected schools, Completion of Kocheke 2 in one staff house, Completion of payments for works done in the District administration block, Completion of the council hall, Drilling of 7 bore holes, Springs , Overseeing government programs.

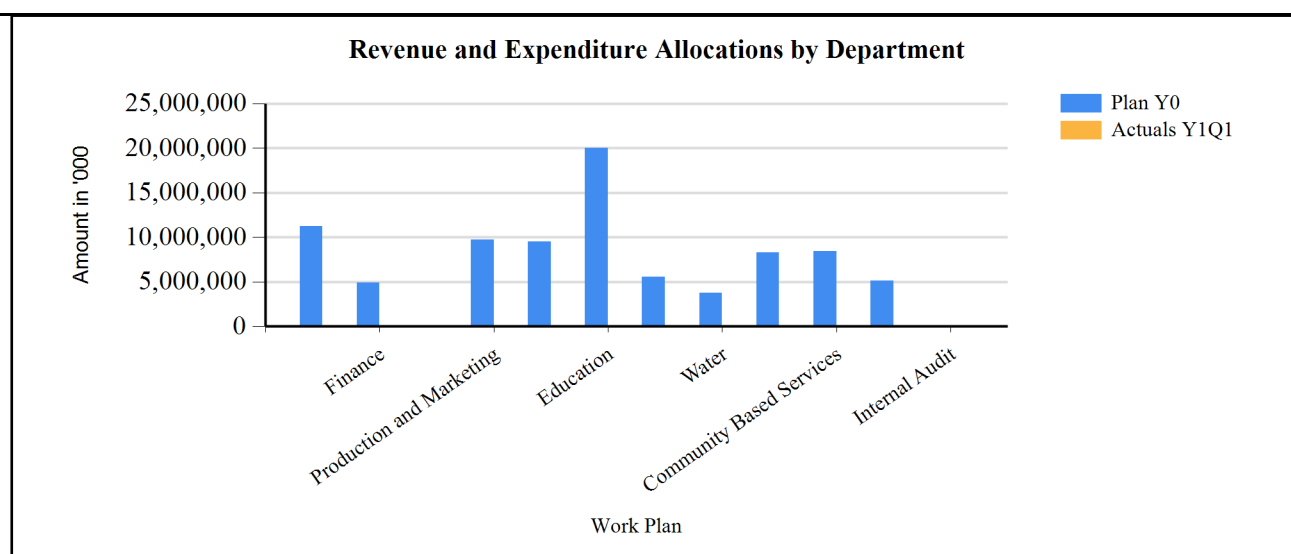
## Challenges in Implementation

Low local revenues hinders the district to fully meet operational costs, fuel for monitoring and supervision and salary provision to cater for 100% recruitment. Attitude of communities on programme/ project implementation in terms of Ownership of the process of planning-Most communities inadequately participate in the planning process, Natural disaster especially floods and drought have affected most of the shallow wells which have dried up, Also some springs and boreholes have low yields. Creation of new administrative units; aware that the major objective of Government is to extend services nearer to all its people do not have Indicative Planning Figures (IPFs) and hence this will delay implementation of projects and projects and programmes. Delayed reporting and submission by LLGs and HODs which eventually affect the onward district submission to line ministries

## 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
<b>1. Locally Raised Revenues</b>	<b>655,267</b>	<b>151,124</b>	<b>849,613</b>
Withholding tax payable by Individuals	0	0	1,000
Local Services Tax	38,324	42,000	38,324
Land Fees	30,000	0	30,000
Occupational Permits	0	0	7,000
Local Hotel Tax	0	0	2,400
Business licenses	15,000	3,000	15,000
Liquor licenses	2,345	636	2,000
Stamp duty	20,000	0	0
Interest on loans issued	0	0	125
Rent & Rates - Non-Produced Assets – from private entities	5,000	1,250	0
Rent & rates – produced assets – from private entities	0	0	10,000
Rates – Produced assets – from other govt. units	0	0	30,000
Park Fees	6,855	1,713	0
Animal & Crop Husbandry related Levies	50,000	0	50,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	1,942	0
Educational/Instruction related levies	10,000	0	0
Agency Fees	14,852	0	30,000
Inspection Fees	0	0	2,500
Market /Gate Charges	321,000	81,583	616,263
Court Filing Fees	0	0	1,000

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Other Fees and Charges	20,000	5,000	0
Ground rent	10,000	0	0
Group registration	4,712	0	12,000
Sale of Land	70,000	7,000	0
Court fines and Penalties – from other government units	0	0	2,000
Miscellaneous receipts/income	29,179	7,000	0
<b>2a. Discretionary Government Transfers</b>	<b>3,119,831</b>	<b>893,462</b>	<b>3,225,015</b>
District Unconditional Grant (Non-Wage)	546,064	136,516	539,155
Urban Unconditional Grant (Non-Wage)	47,480	11,870	48,530
District Discretionary Development Equalization Grant	1,338,243	446,081	1,441,301
Urban Unconditional Grant (Wage)	152,505	38,126	152,505
District Unconditional Grant (Wage)	1,011,727	252,932	1,011,727
Urban Discretionary Development Equalization Grant	23,812	7,937	31,796
<b>2b. Conditional Government Transfer</b>	<b>17,046,644</b>	<b>4,699,535</b>	<b>15,030,645</b>
Sector Conditional Grant (Wage)	11,400,595	2,850,149	11,400,595
Sector Conditional Grant (Non-Wage)	2,382,430	607,403	1,903,994
Sector Development Grant	1,151,133	383,711	1,156,997
Transitional Development Grant	198,306	48,805	0
General Public Service Pension Arrears (Budgeting)	364,441	0	0
Salary arrears (Budgeting)	562,710	562,710	0
Pension for Local Governments	569,059	142,265	569,059
Gratuity for Local Governments	417,967	104,492	0
<b>2c. Other Government Transfer</b>	<b>2,335,071</b>	<b>166,136</b>	<b>2,845,548</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	20,000	0	0
Northern Uganda Social Action Fund (NUSAF)	600,000	17,710	700,000
Uganda Road Fund (URF)	0	143,426	430,477
Uganda Women Entrepreneurship Program(UWEP)	200,000	0	200,000
Vegetable Oil Development Project	15,000	0	15,000
Youth Livelihood Programme (YLP)	470,071	5,000	470,071
Regional Pastoral Livelihoods Resilience Project	1,000,000	0	1,000,000
Other	30,000	0	30,000
<b>3. Donor</b>	<b>335,000</b>	<b>20,546</b>	<b>248,000</b>
Baylor International (Uganda)	97,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	5,000	0	5,000
Program of All-inclusive Care for the Elderly (PACE)	5,000	0	5,000
The AIDS Support Organisation (TASO)	0	0	10,000
United Nations Children Fund (UNICEF)	100,000	0	100,000
United Nations Fund for Population Activities (UNFPA)	128,000	20,546	128,000

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<b>Total Revenues shares</b>	<b>23,491,812</b>	<b>5,930,803</b>	<b>22,198,821</b>
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i) Revenue Performance by September FY 2017/18

**Locally Raised Revenues**

Local revenue performance against the planned by end of September 2017 was 151,124,000/= actual receipt i.e 23% i.e out of 655,267,000/= of annual budget. Local revenue performance was low because of poor tax assessment of the tax payers and Inadequate Parish Chiefs to effectively collect local Revenue.

**Central Government Transfers**

The Central Government transfer performance as at the end of September 2017 was; 5,579,133,000/= actual receipts performing at 27% out of the annual plan of 22,501,546,000/=most of the central Government releases were got exceeding quarterly allocation more on development grants

**Donor Funding**

The donor budget performance by the end of September 2017 was 20,546,000/= out of the planned budget of Ug Shs 295,350,000/= performing at 6%. The performance is low because most donor did not honor their financial obligation and some had closed down.

ii) Planned Revenues for FY 2018/19

**Locally Raised Revenues**

The Local Revenue forecast for FY 2018/19 is Ug Shs 849,613,000/= representing 30% increase as compared to the budget of FY 2017/18 of 655,267,000/= This increase (194,346,000) is because areas of untapped revenue sources have been identified and clear strategies for mobilization and collection have been put in place. The Local Revenue estimate or share is 3.8% of the overall District total budget.

**Central Government Transfers**

The district expects to receive Ug shs 21,101,208,000 /= as central transfers for this FY. It has decreased by 7% from FY 2017/18 budget of (ug shs 22,501,546,000/=) The budget decrease is because of pensions and gratuity grants that have not been allocated .The central government transfer estimate is 95% of the overall budget forecast for the District. This means the District will rely more on the Central Government transfers for its operation and project implementation.

**Donor Funding**

Donor revenue forecast is estimated to be Ugshs 248,000,000/= representing a decrease of 27% from FY 2017/18 budget of Ugshs 335,000,000/= . The decrease is because donors closed down like baylor affecting the funding. The major donor funds for this year will be UNFPA and TASO etc. This budget represents 1% share of the District total budget.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Of Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	32,341	0	0
District Production Services	1,756,817	415,340	1,759,689
District Commercial Services	12,204	2,657	12,408
<b>Sub- Total of allocation Sector</b>	<b>1,801,362</b>	<b>417,998</b>	<b>1,772,097</b>
<b>Sector :Works and Transport</b>			

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District, Urban and Community Access Roads	1,139,448	271,291	1,150,802
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,139,448</b>	<b>271,291</b>	<b>1,150,802</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	9,354,666	2,315,902	9,454,875
Secondary Education	1,754,776	438,694	1,754,776
Skills Development	723,182	180,796	723,182
Education & Sports Management and Inspection	209,613	52,403	133,653
<b><i>Sub- Total of allocation Sector</i></b>	<b>12,042,236</b>	<b>2,987,794</b>	<b>12,066,486</b>
<b>Sector :Health</b>			
Primary Healthcare	1,483,159	298,912	208,800
Health Management and Supervision	436,133	109,033	1,511,300
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,919,292</b>	<b>407,945</b>	<b>1,720,100</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	577,092	140,431	547,326
Natural Resources Management	136,366	19,483	127,288
<b><i>Sub- Total of allocation Sector</i></b>	<b>713,458</b>	<b>159,914</b>	<b>674,614</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	915,310	212,255	994,329
<b><i>Sub- Total of allocation Sector</i></b>	<b>915,310</b>	<b>212,255</b>	<b>994,329</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,812,049	862,001	2,643,567
Local Statutory Bodies	567,152	133,982	586,871
Local Government Planning Services	257,208	66,560	255,833
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,636,409</b>	<b>1,062,543</b>	<b>3,486,271</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	264,210	50,177	257,598
Internal Audit Services	60,086	15,293	59,525
<b><i>Sub- Total of allocation Sector</i></b>	<b>324,296</b>	<b>65,470</b>	<b>317,122</b>

## Vote : 578 Bukedea District

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## SECTION B : Workplan Summary

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>2,770,731</b>	<b>1,048,112</b>	<b>1,638,738</b>
Locally Raised Revenues	30,000	10,697	30,000
Multi-Sectoral Transfers to LLGs_NonWage	269,787	69,725	442,771
Multi-Sectoral Transfers to LLGs_Wage	152,505	29,749	152,505
District Unconditional Grant (Non-Wage)	62,004	39,571	56,131
District Unconditional Grant (Wage)	342,257	88,904	388,271
General Public Service Pension Arrears (Budgeting)	364,441	0	0
Salary arrears (Budgeting)	562,710	562,710	0
Pension for Local Governments	569,059	142,265	569,059
Gratuity for Local Governments	417,967	104,492	0
<b><i>Development Revenues</i></b>	<b>1,041,318</b>	<b>124,403</b>	<b>1,004,829</b>
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	232,060	0	245,015
Other Transfers from Central Government	600,000	0	700,000
District Discretionary Development Equalization Grant	59,258	0	59,814
Transitional Development Grant	150,000	0	0
<b>Total Revenues shares</b>	<b>3,812,049</b>	<b>1,172,515</b>	<b>2,643,567</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	494,762	118,653	540,776
Non Wage	2,275,969	869,656	1,097,961
<b><i>Development Expenditure</i></b>			
Domestic Development	1,041,318	18,817	1,004,829
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,812,049</b>	<b>1,007,126</b>	<b>2,643,567</b>

**Narrative of Workplan Revenues and Expenditure**



## Vote : 578 Bukedea District

**FY 2018/19**

The Administration Sector budget estimates for FY 2018/19 has decreased by 30% attributed to none receipt of Gratuity for Local Governments, and General Public Service Pension Arrears(Budgeting). In this FY 2018/19, the department has a percentage share of 11.9% of the district total annual budget. The expenditure will be spent on Implementation of NUSAF 3 activities, Printing of the district Payroll , 22 Capacity building sessions, coordination of district activities, Timely payment of salaries to all district staff, Appraisal of staff . Handling disciplinary cases. Implementing lawful council resolutions. Organising national celebrations, Monitoring of all programs running in the respective departments and assessing their performance and court cases handled and settled.

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FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>264,210</b>	<b>64,476</b>	<b>256,019</b>
Locally Raised Revenues	52,500	2,343	39,387
Multi-Sectoral Transfers to LLGs_NonWage	63,502	24,822	85,933
District Unconditional Grant (Non-Wage)	74,613	18,653	74,613
District Unconditional Grant (Wage)	73,595	18,657	56,086
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>11,578</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	11,578
<b>Total Revenues shares</b>	<b>264,210</b>	<b>64,476</b>	<b>267,598</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	73,595	18,657	56,086
Non Wage	190,615	14,242	199,933
<b>Development Expenditure</b>			
Domestic Development	0	0	11,578
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>264,210</b>	<b>32,899</b>	<b>267,598</b>

**Narrative of Workplan Revenues and Expenditure**

The Finance sector budget for the FY 2018/19 has increased by 1% because of the special allocation for IFMS management and having a percentage share of 1.2% from the total district annual budget. The expenditure will be on Procurement of one lap top for district Cashier, Maintenance of IFMS, Production of final accounts for FY 2017/18, Facilitate revenue mobilization and collection, Board of survey conducted and report produced and submitted to respective authorities

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>567,152</b>	<b>128,457</b>	<b>586,871</b>
Locally Raised Revenues	62,400	36,000	78,000
Multi-Sectoral Transfers to LLGs_NonWage	96,897	16,418	101,016
District Unconditional Grant (Non-Wage)	214,030	41,008	214,030
District Unconditional Grant (Wage)	193,825	35,031	193,825
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>567,152</b>	<b>128,457</b>	<b>586,871</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	193,825	35,031	193,825
Non Wage	373,327	72,198	393,046
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>567,152</b>	<b>107,229</b>	<b>586,871</b>

**Narrative of Workplan Revenues and Expenditure**

The Council & Statutory bodies revenue forecast for FY 2018/19 has increased by 2% as a result of additional number of councillors (Elders). The department has a percentage share of 2.5% of the total district annual budget. The expenditure will cover all council bussines, Local Government Public Accounts Committee (PAC) meetings and Contract committee meetings and Councillors allowances and Ex- Gratia for LLGs ,Operations of DSC and land board.

## Vote : 578 Bukedea District

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>538,686</b>	<b>108,181</b>	<b>547,524</b>
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	14,701	3,460	18,515
District Unconditional Grant (Non-Wage)	3,600	0	3,600
District Unconditional Grant (Wage)	154,862	13,465	154,862
Sector Conditional Grant (Wage)	328,686	82,171	328,686
Sector Conditional Grant (Non-Wage)	36,337	9,084	41,361
<b>Development Revenues</b>	<b>1,262,677</b>	<b>20,719</b>	<b>1,224,573</b>
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	114,671	0	81,845
Other Transfers from Central Government	1,015,000	0	1,045,000
District Discretionary Development Equalization Grant	100,000	0	60,000
Sector Development Grant	33,006	0	37,728
<b>Total Revenues shares</b>	<b>1,801,362</b>	<b>128,900</b>	<b>1,772,097</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	483,548	66,965	483,548
Non Wage	55,138	810	63,976
<b>Development Expenditure</b>			
Domestic Development	1,262,677	0	1,224,573
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,801,362</b>	<b>67,775</b>	<b>1,772,097</b>

**Narrative of Workplan Revenues and Expenditure**

Production sector budget forecast for FY 2018/19 has decreased by 1.625% from 1,801,362,380/= to 1,772,096,697/= because of a reduction in the DDEG IPF allocation. The department has 7.98% share in the total district annual budget The expenditure will be spent on Tsetse control & mapping, Crop pests & diseases incidence management, Accessing improved crop and livestock technologies, payment of staff salaries, Demonstration fish ponds stocked with fingerlings, promotion of trade and cooperative development

## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,295,267</b>	<b>319,576</b>	<b>1,285,809</b>
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	44,906	7,111	35,448
Sector Conditional Grant (Wage)	1,091,245	272,811	1,091,245
Sector Conditional Grant (Non-Wage)	158,616	39,654	158,616
<b>Development Revenues</b>	<b>624,025</b>	<b>84,779</b>	<b>434,291</b>
Donor Funding	235,000	0	148,000
Multi-Sectoral Transfers to LLGs_Gou	242,605	0	166,291
District Discretionary Development Equalization Grant	98,113	0	120,000
Sector Development Grant	0	0	0
Transitional Development Grant	48,306	0	0
<b>Total Revenues shares</b>	<b>1,919,292</b>	<b>404,355</b>	<b>1,720,100</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,091,245	270,276	1,091,245
Non Wage	204,022	31,376	194,564
<b>Development Expenditure</b>			
Domestic Development	389,025	0	286,291
Donor Development	235,000	20,546	148,000
<b>Total Expenditure</b>	<b>1,919,292</b>	<b>322,198</b>	<b>1,720,100</b>

**Narrative of Workplan Revenues and Expenditure**

The health sector revenue forecast for FY 2018/19 has decreased by 10% because of reduction in the IPF of donors who have closed down thus having 7.7% share in the total district annual budget. The Construction of the 2 in one staff house at Kachumbala HCIII, and retentions for Nalugai and Kangole HC IIs. there will be routine management of curative and preventive activities

## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>11,657,356</b>	<b>3,049,496</b>	<b>11,658,721</b>
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	11,072	2,715	22,082
District Unconditional Grant (Wage)	50,958	13,561	41,313
Sector Conditional Grant (Wage)	9,980,665	2,495,166	9,980,665
Sector Conditional Grant (Non-Wage)	1,614,161	538,054	1,614,161
<b><i>Development Revenues</i></b>	<b>384,880</b>	<b>101,227</b>	<b>407,765</b>
Multi-Sectoral Transfers to LLGs_Gou	79,988	0	202,426
Donor Funding	100,000	0	0
District Discretionary Development Equalization Grant	27,000	0	0
Sector Development Grant	177,893	0	205,339
<b>Total Revenues shares</b>	<b>12,042,236</b>	<b>3,150,724</b>	<b>12,066,486</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	10,031,623	2,360,540	10,021,978
Non Wage	1,625,733	512,979	1,636,743
<b><i>Development Expenditure</i></b>			
Domestic Development	284,880	0	407,765
Donor Development	100,000	0	0
<b>Total Expenditure</b>	<b>12,042,236</b>	<b>2,873,518</b>	<b>12,066,486</b>

**Narrative of Workplan Revenues and Expenditure**

The Education sector revenue forecast for FY 2018/19 has increased by 0.2% because of increase in the wage bill and having a percentage share of 54.4% of the total district annual budget. The expenditure will be spent on Construction of a bath shelter for girls at Kongunga P/S, 2 class room block and an office in Tokor P/S, procurement of furniture to 5 schools, construction of 15 stance pit latrines in 2 schools and Payment of retention for works completed.

## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>623,587</b>	<b>12,986</b>	<b>544,505</b>
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	20,000	0	430,548
Multi-Sectoral Transfers to LLGs_NonWage	47,556	3,190	61,562
District Unconditional Grant (Wage)	64,158	9,796	51,396
Sector Conditional Grant (Non-Wage)	490,873	0	0
<b><i>Development Revenues</i></b>	<b>515,861</b>	<b>313,137</b>	<b>613,297</b>
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	6,728	0	12,000
District Discretionary Development Equalization Grant	0	0	100,000
Sector Development Grant	509,133	0	501,297
<b>Total Revenues shares</b>	<b>1,139,448</b>	<b>326,123</b>	<b>1,157,802</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	64,158	9,796	51,396
Non Wage	559,429	0	493,109
<b><i>Development Expenditure</i></b>			
Domestic Development	515,862	129,415	608,297
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,139,448</b>	<b>139,211</b>	<b>1,152,802</b>

**Narrative of Workplan Revenues and Expenditure**

This budget has experienced an increase in funding from 1.139bn to 1.157bn due to an increase in funding by DDEG. The recurrent expenditure will be spent on the maintenance and development expenditure will be spent on rehabilitation of roads. under Rural roads construction and rehabilitation, design and construction of low cost seal of 1.3km of Bukedea-Kidongole and payment of retention of 1km of Low cost seal of Bukedea-Kidongole road FY 2017/2018 and Operation of District Engineers Office.

Under Uganda road fund, Routine manual maintenance is 230km, Routine mechanised maintenance is 155.8km and operation of the district Engineers Office.

# Vote : 578 Bukedea District

# FY 2018/19

## Water

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>57,223</b>	<b>17,541</b>	<b>53,633</b>
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	1,600	0	0
District Unconditional Grant (Wage)	20,356	8,849	20,023
Sector Conditional Grant (Non-Wage)	34,767	8,692	33,110
<b>Development Revenues</b>	<b>519,869</b>	<b>151,486</b>	<b>493,692</b>
Multi-Sectoral Transfers to LLGs_Gou	13,768	0	6,059
District Discretionary Development Equalization Grant	75,000	0	75,000
Sector Development Grant	431,101	0	412,633
<b>Total Revenues shares</b>	<b>577,092</b>	<b>169,027</b>	<b>547,326</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	20,356	8,849	20,023
Non Wage	36,867	0	33,610
<b>Development Expenditure</b>			
Domestic Development	519,869	0	493,692
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>577,092</b>	<b>8,849</b>	<b>547,326</b>

### Narrative of Workplan Revenues and Expenditure

The IPFs for 2018-19 have dropped compared to 2017-18. For example the development budget has dropped from UGX 506M to UGX 487M representing a percentage drop of 3.6%. Similarly, the Non Wage budget has also dropped from UGX 34.7M to UGX 33.6M also a drop of 3.3% and yet the demand for services in the sector is increasing due to population rise. The expenditure will focus on increasing accessibility to safe water by: Drilling 12 boreholes across the district, Protecting 5 springs, Rehabilitation of broken down water facilities and an ECOSAN toilet as well as carrying out software activities.



## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>42,565</b>	<b>8,791</b>	<b>40,500</b>
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	14,632	749	12,375
District Unconditional Grant (Wage)	21,374	6,527	21,374
Sector Conditional Grant (Non-Wage)	6,059	1,515	6,250
<b>Development Revenues</b>	<b>93,802</b>	<b>2,200</b>	<b>86,789</b>
Multi-Sectoral Transfers to LLGs_Gou	43,802	0	56,789
District Discretionary Development Equalization Grant	50,000	0	30,000
<b>Total Revenues shares</b>	<b>136,366</b>	<b>10,991</b>	<b>127,288</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,374	6,527	21,374
Non Wage	21,191	0	19,126
<b>Development Expenditure</b>			
Domestic Development	93,802	0	86,789
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>136,366</b>	<b>6,527</b>	<b>127,288</b>

**Narrative of Workplan Revenues and Expenditure**

The Natural Resources sector revenue forecast for FY 2018/19 has decreased by 6.7%, This is because of the reduction of DDEG funding to the department. thus having a share of 0.6% of the overall district annual budget. The expenditure will be spent on; Establishment of woodlots in primary schools and district headquarters carry out quarterly compliance and enforcement visits and procure assorted tree seedlings and sensitization of communities on land matters, Radio talk show and Physical Planning community sensitisation meetings.

## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>820,508</b>	<b>25,551</b>	<b>113,238</b>
Locally Raised Revenues	7,400	0	7,400
Other Transfers from Central Government	700,071	0	0
Multi-Sectoral Transfers to LLGs_NonWage	34,487	3,696	24,176
District Unconditional Grant (Wage)	36,932	11,451	31,166
Sector Conditional Grant (Non-Wage)	41,617	10,404	50,495
<b>Development Revenues</b>	<b>94,803</b>	<b>32,319</b>	<b>881,091</b>
Other Transfers from Central Government	0	0	670,000
Multi-Sectoral Transfers to LLGs_Gou	31,803	0	51,091
Donor Funding	0	0	100,000
District Discretionary Development Equalization Grant	63,000	0	60,000
<b>Total Revenues shares</b>	<b>915,310</b>	<b>57,870</b>	<b>994,329</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,932	11,451	31,166
Non Wage	783,576	1,534	82,072
<b>Development Expenditure</b>			
Domestic Development	94,803	0	781,091
Donor Development	0	0	100,000
<b>Total Expenditure</b>	<b>915,310</b>	<b>12,985</b>	<b>994,329</b>

**Narrative of Workplan Revenues and Expenditure**

The Community Based Services revenue forecast for FY 2018/19 is 994,335,844/= from 868,590,285/= for FY 2017/18 representing an increase in the budget by 125,745,559/= because of increase in multi sectoral funds transfers to LLG and donor funds for UNICEF for CBSD and Health related activities. The expenditure will be spent on Implementation of Youth livelihood program, Special Interest Groups (councils), FAL activities, community mobilisation and technical support supervision and office running of the department of CBSD.

## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>121,577</b>	<b>25,113</b>	<b>124,244</b>
Locally Raised Revenues	15,614	0	15,614
Multi-Sectoral Transfers to LLGs_NonWage	37,888	7,852	36,378
District Unconditional Grant (Non-Wage)	37,326	7,948	41,504
District Unconditional Grant (Wage)	30,749	9,313	30,749
<b>Development Revenues</b>	<b>135,630</b>	<b>8,433</b>	<b>131,589</b>
Multi-Sectoral Transfers to LLGs_Gou	18,220	0	34,213
District Discretionary Development Equalization Grant	117,410	0	97,376
<b>Total Revenues shares</b>	<b>257,208</b>	<b>33,546</b>	<b>255,833</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,749	9,313	30,749
Non Wage	90,829	15,800	93,495
<b>Development Expenditure</b>			
Domestic Development	135,630	8,433	131,589
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>257,208</b>	<b>33,546</b>	<b>255,833</b>

**Narrative of Workplan Revenues and Expenditure**

Overall planning budget had a decline of 5%, at District level declined by 17%, , though District Unconditional grant increased by 11%, and LLGs budget experience increase in allocation of DDEG to planning activities 88%. On the side of expenditure Administrative capital 21% (39.5 million) of the budget , will be used for retooling of registry, council hall & Internet system. Monitoring & evaluation will take 11% ( 19 million ) The rest i.e Management of the District Planning Office 13% (24 million) operations,  
 District Planning 5% (5.6million)  
 Statistical data collection 3% (4.8 million),  
 Demographic data collection 6m,  
 Project Formulation 5m,  
 and Development Planning 11m as detailed in the above documents.

## Vote : 578 Bukedea District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>57,286</b>	<b>8,564</b>	<b>55,925</b>
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	7,068	2,038	7,707
District Unconditional Grant (Non-Wage)	22,556	1,514	20,556
District Unconditional Grant (Wage)	22,662	5,012	22,662
<b>Development Revenues</b>	<b>2,800</b>	<b>0</b>	<b>3,600</b>
District Discretionary Development Equalization Grant	2,800	0	3,600
<b>Total Revenues shares</b>	<b>60,086</b>	<b>8,564</b>	<b>59,525</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	22,662	5,012	22,662
Non Wage	34,624	3,552	33,263
<b>Development Expenditure</b>			
Domestic Development	2,800	0	3,600
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>60,086</b>	<b>8,564</b>	<b>59,525</b>

**Narrative of Workplan Revenues and Expenditure**

The sector of Internal Audit budget estimate for F/Y 2018/19 has increased by 1% and having a budget share of 0.3% . This increase is as a result of DDEG allocation to the department. The expenditure will be spent on: Conducting Audit in all the 6 lower Local governments, 11 Departmental audits conducted on Quarterly basis Four statutory reports produced and issued to the various stakeholders.