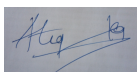

Vote : 622 Bunyangabu District

FY 2018/19

Foreword

Bunyangabu District was established effective July 2017 as a result of enhanced decentralization in Uganda. It is imperative therefore that we fully exploit the fruits of decentralization by complying with the policy requirements where by integrated planning is high on list. Decentralized integrated planning is a continuous; never ending process. It includes not only document preparations and the many details that provide database and justification for projects but also the actual implementation of the projects in the plan. Starting a new district has been a challenge in that there are a lot of inadequacies in almost all aspects (lack of office space, inadequate staffing, lack of transport means and some key documents like DDP). It is against this background and in fulfillment of requirements by the central government that the District has prepared and passed the 2018/19 Budget Framework Paper. This BFP is linked to the Vision 2040, NDPII and the five years (2015/16-2019/20) District Development Plan and the current annual Budget. In achievement of our set objectives, rigorous efforts will be geared towards establishment/maintenance of systems, timely implementation of projects, accountability, information sharing and expeditious fulfillment of requirements set by our development partners and Central government. The commitment, however, poses a great challenge for the whole district because there is a big resource gap to finance all the desired interventions that would result in improved Households' incomes to middle income status. I therefore, appeal to all stakeholders (development partners including the private sector in the district, CBOs) to complement the district efforts. I wish to extend my appreciation to all those who have contributed to the creation of this District and the achievements recorded so far. The strong partnership, which has bonded us together, gives me confidence that we shall all; collectively and boldly face the even more challenging future. Let us all aspire for more success and achievements as we strive to improve the quality of life of our people.



Ategeka James - District Chairperson LCV, Bunyangabu

Vote : 622 Bunyangabu 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	361,009	105,671	644,460
Discretionary Government Transfers	2,339,428	445,758	1,657,688
Conditional Government Transfers	11,020,587	2,830,913	9,347,055
Other Government Transfers	0	124,092	1,386,245
Donor Funding	0	0	500,000
Grand Total	13,721,024	3,506,433	13,535,447

Revenue Performance in the First Quarter of 2017/18

By the end of first quarter 2017/18, the District had received 3,506,433,000/= which is 23% of the annual budgeted revenues. This is a fairly good picture given the expected performance is 25%. The best performing revenue categories are Central government transfers (i.e. Conditional Government transfers and Discretionary Government Transfers) which are at 24%, with the poor performing revenue categories being Other government transfer and Donor support at 0% while Local Revenue is at 14% also quite below the expected performance. Of the first quarter release, 97% was central Government Transfers and Local revenue 3%. Of the 2,069,000.000/= received, 3,504,829,000/= was released to departments and LLGs' accounts leaving a balance of shillings 1,604,000/= on the Main District collection account.

Planned Revenues for FY 2018/19

The District's revenue budget for 2018/19 is 13.535bn/= which is lower than that of F/Y 2017/18 by 1.414 bn/=. This is due to decreased IPFs on Central government transfer (Discretionary and Conditional) by 2.4Bn/= with the most affected being district unconditional grant wage from shs. 1.035bn to only 314M/=. Other Government transfer have however increased from 833M/= to 1.4Bn/=. The district expects to receive Donor funding from mainly BTC and Baylor Uganda to a tune of 500M/=. Local revenue is projected to reduce as some sources like leasing of land are not included. The major source remains central government transfers at 91% followed by Local Revenue and Donor funding at 4.8% and 3.7% respectively.

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	1,980,007	660,783	704,671
Finance	100,000	27,829	255,360
Statutory Bodies	374,640	63,177	437,045
Production and Marketing	287,258	52,035	458,708
Health	1,534,979	387,806	2,304,774
Education	7,334,864	1,953,005	7,390,709
Roads and Engineering	994,015	156,548	793,523

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Water	528,278	155,052	484,400
Natural Resources	83,049	1,566	51,731
Community Based Services	289,967	29,657	485,176
Planning	150,637	11,084	128,849
Internal Audit	63,331	6,288	40,500
Grand Total	13,721,024	3,504,829	13,535,447
<i>o/w: Wage:</i>	<i>8,381,821</i>	<i>1,915,194</i>	<i>7,660,777</i>
<i>Non-Wage Recurrent:</i>	<i>3,296,756</i>	<i>915,753</i>	<i>4,260,322</i>
<i>Domestic Devt:</i>	<i>2,042,447</i>	<i>673,882</i>	<i>1,114,348</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>500,000</i>

Expenditure Performance in the First Quarter FY 2017/18

Overall the district has spent 20% of the approved annual budget which is below the expected performance of 25%. The well performing departments as regards expenditure are Natural Resources, Health, Internal Audit, Education Health, Statutory and finance which are at 80% and above. The expenditure of the releases for the rest of departments is ranging between 46% and 77% with the worst performing department being Water at only 4%. With regard wage, expenditure is 93% with the balance being under sector wage under Education department. Recurrent and Development expenditures are at 91% and 13% respectively and donor development at 0%. The reasons for under performance are explained in details in the departmental reports but the main reason is the incomplete procurement process especially for departments like Administration, Works, Water and Education with capital projects and also inadequate staffing in almost all the departments.

Planned Expenditures for The FY 2018/19

In accordance with NDP II and District priorities, Education and Health Departments have the biggest share of the budget i.e. 54% & 17% respectively, the rest of the departments' share is below 6% with Audit and Natural Resources having the least below 1%. Allocations to development budget remains low at only 11.9% including Donor support. Key outputs are improved health infrastructure; construction of a maternity ward at Kakinga HCIII, construction of a classroom block at Ntanda P/S, rehabilitation of Kyamatanga and Bihondo P/Ss, construction of 5 4-stance VIP latrines in 5 schools. Carryout routine maintenance of 65% of road networks. Recruitment of key staff in all departments at the District headquarters. Construction of slaughter slabs in Kasunganja and Rwimi, provide agriculture inputs OWC, support selected market oriented farmers, rehabilitate 19 water sources, made a design and documentation for Bunaiga-Masibwe gravity flow scheme in Kateebwa SC, extension of Pohe gravity flow to Nsororo-Busamba, construction of Kisomoro gravity flow scheme. the District will encourage community involvement particularly at planning and monitoring.

Medium Term Expenditure Plans

The medium term expenditure plans are, construction of a maternity ward at Kakinga HCIII, construction of 1 classroom block at Ntanda P/S, construction 5 4-stance VIP latrines in primary schools, maintaining 65% road net work motorable, recruit key staff in all departments. Under Production, construction of slaughter slabs in Kasunganja and Rwimi, provide agriculture inputs OWC, support selected market oriented farmers, support selected farmer groups with appropriate technologies The District will review and publicize the 2015/16 - 2019/20 Development plan in conjunction with National Planning Authority. The District will ensure O&M of water sources; rehabilitate 19 water sources, made a design and documentation for Bunaiga-Masibwe gravity flow scheme in Kateebwa SC, extension of Pohe gravity flow to Nsororo-Busamba, construction of Kisomoro gravity flow scheme. The District will continue with establishment, training and mentoring staff. The District will prepare and disseminate a district specific 2014 Population and Housing Census projections in conjunction with UBOS.

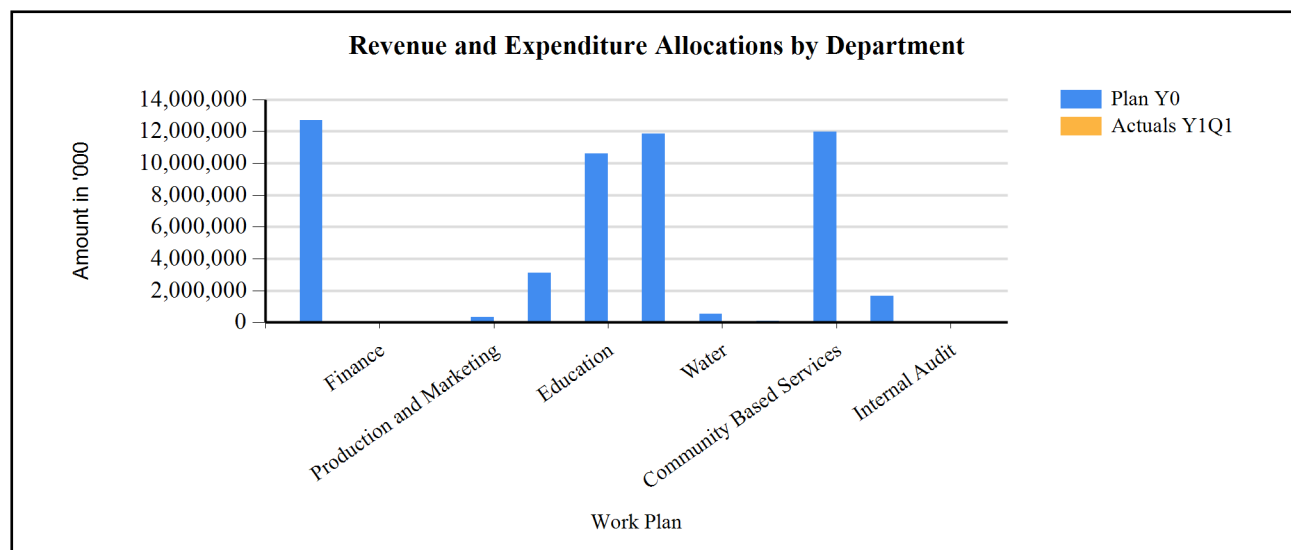
Challenges in Implementation

Vote : 622 Bunyangabu District

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As a new District the main constraint implementing future plans is the gross under staffing at both District and LLG levels, the current staffing at the district Headquarters is at a mere 5% and the small wage IPF for 2018/19 is just 314m/- which can not enable the district recruit atleast staff in key positions. In addition the district has inadequate transport means, the district only received 2 Vehicles from the mother District which are also in bad mechanical condition and this will make monitoring of program implementation difficult. The District has low local revenue sources and potential. Most of the taxes (Local Service Taxi, Local Hotel, Tax) identified by MoFPED do not apply in the District.

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 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	361,009	105,671	644,460
Local Services Tax	74,000	2,000	74,000
Land Fees	34,000	1,559	32,460
Local Hotel Tax	0	0	0
Business licenses	0	0	0
Stamp duty	86,688	1,500	0
Royalties	42,000	5,000	32,000
Park Fees	0	0	30,000
Property related Duties/Fees	56,000	500	46,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	0
Registration of Businesses	0	0	0
Market /Gate Charges	68,321	4,500	330,000
Other Fees and Charges	0	90,612	100,000

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2a. Discretionary Government Transfers	2,339,428	445,758	1,657,688
District Unconditional Grant (Non-Wage)	454,326	114,689	457,489
Urban Unconditional Grant (Non-Wage)	244,373	61,093	246,308
District Discretionary Development Equalization Grant	369,583	123,194	425,245
Urban Unconditional Grant (Wage)	125,000	31,250	125,000
District Unconditional Grant (Wage)	1,035,080	78,509	314,036
Urban Discretionary Development Equalization Grant	111,066	37,022	89,610
2b. Conditional Government Transfer	11,020,587	2,830,913	9,347,055
Sector Conditional Grant (Wage)	7,221,741	1,805,435	7,221,741
Sector Conditional Grant (Non-Wage)	2,061,109	469,729	1,477,820
Sector Development Grant	621,160	207,053	578,875
Transitional Development Grant	920,638	299,711	20,619
Pension for Local Governments	48,000	12,000	48,000
Gratuity for Local Governments	147,939	36,985	0
2c. Other Government Transfer	0	124,092	1,386,245
National Medical Stores (NMS)	0	0	228,131
Uganda Road Fund (URF)	0	121,603	578,708
Uganda Women Entrepreneurship Program(UWEP)	0	0	134,916
Youth Livelihood Programme (YLP)	0	2,489	158,437
Other	0	0	50,000
Support to Production Extension Services	0	0	236,053
3. Donor	0	0	500,000
African Development Bank (ADB)	0	0	0
Baylor International (Uganda)	0	0	400,000
Belgium Technical Cooperation (BTC)	0	0	100,000
United Nations Development Programme (UNDP)	0	8,000	0
Total Revenues shares	13,721,024	3,506,433	13,535,447

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

By the end of first quarter, the district had received 105.6M (14%) of the expected annual local revenue and 55.9 of the quarterly expected budget. This performance is below the expected level 25%. This revenue category consists of 100% local revenue registered at LLGs and some sources like LST, Agency fees and Registration fees, property and duty related fees, land fees, stamp fees. The low performance is attributed to late collections that crossed to Second quarter. The main sources are Market/Gate charges at with 4.5M/= at 7%, other fees and charges (90.6m/=) which is 23% of the expected annual budget and 91.6% of the expected Q1 amount. As a result of this poor performance, the District and LLGs political leaders have embarked on joint revenue mobilization meetings. This is anticipated to increase local revenues in Quarter 2.

Central Government Transfers

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The district received Shs 3,400,762,000/= as Central government transfers by the end of quarter one which was 24% of category revenue budget and 97% of the total amount received. Central Government transfers performance was at 25% except for District Un conditional grant Wage which was at just 8%. The low performance of Sector Conditional Grant non wage is attributed to non provision for capturing the Road Fund Grant which is 121.6 Million shillings. Discretionary government transfers category was at 26% with District and Urban Discretionary Development Equalization Grant at 33% being the best performing ones. The rest of the items under this category are 25% as expected. Under other Government transfers performance is at 15% lower than the expected level of 25% this was because only URF for District and Urban Councils was received.

Donor Funding

Donor funding was 0%. The reasons for underperforming under this sub category is that the District has not yet signed MoUs with Development Partners like Baylor, BTC, Save the Children and Unicef to get funding directly however, processes are ongoing to have MOUs signed.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The expected Local revenue for 2018/19 F/y is Shs. 644M/= inclusive of the LLGs component and is only 4.8% of the overall budget. This is slightly less than that of 2017/18 by 112M/= this is because some sources like leasing of land were not included in the 2018/19 estimates. The key revenue item under this category is Market gate/charges at 51%. The remaining sources are less than 20% each. Most of the revenue are mainly from Town Councils while sub Counties continue to perform poorly which also affects the District's local revenue collection as Town Council don't share their collection with the district.

Central Government Transfers

This is the major source of revenue to the District's budget and is 12.39Bn/= which accounts for 91.5% of the budget wages taking the biggest proportion (7.66Bn/=) which is 61.8% of the central government IPFs. There has been an overall decrease under this category by 1.802bn/= under various items i.e. discretionary transfers 682M/=, 1.673bn/= under conditional grants, however, there was an increase on other government transfers as the district expects to receive funds for production extension works and also funds for medical supplies from NMS. Some Wage grants e.g. urban wage, sector wage have remained the same as those of 2017/18 and are still insufficient. Under DDEG, district DDEG increased by 55.6M/= while Urban DDEG reduced by 21.5M/=.

Donor Funding

Development partners will contribute only 3.7% (500M/=) of the total budget as compared 0% in the current F/Y. The funds are expected to come from BTC (100M/-) and Baylor Uganda (400/-) Efforts are being made to bring other development partners on board in order to improve our budget. However, most Development. Partners have shifted the approach of support as they now prefer in kind support i.e. direct constructions, repairs, training and supplies which are significant but difficult to forecast in the budget.

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	0	0	236,053
District Production Services	274,557	75,144	221,655
District Commercial Services	12,701	3,175	0
<i>Sub- Total of allocation Sector</i>	287,258	78,319	457,708
Sector :Works and Transport			
District, Urban and Community Access Roads	953,638	221,701	793,523
District Engineering Services	20,000	5,000	0

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<i>Sub- Total of allocation Sector</i>	973,638	226,701	793,523
Sector :Education			
Pre-Primary and Primary Education	5,201,696	1,300,424	5,269,542
Secondary Education	2,010,447	502,612	1,990,449
Skills Development	68,737	17,184	68,736
Education & Sports Management and Inspection	53,983	14,956	61,482
<i>Sub- Total of allocation Sector</i>	7,334,863	1,835,176	7,390,209
Sector :Health			
Primary Healthcare	1,524,979	386,755	2,093,827
Health Management and Supervision	10,000	2,500	210,948
<i>Sub- Total of allocation Sector</i>	1,534,979	389,255	2,304,774
Sector :Water and Environment			
Rural Water Supply and Sanitation	528,278	132,069	484,400
Natural Resources Management	83,049	20,762	47,731
<i>Sub- Total of allocation Sector</i>	611,327	152,832	532,131
Sector :Social Development			
Community Mobilisation and Empowerment	289,967	68,219	485,176
<i>Sub- Total of allocation Sector</i>	289,967	68,219	485,176
Sector :Public Sector Management			
District and Urban Administration	1,886,257	479,613	704,671
Local Statutory Bodies	374,640	110,283	437,045
Local Government Planning Services	150,637	37,659	128,849
<i>Sub- Total of allocation Sector</i>	2,411,534	627,554	1,270,566
Sector :Accountability			
Financial Management and Accountability(LG)	100,000	33,275	255,360
Internal Audit Services	63,331	18,181	39,500
<i>Sub- Total of allocation Sector</i>	163,331	51,456	294,860

Vote : 622 Bunyangabu District

FY 2018/19

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	971,776	295,321	629,499
Locally Raised Revenues	110,000	6,717	40,000
Multi-Sectoral Transfers to LLGs_NonWage	231,079	83,159	194,463
Multi-Sectoral Transfers to LLGs_Wage	125,000	31,250	125,000
District Unconditional Grant (Non-Wage)	56,678	46,701	92,036
District Unconditional Grant (Wage)	253,080	78,509	130,000
Pension for Local Governments	48,000	12,000	48,000
Gratuity for Local Governments	147,939	36,985	0
Development Revenues	1,008,231	365,462	75,172
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	101,306	0	57,524
District Discretionary Development Equalization Grant	6,925	0	17,648
Transitional Development Grant	900,000	0	0
Total Revenues shares	1,980,007	660,783	704,671
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	378,080	109,759	255,000
Non Wage	593,696	177,866	374,499
Development Expenditure			
Domestic Development	1,008,231	54,188	75,172
Donor Development	0	0	0
Total Expenditure	1,980,007	341,813	704,671

Narrative of Workplan Revenues and Expenditure

The department's budget for 2017/18 is UGX 1,980,000,000/= more than that of 704,671,000/= for the financial year 2018/2019. The decrease for the financial year 2018/2019 is because this financial year the District received transitional grant of 900,000/= which money we do not expect to get in the financial year 2018/2019. Multi-sectoral transfers and wages have a high contribution with 59% and 24% of the budget respectively. Expenditure is 54% recurrent mainly wages and 6% capital development and construction of the District administration block and those of the lower local Governments. Analysis reveals that expenditure at District level will be only 704, 671,000M/= and is quite insufficient.

Vote : 622 Bunyangabu District

FY 2018/19

*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	100,000	27,829	255,360
Locally Raised Revenues	20,000	2,063	25,900
Multi-Sectoral Transfers to LLGs_NonWage	0	12,450	162,960
District Unconditional Grant (Non-Wage)	30,000	13,317	46,500
District Unconditional Grant (Wage)	50,000	0	20,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	100,000	27,829	255,360
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	0	20,000
Non Wage	50,000	22,368	235,360
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	100,000	22,368	255,360

Narrative of Workplan Revenues and Expenditure

The Departments budget for 2018/19 is 255.360 Million shillings with an increment of shs. 155 million compared to that of 2017/18. The increase is on Multi-sectoral transfers which had not been budgeted for in 2017.18. The entire budget is recurrent. The main revenue items are LLGs allocation to the department at 63.8% of the total budget, wages are at only 8%. Only 72 million shillings will be spent on the department activities at District Hqrs which is insufficient considering the district is still new with a lot of requirements. The rest is either wages or LLGs funding.

Vote : 622 Bunyangabu 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	374,640	63,177	437,045
Locally Raised Revenues	91,000	7,411	176,639
Multi-Sectoral Transfers to LLGs_NonWage	0	16,623	139,906
District Unconditional Grant (Non-Wage)	233,640	39,143	85,500
District Unconditional Grant (Wage)	50,000	0	35,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	374,640	63,177	437,045
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	0	35,000
Non Wage	324,640	63,177	402,045
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	374,640	63,177	437,045

Narrative of Workplan Revenues and Expenditure

The Department's budget for 2018/19 F/y is 437,045m/= higher than that of 2017/18 which was 374,640/= . This is because the council increased from 17 to 27 and more two LC III Chairpersons were elected for the newly created Town Councils of Kyamukube and Buheesi and the central government allocation increased to cater for all councilors allowances The increment, is under L/Revenue and multi-sector transfers. The District Council has increased from 19 to 26 members thus increased allocations by central government towards Councilors allowances and ex-gratia has hence more allocation of District unconditional grant non wage. The Department's revenue is all recurrent with wages for both technical and political staff at 46% of the budget. on expenditure the department has a budget of salaries to politicians of shs 35,000,000 /= and councilors allowances of 54million . The Balance will run other departmental activities which include among others District councils, DSC sessions, DPAC, Land Board and Contracts committee meetings.

Vote : 622 Bunyangabu District

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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	258,127	42,325	417,913
Locally Raised Revenues	10,000	1,298	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	6,505	17,258
Other Transfers from Central Government	0	0	236,053
District Unconditional Grant (Non-Wage)	10,000	1,240	15,000
District Unconditional Grant (Wage)	105,000	0	12,836
Sector Conditional Grant (Wage)	102,425	25,606	102,425
Sector Conditional Grant (Non-Wage)	30,703	7,676	29,342
Development Revenues	29,131	9,710	40,795
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,401
Sector Development Grant	29,131	0	26,394
Total Revenues shares	287,258	52,035	458,708
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	207,425	25,606	115,261
Non Wage	50,703	14,676	302,653
Development Expenditure			
Domestic Development	29,131	0	40,795
Donor Development	0	0	0
Total Expenditure	287,258	40,282	458,708

Narrative of Workplan Revenues and Expenditure

The department total estimated revenues for 2018/2019 is 458708, The increase on the recurrent revenues is from Non wage of other government transfers of 236053 for extension services with locally raised revenues of 5,000, multi-sectral transfers to LLGs- Non Wage of 17258, District unconditional grant(Non-wage) of 15,000, District unconditional grant (wage) of 12,836, sector conditional grant (wage) of 102,425, sector conditional grand (Non wage) of 29,342, other government transfers 236053 (Non wage) for agricultural extension services. Development revenues of 40,795 with multi- sectoral transfers to LLGs-Gou of 14,401, Sector Development Grant 26394.

Break down of recurrent work plan expenditures is as follows, Wage -102,425, Non wage-302653, Development expenditure i.e. Domestic development- 40,795 and donor development hence total budget expenditure is estimated at 445872.

Vote : 622 Bunyangabu District

FY 2018/19

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	1,456,156	353,451	1,728,774
Locally Raised Revenues	10,000	500	7,000
Multi-Sectoral Transfers to LLGs_NonWage	0	5,510	26,998
Other Transfers from Central Government	0	0	278,131
District Unconditional Grant (Non-Wage)	10,000	780	20,000
District Unconditional Grant (Wage)	50,000	0	10,000
Sector Conditional Grant (Wage)	1,194,398	298,599	1,194,398
Sector Conditional Grant (Non-Wage)	191,758	48,062	192,247
Development Revenues	78,823	34,354	576,000
Donor Funding	0	0	500,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,000
District Discretionary Development Equalization Grant	78,823	0	70,000
Sector Development Grant	0	0	0
Total Revenues shares	1,534,979	387,806	2,304,774
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,244,398	298,599	1,204,398
Non Wage	211,758	48,693	524,376
Development Expenditure			
Domestic Development	78,823	0	76,000
Donor Development	0	0	500,000
Total Expenditure	1,534,979	347,292	2,304,774

Narrative of Workplan Revenues and Expenditure

The Departments expects to receive Shs. 1,194,397,937 as Sector Conditional Grant (wage), Shs. 192,247,138 as Sector Conditional Grant (Non Wage), Shs. 20,000,000 as District Conditional Grant, Shs. 7,000,000 as Locally Raised Revenues, Shs. 26,998,183 as Multi-Sectoral Transfer to LLGs-Non Wage, Shs. 10,000,000 as District Unconditional Grant (Wage), Shs. 278,131,000 as other transfers from Central Government for Medicines and Health Supplies through NMS and conduction immunization campaigns. Additionally, the Department will receive Shs. 70,000,000 as District Discretionary Equalization Grant for a Maternity Ward at Kakinga HC III. Further still, Shs. 6,000,000 will be received by the Department as Multi-Sectoral Transfers to LLGs-GoU and Shs. 500,000,000 is expected from partners such as Baylor Uganda and BTC for Health System strengthening activities and Result Based Financing to the Health facilities.

Vote : 622 Bunyangabu District

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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	7,142,993	1,880,715	7,165,744
Locally Raised Revenues	10,000	750	7,500
Multi-Sectoral Transfers to LLGs_NonWage	0	1,460	15,250
District Unconditional Grant (Non-Wage)	20,000	1,250	15,000
District Unconditional Grant (Wage)	0	0	15,000
Sector Conditional Grant (Wage)	5,924,919	1,481,230	5,924,919
Sector Conditional Grant (Non-Wage)	1,188,074	396,025	1,188,074
Development Revenues	191,870	72,290	224,965
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,650
District Discretionary Development Equalization Grant	20,000	0	58,828
Sector Development Grant	171,870	0	152,487
Total Revenues shares	7,334,864	1,953,005	7,390,709
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,924,919	1,353,086	5,939,919
Non Wage	1,218,074	397,485	1,225,825
Development Expenditure			
Domestic Development	191,870	0	224,965
Donor Development	0	0	0
Total Expenditure	7,334,863	1,750,570	7,390,709

Narrative of Workplan Revenues and Expenditure

The department's budget is 7,390,709,000/= of which 7,500,000 is locally raised revenue, 15,250,000/= is from multi sectoral transfers, 15,000,000/= for Unconditional grant (non wage), District unconditional grant (wage) takes 15000, sector conditional grant (wage) is 5,924,919,000/=. Of the revenue, 97% is from central government and mainly Recurrent. Development Revenue contributes 3% deve't, 58,828,000/= DDEG, 152,487,000/= Sector Development Grant). For Expenditure 80% is for wages and 3% is Development and 17% will be spent on recurrent activities (monitoring and inspections).

Vote : 622 Bunyangabu District

FY 2018/19

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	779,002	123,734	659,589
Locally Raised Revenues	10,000	525	5,000
Multi-Sectoral Transfers to LLGs_NonWage	13,294	2,860	55,881
Other Transfers from Central Government	0	120,350	578,708
District Unconditional Grant (Non-Wage)	10,000	0	5,000
District Unconditional Grant (Wage)	167,000	0	15,000
Sector Conditional Grant (Non-Wage)	578,708	0	0
Development Revenues	215,013	32,814	133,934
Locally Raised Revenues	20,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	165,013	0	133,934
District Discretionary Development Equalization Grant	30,000	0	0
Total Revenues shares	994,015	156,548	793,523
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	167,000	0	15,000
Non Wage	612,002	80,015	644,589
Development Expenditure			
Domestic Development	215,013	19,914	133,934
Donor Development	0	0	0
Total Expenditure	994,015	99,929	793,523

Narrative of Workplan Revenues and Expenditure

The Departmental budget for Financial year 2018/19 is Shs 793,523,000. The main revenue sources is Uganda road fund which contributes 74% ,Multispectral transfers to lower local governments which contributes 24%, with the least being Local revenue and district unconditional grant wage which contributes 1% each . Of the budget Shs 659,589,000= (83%)is for recurrent expenditure and Shs 133,934,000/=(17%) is for development projects at lower local government levels. Worth to note is that mechanized road maintenance activities under road fund are development in nature but the fund is captured as recurrent.

Vote : 622 Bunyangabu District

FY 2018/19

*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	87,481	8,120	63,788
Locally Raised Revenues	0	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	6,486
District Unconditional Grant (Non-Wage)	5,000	0	5,000
District Unconditional Grant (Wage)	50,000	0	16,200
Sector Conditional Grant (Non-Wage)	32,481	8,120	31,102
Development Revenues	440,797	146,932	420,612
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	420,159	0	399,994
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	528,278	155,052	484,400
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	0	16,200
Non Wage	37,481	4,868	47,588
Development Expenditure			
Domestic Development	440,797	0	420,612
Donor Development	0	0	0
Total Expenditure	528,278	4,868	484,400

Narrative of Workplan Revenues and Expenditure

The Water Sector will receive 31,101,934/= non-wage sector conditional grant, 5,000,000/= non-wage district unconditional grant, 5,000,000/= locally raised revenue, 6,486,148/= multi-sectoral transfers to LLGs, 399,993,565/= as sector development grant and 20,618,852/= as transitional development grant. 80% of the development grant will be spent on construction of new water facilities, 15% on rehabilitation of water sources and 5% on investment monitoring costs. 40% of the non-wage recurrent budget will be spent on office operations and 60% on software activities.

Vote : 622 Bunyangabu District

FY 2018/19

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	83,049	1,566	51,731
Locally Raised Revenues	10,000	245	9,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	10,848
District Unconditional Grant (Non-Wage)	10,000	559	15,000
District Unconditional Grant (Wage)	60,000	0	14,000
Sector Conditional Grant (Non-Wage)	3,049	762	2,883
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	83,049	1,566	51,731
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,000	0	14,000
Non Wage	23,049	1,551	37,731
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	83,049	1,551	51,731

Narrative of Workplan Revenues and Expenditure

The departmental estimated budget for the financial year 2018/2019 is 51,731,000 which is less by 31,318,000 compared to the financial year 2017/2018. This is due to reduction in the district unconditional grant (Wage).

Vote : 622 Bunyangabu District

FY 2018/19

*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	212,022	17,338	383,662
Locally Raised Revenues	10,000	1,870	8,000
Multi-Sectoral Transfers to LLGs_NonWage	0	2,895	21,138
Other Transfers from Central Government	0	2,489	293,353
District Unconditional Grant (Non-Wage)	15,686	1,000	10,000
District Unconditional Grant (Wage)	150,000	0	17,000
Sector Conditional Grant (Non-Wage)	36,336	9,084	34,171
Development Revenues	77,945	12,319	101,513
Multi-Sectoral Transfers to LLGs_Gou	77,945	0	101,513
Total Revenues shares	289,967	29,657	485,176
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,000	0	17,000
Non Wage	62,022	7,960	366,662
Development Expenditure			
Domestic Development	77,945	12,319	101,513
Donor Development	0	0	0
Total Expenditure	289,967	20,279	485,176

Narrative of Workplan Revenues and Expenditure

The departmental annual budget 2018/19 is 485M/= of which 79% is recurrent and 21% is development (DDEG livelihood support). This budget is higher than that of 2017/18 because it includes YLP & UWEP funds which were not included in the budget for 2017/18. There has been an increase in allocation to the department by funding by LLGs because of the change in allocation of DDEG grant which give 30% share for livelihood support for organized groups from just 10%. The expenditure is same trend whereby recurrent activities take a bigger share. Under development, DDEG funds will be for supporting community groups at LLG level. Expenditure will mainly be recurrent and is composed of wages, supporting beneficiary groups under YLP and UWEP grants for household income improvement

Vote : 622 Bunyangabu District

FY 2018/19

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	150,000	11,084	87,493
Locally Raised Revenues	50,000	3,084	10,361
Multi-Sectoral Transfers to LLGs_NonWage	0	0	26,433
District Unconditional Grant (Non-Wage)	50,000	8,000	35,700
District Unconditional Grant (Wage)	50,000	0	15,000
Development Revenues	637	0	41,356
Multi-Sectoral Transfers to LLGs_Gou	0	0	11,355
District Discretionary Development Equalization Grant	0	0	30,001
Urban Discretionary Development Equalization Grant	637	0	0
Total Revenues shares	150,637	11,084	128,849
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	0	15,000
Non Wage	100,000	5,084	72,493
Development Expenditure			
Domestic Development	637	0	41,356
Donor Development	0	0	0
Total Expenditure	150,637	5,084	128,849

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2018/19 is 128M/= which is less than that of 2017/18 by 21.8M/=. The decrease is mainly under wage component f. The main revenue source is by District un-conditional grant wage and DDEG (District & LLGs) which contributes 27.8 and 32% respectively and the least revenue source is Local revenue at only 8% contribution to the department budget. The department's revenue categories are 68% recurrent and 32% development. The Expenditure trend is similar to the revenue one whereby 70% of the budget will be spent on recurrent activities and 30% on development.

Vote : 622 Bunyangabu District

FY 2018/19

*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			
Recurrent Revenues	63,331	6,288	40,500
Locally Raised Revenues	10,009	1,240	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	2,348	6,500
District Unconditional Grant (Non-Wage)	3,322	2,700	15,000
District Unconditional Grant (Wage)	50,000	0	14,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	63,331	6,288	40,500
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	0	14,000
Non Wage	13,331	5,431	26,500
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	63,331	5,431	40,500

Narrative of Workplan Revenues and Expenditure

The revenue budget analysis shows a budget cut in locally raised revenue from 10,009,000/= to 5,000,000/= showing a reduction of 5,009,000/= representing 50% cut. this is due to low local revenue sources for the district based on first quarter local revenue performance of the district. the non-wage has been increased from 3,322,000/= to 15,000,000/= to offset the low local revenue also to enable the the department carry its mandate satisfactorily.

unconditional grant wage has been reduced for financial year 2018-2019 from 50,000,000/= to 14,000,000/= due to staffing gaps in the department.