
Vote : 582 Buikwe District

FY 2019/20

Foreword

The coming fiscal year marks the end year in our 5 year planning and budgeting horizon which started in 2015/16. During this implementation period, all our efforts are being guided by our development goal of our second District Development Plan i.e. to have improved quality of life for the people of Buikwe District by 2020, with sustainable, productive, socio-economic enterprises, equitable resource utilization for wealth creation and transformation. Therefore our Planning and Budgeting process for the coming fiscal year started with our District Budget Conference which was held on October 18th, 2018 and was attended by a cross-section of stakeholders who made several development proposals. The Heads of Departments together with the District Executive Committee further discussed these proposals and highlighted the following budget strategies to deliver the expected results. i) Harnessing the growth opportunities in Agriculture through Value addition and deepening Extension Services in the 6 LLGs, ii) Increase the stock of motorable roads and rehabilitating existing road network; iii) increase access to safe water and sanitation in sub-counties with low safe water coverage below the District average. iv) Under Human Capital Development- emphasis will be on health promotion at household and community level, improving maternal and new born child health; v) Under education, focus will be on retention of boys and girls in schools, school infrastructure improvement and ECD promotion vi) Strengthening public Sector Interventions and management to support fiscal governance, full Pension decentralization; vii) Strengthening implementation of economic inclusion under YLP and UWEP – funding more groups and strengthening recoveries; viii) Strengthening technical supervision of works, monitoring and evaluation of workplans and budgets to deliver the required results; ix) Enhancing domestic revenue collection and reducing debt Deepening mainstreaming of HIV/AIDS, Gender and Equity budgeting, environment and climate change, physical and spatial planning, and population and development. Overall, the resource envelope for the coming fiscal year 2019/20 is estimated at Ushs.21.88bn of which (Ushs.18.9bn-86.3%) is expected from the Centre, (Ushs.2bn-9.3%) from our partners and a paltry (0.95bn-4.3%) from our locally raised revenues. Despite the achievements registered over the years, we are still experiencing challenges in particular, increasing cost of service delivery amidst reducing resource envelope. However, we remain committed to playing our oversight role, advocate for more Central Government support towards service delivery gaps and also lobby for increased fiscal support from our partners. We strongly commend the development support from our partners in particular The Republic of Iceland, off-budget support from World Vision Buikwe Cluster for interventions done in Buikwe and Ngogwe Sub-counties. As a way forward, our communities are on the path to economic and social recovery but require sustained improvement in service delivery to ensure they do not drift back to below poverty levels. For God and my country



CHAIRPERSON LCY
BUIKWE DISTRICT
COUNCIL

Kigongo Mathias DISTRICT CHAIRPERSON BUIKWE

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	924,215	186,867	950,000
Discretionary Government Transfers	2,877,979	738,793	2,858,026
Conditional Government Transfers	14,362,517	3,763,335	13,815,021
Other Government Transfers	2,546,866	386,302	2,212,987
Donor Funding	15,200,464	12,178,598	2,045,363
Grand Total	35,912,042	17,253,895	21,881,397

Revenue Performance in the First Quarter of 2018/19

In terms of receipts, by end of the 1st Quarter FY 2018/19 the District had realized 48% (Ushs. 17.25bn) out of the Annual approved budget of Ushs.35.91bn. This significant budget outturn was due to transfer of 80% of the expected donor funds and these mainly came from The Republic of Iceland towards the implementation of BDFCDP/Education and WASH projects in fishing communities located in 4LLGs. In prospect, a total of Ushs.9.97bn (57.7%) was released to the respective cost centres however Ushs.7.28bn was not transferred part of which was District and Urban wage balances on the District TSA while the bulk of the funds were on the BDFCDP Account awaiting completion of payment certificates for education department. Of the cumulative receipts to Departments and decentralized services, the District managed to expend Ushs.8.96bn representing 90% absorption of receipts.

Planned Revenues for FY 2019/20

The total resource envelope for FY 2019/20 is estimated at Ushs.21.88bn down from Ushs.35.91bn approved the year ending June 2019. The 39.1% decline in the resource envelope is significantly coming from reduction in donor/partner support though by the time of completing the BFP for FY 2019/20, most of the partners had not committed their funding mechanisms for the ensuing financial year. However, we note a 4.6% decline in Central Government transfers compared to the current FY 2018/19 appropriations. To further break down the revenue forecast for the ensuing FY 2019/20, the bulk will go towards wage provision i.e. 56.5%, Non-Wage Recurrent 28.1%, development GoU a paltry 6.09% and partner support will hit 9.35% out of the total anticipated total budget.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,145,141	391,797	1,636,924
Finance	451,049	113,537	444,775
Statutory Bodies	735,938	185,970	702,687
Production and Marketing	1,147,588	299,229	1,137,758
Health	5,109,490	1,067,198	5,233,746
Education	16,537,600	6,495,076	8,800,600

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Roads and Engineering	1,610,870	399,808	1,655,238
Water	6,761,909	862,874	1,030,911
Natural Resources	310,034	63,522	312,588
Community Based Services	741,189	47,172	626,139
Planning	257,148	28,155	198,864
Internal Audit	104,087	18,017	101,167
Grand Total	35,912,042	9,972,356	21,881,397
<i>o/w: Wage:</i>	<i>12,363,386</i>	<i>2,934,557</i>	<i>12,363,386</i>
<i>Non-Wage Reccurent:</i>	<i>6,987,826</i>	<i>1,530,996</i>	<i>6,138,850</i>
<i>Domestic Devt:</i>	<i>1,360,366</i>	<i>453,455</i>	<i>1,333,798</i>
<i>Donor Devt:</i>	<i>15,200,464</i>	<i>5,053,348</i>	<i>2,045,363</i>

Expenditure Performance in the First Quarter FY 2018/19

In terms of programme performance against planned activities, most of the education infrastructure projects under BDFCDP were in advanced stages of completion however for the GoU projects, most of them had not taken off awaiting completion of the procurement process which was in advanced stages (at Bid evaluation/contract award). However, a total of 13kms of District roads were periodically maintained which improved on transportation of goods and services in quest for better market prices. Arrears accruing to several service providers which remained unpaid by close of FY 2017/18 were settled, including retention funds for completed projects FY 2017/18 mainly under BDFCDP/WASH and Education projects.

Planned Expenditures for The FY 2019/20

The resource envelope for FY 2019/20 is estimated at Ushs.21.9bn and is appropriated as follows:- Of the total budget, the Education department will utilize 8.81bn(40.2%) mainly for UPE, USE and Infrastructural development in fishing communities with the development objective of improving the quality of livelihoods. Health is expected to absorb 5.2bn (23.9%) mainly to implement Results Based Financing (RBF) and scaling up the uptake of family planning services. Roads and Engineering, Administration will average at 1.63bn and 1.61bn respectively. The expected closure of BDFCDP/WASH II in 2019 is the reason for the reduction in resource allocation in the coming financial year. Other departments will share Ushs.4.5bn representing 21% of the total budget.

Medium Term Expenditure Plans

The District Vision is “A transformed population of Buikwe District enjoying improved quality of life by the year 2040”. Through strategic and evidence based planning and budgeting, in the medium term we shall focus on: key infrastructural development under human development (Health and Education), Increasing household incomes through supporting value addition on crop yields with high economic importance, promote fish cage farming, also ensure retention of children in school and promoting Vocational training and skilling youths. Our target is also to achieve 95% accessibility of District trunk roads, attaining 79% safe water coverage (rural) and maximization of revenue collections so as to attain a 10% local contribution to the overall District budget in the medium term.

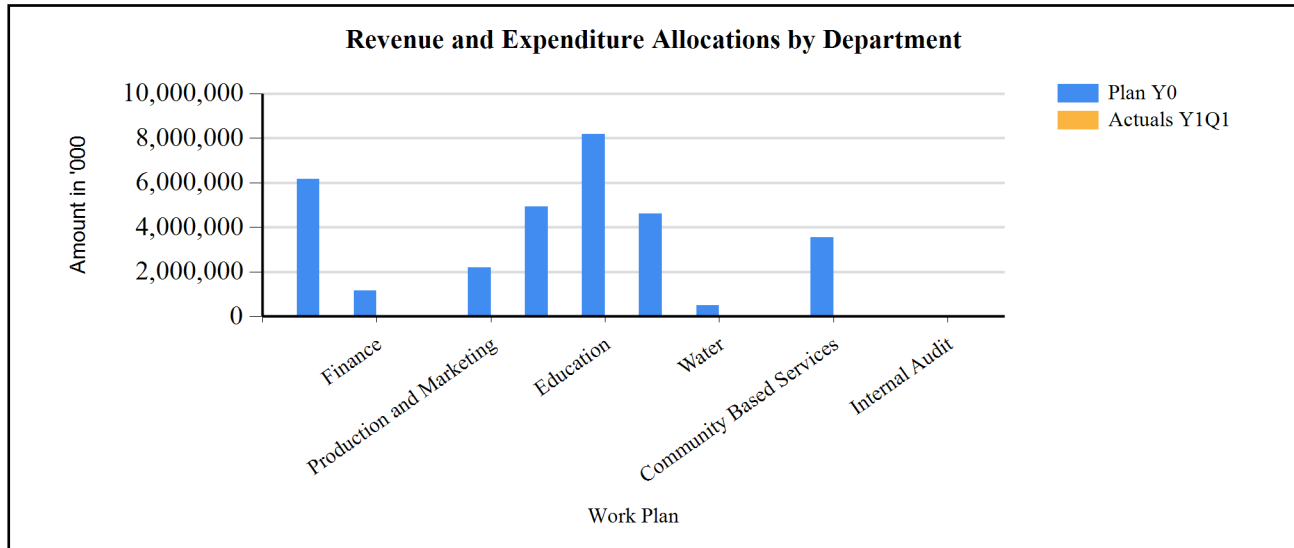
Challenges in Implementation

The increasing cost of service delivery against declining revenue inflows has greatly affected service delivery. Key management challenges among others include. Inadequate office space, unregistered land titles for most of the government structure and poor state of physical planning leading to growing slums. All our Urban Councils have no approved Physical Development Plans (PDPs) which will have negative impact on development processes in the long term. We are also interfaced with poor operation and maintenance of infrastructure, increasing destruction of ecosystems due to human activity and weak participation of communities in development programmes coupled declining support of parents towards UPE.

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G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	924,215	186,867	950,000
Local Services Tax	90,299	28,586	90,500
Land Fees	75,500	5,854	95,500
Local Hotel Tax	700	161	1,000
Application Fees	18,500	1,873	28,500
Business licenses	52,500	26,725	53,128
Royalties	320,039	83,233	370,039
Park Fees	17,200	360	17,200
Property related Duties/Fees	6,500	202	6,500
Advertisements/Bill Boards	1,418	390	1,500
Animal & Crop Husbandry related Levies	16,500	200	16,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	0	1,000
Inspection Fees	59,998	7,578	65,000
Market /Gate Charges	117,686	20,706	110,500
Other Fees and Charges	124,375	10,999	85,133
Advance Recoveries	9,000	0	0
Quarry Charges	8,000	0	8,000
Miscellaneous receipts/income	5,000	0	0

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2a. Discretionary Government Transfers	2,877,979	738,793	2,858,026
District Unconditional Grant (Non-Wage)	535,712	133,928	526,925
Urban Unconditional Grant (Non-Wage)	99,600	24,900	94,135
District Discretionary Development Equalization Grant	188,410	62,803	185,610
Urban Unconditional Grant (Wage)	646,302	161,575	646,302
District Unconditional Grant (Wage)	1,364,781	341,195	1,364,781
Urban Discretionary Development Equalization Grant	43,175	14,392	40,273
2b. Conditional Government Transfer	14,362,517	3,763,335	13,815,021
Sector Conditional Grant (Wage)	10,352,304	2,588,076	10,352,304
Sector Conditional Grant (Non-Wage)	2,027,077	614,880	2,043,569
Sector Development Grant	1,107,729	369,243	1,088,113
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	71,550	0	0
Salary arrears (Budgeting)	46,332	0	0
Pension for Local Governments	311,234	77,808	311,234
Gratuity for Local Governments	425,241	106,310	0
2c. Other Government Transfer	2,546,866	386,302	2,212,987
Support to PLE (UNEB)	12,000	0	15,000
Uganda Road Fund (URF)	1,317,717	315,523	1,317,717
Uganda Women Entrepreneurship Program(UWEP)	210,122	2,697	207,213
Youth Livelihood Programme (YLP)	319,008	4,787	223,057
Makerere University Walter Reed Project (MUWRP)	638,019	39,357	400,000
Neglected Tropical Diseases (NTDs)	50,000	0	50,000
3. Donor	15,200,464	12,178,598	2,045,363
International Bank for Reconstruction and Development (IBRD)	0	0	300,000
United Nations Children Fund (UNICEF)	38,530	0	38,530
World Health Organisation (WHO)	168,554	18,554	68,554
Iceland International Development Agency (ICEIDA)	14,552,165	7,250,000	1,088,279
Jhpiego Corporation	441,215	54,199	550,000
Total Revenues shares	35,912,042	17,253,895	21,881,397

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The performance of the Local revenues by end of 1st Quarter FY 2018/19 was above average posting 81.3% outturn (Ushs.186.87m) collected against the expected quarterly budget of Ushs. 229.80m. However, the collections accounted for a paltry 20% outturn from the annual local revenue budget of Ushs. 924.22m. This was below the 25% expected by end of the quarter a situation attributed to delays for the revenues from taxi operators/park fees to pick up despite guidance on how much to pay by the line ministry. Other revenue sources were also yet to pick up since revenue assessments had been concluded by the respective LLGs.

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Central Government Transfers

Up to 103.4% (Ushs.4.5bn) was released by the Central Government by end of the 1st Quarter FY 2018/19 against the annual expected quarterly budget from the Centre of Ushs. 4.36bn. Overall, the receipts from the Centre were 30.9% (in real terms since sector grant for roads is under OGT but originally under CG transfers). This is explained by the transfer of a third of the Sector Development Grants however, no receipts were made on Salary and Pension arrears but expected in subsequent quarters. The rest of the CG transfers were as per the expected quarterly budget From Other Government Transfers, we managed to realize Ushs.386.3m translating into 66.5% against the expected quarterly release of Ushs.580.5m. This was above average but below the expected outturn owing to URP posting only 96% but expected to pick up in Q.2 when funds for CARs are released. Only operational funds for YLP (6% outturn) and UWEP (5% outturn) were transferred by close of the quarter but we expect more resources remitted for approved projects.

Donor Funding

Donor funding posted a significant 80% (Ushs.12.18bn) outturn against the annual development partner budget of Ushs. 15.2bn. This significant outturn was due to Ushs.4.8bn that crossed over from the previous financial year 2017/18 earmarked for BDFCDP/Education/WASH projects supported by The Republic of Iceland. These funds together with an additional Ushs.7.3bn remitted in Q.1 still from The Republic of Iceland resulted into the 80% outturn. The bulk of these funds were earmarked for construction of education infrastructure in fishing communities located in 4LLGs of Najja, Ngogwe, Nyenga and Ssi. Other partner support were accessed from WHO towards launch of Rota Virus Vaccine and Jhpeigo for up scaling family planning services in the District. However, only 41% of these donor funds were expended during the 1st Quarter as most of the constructions were still in their infant stage

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District expects to collect a total of Ushs.950m (approximately 4.3%) of the total budget) though up by 2.7% from the current FY 2018/19 estimate of Ushs.924.22m. The expected increase in local revenue performance is a result of Government guidance on the operations of the Taxi Parks/ taxi business and also the implementation of revenue enhancement strategies by the District and the LLGs. However, more is still expected from the District especially in streamlining revenue management to reduce losses and henceforth finance the increasing recurrent and development expenditure.

Central Government Transfers

In the ensuing financial year 2019/20, the Centre is expected to transfer total of Ushs.18.89bn which is 86.3% of the estimated total budget of Ushs.21.88bn. However, there is a 4.6% drop in this resource envelope expected from the Central Government compared to Ushs. 19.78bn appropriated for vote 582 for the year ending June 2019. The drop is attributed to non-allocation of gratuity, pension and Salary arrears (Budgeting) among the expected resource envelope for the ensuing FY 2019/20. However, we hope these funds shall be provided for in the final IPFs in May/June 2019.

Donor Funding

The expected budgetary support from our development partners is estimated at Ushs.2.05bn down from Ushs.15.2bn earmarked the year ending June 2019. Whereas the estimated donor support shows a decline, most of the partner support are yet to commit the resource envelope that will be remitted to Buikwe DLG since most of them operate calendar years. More funding is expected in due course and in particular under BDFCDP with support from the Republic of Iceland. These funds shall help us address the service delivery gaps especially under Health (HIV and AIDS, Malaria, Family Planning), Education, Water and Sanitation).

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,020,854	262,806	1,019,998

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District Production Services	100,546	31,444	94,606
District Commercial Services	26,187	5,737	23,154
<i>Sub- Total of allocation Sector</i>	1,147,588	299,988	1,137,758
Sector :Works and Transport			
District, Urban and Community Access Roads	1,435,339	344,415	1,585,735
District Engineering Services	175,531	34,296	69,503
<i>Sub- Total of allocation Sector</i>	1,610,870	378,711	1,655,238
Sector :Education			
Pre-Primary and Primary Education	12,624,950	3,079,889	6,780,381
Secondary Education	3,109,493	834,499	1,055,668
Skills Development	566,098	161,197	236,068
Education & Sports Management and Inspection	234,058	37,222	727,484
Special Needs Education	3,000	1,000	0
<i>Sub- Total of allocation Sector</i>	16,537,600	4,113,807	8,799,600
Sector :Health			
Primary Healthcare	2,503,640	624,410	811,481
District Hospital Services	2,260,203	565,051	2,340,203
Health Management and Supervision	345,647	86,456	2,082,063
<i>Sub- Total of allocation Sector</i>	5,109,490	1,275,917	5,233,746
Sector :Water and Environment			
Rural Water Supply and Sanitation	6,761,909	1,728,815	1,030,911
Natural Resources Management	309,634	74,484	312,188
<i>Sub- Total of allocation Sector</i>	7,071,543	1,803,298	1,343,099
Sector :Social Development			
Community Mobilisation and Empowerment	741,189	181,531	626,139
<i>Sub- Total of allocation Sector</i>	741,189	181,531	626,139
Sector :Public Sector Management			
District and Urban Administration	2,145,141	470,766	1,636,924
Local Statutory Bodies	735,938	209,390	702,687
Local Government Planning Services	256,648	63,812	198,364
<i>Sub- Total of allocation Sector</i>	3,137,726	743,968	2,537,975
Sector :Accountability			
Financial Management and Accountability(LG)	450,049	107,842	437,775
Internal Audit Services	104,087	21,595	101,167
<i>Sub- Total of allocation Sector</i>	554,136	129,437	538,942

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,107,833	374,194	1,589,540
Multi-Sectoral Transfers to LLGs_NonWage	134,907	35,580	147,812
Locally Raised Revenues	278,323	32,585	269,749
Multi-Sectoral Transfers to LLGs_Wage	377,724	27,404	381,877
District Unconditional Grant (Non-Wage)	68,158	19,397	63,698
District Unconditional Grant (Wage)	394,365	75,109	415,170
General Public Service Pension Arrears (Budgeting)	71,550	0	0
Salary arrears (Budgeting)	46,332	0	0
Pension for Local Governments	311,234	77,808	311,234
Gratuity for Local Governments	425,241	106,310	0
Development Revenues	37,307	17,603	47,384
Multi-Sectoral Transfers to LLGs_Gou	23,759	0	34,036
District Discretionary Development Equalization Grant	13,548	0	13,348
Total Revenues shares	2,145,141	391,797	1,636,924
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	772,089	102,513	797,047
Non Wage	1,335,744	192,750	792,493
Development Expenditure			
Domestic Development	37,307	7,996	47,384
Donor Development	0	0	0
Total Expenditure	2,145,141	303,259	1,636,924

Narrative of Workplan Revenues and Expenditure

In the ensuing FY 2019/20, a total of Ushs.1.64bn has been allocated to the Administration department down from Ushs.2.14bn appropriated to this workplan for the year ending June 2019. This shows a 23.7% reduction in workplan revenues attributed to non-allocation of Gratuity, Pension and Salary Arrears in the draft IPFs for FY 2019/20. However, we hope funds will be appropriated against those revenues in the final IPFs. Of the workplan revenues, Wage shall account for 48.7% while NWR and Development grants are expected to post 48.4% and 2.9% respectively. Development expenditure will cater for Administrative Infrastructure development expected to cause efficiency in service delivery by completing and rehabilitating office blocks while recurrent expenditure will support Staff and Pension Payroll management, coupled with regular support supervision of Lower Level cost centres to ensure they deliver the expected results.

Vote : 582 Buikwe District**FY 2019/20****Finance****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	450,599	113,537	444,325
Locally Raised Revenues	52,000	29,441	60,000
Multi-Sectoral Transfers to LLGs_NonWage	109,028	22,699	109,028
Multi-Sectoral Transfers to LLGs_Wage	78,154	19,289	82,126
District Unconditional Grant (Non-Wage)	59,384	14,846	58,052
District Unconditional Grant (Wage)	152,033	27,262	135,120
Development Revenues	450	0	450
Multi-Sectoral Transfers to LLGs_Gou	450	0	450
Total Revenues shares	451,049	113,537	444,775
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,187	46,551	217,245
Non Wage	220,412	66,986	227,080
Development Expenditure			
Domestic Development	450	0	450
Donor Development	0	0	0
Total Expenditure	451,049	113,537	444,775

Narrative of Workplan Revenues and Expenditure

In coming FY 2019/20, Finance workplan has been allocated a total Ushs.444.78m down from Ushs.451.05m allocated the financial year ending June 2019. The (1.4%) increase in workplan revenues is attributed to reduction in wage provision but in real terms the funds appropriated to this department is for implementation of revenue enhancement strategies. Of the overall workplan revenues, wage shall account for 48.8%, NWR is expected to hit 51.1% and development a paltry 0.1%. These funds will facilitate revenue enhancement to bridge the revenue shortfalls coupled with improving efficiency in revenue mobilisation.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	735,938	185,970	702,687
Locally Raised Revenues	163,000	25,165	123,000
Multi-Sectoral Transfers to LLGs_NonWage	71,461	46,485	71,461
Multi-Sectoral Transfers to LLGs_Wage	12,854	0	12,854
District Unconditional Grant (Non-Wage)	282,935	70,734	279,526
District Unconditional Grant (Wage)	205,688	43,586	215,846
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	735,938	185,970	702,687
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	218,543	43,586	228,700
Non Wage	517,396	142,384	473,987
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	735,938	185,970	702,687

Narrative of Workplan Revenues and Expenditure

In the coming financial year 2019/20, Statutory bodies have been allocated a total of Ushs. 702.69m down from Ushs.735.94m allocated the year ending June 2019. The 4.5% decline in resources allocated towards Council administration is attributed to clearance of outstanding arrears for Councillors in the current financial year. Out of the total revenue allocations to Statutory bodies, wage shall account for 32.5% while NWR expenditure is expected to hit 67.5% out-turn of the total workplan budget. Expenditure plans will entail maintaining the functionality of Council especially in supporting LLGs in enforcing bye-laws that target increasing production and productivity (vanilla) and reduction of violence/abuse against Children and Women which are common practices in Buikwe District. Council will also play her oversight role of ensuring accountability of public resources and monitoring Government programmes especially under health, education, Water and Sanitation.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,074,985	271,387	1,070,902
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	27,199	11,389	27,199
Multi-Sectoral Transfers to LLGs_Wage	18,223	3,746	15,340
District Unconditional Grant (Non-Wage)	1,751	0	1,800
District Unconditional Grant (Wage)	44,280	10,869	44,287
Sector Conditional Grant (Wage)	761,009	190,252	761,009
Sector Conditional Grant (Non-Wage)	220,522	55,130	219,267
Development Revenues	72,603	27,842	66,856
Multi-Sectoral Transfers to LLGs_Gou	5,463	0	5,463
Sector Development Grant	67,141	0	61,393
Total Revenues shares	1,147,588	299,229	1,137,758
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	823,512	132,773	820,636
Non Wage	251,472	39,700	250,266
Development Expenditure			
Domestic Development	72,603	5,707	66,856
Donor Development	0	0	0
Total Expenditure	1,147,588	178,180	1,137,758

Narrative of Workplan Revenues and Expenditure

In the coming FY 2019/20 Production Department plans to obtain revenues totaling to Ushs.1.14bn, a slight 0.6% drop in the workplan revenues compared to UShs.1.15bn approved the year ending June 2019. The drop in the expected resource envelope is on the Sector Development Grant. These resources will be support establishment of demonstrations on fish cage farming in Ssi S/c, demonstrations on irrigation technologies in annual crop production, and more so promote forage conservation by livestock farmers. The commercial services shall focus on sustainability of SACCOs and VSLAs. Overall, wage shall constitute 72.2% of the total workplan revenues while 21.9% and 5.9% of the receipts will be expended on non-wage and development activities mainly to support technology promotion and adoption, and controlling agronomic diseases.

Vote : 582 Buikwe District

FY 2019/20

Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,415,819	975,818	4,203,969
Locally Raised Revenues	5,000	0	6,000
Other Transfers from Central Government	662,877	39,357	450,000
Multi-Sectoral Transfers to LLGs_NonWage	37,664	9,210	37,664
District Unconditional Grant (Non-Wage)	1,274	0	1,300
Sector Conditional Grant (Wage)	3,264,058	816,015	3,264,058
Sector Conditional Grant (Non-Wage)	444,947	111,237	444,947
Development Revenues	693,670	91,380	1,029,778
Donor Funding	609,769	0	957,084
Multi-Sectoral Transfers to LLGs_Gou	5,000	0	5,000
District Discretionary Development Equalization Grant	42,824	0	31,235
Sector Development Grant	36,077	0	36,459
Total Revenues shares	5,109,490	1,067,198	5,233,746
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,264,058	731,320	3,264,058
Non Wage	1,151,761	142,111	939,911
Development Expenditure			
Domestic Development	83,901	0	72,694
Donor Development	609,769	48,265	957,084
Total Expenditure	5,109,490	921,696	5,233,746

Narrative of Workplan Revenues and Expenditure

For us to attain our development goal of improving the quality of life for the people of Buikwe, Health of our communities remains one of the critical service delivery indicators. Therefore in the coming FY 2019/20, a total of Ushs.5.23bn has been earmarked for health services up from Ushs.5.11bn allocated the year ending June 2019. The 2.4% increase in workplan revenues is attributed to the expected Donor funding IBRD to support Results Based Financing (RBF) for health service delivery where Buikwe is one of the pilot Districts. More partner funding is expected from Jhapiego which will focus on deepening the uptake of family planning services especially in the urban and upcoming rural growth centres in Buikwe District. However, of the allocations, Wage shall constitute 62.4%, 17.9% for NWR, Development 1.4% for completion of Buikwe H/C III Maternity ward to accommodate the increasing demand for maternal and child health in Buikwe T/C and 18.3% from partner development support.

Vote : 582 Buikwe District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,725,316	2,022,998	7,743,363
Locally Raised Revenues	18,000	7,420	18,500
Other Transfers from Central Government	12,000	0	15,000
Multi-Sectoral Transfers to LLGs_NonWage	7,858	1,325	7,858
District Unconditional Grant (Non-Wage)	1,308	0	1,400
District Unconditional Grant (Wage)	61,582	0	56,321
Sector Conditional Grant (Wage)	6,327,236	1,581,809	6,327,236
Sector Conditional Grant (Non-Wage)	1,297,332	432,444	1,317,047
Development Revenues	8,812,284	4,472,078	1,057,238
Donor Funding	8,246,775	0	500,000
Sector Development Grant	565,509	0	557,238
Total Revenues shares	16,537,600	6,495,076	8,800,600
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,388,818	1,377,971	6,383,558
Non Wage	1,336,498	340,184	1,359,805
Development Expenditure			
Domestic Development	565,509	20,752	557,238
Donor Development	8,246,775	4,283,575	500,000
Total Expenditure	16,537,600	6,022,482	8,800,600

Narrative of Workplan Revenues and Expenditure

In coming FY 2019/20, Ushs.8.8bn has been allocated to the Education Department down from Ushs.16.5bn approved for the year ending June 2019. This shows a 46.9% reduction in workplan revenues which is attributed to reduced scope under BDFCDP/Education Project since most of the infrastructural development projects shall be accomplished in the current FY 2018/19. However, the significant outlays expected under BDFCDP/Education project will target having a 1:1 textbook pupil ratio, 55:1 pupil classroom ratio and adequate accommodation for teachers deployed in project schools. Of the revenues, Wage shall account for 72.5%, 15.5% for NWR, Development and Partner support shall account for 12% compared to the current year 53.2%. The Education Sector Development grant will support Education infrastructure development i.e. completion of Ssugu Seed secondary school in Buikwe S/c and other infrastructure in primary schools.

Vote : 582 Buikwe District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,518,915	369,672	1,577,853
Locally Raised Revenues	30,557	16,586	67,000
Other Transfers from Central Government	1,317,717	315,523	1,317,717
Multi-Sectoral Transfers to LLGs_NonWage	14,282	3,348	14,282
Multi-Sectoral Transfers to LLGs_Wage	78,134	16,641	78,135
District Unconditional Grant (Non-Wage)	1,700	0	1,700
District Unconditional Grant (Wage)	76,524	17,574	99,018
Development Revenues	91,955	30,136	77,385
Multi-Sectoral Transfers to LLGs_Gou	91,955	0	77,385
Total Revenues shares	1,610,870	399,808	1,655,238
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	154,658	34,215	177,153
Non Wage	1,364,257	335,456	1,400,699
Development Expenditure			
Domestic Development	91,955	1,497	77,385
Donor Development	0	0	0
Total Expenditure	1,610,870	371,169	1,655,238

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, a total of Ushs.1.66bn has been earmarked under Roads and Engineering department up from Ushs.1.61m allocated the year ending June 2019. The 2.8% increase in workplan revenues is attributed to funds allocated towards spot improvement of District roads damaged by heavy rains and sand/sugarcane ferrying vehicles. The provision of new road equipment has significantly improved road maintenance and in this 52.8kms of District roads and 13.4kms of urban unpaved road will be periodically maintained which will reduce the cost of movement of goods and services within and outside Buikwe. Therefore URF and District support will account for 84.6% while Wage constitutes 10.7% and Development 4.7% mainly for LLG DDEG projects.

Vote : 582 Buikwe District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,803	18,828	78,085
Locally Raised Revenues	6,000	0	6,000
District Unconditional Grant (Non-Wage)	1,100	802	1,500
District Unconditional Grant (Wage)	68,400	10,200	40,800
Sector Conditional Grant (Non-Wage)	31,303	7,826	29,785
Development Revenues	6,655,106	844,046	952,826
Donor Funding	6,195,051	0	500,000
Sector Development Grant	439,002	0	433,024
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	6,761,909	862,874	1,030,911
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,400	10,200	40,800
Non Wage	38,403	8,628	37,285
Development Expenditure			
Domestic Development	460,055	11,296	452,826
Donor Development	6,195,051	690,694	500,000
Total Expenditure	6,761,909	720,818	1,030,911

Narrative of Workplan Revenues and Expenditure

In the ensuing FY 2019/20, a total of Ushs.1.03bn has been allocated to the Water Department down from Ushs.6.76bn allocated the year ending June 2019. This significant decline in resource allocation to this workplan is attributed to the reduction in scope for the BDFCDP/WASH II Project expected to end in December 2019 implemented by Buikwe District in partnership with The Republic of Iceland. The bulk of development funds are earmarked for improving WASH indicators in Sub-counties which are below the District coverage of 77%. Of this resource envelope, Wage, Non-Wage and development grant will constitute 51.5% while the remaining 48.5% will come from our Development Partners i.e The Republic of Iceland supporting Education and WASH projects in Buikwe District.

Vote : 582 Buikwe District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	298,034	59,522	300,588
Locally Raised Revenues	18,994	660	29,000
Multi-Sectoral Transfers to LLGs_NonWage	10,018	590	10,018
Multi-Sectoral Transfers to LLGs_Wage	52,800	12,090	52,800
District Unconditional Grant (Non-Wage)	5,500	1,500	5,500
District Unconditional Grant (Wage)	207,600	43,902	200,157
Sector Conditional Grant (Non-Wage)	3,122	781	3,113
Development Revenues	12,000	4,000	12,000
District Discretionary Development Equalization Grant	12,000	0	12,000
Total Revenues shares	310,034	63,522	312,588
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	260,400	55,992	252,957
Non Wage	37,634	3,531	47,631
Development Expenditure			
Domestic Development	12,000	0	12,000
Donor Development	0	0	0
Total Expenditure	310,034	59,522	312,588

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, a total of Ushs.312.59m has been allocated to this Department up from Ushs.310.03m allocated the year ending June 2019. The increase in resource allocation to this department partly wage and the non-wage component which earmarked for processing Land titles for District Infrastructure especially Schools, Health facilities, District and Sub-county Administration premises. In real terms this Department is still under funded despite the increasing impacts of human activity on the environment thereby causing climate change. Of the allocations, wage will account for 80.9%, while None-wage and Development budgets will contribute 15.2% and 3.8% respectively. The bulk of the development budget will support procurement of a brick making machine for a Youth group in Najja Sub-county to reduce on tree cutting for burning bricks. These will be ready to use bricks made from local materials.

Vote : 582 Buikwe District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	715,418	40,906	591,776
Locally Raised Revenues	7,000	500	7,000
Other Transfers from Central Government	554,272	7,484	430,270
Multi-Sectoral Transfers to LLGs_NonWage	23,675	3,639	23,675
Multi-Sectoral Transfers to LLGs_Wage	17,127	2,972	11,887
District Unconditional Grant (Non-Wage)	4,390	900	4,390
District Unconditional Grant (Wage)	79,103	17,948	85,145
Sector Conditional Grant (Non-Wage)	29,851	7,463	29,410
Development Revenues	25,771	6,266	34,363
Multi-Sectoral Transfers to LLGs_Gou	25,771	0	24,363
District Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	741,189	47,172	626,139
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	96,230	20,920	97,032
Non Wage	619,188	19,910	494,745
Development Expenditure			
Domestic Development	25,771	6,266	34,363
Donor Development	0	0	0
Total Expenditure	741,189	47,096	626,139

Narrative of Workplan Revenues and Expenditure

In a bid to improve livelihoods in the coming financial year, the Department of Community Based Services has been allocated a total of Ushs.626.14m down from Ushs.741.19m allocated the year ending June 2019. The 15.5% decline in workplan revenues is attributed to the 22.4% reduction in the IPFs for YLP and UWEP expected in the coming FY 2019/20. Of the allocations, 15.5% will finance Staff Salaries, while 79% will support activities geared towards improving the livelihoods of Vulnerable persons especially Children, Youths, Women, OVCs, PWDs and the Elderly. on the other hand, the Development expenditure constitutes 5.5% and will entirely support the establishment of safety nets for vulnerable persons through initiation of income generating projects which will be financed under economic empowerment programmes i.e. YLP and UWEP, supporting VSLAs and value addition to crop produce.

Vote : 582 Buikwe District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,461	14,703	98,977
Locally Raised Revenues	49,193	5,416	52,000
Multi-Sectoral Transfers to LLGs_NonWage	1,900	0	1,900
District Unconditional Grant (Non-Wage)	13,057	3,108	13,057
District Unconditional Grant (Wage)	34,311	6,179	32,020
Development Revenues	158,687	13,452	99,887
Donor Funding	148,869	0	88,279
District Discretionary Development Equalization Grant	9,818	0	11,608
Total Revenues shares	257,148	28,155	198,864
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,311	6,179	32,020
Non Wage	64,150	8,524	66,957
Development Expenditure			
Domestic Development	9,818	0	11,608
Donor Development	148,869	5,452	88,279
Total Expenditure	257,148	20,155	198,864

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the Department expects to receive and expend Ushs.198.86m down from the FY 2018/19 allocation of Ushs.257.15m. The sharp drop (22.7%) in workplan revenues is attributed to reduction in scope for donor support from Ushs. 148.87m to Ushs.88.28m since the BDFCDP M&E infrastructure is in place and in the ensuing FY 2019/20 focus in on functionality. Of the allocations, Wage constitutes 16.1%, NWR 33.7% and Development expenditure 50.2% mainly for M&E functions for the BDFCDP/Education and WASH II projects, investment service costs and retooling under DDEG. Recurrent expenditure will mainly support District Planning processes and updating the District demographic and other related Statistics.

Vote : 582 Buikwe District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,091	18,017	100,171
Locally Raised Revenues	22,100	4,083	22,100
Multi-Sectoral Transfers to LLGs_NonWage	17,040	425	14,120
Multi-Sectoral Transfers to LLGs_Wage	11,284	2,478	11,284
District Unconditional Grant (Non-Wage)	11,771	1,800	11,771
District Unconditional Grant (Wage)	40,896	9,231	40,896
Development Revenues	996	0	996
Multi-Sectoral Transfers to LLGs_Gou	996	0	996
Total Revenues shares	104,087	18,017	101,167
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,180	11,709	52,180
Non Wage	50,911	6,308	47,991
Development Expenditure			
Domestic Development	996	0	996
Donor Development	0	0	0
Total Expenditure	104,087	18,017	101,167

Narrative of Workplan Revenues and Expenditure

In coming FY 2019/20, the Internal Audit department has been allocated Ushs.101.17m, depicting a 2.8% decline from the FY 2018/19 workplan allocation of Ushs.104.09m. The increase in workplan allocation is attributed to reduction in resource allocations towards Audit functions by the 2 Urban Councils of Nkokonjeru and Buikwe. However, this is expected to improve when more resources are generated locally. The funds allocated to Internal Audit will support measures to ensure adherence to Budgeting requirements by vote controllers, efficiency and compliance to policy/sector grant guidelines in utilization of public funds. This will be attained by conducting quarterly Internal Audits of District and LLGs coupled with monitoring implementation of government programmes, Workplans and Budgets.