

Vote : 513 Kabarole District**FY 2018/19**

Foreword

This Budget Frame Work Paper (BFP) outlines the District priorities for the financial year 2018/19. The priorities have been generated by respective departments and lower local governments (LLG) through their respective BFP's. The document also reviews the first quarter performance for the current financial year (2017/18). The review is both for financial receipts and expenditure. This review has been conducted at departmental level and it is therefore easy to find out how much the entire district has received from different sources and how much of this was utilized by each department. The District Budget Frame Work Paper has been prepared after intensive and wide consultation which started at community level by LLG and climaxed at their budget conferences. The LLG conferences resulted into LLG budget frame work papers which have significantly contributed to the priorities reflected in this document. I am aware that a number of people dedicated their time into ensuring that this BFP for financial 2018/19 is prepared. I take this opportunity to thank all of them. Lastly but not least, I would like to compel all those that will get involved in preparing budget estimates for next financial year to consult this documents as much as possible



Hon Richard Rwabuhinga_ Chairperson LCV

Vote : 513 Kabarole 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	813,489	59,000	340,000
Discretionary Government Transfers	4,762,879	1,249,873	4,696,108
Conditional Government Transfers	22,332,801	4,766,150	13,175,455
Other Government Transfers	1,097,326	159,027	1,665,969
Donor Funding	0	0	0
Grand Total	29,006,495	6,234,050	19,877,532

Revenue Performance in the First Quarter of 2017/18

The District received most of the expected funds from central government . For some of the grants such as salary arrears the percentage was much higher than the 25 % since all funds for the whole financial year was sent at once. Unfortunately, there was no allocation for pension arrears which are expected to be sent in the second quarter which reduced the overall percentage receipt. Also there was low performance in local revenue collection and donor funding. One of the major challenges for local revenue is the dwindling revenue base as a result of creating town councils and the recent creation of Bunyangabu district. Specifically the low collection in local revenue was because of overestimation of the expected revenue in this financial year, failure by central government to release royalties and lack of parish chiefs in some parishes. There was no donor receipts because of UNICEF program shift in some departments.

Planned Revenues for FY 2018/19

Overall the estimate for next financial year is much lower compared to the current financial year because of two reasons; 1. Removal of pension and gratuity arrears, 2. Non reflection of salary arrears. These allocations were one off to cater for previous arrears and therefore can not be reflected in the next financial year's budget. In addition an allocation of 1.4 Billion for presidential pledge in the current financial year has not been carried forward. Other than the central government transfers, the district also expects to receive local revenue from different sources. However, in all those sources the estimates are lower than those of current financial year because of the following reasons; This year the district conducted an assessment of all possible revenue sources and accordingly next years estimates are more realistic. The performance of first quarter local revenue collection at 7 percent (59 Million) clearly demonstrates an overestimation for the current financial year. Central government transfers are expected to continue being the same with an exception to arrears that can not be carried forward. The District is optimistic that donors and other development partners will continue supporting development projects in the district. However, at the moment none has shown commitment and accordingly no estimate for donors has been reflected in this BFP

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	10,872,090	1,593,254	4,240,736
Finance	394,000	50,337	325,000
Statutory Bodies	785,168	88,915	851,208

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Production and Marketing	574,227	110,626	283,841
Health	3,233,393	767,461	2,687,211
Education	9,596,325	2,664,069	8,108,778
Roads and Engineering	1,305,908	322,743	1,422,296
Water	480,694	139,630	462,824
Natural Resources	198,773	21,966	188,443
Community Based Services	1,402,771	59,793	979,863
Planning	244,537	16,922	208,332
Internal Audit	148,611	15,754	119,000
Grand Total	29,236,495	5,851,470	19,877,532
<i>o/w: Wage:</i>	<i>11,876,164</i>	<i>2,613,942</i>	<i>11,876,164</i>
<i>Non-Wage Recurrent:</i>	<i>12,986,959</i>	<i>2,223,801</i>	<i>6,675,309</i>
<i>Domestic Devt:</i>	<i>4,143,372</i>	<i>1,013,727</i>	<i>1,326,058</i>
<i>Donor Devt:</i>	<i>230,000</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2017/18

During the first quarter of the current financial year, most of the fund received was transferred to respective departments in time. However, a number of departments such as water, works, education and health could not utilize all the available funds because works for capital investments had just started and contractors had not yet prepared their first payment certificate.

Planned Expenditures for The FY 2018/19

The District leadership is committed to providing quality services with a view of implementing programs geared at attaining a lower middle income status by 2020; through strengthening: competitiveness for sustainable wealth creation, employment and inclusive growth which requires investment in infrastructure development, human capacity development, health / nutrition improvement and environment management. Major capital investments will include; completion of Bukuuku sub county headquarters, construction of four classrooms under SFG, rehabilitation of GFS in Kasenda and Kicwamba and Construction of Kalyango bridge in Karago Town council. The district will continue implementing UPE, USE, PHC, YLP and UWEP. However, despite the commitment by the district to provide adequate services, there are some facilities that are urgently required-yet the District budget can not accommodate them because of their magnitude. These include; Construction of Buhinga stadium (Approximately 4 Billion presidential pledge, concept and designs submitted to MoES), Furnishing and payment of staff salary for Mayombo SSS and B.Balya vocational institute which were constructed under presidential pledge. It is therefore through this BFP that the district leadership is forwarding those two projects to be considered in the central government budget under MoES allocation.

Medium Term Expenditure Plans

The District mission is "a beautiful district with a prosperous and harmonious people" and the vision is "to achieve sustainable socioeconomic development through efficient provision of quality services to the people through conformity with national policy and local priorities". In the medium term, the district intends to attain its vision through supporting eight strategic areas which are linked to the NDP II. These are; 1. value addition of agricultural products, provision of modern storage facilities and linking farmers to high demand markets with better prices, 2. Provision of reliable sources of power to all villages for value addition including extension of hydro electricity, 3. Improvement of education level by providing enough classroom and good learning environment, 4. Improvement of the existing road infrastructure for provision of social services and access to market facilities, 5. Provision of safe and clean water to all households in the district, 6. Provision of quality medical services by having functional health centers in all parishes, 7. Promotion of tourism with special emphasis on ecotourism, 8. Support physical planning including enlargement of Fort Portal municipality.

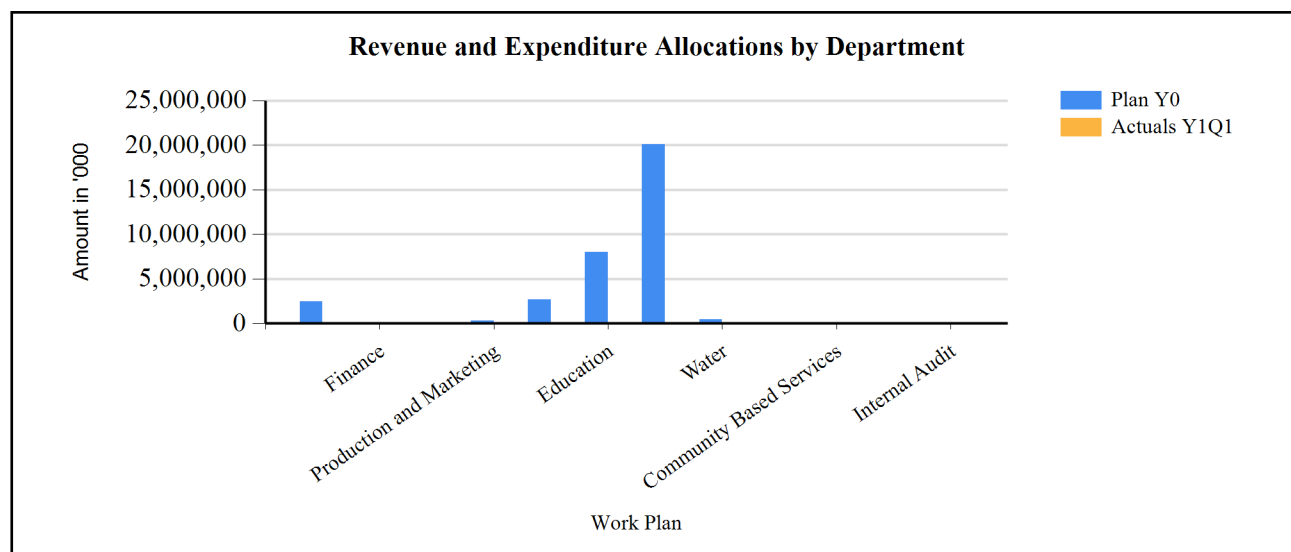
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Challenges in Implementation

Dwindling local revenue sources because of creation of town councils and increased difficulties in collection of tax from farmers and other businesses in the informal sector. Inadequate transport facilities. Long drought period which has reduced productivity of land per acreage. Increased council size without commensurate support from central government

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	813,489	59,000	340,000
Local Services Tax	92,000	5,000	30,000
Land Fees	30,000	9,000	10,000
Local Hotel Tax	20,000	6,000	20,000
Application Fees	0	0	20,000
Business licenses	60,000	8,000	20,000
Royalties	80,000	4,000	20,000
Sale of non-produced Government Properties/assets	89,999	15,000	10,000
Property related Duties/Fees	40,000	12,000	10,000
Market /Gate Charges	241,490	0	120,000
Other Fees and Charges	100,000	0	20,000
Ground rent	60,000	0	60,000
2a. Discretionary Government Transfers	4,762,879	1,249,873	4,696,108

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District Unconditional Grant (Non-Wage)	684,770	171,193	665,665
Urban Unconditional Grant (Non-Wage)	180,951	45,238	181,930
District Discretionary Development Equalization Grant	628,620	209,540	595,397
Urban Unconditional Grant (Wage)	462,800	115,700	462,800
District Unconditional Grant (Wage)	2,724,521	681,130	2,724,521
Urban Discretionary Development Equalization Grant	81,217	27,072	65,794
2b. Conditional Government Transfer	22,332,801	4,766,150	13,175,455
Sector Conditional Grant (Wage)	8,688,843	2,172,211	8,688,843
Sector Conditional Grant (Non-Wage)	2,765,208	646,935	2,063,498
Sector Development Grant	651,571	217,190	599,249
Transitional Development Grant	1,760,638	586,879	20,619
General Public Service Pension Arrears (Budgeting)	5,435,207	0	0
Salary arrears (Budgeting)	513,469	513,469	0
Pension for Local Governments	1,803,246	450,812	1,803,246
Gratuity for Local Governments	714,618	178,654	0
2c. Other Government Transfer	1,097,326	159,027	1,665,969
Community Agricultural Infrastructure Improvement Programme (CAIIP)	25,000	0	0
Support to PLE (UNEB)	16,000	16,000	16,000
Uganda Road Fund (URF)	0	143,027	809,969
Uganda Women Entrepreneurship Program(UWEP)	254,468	0	240,000
Youth Livelihood Programme (YLP)	651,858	0	600,000
Makerere School of Public Health	150,000	0	0
3. Donor	0	0	0
African Development Bank (ADB)	0	0	0
Baylor International (Uganda)	50,000	0	0
United Nations Children Fund (UNICEF)	180,000	0	0
Total Revenues shares	29,006,495	6,234,050	19,877,532

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

During the first quarter local revenue collection was very poor; only 7 percent of the expected local revenue was realized. Major causes of this poor collection have been 1. Lack of parish chiefs in some of the parishes. 2.Unrealistic estimation of the expected revenue for the FY. 3. Creation of Bunyangabu district effective this financial year which took up some major markets expected to generate revenue. 4. Non-remittance of royalties by central government. 5. A number of parish chiefs being in acting positions because MoPS has delayed to give no objection for recruitment. However, most of these challenges have been worked on and it is expected that in the coming quarters performance will improve.

Central Government Transfers

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The district received most of the expected funds from government transfers. For some of the grants such as DDEG, receipts were higher than 25 percent leading to high overall percentage receipts of discretionary government transfers. On the other hand, there were low receipts of conditional government transfers. This was because MoFPED did not transfer pensions and gratuity arrears that were expected. The reason for non-remittance was delay in approval of beneficiary files by MoPS and MoFPED.

Donor Funding

No money was received from donors as a result of shift in priorities by UNICEF which has been the major donor for the district

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The expected District local revenue has significantly reduced because of the following reasons 1.The results of realistic assessment that was conducted during the 1st quarter of this FY. 2. The realized local revenue during the first quarter 3.Creation of Kasenda TC which has reduced available local revenue and 4. Clearly removing all the sources of revenue that are in Bunyangabu District.

Central Government Transfers

Discretionary government transfers have almost remained the same as of the current FY. Conditional government transfers have significantly reduced by approximately 9 billion compared to current FY because in this FY we have salary and pension arrears that will be paid once and they can not be reflected in the next FY budget. Other government transfers have increased because of the inclusion of road fund which was reflected under conditional sector transfers during last years budgeting.

Donor Funding

At this time the district is not able to state how much will come from donors because none has submitted commitment of funding.

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			
District Production Services	560,768	140,192	270,382
District Commercial Services	13,459	3,365	13,459
<i>Sub- Total of allocation Sector</i>	574,227	143,557	283,841
Sector :Works and Transport			
District, Urban and Community Access Roads	1,206,490	245,795	1,358,068
District Engineering Services	80,000	20,000	64,229
<i>Sub- Total of allocation Sector</i>	1,286,490	265,795	1,422,296
Sector :Education			
Pre-Primary and Primary Education	5,809,509	1,452,377	1,006,174
Secondary Education	2,336,534	584,134	603,000
Skills Development	1,336,407	334,102	240,000
Education & Sports Management and Inspection	110,875	27,719	6,259,604
Special Needs Education	3,000	750	0
<i>Sub- Total of allocation Sector</i>	9,596,325	2,399,081	8,108,778
Sector :Health			

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Primary Healthcare	3,083,393	770,848	2,485,834
District Hospital Services	0	0	201,377
Health Management and Supervision	150,000	37,500	0
Sub- Total of allocation Sector	3,233,393	808,348	2,687,211
Sector :Water and Environment			
Rural Water Supply and Sanitation	480,694	120,174	462,824
Natural Resources Management	198,773	49,693	188,443
Sub- Total of allocation Sector	679,467	169,867	651,267
Sector :Social Development			
Community Mobilisation and Empowerment	1,383,353	290,966	979,863
Sub- Total of allocation Sector	1,383,353	290,966	979,863
Sector :Public Sector Management			
District and Urban Administration	10,866,090	2,678,632	4,144,936
Local Statutory Bodies	785,168	196,042	851,208
Local Government Planning Services	244,537	61,134	208,332
Sub- Total of allocation Sector	11,895,795	2,935,808	5,204,476
Sector :Accountability			
Financial Management and Accountability(LG)	380,000	84,500	325,000
Internal Audit Services	148,611	21,565	119,000
Sub- Total of allocation Sector	528,611	106,065	444,000

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,583,139	1,456,661	4,120,736
Multi-Sectoral Transfers to LLGs_NonWage	340,497	32,381	396,179
Locally Raised Revenues	122,000	21,000	16,000
Multi-Sectoral Transfers to LLGs_Wage	462,800	33,736	462,800
District Unconditional Grant (Non-Wage)	104,610	35,929	81,450
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	1,086,691	190,680	1,361,061
General Public Service Pension Arrears (Budgeting)	5,435,207	0	0
Salary arrears (Budgeting)	513,469	513,469	0
Pension for Local Governments	1,803,246	450,812	1,803,246
Gratuity for Local Governments	714,618	178,654	0
Development Revenues	288,951	136,593	120,000
Locally Raised Revenues	24,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	125,106	0	0
District Unconditional Grant (Non-Wage)	10,000	0	0
District Discretionary Development Equalization Grant	129,845	0	120,000
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	10,872,090	1,593,254	4,240,736
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,062,960	224,416	1,823,861
Non Wage	8,520,179	827,138	2,296,875
Development Expenditure			
Domestic Development	288,951	133,093	120,000
Donor Development	0	0	0
Total Expenditure	10,872,090	1,184,647	4,240,736

Narrative of Workplan Revenues and Expenditure

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The Department will receive 4.2 Billion which is less than last year's estimate. This reduction is as a result of not budgeting for salary and pension arrears which was a one pay off, more so there is a great reduction in the operational funds due to the dwindling local revenue as a result of creating Kabande town council and the realistic assessment that was conducted during the first quarter; also the reduction of unconditional grants from Central Government has negatively affected the department's estimate.

Most of the Funds will be spent on payment of wages for staff, pension, Multi-sectoral transfers to LLGs and general operation of the Administration department which include; supervision of LLG administration, monitoring and mentoring of staff, management of human resource, and information collection/dessimation.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	391,000	50,337	325,000
Locally Raised Revenues	33,000	0	23,000
Multi-Sectoral Transfers to LLGs_NonWage	56,000	0	0
District Unconditional Grant (Non-Wage)	52,000	13,000	52,000
District Unconditional Grant (Wage)	250,000	37,337	250,000
Development Revenues	3,000	0	0
Locally Raised Revenues	3,000	0	0
Donor Funding	0	0	0
Total Revenues shares	394,000	50,337	325,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	250,000	37,337	250,000
Non Wage	141,000	13,000	75,000
Development Expenditure			
Domestic Development	3,000	0	0
Donor Development	0	0	0
Total Expenditure	394,000	50,337	325,000

Narrative of Workplan Revenues and Expenditure

The departments's estimate for next financial year has reduced because of the expected reduction in local revenue as a result of proper and realistic revenue assessment. Also no local government has reflected intended expenditure under finance reflecting multi sectoral transfers as zero. On the other hand all expenditure will be geared at ensuring efficiency and effectiveness in utilization of district funds. A substantial amount will also be invested in revenue mobilisation so that the expected funding is realized and if possible identify other revenue sources.

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*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			
<i>Recurrent Revenues</i>	785,168	88,915	851,208
Locally Raised Revenues	129,998	0	149,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
District Unconditional Grant (Non-Wage)	234,170	52,514	274,170
District Unconditional Grant (Wage)	420,000	36,401	428,038
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	785,168	88,915	851,208
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	420,000	36,401	428,038
Non Wage	365,168	52,514	423,170
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	785,168	88,915	851,208

Narrative of Workplan Revenues and Expenditure

There is a slight increase in the revenue estimates for statutory bodies for next FY compared to current financial year because of the expected increase in the number of councilors due to creation of Kasenda town council. Also the fact that , most of the LLG have planned council expenditure in administration sector has resulted into non reflection on multisectoral transfers. Under expenditure the department will continue funding council and standing committee sittings, including facilitating DEC to conduct its supervisory roles. Also a another big percentage of funds will go towards payment of Ex-Gratia, councilor's monthly allowance and Statutory bodies such as DSC, PAC, land board and contracts committee.

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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	531,327	96,326	243,601
Locally Raised Revenues	5,000	1,250	6,000
District Unconditional Grant (Non-Wage)	6,000	10,909	0
District Unconditional Grant (Wage)	280,000	24,085	0
Sector Conditional Grant (Wage)	196,687	49,172	196,687
Sector Conditional Grant (Non-Wage)	43,640	10,910	40,914
Development Revenues	42,900	14,300	40,240
Locally Raised Revenues	0	0	0
Sector Development Grant	42,900	0	40,240
Total Revenues shares	574,227	110,626	283,841
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	476,687	73,256	196,687
Non Wage	54,640	10,453	46,914
Development Expenditure			
Domestic Development	42,900	0	40,240
Donor Development	0	0	0
Total Expenditure	574,227	83,709	283,841

Narrative of Workplan Revenues and Expenditure

The estimate for next financial year have significantly reduced compared to the current financial. major reason for teh decline is nonn allocation of district wage grant since all the staff in production department are being paid from the sector conditional wage. also the non allocation of District non wage due to reduction in the entire District grant as communicated by MoFPED had a negative effect on the expected funding. Major activities will include; Construction of crop market feillities in Kasenda and Ruteete sub counties, Vaccinating livestock in the entire district, enforcement of legislation in fishing, agriculture and livestock management, Construction of slaughtering slabs in Mugusu and Karangura sub counties and deployment of tsetse fly traps.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,833,393	667,461	2,687,211
Locally Raised Revenues	0	0	4,000
Other Transfers from Central Government	150,000	0	0
District Unconditional Grant (Non-Wage)	13,550	0	10,000
Sector Conditional Grant (Wage)	2,293,618	573,404	2,293,618
Sector Conditional Grant (Non-Wage)	376,225	94,056	379,593
Development Revenues	400,000	100,000	0
Locally Raised Revenues	0	0	0
Donor Funding	100,000	0	0
District Unconditional Grant (Non-Wage)	0	0	0
Sector Development Grant	0	0	0
Transitional Development Grant	300,000	0	0
Total Revenues shares	3,233,393	767,461	2,687,211
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,293,618	545,261	2,293,618
Non Wage	539,775	80,813	393,593
Development Expenditure			
Domestic Development	300,000	0	0
Donor Development	100,000	0	0
Total Expenditure	3,233,393	626,074	2,687,211

Narrative of Workplan Revenues and Expenditure

The department expects to receive 2.687 billion shillings during the financial year 2018/2019 out of which 393 Million will be for recurrent expenditure, 2.3 billion will be for salary of district health staff. The expected receipts represent a 14% reduction in the expected receipts for 2017/18. This is due to a reduction in the expected district unconditional grant (non-wage), the non reflection of other transfers from central government and Transitional development grant as the department has not yet received communication on the transfers and grant from MoFPED. Additionally, donor funding has not been reflected as the department is not able to accurately state how much will come from donors because none has submitted commitment of funding as of yet. However, there was an increase in the district local revenue allocated to the department.

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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	7,843,474	2,105,349	7,830,154
Locally Raised Revenues	15,000	0	6,000
Other Transfers from Central Government	16,000	16,000	16,000
District Unconditional Grant (Non-Wage)	13,550	3,387	10,000
District Unconditional Grant (Wage)	43,770	17,456	43,000
Sector Conditional Grant (Wage)	6,198,538	1,549,635	6,198,538
Sector Conditional Grant (Non-Wage)	1,556,615	518,872	1,556,615
Development Revenues	1,752,851	558,720	278,624
Donor Funding	40,000	0	0
Other Transfers from Central Government	0	0	45,000
District Discretionary Development Equalization Grant	36,692	0	30,000
Sector Development Grant	236,159	0	203,624
Transitional Development Grant	1,440,000	0	0
Total Revenues shares	9,596,325	2,664,069	8,108,778
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,241,538	1,005,110	6,241,538
Non Wage	1,601,935	290,081	1,588,615
Development Expenditure			
Domestic Development	1,712,851	0	278,624
Donor Development	40,000	0	0
Total Expenditure	9,596,325	1,295,191	8,108,778

Narrative of Workplan Revenues and Expenditure

There has been a significant reduction in the expected funds compared to the current financial year due to the following reasons; 1. Removal of the presidential pledges, 2. Reduction in the expected local revenue and unconditional grant at district level, 3. Non reflection of donor funding because UNICEF has not yet shown commitment to funding interventions in education department. Under expenditure the department will continue funding school construction under SFG, equipping classrooms, facilitating school inspection and payment of salaries. all these will be done to ensure that children stay at school and teachers keep teaching.

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Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,027,722	252,679	991,437
Locally Raised Revenues	12,723	0	5,000
Other Transfers from Central Government	25,000	75,164	403,323
Multi-Sectoral Transfers to LLGs_NonWage	125,724	151,930	415,114
District Unconditional Grant (Non-Wage)	5,000	7,500	5,000
District Unconditional Grant (Wage)	162,933	18,085	163,000
Sector Conditional Grant (Non-Wage)	696,342	0	0
Development Revenues	278,186	70,064	430,860
Locally Raised Revenues	38,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	164,186	0	430,860
District Unconditional Grant (Non-Wage)	30,000	0	0
District Discretionary Development Equalization Grant	46,000	0	0
Total Revenues shares	1,305,908	322,743	1,422,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	162,933	18,085	163,000
Non Wage	864,789	52,478	828,437
Development Expenditure			
Domestic Development	278,186	39,653	430,860
Donor Development	0	0	0
Total Expenditure	1,305,908	110,216	1,422,296

Narrative of Workplan Revenues and Expenditure

The department revenue estimates have slightly increased compared to the current financial year because most LLG have reflected a substantial amount of money under roads and engineering. Also there has been an increase in other transfers from central government because of proper allocation of road fund which was reflected under sector conditional grant during the current financial year. Similarly that is the reason why SCG has significantly reduced. Expenditure will mostly be in routine maintenance, construction of Klyango bridge and repair of district buildings

Vote : 513 Kabarole 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	87,544	8,581	86,821
Locally Raised Revenues	5,000	0	5,000
District Unconditional Grant (Wage)	48,222	0	48,222
Sector Conditional Grant (Non-Wage)	34,322	8,581	33,599
Development Revenues	393,150	131,050	376,003
Sector Development Grant	372,512	0	355,384
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	480,694	139,630	462,824
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,222	0	48,222
Non Wage	39,322	6,522	38,599
Development Expenditure			
Domestic Development	393,150	0	376,003
Donor Development	0	0	0
Total Expenditure	480,694	6,522	462,824

Narrative of Workplan Revenues and Expenditure

There is a slight reduction in the estimate of next financial year compared to the current financial year due to reduction in the development grant and sector conditional grant by MoWE. Also reduced local revenue in the entire district affected the allocation to water section. Expenditure will be mostly geared at increasing access to safe water by the population through; Construction of Gravity flow schemes, Solar powered piped water systems will be constructed in Kabende sub-county, non-functional boreholes and shallow wells will be rehabilitated in selected sub-counties. Home Improvement Campaigns will be conducted in 23 villages in 2 selected sub-counties. Staff salaries will be paid on a monthly basis. Water User committees will be formed, trained and revitalized.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	188,773	21,966	188,443
Locally Raised Revenues	18,000	0	18,000
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	155,245	18,084	155,200
Sector Conditional Grant (Non-Wage)	5,528	1,382	5,243
Development Revenues	10,000	0	0
Locally Raised Revenues	10,000	0	0
Total Revenues shares	198,773	21,966	188,443
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	155,245	18,084	155,200
Non Wage	33,528	1,942	33,243
Development Expenditure			
Domestic Development	10,000	0	0
Donor Development	0	0	0
Total Expenditure	198,773	20,026	188,443

Narrative of Workplan Revenues and Expenditure

The Departmental budget estimate for next financial year is slightly less than the current financial year because of reduction in local revenue collection as a result of failure by revenue department to collect all the estimated funds during the first quarter.

Expenditure will mostly be in payment of staff salaries, Tree planting in the degraded areas in the district, Compliance inspections and training of local committees on environment and land management, development of wetland management plans. Demarcation of wetlands in selected Sub Counties. The lands unit intends to have the land in the district lands registered, demarcation of Butebe Local Forest Reserve and to ensure security tenure. Physical Planning intends to develop the District Physical Development Plan.

Vote : 513 Kabarole 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	326,428	59,793	979,863
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	108,891	0	0
Other Transfers from Central Government	0	0	767,329
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	150,000	44,159	150,000
Sector Conditional Grant (Non-Wage)	52,537	13,134	47,534
Development Revenues	1,076,343	0	0
Donor Funding	40,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	130,017	0	0
Other Transfers from Central Government	906,326	0	0
Total Revenues shares	1,402,771	59,793	979,863
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,000	44,159	150,000
Non Wage	176,428	11,192	829,863
Development Expenditure			
Domestic Development	1,036,343	0	0
Donor Development	40,000	0	0
Total Expenditure	1,402,771	55,351	979,863

Narrative of Workplan Revenues and Expenditure

The department expects to receive less funding compared to the current financial year. The reason for this are; 1. Reduction in available funding due to realistic local revenue assessment that was conducted in the first quarter of the current FY and , 2. Reduction in the IPFs for UWEP and YLP as received from MoGLSD. All the received funding will mostly be used to facilitate communities to engage in development activities for improved household income. Specifically the following will be handled; Strengthen child protection systems, handle labor cases, support youth, women and PWDs with income generating activities and continue with Functional adult literacy programmes

Vote : 513 Kabarole 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	116,546	13,922	128,000
Locally Raised Revenues	33,841	750	29,000
Other Transfers from Central Government	0	0	8,000
District Unconditional Grant (Non-Wage)	18,870	4,718	28,000
District Unconditional Grant (Wage)	63,835	8,454	63,000
Development Revenues	127,991	3,000	80,332
Donor Funding	50,000	0	0
District Discretionary Development Equalization Grant	77,991	0	80,332
Total Revenues shares	244,537	16,922	208,332
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,835	8,454	63,000
Non Wage	52,711	12	65,000
Development Expenditure			
Domestic Development	77,991	0	80,332
Donor Development	50,000	0	0
Total Expenditure	244,537	8,466	208,332

Narrative of Workplan Revenues and Expenditure

The department estimate has slightly reduced compared to the current FY. Major reason has been reduction of available funds due to reduction in local revenue estimate for the entire district-And non inclusion of of donor funding because UNICEF has not yet confirmed. Major expenditure will be in payment of salaries, Review of the five years district plan, Holding of planning meetings including budget conference and monitoring/evaluation of projects in the entire district.

Vote : 513 Kabarole 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			
<i>Recurrent Revenues</i>	148,611	15,754	119,000
Locally Raised Revenues	12,436	0	26,000
Multi-Sectoral Transfers to LLGs_NonWage	62,350	0	0
District Unconditional Grant (Non-Wage)	10,000	2,500	30,000
District Unconditional Grant (Wage)	63,825	13,254	63,000
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	148,611	15,754	119,000
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	63,825	13,254	63,000
Non Wage	84,786	2,500	56,000
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	148,611	15,754	119,000

Narrative of Workplan Revenues and Expenditure

The estimate for next financial year is less than the current financial year, because of; the dwindling local revenue by the entire district due to realistic assessment that was conducted in first quarter of this FY. In addition no local government at the moment has reflected funds against internal audit resulting into zero allocation for multi-sectoral transfers. All funds received will be geared at ensuring proper auditing of all funds that come to the district so as to achieve efficiency, effectiveness and economy in all investments.