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**Vote : 517 Kamuli District****FY 2018/19**

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**Foreword**

In accordance with Section 36 of the Local Government Act (Cap 243), Local Governments prepare appropriate plans and documents in conformity with Central Government guidelines and formats. Pursuant to the foregoing, Kamuli District Local Government has prepared a draft Local Government Budget Framework Paper for the period 2018/19. This document takes into consideration the 5 year District Development Plan for 2015/16 -2019/20. The Development Plans focuses on the following key strategic objectives; Improve household incomes through increased production with focus on marginalized groups Promote and ensure the rational and sustainable utilization, development and effective management of environment and natural resources for socio-economic development. Introduction of ECD programs and improvement of quality, equity, retention, relevance and efficiency in basic education Increase the contribution of tourism to the district Local Revenue Develop adequate, reliable and efficient multi modal transport network in the district Increasing access to safe water in rural and urban areas especially those with lower coverage Increasing sanitation and hygiene levels in rural and urban areas To contribute to the production of a healthy human capital through provision of equitable, safe and sustainable health services. Enhance effective participation of communities in the development process including women, youths, PWDs To improve service delivery across all sectors and lower level administrative units. The district has however continued to experience low/poor service delivery levels manifested by low household incomes, poor education standards, low level of immunization coverage, high maternal mortality rate, poor road network and low access to safe water among others. This Budget Framework Paper focuses on a number of interventions aimed at addressing some of these challenges above through implementation of sector specific strategies highlight in the annual plans for FY 2018/19. These include school infrastructure development using the Education Development Grant and health infrastructure development. The district road network will be maintained using the road fund using new road equipment and by use of the road gang that will also provide employment to the local people. This document provides a framework for integrated planning and budgeting, and should be adopted by all key players to promote the development of the district. I express my sincere gratitude to the Technical staff and for their diligence, administrative support and technical input in the preparation of this document. I also appreciate the inputs made by all stakeholders and the donor community for their continued support to the district. Finally, it is sincere hope and belief that this plan when implemented will contribute to the improvement of the socioeconomic status of the people of Kamuli

**KATEGERE THOMAS DISTRICT CHAIRPERSON**

**Vote : 517 Kamuli District****FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Locally Raised Revenues</b>	946,665	170,320	662,762
<b>Discretionary Government Transfers</b>	3,905,785	1,040,042	3,863,731
<b>Conditional Government Transfers</b>	29,497,742	7,568,719	26,886,977
<b>Other Government Transfers</b>	117,427	389,521	1,164,700
<b>Donor Funding</b>	1,901,661	291,088	1,399,668
<b>Grand Total</b>	<b>36,369,281</b>	<b>9,459,691</b>	<b>33,977,838</b>

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

By the end first quarter the district had received a total revenue of Shs. 9,459,691,000 out of the annual budget of Shs. 36,369,281,000 which was a 26% performance. While most central government transfers performed at 25%, capitation and development grants performed at 33% with. local revenue and donor funding under-performing slightly. Out of these revenue Shs. 9,313,455,000 was released departments and the total departmental expenditures was Shs. 8,699,196,000 of which Shs. 5,053,863,000 was spent on wages, Shs. 2,857,707,000 non wage recurrent, Shs. 542,451,000 domestic development and 269,907,000 donor development expenditure. The balances are mainly unspent salary for staff not recruited/accessed to payroll, donor funded activities and development funds due to delayed implementation in the quarter.

**Planned Revenues for FY 2018/19**

The planned revenue for FY 2018/19 is Shs. 33,977,838,000 which a 6.6% reduction compared to FY 2017/18. This is as a result of a reduction in donor funding and local revenue because of one-off revenues. Also the salary/pension and gratuity arrears was a one-off payment in FY 2017/18. Central government transfers are expected to contribute 94%, locally raised revenue 1.9% and donor funding 4.1% of the total revenue respectively.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
Administration	5,328,743	1,345,565	3,466,613
Finance	564,133	114,143	544,888
Statutory Bodies	801,911	196,467	782,177
Production and Marketing	866,059	205,264	1,215,790
Health	6,440,488	1,558,692	6,630,080
Education	19,228,030	5,054,219	18,604,418
Roads and Engineering	1,265,635	311,229	1,208,637
Water	917,305	296,446	654,122
Natural Resources	262,629	74,530	189,946

# Vote : 517 Kamuli District

**FY 2018/19**

Community Based Services	469,091	84,977	444,407
Planning	129,783	49,344	141,287
Internal Audit	95,472	22,579	95,472
<b>Grand Total</b>	<b>36,369,281</b>	<b>9,313,455</b>	<b>33,977,838</b>
<i>o/w: Wage:</i>	<i>21,384,210</i>	<i>5,234,617</i>	<i>21,384,210</i>
<i>Non-Wage Recurrent:</i>	<i>10,928,043</i>	<i>3,125,851</i>	<i>9,401,569</i>
<i>Domestic Devt:</i>	<i>2,155,367</i>	<i>683,080</i>	<i>1,792,391</i>
<i>Donor Devt:</i>	<i>1,901,661</i>	<i>269,907</i>	<i>1,399,668</i>

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

By end of quarter 1 the total total expenditure was Shs. 8,713,406,000 which was 24% of the annual budget. the detailed departmental expenditures were as follows (000's): Admin annual budget 5,328,743- Actual exp -1,248,250. (23%); Finance annual budget - 564,133 Actual exp - 114,143. (20%) ; Statutory annual budget - 801,911 Actual exp - 196,467. (24%); Production annual budget - 866,059 Actual exp - 174,310. (20%); Health annual budget 6,440,488 - Actual exp -1,369,560. (21%); Education annual budget 19,228,030 - Actual exp - 4,848,710. (25%); Roads annual budget 1,265,635- Actual exp -273,991. (22%); Water annual budget 917,305 - Actual exp - 284,541.(32%); Natural Resources annual budget 262,629 - Actual exp - 53,280.(20%); Community Devt annual budget 469,091 - Actual exp - 78,229.(17%); Planning annual budget 129,783 - Actual exp - 49,344.(38%);Audit annual budget 95,472 - Actual exp - 22,579.(24%).

## Planned Expenditures for The FY 2018/19

The planned expenditure plans by department for FY 2018/19 is summarized as follows: Administration Shs. 3,466,613,000 (14.7%), Finance Shs. 544,888,000 (1.6%), Statutory Bodies Shs. 782,177,000 (2.2%), Production Shs. 1,215,790,000 (2.4%), Health Shs. 6,630,080 (17.7%), Education Shs. 18,604,418,000 (52.9%), Roads and Engineering Shs. 1,208,637,000 (3.5%), Water Shs. 654,122,000 (2.5%), Natural Resources Shs. 189,946,000 (0.7%), Community Based Services Shs. 444,407,000 (1.3%), Planning Unit Shs. 141,287,000 (0.4%), Internal Audit Shs. 95,472,000 (0.3%). The key changes in allocation has been a reduction in Administration due to a one-off payment salary/pension/gratuity arrears. Increment in production is due increment in Agriculture Extension non wage grant included in budget from FY 2018/19. The reduction in Education is mainly to a reduction in donor fund but mitigated by increased DDEG allocation due to changes in DDEG guidelines.

## Medium Term Expenditure Plans

Construction of staff houses in hard –to – stay schools, School inspection of all primary schools in the district, Procurement of desks for primary schools, Construction of Pit latrines, Implementing government support to Primary schools under UPE, EMIS management, Procurement and distribution of drugs and sundries, Construction / renovation of health units, Health education, Routine and periodic maintenance of the district, urban and community access roads,

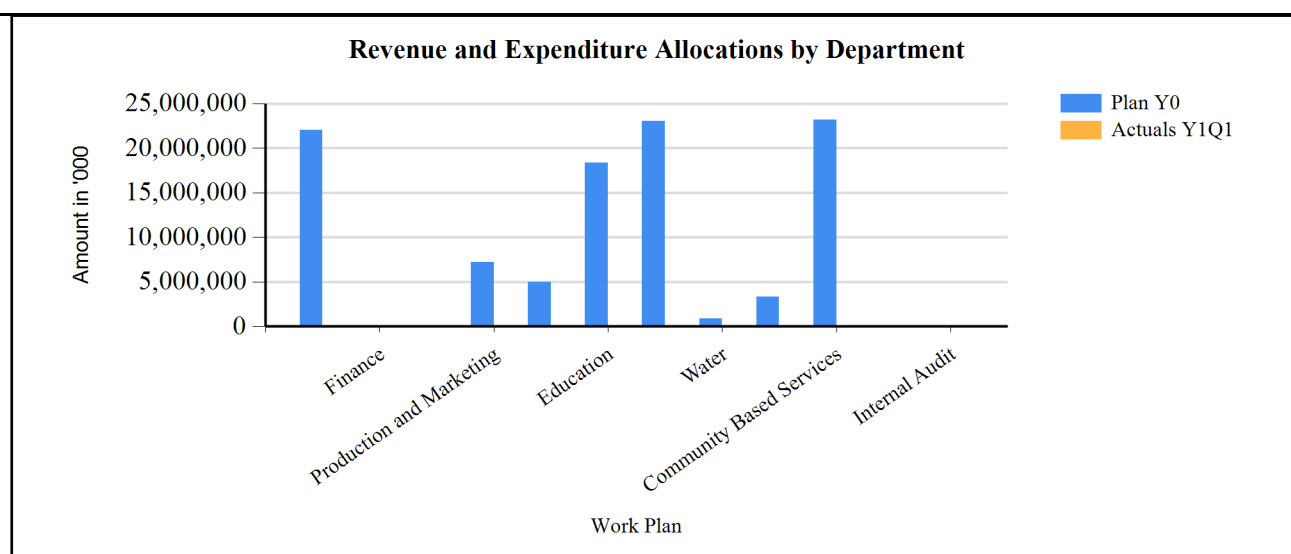
## Challenges in Implementation

Understaffing in some departments resulting into below the level performance .Low levels of local revenue resulting in failure to meet expenditure requirements not funded from the centre Lack of means of transport in most departments for routine activity implementation, mobilization and inspection of lower local governments, The long procurement process resulting into delayed implementation and completion of planned works and supply of goods and services,

## G1: Graph on the Revenue and Expenditure Allocations by Department

## Vote : 517 Kamuli District

FY 2018/19



## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>946,665</b>	<b>170,320</b>	<b>662,762</b>
Local Services Tax	156,430	87,050	126,430
Land Fees	105,714	0	55,714
Occupational Permits	37,350	0	37,350
Application Fees	30,000	6,606	30,000
Business licenses	65,756	12,969	65,756
Stamp duty	126,095	0	0
Sale of (Produced) Government Properties/Assets	180,550	20,644	0
Sale of non-produced Government Properties/assets	0	0	10,550
Park Fees	6,000	0	6,000
Refuse collection charges/Public convenience	1,000	0	1,000
Property related Duties/Fees	10,260	0	10,260
Animal & Crop Husbandry related Levies	12,740	0	12,740
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	3,000
Registration of Businesses	3,000	0	0
Market /Gate Charges	100,770	22,599	100,770
Other Fees and Charges	61,000	20,453	61,000
Lock-up Fees	0	0	0
Miscellaneous receipts/income	50,000	0	142,192
<b>2a. Discretionary Government Transfers</b>	<b>3,905,785</b>	<b>1,040,042</b>	<b>3,863,731</b>
District Unconditional Grant (Non-Wage)	991,266	247,816	976,584

**Vote : 517 Kamuli District****FY 2018/19**

District Discretionary Development Equalization Grant	763,155	254,385	735,782
Urban Unconditional Grant (Wage)	61,406	15,351	61,406
District Unconditional Grant (Wage)	2,089,959	522,490	2,089,959
<b>2b. Conditional Government Transfer</b>	<b>29,497,742</b>	<b>7,568,719</b>	<b>26,886,977</b>
Sector Conditional Grant (Wage)	19,232,845	4,808,211	19,232,845
Sector Conditional Grant (Non-Wage)	5,207,365	1,385,638	4,382,443
Support Services Conditional Grant (Non-Wage)	18,000	4,500	18,000
Sector Development Grant	1,015,863	338,621	999,619
Transitional Development Grant	20,638	6,879	20,619
General Public Service Pension Arrears (Budgeting)	594,691	0	0
Salary arrears (Budgeting)	230,379	230,379	0
Pension for Local Governments	2,233,451	558,363	2,233,451
Gratuity for Local Governments	944,509	236,127	0
<b>2c. Other Government Transfer</b>	<b>117,427</b>	<b>389,521</b>	<b>1,164,700</b>
Support to PLE (UNEB)	93,427	0	21,000
Uganda Road Fund (URF)	0	181,774	820,958
Vegetable Oil Development Project	24,000	0	24,000
Youth Livelihood Programme (YLP)	0	8,963	0
Unspent balances - UnConditional Grants	0	83,500	0
Global Fund	0	115,284	0
Other	0	0	298,741
<b>3. Donor</b>	<b>1,901,661</b>	<b>291,088</b>	<b>1,399,668</b>
Neglected Tropical Diseases (NTDs)	0	0	147,670
United Nations Children Fund (UNICEF)	1,901,661	291,088	864,000
Global Fund	0	0	189,680
Others	0	0	50,870
Regional Health Integration to Enhance Services in East and Central Uganda (RHITES_EC)	0	0	147,448
<b>Total Revenues shares</b>	<b>36,369,281</b>	<b>9,459,691</b>	<b>33,977,838</b>

i) Revenue Performance by September FY 2017/18

**Locally Raised Revenues**

The annual projected revenue for FY 2017/18 was Shs. 946,665,256 from the different revenue sources. By the end of quarter 1 the district was able to collect Shs. 170,320,490 which was 18% of the annual budget. The revenue was from a few sources including Local service tax, Business licences, market charges and sale of assets. The local revenue are expected to improve in the next quarter.

**Central Government Transfers**

**Vote : 517 Kamuli District****FY 2018/19**

Overall, annual projection of central government transfers was Shs. 33,520,954,000 and by end of quarter 1 Shs. 8,998,282,000 had been received giving a 27% of annual budget. Discretionary transfers performed at 27% due to 33% release of Discretionary Development Equalization grant. Conditional transfers performed at 26% notably affected by 33% of Capitation grants and development grants and 100% release of salary arrears. Other government transfers performed at 332% because Uganda Road Fund had been budgeted for under conditional grants but was released under Other government transfers where it had not been budgeted, Also Global fund release of Shs. 115m= had not appeared in the budget.

**Donor Funding**

The annual projection of donor funding was Shs. 1,901,661,000 and by end of quarter 1 Shs. 291,088,000 was realised giving a 15% revenue performance. The UNICEF funding is not released on quarterly basis like government releases.

ii) Planned Revenues for FY 2018/19

**Locally Raised Revenues**

The local revenue forecast for FY 2018/19 is Shs. 662,762,000 compared to Shs. 946, 665,000 for FY 2017/18 a reduction of 30%. This is due to sale of assets which is a one-off revenue source in FY 2017/18. The other revenues are to be maintained at the current levels.

**Central Government Transfers**

The Central Government transfers for FY 2018/19 are projected to reduce mainly due to a one off budget for salary arrears and gratuity which were provided in FY 2017/18. This includes General Public Service Pension arrears Shs. 594,691,000 and Salary arrears Shs. 230,379,000. In addition there is no provision yet for gratuity which appears in FY 2017/18 as Shs. 944,509,000.

**Donor Funding**

There is a projected decline in donor funding particularly UNICEF which has reduced from Shs. 1,901,661,000 in FY 2017/18 to Shs. 864,000,000 in FY 2018/19. However this is mitigated by new donor funding from NTD and RHITES EC which did not appear in FY 2017/18.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Of Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	562,049	137,407	719,928
District Production Services	273,415	68,354	473,514
District Commercial Services	30,595	7,649	21,347
<b><i>Sub- Total of allocation Sector</i></b>	<b>866,059</b>	<b>213,409</b>	<b>1,214,790</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,265,635	323,158	1,208,637
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,265,635</b>	<b>323,158</b>	<b>1,208,637</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	14,092,174	3,522,078	14,086,651
Secondary Education	3,824,498	956,125	3,752,070
Skills Development	585,277	146,319	585,277
Education & Sports Management and Inspection	725,482	181,370	179,019
<b><i>Sub- Total of allocation Sector</i></b>	<b>19,227,430</b>	<b>4,805,893</b>	<b>18,603,018</b>

**Vote : 517 Kamuli District****FY 2018/19**

<b>Sector :Health</b>			
Primary Healthcare	2,916,383	724,231	4,382,029
District Hospital Services	1,993,099	498,275	2,005,285
Health Management and Supervision	1,530,856	382,714	240,967
<b><i>Sub- Total of allocation Sector</i></b>	<b>6,440,338</b>	<b>1,605,220</b>	<b>6,628,280</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	899,305	224,826	636,122
Urban Water Supply and Sanitation	18,000	4,500	18,000
Natural Resources Management	262,629	89,675	189,946
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,179,934</b>	<b>319,001</b>	<b>844,068</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	469,091	113,722	444,407
<b><i>Sub- Total of allocation Sector</i></b>	<b>469,091</b>	<b>113,722</b>	<b>444,407</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	5,328,743	1,337,502	3,466,613
Local Statutory Bodies	801,911	201,930	782,177
Local Government Planning Services	129,783	32,446	141,287
<b><i>Sub- Total of allocation Sector</i></b>	<b>6,260,437</b>	<b>1,571,878</b>	<b>4,390,078</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	564,133	132,317	544,888
Internal Audit Services	95,472	23,868	95,472
<b><i>Sub- Total of allocation Sector</i></b>	<b>659,605</b>	<b>156,185</b>	<b>640,360</b>

# Vote : 517 Kamuli District

# FY 2018/19

## SECTION B : Workplan Summary

### Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,253,000</b>	<b>1,321,166</b>	<b>3,422,313</b>
Locally Raised Revenues	168,993	75,407	200,000
Multi-Sectoral Transfers to LLGs_NonWage	165,245	40,082	159,662
District Unconditional Grant (Non-Wage)	154,205	58,719	161,764
Urban Unconditional Grant (Wage)	61,406	0	61,406
District Unconditional Grant (Wage)	700,121	122,087	606,030
General Public Service Pension Arrears (Budgeting)	594,691	0	0
Salary arrears (Budgeting)	230,379	230,379	0
Pension for Local Governments	2,233,451	558,363	2,233,451
Gratuity for Local Governments	944,509	236,127	0
<b>Development Revenues</b>	<b>75,743</b>	<b>24,399</b>	<b>44,300</b>
Multi-Sectoral Transfers to LLGs_Gou	28,028	0	13,765
District Discretionary Development Equalization Grant	47,714	0	30,535
<b>Total Revenues shares</b>	<b>5,328,743</b>	<b>1,345,565</b>	<b>3,466,613</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	700,121	122,087	667,436
Non Wage	4,552,879	1,101,763	2,754,877
<b>Development Expenditure</b>			
Domestic Development	75,743	24,399	44,300
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,328,743</b>	<b>1,248,250</b>	<b>3,466,613</b>

### Narrative of Workplan Revenues and Expenditure

The revenues for FY 2018/19 is Shs. 5,328,743,000 is about 30% lower compared to FY 2017/18 of Shs. 3,466,613,000 due no provision for Salary/Pension and Gratuity arrears,planned expenditure is (Shs. 667,436,000 (19%) to be spent on wage, Shs. 2,754,877,00 (80%) on non wage recurrent while Shs. 44,300,000 (1%) is on development.



**Vote : 517 Kamuli District****FY 2018/19****Finance****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>551,661</b>	<b>109,024</b>	<b>544,888</b>
Locally Raised Revenues	105,000	12,000	115,000
Multi-Sectoral Transfers to LLGs_NonWage	112,702	17,458	105,928
District Unconditional Grant (Non-Wage)	107,404	31,260	97,404
District Unconditional Grant (Wage)	226,556	48,306	226,556
<b>Development Revenues</b>	<b>12,472</b>	<b>5,119</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	12,472	0	0
<b>Total Revenues shares</b>	<b>564,133</b>	<b>114,143</b>	<b>544,888</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	226,556	48,306	226,556
Non Wage	325,106	60,719	318,332
<b>Development Expenditure</b>			
Domestic Development	12,472	5,119	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>564,133</b>	<b>114,143</b>	<b>544,888</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for FY 2018/19 of UGX 544,888,000 is slightly less than the levels FY 2017/18 of UGX 564,133,000 . The planned expenditures are UGX 226,556,000 (42%) on wage and UGX 318,332,000 (58%) on non wage recurrent.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>801,911</b>	<b>196,467</b>	<b>782,177</b>
Locally Raised Revenues	116,368	48,000	110,679
Multi-Sectoral Transfers to LLGs_NonWage	110,926	29,184	102,419
District Unconditional Grant (Non-Wage)	352,391	74,949	337,720
District Unconditional Grant (Wage)	222,226	44,335	231,359
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>801,911</b>	<b>196,467</b>	<b>782,177</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	222,226	44,335	231,359
Non Wage	579,685	152,132	550,818
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>801,911</b>	<b>196,467</b>	<b>782,177</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for FY 2018/19 of Shs. 782,177,000 is slightly less than Shs. 801,911,000 for FY 2017/18 with a reduction in multi-sectorals. The planned expenditure is Shs. 231,359,000 (42%) on wage and Shs. 550,818,000 (58%) on non wage.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>742,119</b>	<b>174,276</b>	<b>1,116,926</b>
Locally Raised Revenues	11,000	0	4,000
Other Transfers from Central Government	24,000	0	322,741
Multi-Sectoral Transfers to LLGs_NonWage	9,027	670	10,250
District Unconditional Grant (Non-Wage)	0	0	5,000
District Unconditional Grant (Wage)	118,757	28,772	202,030
Sector Conditional Grant (Wage)	501,746	125,437	501,746
Sector Conditional Grant (Non-Wage)	77,589	19,397	71,158
<b>Development Revenues</b>	<b>123,940</b>	<b>30,988</b>	<b>98,864</b>
Multi-Sectoral Transfers to LLGs_Gou	25,676	0	22,817
District Discretionary Development Equalization Grant	20,000	0	0
Sector Development Grant	78,264	0	76,047
<b>Total Revenues shares</b>	<b>866,059</b>	<b>205,264</b>	<b>1,215,790</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	620,503	132,831	703,776
Non Wage	121,616	13,832	413,149
<b>Development Expenditure</b>			
Domestic Development	123,940	28,647	98,864
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>866,059</b>	<b>175,310</b>	<b>1,215,790</b>

**Narrative of Workplan Revenues and Expenditure**

The planned revenue for FY 2018/19 has increased by 298m= for Agric extension non wage to Shillings 1,182,722,685/=. Expenditures are: shillings 703,776,276/= (59.5%) is for staff salaries (wages), shillings 402,899,449/= (34.1%) is non wage recurrent expenditures while shillings 76,046,960/= (6.4%) is for development expenditure.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,091,021</b>	<b>1,374,558</b>	<b>5,081,477</b>
Multi-Sectoral Transfers to LLGs_NonWage	6,142	1,100	5,420
Other Transfers from Central Government	0	115,284	0
District Unconditional Grant (Non-Wage)	36,000	0	36,000
District Unconditional Grant (Wage)	132,792	29,152	117,462
Sector Conditional Grant (Wage)	4,219,035	1,054,759	4,219,035
Sector Conditional Grant (Non-Wage)	697,052	174,263	703,560
<b>Development Revenues</b>	<b>1,349,467</b>	<b>184,134</b>	<b>1,548,604</b>
Multi-Sectoral Transfers to LLGs_Gou	17,866	0	0
Donor Funding	1,266,601	0	1,399,668
District Discretionary Development Equalization Grant	65,000	0	148,936
Sector Development Grant	0	0	0
<b>Total Revenues shares</b>	<b>6,440,488</b>	<b>1,558,692</b>	<b>6,630,080</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,351,827	1,013,675	4,336,496
Non Wage	739,194	171,852	744,980
<b>Development Expenditure</b>			
Domestic Development	82,866	25,000	148,936
Donor Development	1,266,601	159,134	1,399,668
<b>Total Expenditure</b>	<b>6,440,488</b>	<b>1,369,660</b>	<b>6,630,080</b>

**Narrative of Workplan Revenues and Expenditure**

The revenues for FY 2018/19 is Shs. 6,630,080,000 ,an increment of by 3% compared to FY 2017/18 of Shs. 6,440,488,000 due to increased donor funding. The planned expenditure is Shs. 4,,336,496,000 (65%) wage, Shs. 744,980,000 (12%) non wage and Shs. 1,548,604 (23%) on development.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>18,125,112</b>	<b>4,806,420</b>	<b>18,115,569</b>
Locally Raised Revenues	53,424	0	43,424
Other Transfers from Central Government	21,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	3,851	525	7,852
District Unconditional Grant (Wage)	66,334	21,733	83,789
Sector Conditional Grant (Wage)	14,512,064	3,628,016	14,512,064
Sector Conditional Grant (Non-Wage)	3,468,439	1,156,146	3,468,439
<b>Development Revenues</b>	<b>1,102,919</b>	<b>247,799</b>	<b>488,849</b>
Other Transfers from Central Government	72,427	0	21,000
Multi-Sectoral Transfers to LLGs_Gou	28,898	0	0
Locally Raised Revenues	43,026	0	0
Donor Funding	532,918	0	0
District Discretionary Development Equalization Grant	34,214	0	70,000
Sector Development Grant	391,435	0	397,849
<b>Total Revenues shares</b>	<b>19,228,030</b>	<b>5,054,219</b>	<b>18,604,418</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	14,578,398	3,574,819	14,595,854
Non Wage	3,546,714	1,156,671	3,519,715
<b>Development Expenditure</b>			
Domestic Development	570,001	6,548	488,849
Donor Development	532,918	110,773	0
<b>Total Expenditure</b>	<b>19,228,030</b>	<b>4,848,810</b>	<b>18,604,418</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for FY 2018/19 is Shs. 18,604,418,000 compared to Shs. 19,228,030,000 due no donor funding. The expenditures are Shs. 14,595,854,000 on wages, Shs. 3,519,715,000 on non wage and Shs. 488,849,000 on development .

# Vote : 517 Kamuli District

# FY 2018/19

## Roads and Engineering

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>955,546</b>	<b>206,514</b>	<b>940,174</b>
Other Transfers from Central Government	0	181,774	820,958
Multi-Sectoral Transfers to LLGs_NonWage	15,372	900	0
Locally Raised Revenues	2,000	0	2,000
District Unconditional Grant (Wage)	117,216	23,840	117,216
Sector Conditional Grant (Non-Wage)	820,958	0	0
<b>Development Revenues</b>	<b>310,089</b>	<b>104,715</b>	<b>268,462</b>
Multi-Sectoral Transfers to LLGs_Gou	230,089	0	268,462
District Discretionary Development Equalization Grant	80,000	0	0
<b>Total Revenues shares</b>	<b>1,265,635</b>	<b>311,229</b>	<b>1,208,637</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	117,216	23,840	117,216
Non Wage	838,331	145,484	822,958
<b>Development Expenditure</b>			
Domestic Development	310,089	104,668	268,462
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,265,635</b>	<b>273,991</b>	<b>1,208,637</b>

### Narrative of Workplan Revenues and Expenditure

The allocation for FY 2018/19 is Shs. 1,208,637,000, a small reduction compared to FY 2017/18 of Shs. 1,265,635,000 due to changes in DDEG guidelines affecting allocation to the sector. Shs. 117,216,000 (9.7)% is wage, Shs. 822,958,000 (68.1%) non wage and Shs. 268,462,000 (22.2% ) is for dev't.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>110,245</b>	<b>24,012</b>	<b>103,781</b>
Locally Raised Revenues	4,000	0	0
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Wage)	50,385	10,047	49,945
Sector Conditional Grant (Non-Wage)	37,860	9,465	35,836
Support Services Conditional Grant (Non-Wage)	18,000	4,500	18,000
<b><i>Development Revenues</i></b>	<b>807,061</b>	<b>272,434</b>	<b>550,341</b>
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	240,258	0	4,000
Sector Development Grant	546,165	0	525,723
Transitional Development Grant	20,638	0	20,619
<b>Total Revenues shares</b>	<b>917,305</b>	<b>296,446</b>	<b>654,122</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	50,385	10,047	49,945
Non Wage	59,860	9,824	53,836
<b><i>Development Expenditure</i></b>			
Domestic Development	807,061	264,671	550,341
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>917,305</b>	<b>284,541</b>	<b>654,122</b>

**Narrative of Workplan Revenues and Expenditure**

The revenue allocation for FY 2018/19 is Shs. 550,341,000 which is less than the Shs. 807,061,000 for FY 2017/18 as a result of unspent balances which were in FY 2017/18. The planned expenditure is Shs. 49,945,000 (7.8%) on wages, Shs. 53,836,000 (5.6%) on non wage recurrent while Shs. 550,341,000 (86.6%) is for development expenditure.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>171,330</b>	<b>32,630</b>	<b>179,235</b>
Multi-Sectoral Transfers to LLGs_NonWage	7,629	600	5,805
Locally Raised Revenues	0	0	10,000
District Unconditional Grant (Wage)	151,394	28,953	151,394
Sector Conditional Grant (Non-Wage)	12,307	3,077	12,036
<b>Development Revenues</b>	<b>91,299</b>	<b>41,900</b>	<b>10,710</b>
Multi-Sectoral Transfers to LLGs_Gou	66,299	0	1,550
District Discretionary Development Equalization Grant	25,000	0	9,160
<b>Total Revenues shares</b>	<b>262,629</b>	<b>74,530</b>	<b>189,946</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	151,394	28,953	151,394
Non Wage	19,936	3,677	27,841
<b>Development Expenditure</b>			
Domestic Development	91,299	41,900	10,710
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>262,629</b>	<b>74,530</b>	<b>189,946</b>

**Narrative of Workplan Revenues and Expenditure**

The allocation for Fy 2018-19 is Shs. 189,946,000 which 27% less compared to Fy 2017-18 of Shs. 262,629,000. The reduction is attributed mainly to a reduction in DDEG allocation due to changes in DDEG guidelines. Shs. 151,394,000 (79%) is to be spent on wages, Shs. 27,841,000 (15%) on Non wage and Shs. 10,710,000 (6%) on Development .



## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>320,265</b>	<b>74,677</b>	<b>309,198</b>
Locally Raised Revenues	21,273	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	14,440	1,430	16,393
Other Transfers from Central Government	0	8,963	0
District Unconditional Grant (Non-Wage)	4,600	0	4,600
District Unconditional Grant (Wage)	186,792	40,994	186,792
Sector Conditional Grant (Non-Wage)	93,160	23,290	91,413
<b><i>Development Revenues</i></b>	<b>148,826</b>	<b>10,300</b>	<b>135,209</b>
Multi-Sectoral Transfers to LLGs_Gou	46,684	0	135,209
Donor Funding	102,142	0	0
<b>Total Revenues shares</b>	<b>469,091</b>	<b>84,977</b>	<b>444,407</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	186,792	40,994	186,792
Non Wage	133,473	29,217	122,406
<b><i>Development Expenditure</i></b>			
Domestic Development	46,684	10,300	135,209
Donor Development	102,142	0	0
<b>Total Expenditure</b>	<b>469,091</b>	<b>80,511</b>	<b>444,407</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for FY 2018/19 is Shs. 444,407,000 compared to Shs. 469,091,000 for FY 2017/18. This is due to adjustments in multisectoral transfers and donor funding. Shs. 186,792,000 is for wages, Shs. 122,406,000 non wage and Shs. 135,209,000 on development.

# Vote : 517 Kamuli 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>94,568</b>	<b>18,144</b>	<b>94,569</b>
Locally Raised Revenues	13,000	0	13,000
District Unconditional Grant (Non-Wage)	18,589	4,592	18,589
District Unconditional Grant (Wage)	62,980	13,552	62,980
<b>Development Revenues</b>	<b>35,215</b>	<b>31,200</b>	<b>46,719</b>
District Discretionary Development Equalization Grant	35,215	0	46,719
<b>Total Revenues shares</b>	<b>129,783</b>	<b>49,344</b>	<b>141,287</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	62,980	13,552	62,980
Non Wage	31,589	4,592	31,589
<b>Development Expenditure</b>			
Domestic Development	35,214	31,200	46,719
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>129,783</b>	<b>49,344</b>	<b>141,287</b>

### Narrative of Workplan Revenues and Expenditure

The revenue for FY 2018/19 is Shs. 141,287,000 which is compared to Shs. 129,783,000 for FY 2017/18 due to slight changes in DDEG allocation. In terms of expenditure , Shs, 62,980,000 (45%) will be wages, Shs. 31,589,000 (22%) on non wage recurrent while Shs. 46,719,000 (33%) will be on development expenditure.

## Vote : 517 Kamuli District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>95,472</b>	<b>22,579</b>	<b>95,472</b>
Locally Raised Revenues	19,000	1,300	19,000
District Unconditional Grant (Non-Wage)	22,066	6,644	22,066
District Unconditional Grant (Wage)	54,406	14,635	54,406
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>95,472</b>	<b>22,579</b>	<b>95,472</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	54,406	14,635	54,406
Non Wage	41,066	7,944	41,066
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>95,472</b>	<b>22,579</b>	<b>95,472</b>

**Narrative of Workplan Revenues and Expenditure**

The revenues and expenditures for FY 2018/19 have been maintained at the levels of FY 2017/18 of Shs. 95,472,000. Of this revenue Shs. 54,406,000 (47%) is to be spent on wages while Shs. 41,066,000 (43%) is for non wage recurrent.