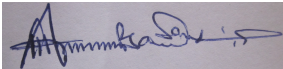

Vote : 524 Kibaale District**FY 2018/19**

Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government. It is in accordance with these requirements that this Budget Framework Paper has been prepared. The district vision is a prosperous population with a good standard of living and functional skills for sustainable development. The district mission is to serve the community through coordinated delivery of services focussing on National priorities and significant local needs in order to acceralate sustainable development in the District. This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this BFP were obtained from the Local Government Development Plan for FY 2015/16 to 2019/20, the District Budget Conference held on 06th October 2017, Submissions from Lower Local Governments and views of the District Executive Committee. This BFP was approved by the District Executive Committee on 15th December 2017. In line with the Investment priorities of the Second National Development Plan, the focus of the District during the FY 2018/19 shall be; enhancing Production and Productivity, improving Road infrastructure, enhancing Local Revenue, Human Capital Development, enhancing Public Service Delivery and promoting Local Economic Development. I call upon the people of Kibaale District, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute and work towards the realisation of the interventions proposed in this framework.



Amara Peter, DISTRICT CHAIRPERSON KIBAALE

Vote : 524 Kibaale 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	375,456	91,548	434,022
Discretionary Government Transfers	3,583,943	919,652	3,539,971
Conditional Government Transfers	12,485,066	3,248,128	8,238,021
Other Government Transfers	608,159	190,113	1,184,685
Donor Funding	929,222	185,480	815,222
Grand Total	17,981,846	4,634,922	14,211,921

Revenue Performance in the First Quarter of 2017/18

The total Revenue out turn for the district for FY 2017/18 as at 30/9/ 2017 stood at 4,634,922,000 (including multi sectoral transfers to Lower Local Governments) representing 26% of the annual budget. The total revenue when decomposed per source as compared to the annual budget (per source) was as follows: Local Revenue 24%, discretionary Government Transfers 26%, conditional Government transfers 26%, Other Government Transfers 31% and Donor funding 20% of the budgeted revenue per category.

Planned Revenues for FY 2018/19

The projected total Resource envelope for the district for the FY 2018/19 including multi sectoral transfers to Lower Local Governments stands at 14,211,921,000 and has decreased by 21% compared to FY 2017/18 since the planning figures for FY 2018/19 for the transitional development grant and those for payment of pensions, gratuity, salaries and salary arrears have not yet been released by the Ministry of Finance, Planning and Economic Development. The District resource envelope for the FY 2018/19 is expected to be realised from the following sources: Local Revenue 3.1%, central Government Transfers 91.2% and Donor funding 5.7%.

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	4,543,238	1,156,458	2,569,904
Finance	405,958	99,544	405,248
Statutory Bodies	585,250	131,460	581,908
Production and Marketing	840,766	185,017	735,812
Health	2,265,771	633,196	1,834,973
Education	5,582,918	1,443,326	5,363,828
Roads and Engineering	1,345,529	371,781	582,105
Water	1,032,468	339,859	481,642
Natural Resources	229,195	61,694	222,662

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Community Based Services	899,917	136,095	1,220,253
Planning	160,598	27,688	124,491
Internal Audit	90,236	24,997	89,093
Grand Total	17,981,845	4,611,114	14,211,921
<i>o/w: Wage:</i>	<i>8,578,807</i>	<i>2,144,702</i>	<i>8,578,807</i>
<i>Non-Wage Recurrent:</i>	<i>5,025,761</i>	<i>1,331,308</i>	<i>3,147,853</i>
<i>Domestic Devt:</i>	<i>3,448,055</i>	<i>949,625</i>	<i>1,670,038</i>
<i>Donor Devt:</i>	<i>929,222</i>	<i>185,480</i>	<i>815,222</i>

Expenditure Performance in the First Quarter FY 2017/18

The aggregate expenditure of the district as at 30/9/2017 stood at 1,967,770,000 (including expenditure under multi sectoral transfers to Lower Local Governments) representing 43% of the releases that had so far been made to departments. There was very low funds utilisation in almost all departments save for Finance and Internal Audit because the procurement process for development projects was still in progress (i.e. most of the contracts had just been signed). More so, Vacant posts in all departments were not yet filled leading to unspent balances on wage releases (the recruitment process was still ongoing).

Planned Expenditures for The FY 2018/19

The total expenditure projection for the FY 2018/19 for the district including expenditure under multi sectoral transfers to Lower Local Governments is disaggregated as follows: Administration 18.1%, Finance 2.9%, Statutory Bodies 4.1%, Production and marketing 5.2% , Health 12.9%, Education and Sports 37.7%, Roads and Engineering 4.1%, Water 3.4%, Natural Resources 1.6%, Community Based Services 8.6%, Planning 0.9% and Internal Audit 0.6%. The departmental allocation of funds has not changed much save for administration, roads and Engineering and water since the planning figures for the transitional development grant and those for payment of pensions, gratuity, salaries and salary arrears have not yet been released by the Ministry of Finance, Planning and Economic Development.

Medium Term Expenditure Plans

In line with the Local Government Development Plan, the projected resource envelope for the medium term is expected to be expended as follows: Administration 18.1%, Finance 2.9%, Statutory Bodies 4.1%, Production and marketing 5.2% , Health 12.9%, Education and Sports 37.7%, Roads and Engineering 4.1%, Water 3.4%, Natural Resources 1.6%, Community Based Services 8.6%, Planning 0.9% and Internal Audit 0.6%.

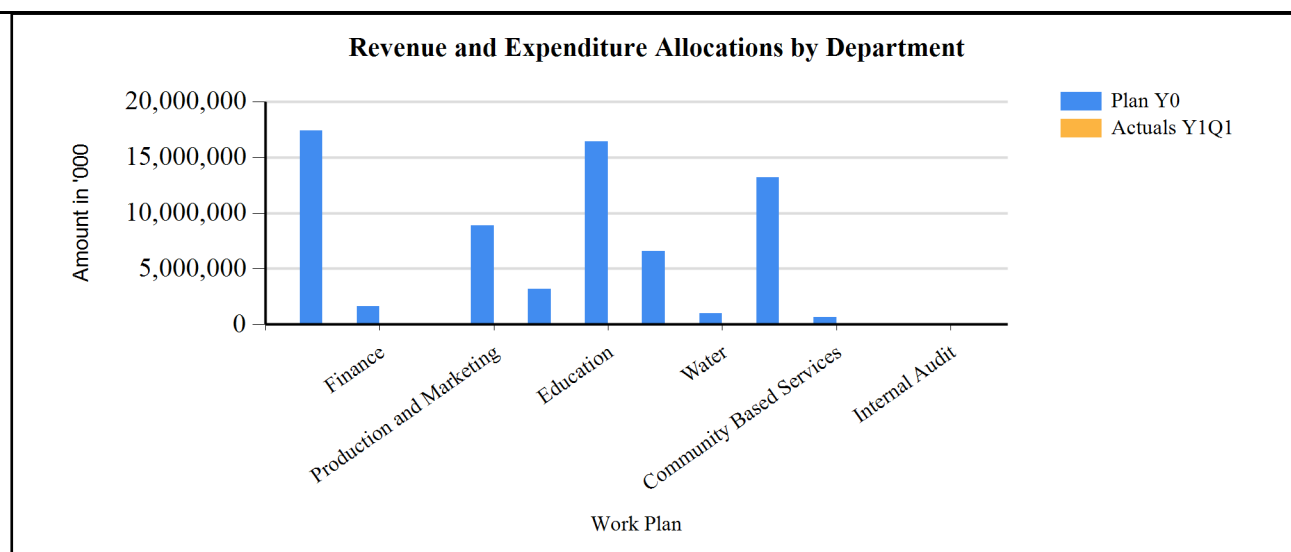
Challenges in Implementation

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue : There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High Population growth rate: The District has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

G1: Graph on the Revenue and Expenditure Allocations by Department

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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
1. Locally Raised Revenues	375,456	91,548	434,022
Local Services Tax	20,000	11,078	20,000
Land Fees	0	0	20,000
Local Hotel Tax	10,000	1,750	10,000
Application Fees	6,750	0	6,750
Business licenses	40,000	11,442	60,000
Other licenses	0	0	25,000
Stamp duty	25,000	0	0
Sale of non-produced Government Properties/assets	47,443	3,768	77,444
Park Fees	20,000	4,500	20,000
Property related Duties/Fees	51,404	10,250	51,404
Registration of Businesses	200	0	0
Market /Gate Charges	70,000	11,500	70,000
Other Fees and Charges	73,424	26,026	73,424
Unspent balances – Locally Raised Revenues	11,235	11,235	0
2a. Discretionary Government Transfers	3,583,943	919,652	3,539,971
District Unconditional Grant (Non-Wage)	690,212	172,553	685,375
Urban Unconditional Grant (Non-Wage)	53,607	13,402	37,559
District Discretionary Development Equalization Grant	262,289	87,430	239,332
Urban Unconditional Grant (Wage)	159,910	39,977	159,910
District Unconditional Grant (Wage)	2,396,219	599,055	2,396,219

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Urban Discretionary Development Equalization Grant	21,707	7,236	21,577
2b. Conditional Government Transfer	12,485,066	3,248,128	8,238,021
Sector Conditional Grant (Wage)	6,022,679	1,505,670	6,022,679
Sector Conditional Grant (Non-Wage)	1,195,466	248,133	765,317
Sector Development Grant	595,079	198,360	573,250
Transitional Development Grant	1,974,052	656,599	20,619
General Public Service Pension Arrears (Budgeting)	983,970	0	0
Salary arrears (Budgeting)	281,215	281,215	0
Pension for Local Governments	856,157	214,039	856,157
Gratuity for Local Governments	576,448	144,112	0
2c. Other Government Transfer	608,159	190,113	1,184,685
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Support to PLE (UNEB)	13,231	0	13,231
Uganda Road Fund (URF)	0	78,755	356,193
Uganda Women Entrepreneurship Program(UWEP)	152,116	0	372,450
Youth Livelihood Programme (YLP)	442,811	4,517	442,811
Other	0	106,841	0
3. Donor	929,222	185,480	815,222
Baylor International (Uganda)	10,000	0	0
Infectious Diseases Institute (IDI)	20,000	17,625	20,000
Neglected Tropical Diseases (NTDs)	6,000	0	6,000
Sight Savers International (Uganda)	20,000	0	0
The AIDS Support Organisation (TASO)	4,000	0	0
Uganda Reproductive Health Voucher Project	6,000	0	0
United Nations Children Fund (UNICEF)	789,222	167,855	789,222
United Nations Expanded Programme on Immunisation (UNEPI)	50,000	0	0
Global Fund	24,000	0	0
Total Revenues shares	17,981,846	4,634,922	14,211,921

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

By the end of the 1st Quarter, there was generally good performance of Local revenue. In aggregate terms (including Lower Local Governments), the district realised 97.5% of the projected local revenue for the quarter or 24% of the projected annual income from local revenue. Thus, aggregate local revenue collection was slightly lower than the quarterly target. Sources that performed well include; Local service tax, park fees, Business licences, market / gate charges, property related duties and other fees and charges. The remaining local revenue sources generally performed poorly mainly due to low bidder participation during the tendering process of revenue sources leading to low contract prices.

Central Government Transfers

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By the end of the 1st Quarter, the performance of Central Government Transfers was excellent. The district realised 105% of the projected release from central Government transfers for the quarter or 26% of the projected annual release from this source. Generally, most of the sources for Central Government transfers had almost so far performed as planned save for General Public Service Pension Arrears (Budgeting) which did not yield any amount. The release for all Development Grants from the Central Government was at 33%. The annual budget for salary arrears (Budgeting) was also fully released during the quarter under review.

Donor Funding

By the end of the 1st Quarter, there was fair performance of donor funding. The district only realised 79.8% of the projected release for the quarter or 20% of the projected annual release from donor funding. This funding was only realised from UNICEF and Infectious Diseases Institute.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The projected Local revenue for the district during the FY 2018/19 including local revenue for the Lower Local Governments stands at 434,022,000 representing 3.1% of the total Budget. This revenue is expected to be realised from the following sources: Market/ Gate charges - 16.1%, sale of non produced government properties/assets - 17.8%, other fees and charges - 16.9%, property related duties/fees - 11.8% while other sources will generate 23.4% of the projected local revenue.

Central Government Transfers

The projected Central Government transfers for the district for the FY 2018/19 including multi sectoral transfers to Lower Local Governments stands at 12,962,677,000 which accounts for 91.2% of the total Budget. Out of this income, 63.6% will be conditional transfers, Discretionary Government Transfers will constitute 27.3% while other Government Transfers will constitute 9.1%.

Donor Funding

The projected donor funding to the district for the FY 2018/19 stands at 815,222,000 which constitutes 5.7% of the total Budget. This revenue is expected to be received by Health department, Community Based Services, Education and Sports and Planning department.

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	723,988	177,046	720,899
District Commercial Services	116,778	29,195	14,912
Sub- Total of allocation Sector	840,766	206,240	735,812
Sector :Works and Transport			
District, Urban and Community Access Roads	1,278,029	318,279	565,982
District Engineering Services	67,500	14,750	16,124
Sub- Total of allocation Sector	1,345,529	333,029	582,105
Sector :Education			
Pre-Primary and Primary Education	4,185,742	1,039,499	4,181,129
Secondary Education	897,647	224,412	697,647
Skills Development	9,827	2,457	9,827

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Education & Sports Management and Inspection	486,440	121,610	468,864
Special Needs Education	3,262	815	3,262
<i>Sub- Total of allocation Sector</i>	5,582,918	1,388,793	5,360,728
Sector :Health			
Primary Healthcare	1,502,359	375,590	98,403
Health Management and Supervision	762,912	181,266	1,736,570
<i>Sub- Total of allocation Sector</i>	2,265,271	556,856	1,834,973
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,032,468	258,117	481,642
Natural Resources Management	229,195	54,040	220,732
<i>Sub- Total of allocation Sector</i>	1,261,664	312,157	702,374
Sector :Social Development			
Community Mobilisation and Empowerment	898,817	224,971	1,220,253
<i>Sub- Total of allocation Sector</i>	898,817	224,971	1,220,253
Sector :Public Sector Management			
District and Urban Administration	4,543,237	1,135,089	2,569,904
Local Statutory Bodies	585,250	146,446	581,908
Local Government Planning Services	160,598	38,147	124,491
<i>Sub- Total of allocation Sector</i>	5,289,086	1,319,682	3,276,304
Sector :Accountability			
Financial Management and Accountability(LG)	403,458	101,362	401,848
Internal Audit Services	90,236	20,697	89,093
<i>Sub- Total of allocation Sector</i>	493,695	122,059	490,942

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FY 2018/19

SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,333,693	1,088,107	2,534,608
Locally Raised Revenues	16,335	17,722	62,159
Multi-Sectoral Transfers to LLGs_NonWage	132,976	37,576	102,435
District Unconditional Grant (Non-Wage)	31,426	5,083	30,421
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	75,933	21,784	87,134
District Unconditional Grant (Wage)	1,379,233	366,576	1,396,302
General Public Service Pension Arrears (Budgeting)	983,970	0	0
Salary arrears (Budgeting)	281,215	281,215	0
Pension for Local Governments	856,157	214,039	856,157
Gratuity for Local Governments	576,448	144,112	0
Development Revenues	209,544	68,350	35,296
Multi-Sectoral Transfers to LLGs_Gou	20,860	0	25,364
District Discretionary Development Equalization Grant	10,684	0	9,932
Urban Discretionary Development Equalization Grant	0	0	0
Transitional Development Grant	178,000	0	0
Total Revenues shares	4,543,238	1,156,458	2,569,904
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,455,166	125,259	1,483,436
Non Wage	2,878,527	619,117	1,051,172
Development Expenditure			
Domestic Development	209,544	27,656	35,296
Donor Development	0	0	0
Total Expenditure	4,543,237	772,032	2,569,904

Narrative of Workplan Revenues and Expenditure

Vote : 524 Kibaale District**FY 2018/19**

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 2,569,904,000 out of which 98.6% is recurrent while 1.4% is Development. Of the recurrent revenue, 58.5% is wage while 41.5% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 43.4% compared to that of FY 2017/2018 mainly because the planning figures for the transitional development grant and those for payment of pensions, gratuity, salaries and salary arrears have not yet been released by the Ministry of Finance, Planning and Economic Development.

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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	403,652	98,937	403,248
Locally Raised Revenues	21,713	3,200	21,713
Multi-Sectoral Transfers to LLGs_NonWage	83,619	20,747	83,215
District Unconditional Grant (Non-Wage)	59,706	15,337	59,706
Urban Unconditional Grant (Wage)	23,069	5,767	23,069
District Unconditional Grant (Wage)	215,544	53,886	215,544
Development Revenues	2,306	607	2,000
Multi-Sectoral Transfers to LLGs_Gou	2,306	0	2,000
Total Revenues shares	405,958	99,544	405,248
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	238,613	36,587	238,614
Non Wage	165,039	39,284	164,634
Development Expenditure			
Domestic Development	2,306	607	2,000
Donor Development	0	0	0
Total Expenditure	405,958	76,477	405,248

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 405,248,000 out of which 99.5% is recurrent while 0.5% is Development. Of the recurrent revenue, 59.2% is wage while 40.8% is for non wage recurrent. All development revenue is domestic. The departmental budget has slightly reduced by 0.17% compared to that of FY 2017/2018 due to the slight decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent and development).

Vote : 524 Kibaale District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	585,250	131,460	581,908
Locally Raised Revenues	49,262	2,292	49,262
Multi-Sectoral Transfers to LLGs_NonWage	60,864	16,050	57,523
District Unconditional Grant (Non-Wage)	301,698	69,762	301,698
District Unconditional Grant (Wage)	173,426	43,357	173,426
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	585,250	131,460	581,908
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	173,426	27,276	173,426
Non Wage	411,824	38,165	408,482
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	585,250	65,441	581,908

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 581,908,000 all of which is recurrent. Of the recurrent revenue, 29.8% is wage while 70.2% is for non wage recurrent. The departmental budget has slightly reduced by 0.6% compared to that of FY 2017/2018 due to the slight decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent).

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FY 2018/19

*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	783,791	165,173	681,669
Locally Raised Revenues	25,855	0	25,855
Multi-Sectoral Transfers to LLGs_NonWage	17,985	2,587	17,594
District Unconditional Grant (Non-Wage)	22,872	7,884	22,872
Urban Unconditional Grant (Wage)	11,202	0	0
District Unconditional Grant (Wage)	87,069	0	0
Sector Conditional Grant (Wage)	584,706	146,177	584,706
Sector Conditional Grant (Non-Wage)	34,101	8,525	30,641
Development Revenues	56,975	19,844	54,143
Multi-Sectoral Transfers to LLGs_Gou	23,299	0	24,346
Sector Development Grant	33,676	0	29,796
Total Revenues shares	840,766	185,017	735,812
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	682,977	103,038	584,706
Non Wage	100,814	10,967	96,962
Development Expenditure			
Domestic Development	56,975	3,782	54,143
Donor Development	0	0	0
Total Expenditure	840,766	117,788	735,812

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 735,812,000 out of which 92.6% is recurrent while 7.4% is Development. Of the recurrent revenue, 85.8% is wage while 14.2% is for non wage recurrent. All development revenue is domestic. The departmental budget has reduced by 12.5% compared to that of FY 2017/2018 due to the removal of the indicative Planning figures for the district unconditional grant wage and urban unconditional grant wage since the department does not benefit from these wage categories.

Vote : 524 Kibaale District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,409,238	454,531	1,407,995
Locally Raised Revenues	3,855	0	15,000
Multi-Sectoral Transfers to LLGs_NonWage	30,169	4,167	17,781
Other Transfers from Central Government	0	106,841	0
District Unconditional Grant (Non-Wage)	1,124	0	1,124
Sector Conditional Grant (Wage)	1,328,685	332,171	1,328,685
Sector Conditional Grant (Non-Wage)	45,405	11,351	45,405
Development Revenues	856,533	178,665	426,978
Multi-Sectoral Transfers to LLGs_Gou	13,406	0	17,810
Donor Funding	501,695	0	345,222
District Discretionary Development Equalization Grant	69,431	0	63,947
Sector Development Grant	0	0	0
Transitional Development Grant	272,000	0	0
Total Revenues shares	2,265,771	633,196	1,834,973
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,328,685	151,813	1,328,685
Non Wage	80,553	5,008	79,310
Development Expenditure			
Domestic Development	354,837	800	81,756
Donor Development	501,695	62,525	345,222
Total Expenditure	2,265,771	220,147	1,834,973

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 1,834,973,000 out of which 76.7% is recurrent while 23.3% is Development. Of the recurrent revenue, 94.4% is wage while 5.6% is for non wage recurrent. Of the development revenue, 19.1% is domestic while 80.9% is donor. The departmental budget has reduced by 19% compared to that of FY 2017/2018 due to the decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent) and donor development.

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FY 2018/19

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	4,870,068	1,267,598	4,880,754
Locally Raised Revenues	9,804	1,000	9,804
Other Transfers from Central Government	13,231	0	13,231
Multi-Sectoral Transfers to LLGs_NonWage	7,232	103	7,918
District Unconditional Grant (Non-Wage)	23,672	10,929	23,672
District Unconditional Grant (Wage)	88,433	22,108	98,433
Sector Conditional Grant (Wage)	4,109,287	1,027,322	4,109,287
Sector Conditional Grant (Non-Wage)	618,408	206,136	618,408
Development Revenues	712,850	175,727	483,074
Multi-Sectoral Transfers to LLGs_Gou	44,007	0	40,605
Donor Funding	317,710	0	290,000
Sector Development Grant	151,133	0	152,469
Transitional Development Grant	200,000	0	0
Total Revenues shares	5,582,918	1,443,326	5,363,828
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,197,720	99,869	4,207,720
Non Wage	672,348	206,383	673,034
Development Expenditure			
Domestic Development	395,140	5,873	193,074
Donor Development	317,710	27,427	290,000
Total Expenditure	5,582,918	339,552	5,363,828

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 5,363,828,000 out of which 91% is recurrent while 9% is Development. Of the recurrent revenue, 86.2% is wage while 13.8% is for non wage recurrent. Of the development revenue, 40% is domestic while 60% is donor. The departmental budget has reduced by 3.9% compared to that of FY 2017/2018 mainly because the planning figures for the transitional development grant have not yet been released by the Ministry of Finance, Planning and Economic Development.

Vote : 524 Kibaale District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	543,712	109,561	539,480
Locally Raised Revenues	3,855	444	15,000
Multi-Sectoral Transfers to LLGs_NonWage	10,940	400	152,195
Other Transfers from Central Government	0	78,755	222,440
Urban Unconditional Grant (Wage)	15,434	3,858	15,434
District Unconditional Grant (Wage)	104,412	26,103	134,412
Sector Conditional Grant (Non-Wage)	409,071	0	0
Development Revenues	801,816	262,220	42,625
Multi-Sectoral Transfers to LLGs_Gou	48,402	0	42,625
Other Transfers from Central Government	0	0	0
Transitional Development Grant	753,414	0	0
Total Revenues shares	1,345,529	371,781	582,105
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	119,846	24,361	149,846
Non Wage	423,867	55,671	389,635
Development Expenditure			
Domestic Development	801,816	14,088	42,625
Donor Development	0	0	0
Total Expenditure	1,345,529	94,120	582,105

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 582,105,000 out of which 92.7% is recurrent while 7.3% is Development. Of the recurrent revenue, 27.8% is wage while 72.2% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 56.7% compared to that of FY 2017/2018 mainly because the planning figures for the transitional development grant have not yet been released by the Ministry of Finance, Planning and Economic Development.

Vote : 524 Kibaale 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	51,560	12,890	70,038
District Unconditional Grant (Wage)	17,096	4,274	37,096
Sector Conditional Grant (Non-Wage)	34,464	8,616	32,942
Development Revenues	980,908	326,969	411,604
Sector Development Grant	410,270	0	390,985
Transitional Development Grant	570,638	0	20,619
Total Revenues shares	1,032,468	339,859	481,642
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,096	3,269	37,096
Non Wage	34,464	8,616	32,942
Development Expenditure			
Domestic Development	980,908	146,774	411,604
Donor Development	0	0	0
Total Expenditure	1,032,468	158,658	481,642

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 481,642,000 out of which 14.5% is recurrent while 85.5% is Development. Of the recurrent revenue, 53% is wage while 47% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 53.4% compared to that of FY 2017/2018 mainly because most of the planning figures for the transitional development grant have not yet been released by the Ministry of Finance, Planning and Economic Development.

Vote : 524 Kibaale District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	202,939	44,198	205,267
Locally Raised Revenues	12,565	1,000	20,000
Multi-Sectoral Transfers to LLGs_NonWage	3,066	570	2,347
District Unconditional Grant (Non-Wage)	34,342	4,386	30,000
Urban Unconditional Grant (Wage)	10,515	2,629	10,515
District Unconditional Grant (Wage)	138,385	34,596	138,385
Sector Conditional Grant (Non-Wage)	4,067	1,017	4,022
Development Revenues	26,256	17,496	17,395
Multi-Sectoral Transfers to LLGs_Gou	17,697	0	8,836
District Discretionary Development Equalization Grant	8,559	0	8,559
Total Revenues shares	229,195	61,694	222,662
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,899	33,781	148,899
Non Wage	54,040	1,878	56,368
Development Expenditure			
Domestic Development	26,256	1,737	17,395
Donor Development	0	0	0
Total Expenditure	229,195	37,395	222,662

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 222,662,000 out of which 92.2% is recurrent while 7.8% is Development. Of the recurrent revenue, 72.5% is wage while 27.5% is for non wage recurrent. All development revenue is domestic. The departmental budget has slightly reduced by 2.9% compared to that of FY 2017/2018 due to the slight decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent and development).

Vote : 524 Kibaale 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	230,605	56,923	224,992
Locally Raised Revenues	5,855	0	5,855
Multi-Sectoral Transfers to LLGs_NonWage	22,305	2,167	22,742
District Unconditional Grant (Non-Wage)	11,480	7,015	11,480
Urban Unconditional Grant (Wage)	11,202	2,800	11,202
District Unconditional Grant (Wage)	129,814	32,454	139,814
Sector Conditional Grant (Non-Wage)	49,950	12,487	33,900
Development Revenues	669,312	79,171	995,261
Multi-Sectoral Transfers to LLGs_Gou	4,568	0	0
Donor Funding	69,817	0	180,000
Other Transfers from Central Government	594,928	0	815,261
Total Revenues shares	899,917	136,095	1,220,253
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,016	33,995	151,016
Non Wage	89,589	16,911	73,977
Development Expenditure			
Domestic Development	599,495	4,568	815,261
Donor Development	69,817	27	180,000
Total Expenditure	899,917	55,501	1,220,253

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 1,220,253,000 out of which 18.4% is recurrent while 81.6% is Development. Of the recurrent revenue, 67.1% is wage while 32.9% is for non wage recurrent. Of the development revenue, 81.9% is domestic while 18.1% is donor. The departmental budget has greatly increased by 35.6% compared to that of FY 2017/2018 mainly because of the increase in the Indicative planning figures for donor development.

Vote : 524 Kibaale 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	99,822	21,634	107,606
Locally Raised Revenues	12,646	556	12,646
Multi-Sectoral Transfers to LLGs_NonWage	5,395	0	13,179
District Unconditional Grant (Non-Wage)	44,405	11,734	44,405
District Unconditional Grant (Wage)	37,377	9,344	37,377
Development Revenues	60,776	6,054	16,885
Multi-Sectoral Transfers to LLGs_Gou	2,614	0	0
Donor Funding	40,000	0	0
District Discretionary Development Equalization Grant	18,162	0	16,885
Total Revenues shares	160,598	27,688	124,491
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,377	6,906	37,377
Non Wage	62,446	6,681	70,230
Development Expenditure			
Domestic Development	20,776	0	16,885
Donor Development	40,000	0	0
Total Expenditure	160,598	13,587	124,491

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2018/19 including multi sectoral transfers to Lower Local Governments is 124,491,000 of which 86.4% is recurrent while 13.6% is Development. Of the recurrent revenue, 37.4% is for wage recurrent while 62.6% is for non wage recurrent. All the Development revenue is domestic. The departmental budget has decreased by 24.3% compared to that of the FY 2017/18 due to non inclusion of Indicative Planning Figures for donor development whose information is not yet available.

Vote : 524 Kibaale District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	90,236	24,997	89,093
Locally Raised Revenues	11,565	6,641	11,565
Multi-Sectoral Transfers to LLGs_NonWage	10,329	720	9,186
District Unconditional Grant (Non-Wage)	30,356	8,139	30,356
Urban Unconditional Grant (Wage)	12,557	3,139	12,557
District Unconditional Grant (Wage)	25,429	6,357	25,429
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	90,236	24,997	89,093
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,986	2,396	37,986
Non Wage	52,250	15,500	51,108
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	90,236	17,896	89,093

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2018/2019 including multi sectoral transfers to Lower Local Governments stands at shs 89,093,000 all of which recurrent. Of the recurrent revenue, 42.6% is wage while 57.4% is for non wage recurrent. The departmental budget has slightly reduced by 1.3% compared to that of FY 2017/2018 due to the slight decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent).