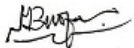

Vote : 525 Kiboga District**FY 2018/19**

Foreword

On behalf of Kiboga District Local Government, I present the Budget Framework Paper (BFP) for Kiboga District for the financial year 2018/19. This document will guide the preparation of the Annual budget estimates for the year. It provides a framework for the budget in a resource constrained environment, thus helping to improve budget efficiency and effectiveness. The preparation of this document was guided by the National Development Plan (NDP II) and Kiboga district Five year District Development Plan 2015/16 – 2019/20. The BFP highlights the Council priorities that will be implemented to enhance the socio-economic welfare of the people in the district. In the 2018/19 FY, a lot of emphasis will be put on programmes that will enhance the ability of the poor to raise their incomes and quality of their lives thus in attainment of the district vision. In the formulation of this BFP, the Lower councils, grass root communities and NGOs operating in the District were consulted. Numerous achievements have been registered in some sectors through funding mainly from Central Government transfers and GO's/donor agencies. We are most grateful to the Central Government and all those who have extended support that has enabled us to register these commendable achievements. The Discretionary Development Equalization Grant (DDEG) and other development support by Government are making an impact in our communities. OWC and PMG have increased participation and capacity of the lower local councils in development planning and delivery of services to the people. I do therefore call upon the Central Government, Donor Agencies and NGOs to support us materially, financially, morally and otherwise so as to achieve the district objectives. Lastly, I wish to record my appreciation to the Central Government officials, Political leaders, District Technical staff, Lower Local Governments and all development who have contributed generously in one way or another towards the formulation of this document. FOR GOD AND MY COUNTRY



Yiga Israel District Chaiperson

Vote : 525 Kiboga 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	1,002,875	193,478	1,096,230
Discretionary Government Transfers	2,784,951	735,530	2,798,501
Conditional Government Transfers	13,445,587	3,329,133	11,773,997
Other Government Transfers	672,816	226,572	1,522,599
Donor Funding	237,000	0	200,000
Grand Total	18,143,229	4,484,712	17,391,328

Revenue Performance in the First Quarter of 2017/18

By the end of the 1st quarter of 2017/18 the district had received UGX 4,484,712,000 representing 25%, of the Total Budget of 18,143,000. Out of the total receipts UX 193,478,000 (19%) was from local revenue, UGX 735,530,000 (26%) was Discretionary Government Transfers. UGX 3,329,133,000 (25%) was Conditional Government transfers, UGX 226,572,000 (34%) was Other Central Government Transfers, there was no receipt of funds from the donor. Local Revenue: A cumulative of UGX 173,609,000 was realized In local revenue (This poor performance of 19% because of poor mobilization all lower local levels in local revenue ie other fees and charges, ground rent, park fees and application fees/tender fees. Central Government Transfers: A cumulative total of UGX 728,129,000 representing 25% was received whose performance was as expected. District Conditional grant wage and urban wage performance was 25% and 25% respectively. Conditional government transfers performance was 25%.

Planned Revenues for FY 2018/19

District Budget Framework Paper for Financial Year 2018/2019 was prepared in line with the current Public Finance Management Act and according to its regulations 2006. The District and LLGs expects a total of shs. 17,390,328,000 of which shs 14,572,498,574 Central Government Transfers, 597,815,958 other government transfers, donor funding 200,000,000 and 1,096,230,444 local revenue for the District, Town Councils and Sub Counties. Out of the total budget shs 11,249.702,00 will be wage, shs 4.335,781,000 non wage recurrent, shs 1,06605,846,000 domestic development and 200,000,000 donor..

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	2,084,828	666,884	1,672,985
Finance	866,728	61,133	1,042,301
Statutory Bodies	442,634	85,599	441,505
Production and Marketing	477,094	103,886	382,104
Health	3,683,297	914,099	3,156,189
Education	7,801,222	2,022,302	7,809,042
Roads and Engineering	948,994	251,699	1,029,117

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Water	439,982	141,164	409,284
Natural Resources	267,076	43,351	179,505
Community Based Services	734,515	60,866	711,626
Planning	367,032	112,580	527,830
Internal Audit	29,827	6,460	29,841
Grand Total	18,143,229	4,470,023	17,391,328
<i>o/w: Wage:</i>	<i>11,249,702</i>	<i>2,812,425</i>	<i>11,249,702</i>
<i>Non-Wage Recurrent:</i>	<i>4,482,145</i>	<i>1,118,624</i>	<i>4,335,781</i>
<i>Domestic Devt:</i>	<i>2,174,382</i>	<i>538,974</i>	<i>1,605,846</i>
<i>Donor Devt:</i>	<i>237,000</i>	<i>0</i>	<i>200,000</i>

Expenditure Performance in the First Quarter FY 2017/18

Expenditure: The sectors cumulatively spent UGX 1,874,374,000 out of the transferred funds of UGX 4,462,155,000 representing 42%. The total cumulative expenditure was less sectors due to most capital projects had not started due to procurement process was at advert stage. Out of the total funds released only one Audit spent 100% of the funds received during the quarter followed by Administration, statutory bodies, extra it's only Roads which less than 50%.

Planned Expenditures for The FY 2018/19

The District in 2018/19 plans to spend Shs.17,391,828,328 compared to shs.16,143,229,000 in 2017/18 representing an increment of 3.5%. This is as a result of the increment of wage, pension and other door funding, extension staff wage and green charcoal projects. Other departments which had increase expenditure plans include natural resources which got funds from green charcoal project community revamping of YLP Programme and for Uganda Women Entrepreneurship Programme.

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary Education (UPE), Improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), enhancing food security by increasing household incomes through Operation Wealth Creation to increase agricultural productivity, increasing accessibility to markets through improved road and value addition Network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and accountability through monitoring, supervision and coordination.

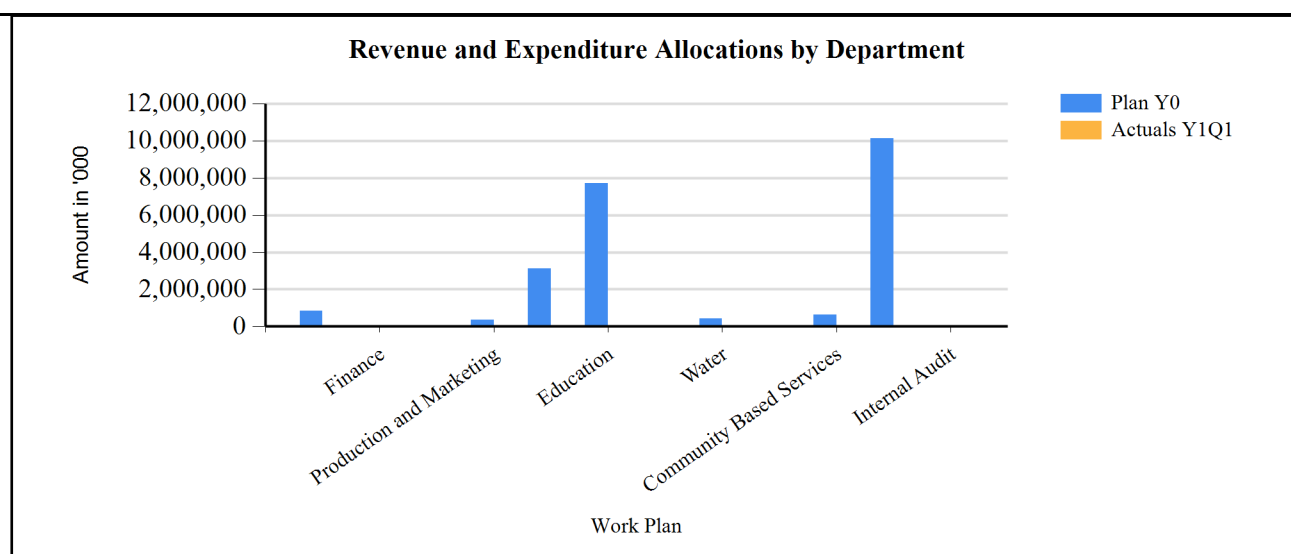
Challenges in Implementation

Failure to Meet the planned Local Revenue targets due to changes in economic conditions, climatic changes, FMD, global change of poverty levels and quoting high prices. Lack of transport for Local Revenue Monitoring and Mobilization. Lack of data base on tax payers which would facilitate tax planning. Crop and animal pests and diseases affect agriculture production and productivity mainly the prolonged drought. Lack of strategy by parents to provide lunch for pupils and students both in primary and secondary schools affect learning and hence performance.

G1: Graph on the Revenue and Expenditure Allocations by Department

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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	1,002,875	193,478	1,096,230
Local Services Tax	81,104	25,077	115,808
Company income tax	0	0	1,500
Land Fees	71,812	12,451	41,364
VAT paid by Non-Government on local Services	0	0	9,000
Other taxes on specific services	0	45,580	53,798
Local Hotel Tax	0	0	5,756
Application Fees	20,000	1,944	26,854
Business licenses	108,528	20,234	119,738
Other licenses	4,810	4,979	0
Stamp duty	4,380	0	0
Import Duties	0	0	7,384
Miscellaneous and unidentified taxes	0	0	24,520
Interest from other government units	0	0	219,900
Park Fees	195,752	6,894	73,435
Property related Duties/Fees	31,000	5,057	35,367
Advertisements/Bill Boards	3,642	0	0
Animal & Crop Husbandry related Levies	128,188	27,192	95,650
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,450	0	0
Educational/Instruction related levies	0	0	10,000
Agency Fees	1,950	406	0
Inspection Fees	0	0	7,448

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Market /Gate Charges	33,039	11,098	42,549
Other Fees and Charges	142,321	4,513	25,590
Ground rent	154,000	27,076	162,500
Group registration	10,900	978	0
Advance Recoveries	0	0	0
Miscellaneous receipts/income	0	0	8,070
Fees from Hospital Private Wings	10,000	0	10,000
2a. Discretionary Government Transfers	2,784,951	735,530	2,798,501
District Unconditional Grant (Non-Wage)	459,260	114,815	449,479
Urban Unconditional Grant (Non-Wage)	158,880	39,720	159,488
District Discretionary Development Equalization Grant	396,356	132,119	429,781
Urban Unconditional Grant (Wage)	371,933	92,983	371,933
District Unconditional Grant (Wage)	1,323,377	330,844	1,323,377
Urban Discretionary Development Equalization Grant	75,146	25,049	64,445
2b. Conditional Government Transfer	13,445,587	3,329,133	11,773,997
Sector Conditional Grant (Wage)	9,554,393	2,388,598	9,554,393
Sector Conditional Grant (Non-Wage)	2,092,442	400,862	1,293,090
Sector Development Grant	549,126	183,042	525,230
Transitional Development Grant	520,638	172,749	20,619
Salary arrears (Budgeting)	2,179	2,179	0
Pension for Local Governments	380,665	95,166	380,665
Gratuity for Local Governments	346,144	86,536	0
2c. Other Government Transfer	672,816	226,572	1,522,599
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	50,000	0	0
Support to PLE (UNEB)	10,000	0	10,000
Uganda Road Fund (URF)	0	0	946,828
Uganda Women Entrepreneurship Program(UWEP)	158,930	0	158,886
Youth Livelihood Programme (YLP)	428,886	10,015	406,886
Other	25,000	216,557	0
3. Donor	237,000	0	200,000
Global Alliance for Vaccines and Immunization (GAVI)	70,000	0	40,000
Infectious Diseases Institute (IDI)	80,000	0	0
Program of All-inclusive Care for the Elderly (PACE)	0	0	10,000
United Nations Children Fund (UNICEF)	30,000	0	30,000
World Health Organisation (WHO)	40,000	0	0
Mildmay Uganda	0	0	120,000
Makerere University/Monitoring and Evaluation Technical Support (METS)	7,000	0	0
Global Fund	10,000	0	0

Vote : 525 Kiboga District**FY 2018/19**

Total Revenues shares	18,143,229	4,484,712	17,391,328
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i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

A cumulative of UGX 173,609,000 was realized In local revenue by the district, 3 Town councils and 6 Sub Counties representing 19% of the planned target. This poor performance of 19% was due to political interventions diseases like Foot and Mouth, global climatic change and poverty levels. other fees and charges, ground rent, park fees and application fees/tender fees performance was fair. However some revenue source performance were poor ie local government hotel tax, park fees inspection fees, advertisement/bill boards and property related dues which performed at less than 25%. However, some sources still performed poorly and these were other licenses, liquor fees, fees from Hospital/private wing which had not been operational and agency fees whose performance was below 5%.

Central Government Transfers

Central Government Transfers: A cumulative total of UGX 4,484,712,000 representing 25% was received whose performance was as expected. District Conditional grant wage and urban wage performance was 25% and 25% respectively. Conditional central Government transfers performance was 25%. The central Government is commended to have released the expected money. However the money is still little we request for increased funding from the central Government.

Donor Funding

There was no donor funds received during the first quarter 2017/18.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District, 3 Town Councils and 6 Sub Counties in the FY 2018/19 has projected to generate UGX 1,096,530,444 from locally raised revenues representing 6.3% of the total budget. 17,391,328,000 for 2018/19.. The local revenue is expected to come from various sources tendered out to private revenue collectors.

Central Government Transfers

Kiboga district will receive 16,095,097,975 from central Government of which 14,572,498,574 directly from central government in terms of conditional grants shs1,522,599,401 from other central government this will come from URF and Ministry Gender Labour and Social Development to fund YLP and UWEPP programmes.

Donor Funding

The District expects to receive donor funding of shs 200,000,000 as follows shs 120,000,000 from Mild May - Uganda shs 40,000,000,000 from Global Alliance for Vaccines and Immunization (GAVI), shs10,000,000 from Program for all Inclusive Care for Elderly (PACE) and 30,000,000 from UNICEF

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	468,014	117,003	382,104
District Commercial Services	9,081	2,270	0
Sub- Total of allocation Sector	477,094	119,274	382,104
Sector :Works and Transport			

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District, Urban and Community Access Roads	938,659	234,665	1,029,117
District Engineering Services	10,335	2,584	0
<i>Sub- Total of allocation Sector</i>	948,994	237,249	1,029,117
Sector :Education			
Pre-Primary and Primary Education	5,836,731	1,459,183	6,085,484
Secondary Education	1,395,933	348,983	1,191,935
Skills Development	447,758	111,940	415,843
Education & Sports Management and Inspection	120,800	30,200	115,780
<i>Sub- Total of allocation Sector</i>	7,801,222	1,950,306	7,809,042
Sector :Health			
Primary Healthcare	2,724,134	681,033	2,700,634
District Hospital Services	591,157	147,789	162,657
Health Management and Supervision	368,006	92,001	292,898
<i>Sub- Total of allocation Sector</i>	3,683,297	920,824	3,156,189
Sector :Water and Environment			
Rural Water Supply and Sanitation	439,982	109,995	409,284
Natural Resources Management	267,076	66,769	179,505
<i>Sub- Total of allocation Sector</i>	707,057	176,764	588,789
Sector :Social Development			
Community Mobilisation and Empowerment	734,515	183,629	711,626
<i>Sub- Total of allocation Sector</i>	734,515	183,629	711,626
Sector :Public Sector Management			
District and Urban Administration	2,084,828	723,850	1,672,985
Local Statutory Bodies	442,634	110,659	441,505
Local Government Planning Services	367,032	116,051	527,830
<i>Sub- Total of allocation Sector</i>	2,894,494	950,559	2,642,321
Sector :Accountability			
Financial Management and Accountability(LG)	866,727	73,358	1,042,301
Internal Audit Services	29,827	7,457	29,841
<i>Sub- Total of allocation Sector</i>	896,555	80,814	1,072,141

Vote : 525 Kiboga District

FY 2018/19

SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,966,616	634,347	1,648,291
Locally Raised Revenues	61,243	21,438	77,246
Other Transfers from Central Government	25,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	252,042	177,436	247,031
Multi-Sectoral Transfers to LLGs_Wage	371,933	92,983	371,933
District Unconditional Grant (Non-Wage)	91,420	27,712	89,804
District Unconditional Grant (Wage)	435,991	130,897	481,612
Salary arrears (Budgeting)	2,179	2,179	0
Pension for Local Governments	380,665	95,166	380,665
Gratuity for Local Governments	346,144	86,536	0
Development Revenues	118,212	32,537	24,694
District Discretionary Development Equalization Grant	18,212	0	24,694
Transitional Development Grant	100,000	0	0
Total Revenues shares	2,084,828	666,884	1,672,985
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	444,391	223,880	853,545
Non Wage	1,522,226	272,535	794,746
Development Expenditure			
Domestic Development	118,212	32,537	24,694
Donor Development	0	0	0
Total Expenditure	2,084,828	528,952	1,672,985

Narrative of Workplan Revenues and Expenditure

The Administration Department in F/Y 2018/19 will receive Shs 1,672,985,000/= of which Pension and Gratuity shall be 380,656,474/= Local revenue will be 77,246,000, District Unconditional Grant Non wage shs. 138,569,568 Multi-sectoral transfers' shs. 247,031,000/= Wage will be 481,612,277/= Recurrent revenues, the CBG will be shs 24,694,000 and IFMS running cost is shs. 30, 000,000. The total work plan revenue and expenditures for 2018/19 FY is the same making a balanced Budget.

Vote : 525 Kiboga District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	866,728	61,133	1,042,301
Locally Raised Revenues	84,698	11,150	81,308
Multi-Sectoral Transfers to LLGs_NonWage	573,297	0	752,139
District Unconditional Grant (Non-Wage)	55,453	15,715	55,574
District Unconditional Grant (Wage)	153,280	34,267	153,280
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	866,728	61,133	1,042,301
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	153,280	24,420	153,280
Non Wage	713,447	20,670	889,021
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	866,727	45,091	1,042,301

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 UGX 1,042,301,000 = compared to UGX 866,728,000= for 2017/18 F/Y representing an increase of 20% in the indicative planning figure for the department. This include multi sectoral transfers to LLGS in terms of local revenue This is because there was an increase in the multi sectora transfers to LLGs . The department is anticipating to receive UGX 1,042,301,000 inclusive of Wage, Non wage and LRR for the department and LLGs. Out of the total budget for the department, wage will be 153,280,000 and mom wage will be 889,021,000/=

Vote : 525 Kiboga District

FY 2018/19

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	442,634	85,599	441,505
Locally Raised Revenues	83,946	0	82,816
District Unconditional Grant (Non-Wage)	150,580	38,302	150,582
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	208,108	47,297	208,108
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	442,634	85,599	441,505
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,108	38,302	208,108
Non Wage	234,526	38,114	233,397
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	442,634	76,416	441,505

Narrative of Workplan Revenues and Expenditure

Revenue for 2018/19 is projected at 441,505,203 compared to 442,634,386 in FY 2016/17 representing a decrease of 1.3% in the IPFs of the department. This revenue is expected to come from district unconditional transfers to salary and gratuity for elected leaders amounting to 150,582,700, local revenue shs 82,816,603; district unconditional grant wage shs 208,107,900 The department expects to spent 441,505,386 on the planned outputs and activities with recurrent wage will be 208,107,700 and non-wage recurrent will be 233,397,303.

Vote : 525 Kiboga District

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	359,679	89,095	356,253
Locally Raised Revenues	7,300	0	2,000
District Unconditional Grant (Non-Wage)	8,000	3,000	10,000
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	314,110	78,528	314,110
Sector Conditional Grant (Non-Wage)	30,269	7,567	30,142
Development Revenues	117,415	14,792	25,851
District Discretionary Development Equalization Grant	91,500	0	0
Sector Development Grant	25,915	0	25,851
Total Revenues shares	477,094	103,886	382,104
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	314,110	78,528	314,110
Non Wage	45,569	9,008	42,142
Development Expenditure			
Domestic Development	117,415	0	25,851
Donor Development	0	0	0
Total Expenditure	477,094	87,536	382,104

Narrative of Workplan Revenues and Expenditure

The Department in FY 2018/19 is expected to receive Shs 382104,000= compared to 477,094,000= in the FY 2017/18 representing a decrease of 0.95%. Revenue is expected to come from: Wage: 314,110,334 Sector Conditional Grant - non wage: 30,142,354, District unconditional Grant: 10,000,000 , LRR 2,000,000= and Govt U development grant : 25,851,814
Expenditure of Ushs 356,382,104,000= will be spent on planned activities of the Department. Shs 314,110,334= will be wage and Shs 42,133,688= will be non wage.

Vote : 525 Kiboga 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	2,994,297	746,845	2,986,189
Locally Raised Revenues	13,000	2,150	0
District Unconditional Grant (Non-Wage)	2,500	0	2,500
District Unconditional Grant (Wage)	90,018	22,500	92,000
Sector Conditional Grant (Wage)	2,607,412	651,853	2,607,412
Sector Conditional Grant (Non-Wage)	281,367	70,342	284,277
Development Revenues	689,000	167,254	170,000
Locally Raised Revenues	5,000	0	0
Donor Funding	237,000	0	170,000
District Discretionary Development Equalization Grant	47,000	0	0
Sector Development Grant	0	0	0
Transitional Development Grant	400,000	0	0
Total Revenues shares	3,683,297	914,099	3,156,189
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,697,430	674,353	2,699,412
Non Wage	296,867	72,492	286,777
Development Expenditure			
Domestic Development	452,000	0	0
Donor Development	237,000	0	170,000
Total Expenditure	3,683,297	746,845	3,156,189

Narrative of Workplan Revenues and Expenditure

The sector is expected to receive a total budget of 3,156,189,263 translating into a 15% decline from 2017/18 total budget of 3,683,297,000. This is excluding development funds for Hospital renovation, contribution from DDEG, Unconditional grant and Locally raised revenue. There were no changes in Wage and PHC non-wage.

Vote : 525 Kiboga District

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	7,643,756	1,969,813	7,628,785
Locally Raised Revenues	31,000	0	35,000
Other Transfers from Central Government	10,000	0	10,000
District Unconditional Grant (Non-Wage)	14,616	0	8,000
District Unconditional Grant (Wage)	44,870	8,129	32,514
Sector Conditional Grant (Wage)	6,632,870	1,658,218	6,632,870
Sector Conditional Grant (Non-Wage)	910,400	303,467	910,400
Development Revenues	157,466	52,489	180,257
Donor Funding	0	0	30,000
Sector Development Grant	157,466	0	150,257
Total Revenues shares	7,801,222	2,022,302	7,809,042
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,677,740	1,582,633	6,665,385
Non Wage	966,016	303,034	963,400
Development Expenditure			
Domestic Development	157,466	18,074	150,257
Donor Development	0	0	30,000
Total Expenditure	7,801,222	1,903,741	7,809,042

Narrative of Workplan Revenues and Expenditure

Revenue for the department is Shs. 7,809,041,650/= for 2018/19 compared to shs. 7,801,222,000/= for 2017/18 which is 0.0% increase. The department will spend mainly on Wage and Non Wage to do school inspection, Construction of Classrooms in UPE Schools, Reduce School dropout by sensitizing stakeholders, Coordinating DEO's Office activities to increase enrollment both in primary and secondary Education.

Vote : 525 Kiboga 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	898,359	225,364	1,029,117
Other Transfers from Central Government	0	104,733	561,988
Multi-Sectoral Transfers to LLGs_NonWage	0	101,809	384,840
Locally Raised Revenues	0	0	5,000
District Unconditional Grant (Non-Wage)	2,000	0	2,000
District Unconditional Grant (Wage)	103,899	18,822	75,289
Sector Conditional Grant (Non-Wage)	792,460	0	0
Development Revenues	50,635	26,335	0
Locally Raised Revenues	40,300	0	0
District Discretionary Development Equalization Grant	10,335	0	0
Total Revenues shares	948,994	251,699	1,029,117
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,899	18,822	75,289
Non Wage	794,460	101,663	953,828
Development Expenditure			
Domestic Development	50,635	0	0
Donor Development	0	0	0
Total Expenditure	948,994	120,486	1,029,117

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the Sector expects to receive 1,029,117,781. This is identical to the allocations for FY 2017/18. The expected sources of funds are: Uganda Road Fund – Non Wage: 953,828,781; Unconditional grant Wage, Unconditional Grant non-wage: 2,000,000; LRR: 5,000,000. The funds will be spent along Routine mechanized and manual maintenance of District and Urban roads, monitoring for compliance, management and administration of the Department among other key output areas.

The key outputs will include, 126km of district roads maintained under routine mechanized maintenance, and 230km under manual maintenance.

Vote : 525 Kiboga 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	53,599	12,370	39,543
Locally Raised Revenues	0	0	2,000
District Unconditional Grant (Non-Wage)	2,000	0	4,000
District Unconditional Grant (Wage)	16,252	3,533	0
Sector Conditional Grant (Non-Wage)	35,347	8,837	33,543
Development Revenues	386,383	128,794	369,741
Sector Development Grant	365,745	0	349,123
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	439,982	141,164	409,284
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,252	3,533	0
Non Wage	37,347	7,616	39,543
Development Expenditure			
Domestic Development	386,383	0	369,741
Donor Development	0	0	0
Total Expenditure	439,982	11,149	409,284

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the Sector expects to receive 409,284,185. The expected sources of funds are: sector Conditional grants – Non Wage: 33,543,000; Development grant for rural water: 349,123,191 and Transitional Development grant: 20,000,000. Out of the total budget to water shs 39,543,000 and domestic development 369,741,000

The funds will be spent on Office Operations, Supervision, Monitoring and Coordination, Promotion of Community Based Management, Promotion of Sanitation and Hygiene, Borehole Drilling and Construction of a Piped Water Supply Scheme.

Vote : 525 Kiboga 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	267,076	43,351	179,505
Locally Raised Revenues	59,500	6,270	30,000
Other Transfers from Central Government	50,000	0	0
District Unconditional Grant (Non-Wage)	9,000	2,000	9,363
District Unconditional Grant (Wage)	145,246	34,249	136,996
Sector Conditional Grant (Non-Wage)	3,330	832	3,145
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	267,076	43,351	179,505
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,246	34,249	136,996
Non Wage	121,830	5,852	42,509
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	267,076	40,101	179,505

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the Sector expects to receive 179,504,750/=. It is far below what was provided for in the FY 2017/18 as the Department received budget cuts from allocations in the Conditional Grant - Environment and Natural Resources, Locally raised revenue and Conditional Grant (Non wage). The expected sources of funds are: Conditional Grant - Wage 136,996,120/=. Un conditional Grant - Non wage 9,363,400/=. Conditional Grant - Environment and Natural Resource Management 3,145,230/=. The Sector expects to get the remaining from Locally raised revenue amounting to 30,000,000.

The received funds will be spent as follows: 136,996,120 will be spent on staff salaries, 42,508,630/= as allocation to operations in Natural Resource Sector.

The key Departmental output will be: tree planting and afforestation, forestry regulation and inspection and training in forestry management; others are Environment, Stakeholder Environment training and sensitization and monitoring and evaluation of environmental compliance as well as Land Management Services and Infrastructure Planning

Vote : 525 Kiboga 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	146,699	50,850	145,855
Locally Raised Revenues	20,020	4,950	12,000
Other Transfers from Central Government	0	10,015	0
District Unconditional Grant (Non-Wage)	9,000	2,000	6,000
District Unconditional Grant (Wage)	78,408	24,068	96,272
Sector Conditional Grant (Non-Wage)	39,270	9,817	31,583
Development Revenues	587,816	10,015	565,772
Other Transfers from Central Government	587,816	0	565,772
Total Revenues shares	734,515	60,866	711,626
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,408	24,068	96,272
Non Wage	68,290	23,877	49,583
Development Expenditure			
Domestic Development	587,816	0	565,772
Donor Development	0	0	0
Total Expenditure	734,515	47,945	711,626

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 UGX 711,626,000 = compared to UGX 734,515,000= for 2017/18 F/Y representing an increase of 3.2% in the indicative planning figure for the department. This include This was due to reduction in sector Conditional Grant non wage from 39,270,000 to 31,583,000 there was a decrease in District Uncindirinal Grant non wage from 9,000,000, 7o 6,000,000 .

The department is anticipating to receive UGX 711642,000 inclusive of Wage, Non wage and LRR for the department and LLGs. Out of the total budget for the department, wage will be 96,272,000 and mom wage will be 49,583,000/=. Development funds will 565,772,000 to cater of the YLP and UWEP groups in the district.

Vote : 525 Kiboga 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	62,576	5,821	58,299
Locally Raised Revenues	17,000	500	12,723
District Unconditional Grant (Non-Wage)	18,199	2,500	18,199
District Unconditional Grant (Wage)	27,377	2,821	27,378
Development Revenues	304,456	106,759	469,531
Multi-Sectoral Transfers to LLGs_Gou	288,664	0	277,963
District Discretionary Development Equalization Grant	15,792	0	191,568
Total Revenues shares	367,032	112,580	527,830
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,377	2,821	27,378
Non Wage	35,199	3,000	30,922
Development Expenditure			
Domestic Development	304,456	96,459	469,531
Donor Development	0	0	0
Total Expenditure	367,032	102,280	527,830

Narrative of Workplan Revenues and Expenditure

Total revenue to Planning Unit for the FY 2018/19 is UGX. 527,830,000 compared to Ugx367, 031,647 for 2017/18 representing an increase of 6.99%. The increase is due to a result of the department to district, urban councils LLGS DDEG funds to be controlled in Planning Unit. Un- conditional Grant non- Wage in 2018/19 is 18,199,000, local revenue is 12,378,000 and wage is 27,377,500. Multi sectoral transfers to LLGS is 241,258,00, Discretionally Development Equalization grant 227,273,000. The received funds will be spent as follows 27,377,500 on staff salaries shs 30,922,000 and development will be 469,531,000 for town councils, Sub Counties and retooling various departments

The Key department outputs will be food security, increasing latrine coverage in schools, construction of classrooms in schools renovation of Administration building and securing land titles where government units are located.

Vote : 525 Kiboga 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	29,827	6,460	29,841
Locally Raised Revenues	2,190	500	4,000
District Unconditional Grant (Non-Wage)	7,710	1,700	5,913
District Unconditional Grant (Wage)	19,927	4,260	19,927
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	29,827	6,460	29,841
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,927	4,260	19,927
Non Wage	9,900	2,130	9,913
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	29,827	6,390	29,841

Narrative of Workplan Revenues and Expenditure

Revenue is Ugx 29,840,604 for 2017/18 compared to Ugx. 29,827,200 with a slight Increase in the precious budget due to increase in the allocated funds by 13,404 The funding to the audit unit it is aimed at strengthening public financial management and accountability.