

Vote : 526 Kisoro District

FY 2018/19

Foreword

Kisoro District Local Government has prepared this Budget Framework Paper for FY 2018/19 in line with the provisions of section 77 of the Local Government Act, Regulation 18 of the Local Governments Financial and Accounting Regulations and in accordance with the National Development Plan II priorities. This Budget Framework Paper is a product of wide consultations with stakeholders and partners in the development in the District. A budget conference was held on 13/11/2017 to review performance and agree on priorities for FY 2018/19 that have been integrated in this document. During the Plan period, the district will continue to deliver services in line with the decentralization policy. I call upon all stakeholders in the development of this district to fulfill their various mandates as specified in this document so that we attain our Vision, Mission, Goals and objectives. I wish to appreciate and extend my sincere gratitude to the District Executive Committee (on behalf of the District Council) for their guidance on policy matters. I would also like to thank most heartily the various Planning Committees at both the District and Lower Local Government levels for the technical input provided during preparation of this Budget Framework Paper. I acknowledge the contribution that the local communities made through provision of valuable information during the various consultation meetings. Their frank expressions will definitely contribute significantly to the attainment of our Vision of achieving "A United, Healthy, Well-educated and Wealthy Community".



Abel Bizimana, LCV Chairman-KISORO

Vote : 526 Kisoro 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	653,255	86,039	835,662
Discretionary Government Transfers	3,588,505	937,164	3,423,969
Conditional Government Transfers	24,440,433	6,188,697	22,778,100
Other Government Transfers	519,728	95,223	1,413,950
Donor Funding	1,362,222	128,111	1,238,502
Grand Total	30,564,143	7,435,234	29,690,184

Revenue Performance in the First Quarter of 2017/18

The District had an annual budget of Ushs 30,564,143,000. and cumulative receipts performed at 24%. The District has continued to perform poorly in a number of revenue sources especially advertisements, Local Hotel Tax, and registration of businesses. There is need for more effort in collection of such revenues. Central Government has continued to transfer funds promptly and performed as expected. However, Youth Livelihood Fund performed poorly because this is the time for recovery of the revolving funds previously disbursed to the Youth groups and Ministry for gender had not released funds for Youth projects. Most of the donors performed at 0% apart from UNICEF,WHO and MOH.

Planned Revenues for FY 2018/19

The district expects to receive funds from Local Raised Revenue, Central Government Transfers and Donors in FY 2018-19. There is a net decrease of 873,959,000 in the budget mainly because of Gratuity for Local Governments, salary arrears and General public service pension arrears which all performed at 0%. Strategies to increase Local Revenue have been put in place. New funding for UWEP will be continuing from MoGLSD. We expect Donor funding for data entry for Birth notifications of children under five years, holding Education Barazas, immunization and HIV/AIDS activities to increase.

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	3,244,575	736,445	2,716,329
Finance	550,021	98,422	415,297
Statutory Bodies	706,843	139,103	623,215
Production and Marketing	470,003	117,926	448,119
Health	6,541,435	1,472,477	6,480,917
Education	15,926,841	4,140,068	15,799,985
Roads and Engineering	760,252	155,340	787,193
Water	599,219	176,615	572,449
Natural Resources	237,383	38,036	210,766

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Community Based Services	1,064,793	95,482	1,194,228
Planning	385,473	88,408	367,132
Internal Audit	77,304	10,955	74,554
Grand Total	30,564,143	7,269,275	29,690,184
<i>o/w: Wage:</i>	<i>21,115,627</i>	<i>5,150,951</i>	<i>21,115,627</i>
<i>Non-Wage Recurrent:</i>	<i>6,271,901</i>	<i>1,557,389</i>	<i>5,440,340</i>
<i>Domestic Devt:</i>	<i>1,814,393</i>	<i>432,824</i>	<i>1,895,715</i>
<i>Donor Devt:</i>	<i>1,362,222</i>	<i>128,111</i>	<i>1,238,502</i>

Expenditure Performance in the First Quarter FY 2017/18

The district had an annual budget of Ushs 30,564,143,000 and the cumulative expenditure of Ushs 7,435,234,000 representing 24% performance of the annual budget. All departments that have hardware activities e.g. Water Sector performed poorly because the procurement process was still on going and other works were still on-going

Planned Expenditures for The FY 2018/19

The district planned expenditure during the FY 2018-19 is UGX 29,690,184,000 which implies a decrease of Ushs 873,959,000 compared to the approved budget for the FY 2017-18. The decrease was basically because of pension and gratuity for local government which performed at 0%G. All Departmental allocations have remained the same

Medium Term Expenditure Plans

Kisoro District will endeavour to provide services to its people using the most cost effective interventions. The District's Vision is "A United, Healthy, Well-educated and Wealthy Community" which is in line with the National Development plan. During the plan period, the major focus will be on the following priorities:-Administration- Ensure effective and efficient service delivery. Finance-Resource mobilisation, and general Financial Management. Statutory Bodies- Promote good governance and policy formulation. Production and Marketing-Provision advisory services and promote value addition. Health - Provide integrated promotive, preventive, curative and rehabilitative services. Education – promote UPE, USE and Skills development. Roads – maintenance of district road and other social infrastructure. Water and Sanitation- Increase access to safe water, improve sanitation and hygiene. Natural resources – Restoration of degraded catchment areas. Community Based Services - Community mobilisation and empowerment. Planning - Strengthen the planning function. Internal Audit - Conduct regular Internal Audits at Higher LG and LLGs

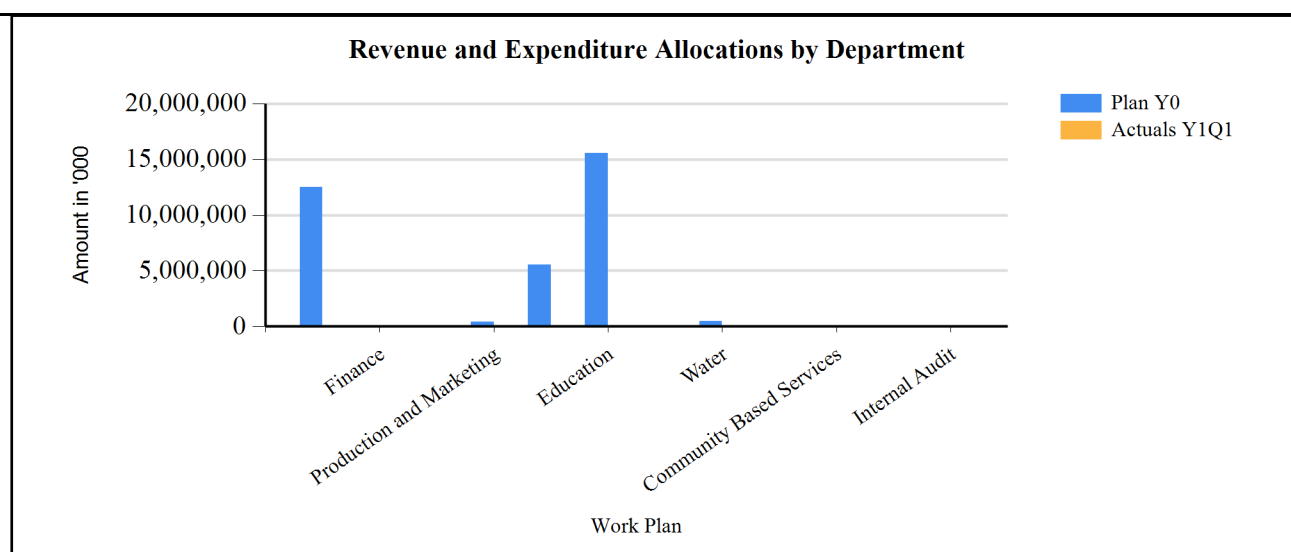
Challenges in Implementation

Frequent changes in costs of goods and services, High staff attrition rate, Unexpected budget cuts, Failure to attract competent service providers/contractors, Conservativeness in adopting to change, New pests and diseases, Lack of gravel for road works, Inadequate planning and budgeting capacity and negative climate change effects

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	653,255	86,039	835,662
Local Services Tax	79,976	797	200,000
Land Fees	24,037	5,553	28,000
Local Hotel Tax	5,311	1,830	10,000
Application Fees	3,766	151	3,766
Business licenses	50,255	9,288	50,255
Liquor licenses	38,603	4,152	38,603
Other licenses	0	3,320	1,820
Stamp duty	1,820	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	25,373	3,406	0
Sale of (Produced) Government Properties/Assets	0	335	0
Rent & rates – produced assets – from private entities	66,225	207	66,225
Rent & rates – produced assets – from other govt. units	0	0	25,373
Rates – Produced assets – from other govt. units	0	0	25,373
Park Fees	1,776	290	5,000
Property related Duties/Fees	18,821	0	18,821
Advertisements/Bill Boards	26,668	0	26,668
Animal & Crop Husbandry related Levies	67,320	17,961	67,320
Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,890	4,620	16,890
Registration of Businesses	2,839	684	2,839
Inspection Fees	3,833	0	3,000

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Market /Gate Charges	99,347	23,096	99,347
Other Court Fees	1,075	0	4,000
Other Fees and Charges	41,960	8,600	65,000
Miscellaneous receipts/income	68,500	1,748	68,500
Fees from Hospital Private Wings	8,863	0	8,863
2a. Discretionary Government Transfers	3,588,505	937,164	3,423,969
District Unconditional Grant (Non-Wage)	813,391	203,348	798,583
Urban Unconditional Grant (Non-Wage)	22,818	5,704	22,931
District Discretionary Development Equalization Grant	471,625	157,208	316,561
Urban Unconditional Grant (Wage)	193,085	48,271	193,085
District Unconditional Grant (Wage)	2,078,756	519,689	2,078,756
Urban Discretionary Development Equalization Grant	8,830	2,943	14,054
2b. Conditional Government Transfer	24,440,433	6,188,697	22,778,100
Sector Conditional Grant (Wage)	18,843,786	4,710,946	18,843,786
Sector Conditional Grant (Non-Wage)	2,868,457	746,915	2,428,729
Sector Development Grant	804,023	268,008	750,046
Transitional Development Grant	20,638	6,879	20,619
General Public Service Pension Arrears (Budgeting)	413,006	0	0
Salary arrears (Budgeting)	111,090	111,090	0
Pension for Local Governments	734,921	183,730	734,921
Gratuity for Local Governments	644,511	161,128	0
2c. Other Government Transfer	519,728	95,223	1,413,950
Support to PLE (UNEB)	16,288	0	16,288
Uganda Road Fund (URF)	0	89,792	541,904
Uganda Women Entrepreneurship Program(UWEP)	75,561	0	427,879
Youth Livelihood Programme (YLP)	427,879	5,431	427,879
3. Donor	1,362,222	128,111	1,238,502
Infectious Diseases Institute (IDI)	368	0	0
Neglected Tropical Diseases (NTDs)	19,787	5,229	19,787
Program of All-inclusive Care for the Elderly (PACE)	2,900	0	2,900
Support to Decentralisation for Sustainability (SDS)	682,486	0	597,744
United Nations Children Fund (UNICEF)	476,849	55,845	476,000
World Health Organisation (WHO)	66,703	67,037	66,703
Global Fund	75,000	0	75,368
Others	38,130	0	0
Total Revenues shares	30,564,143	7,435,234	29,690,184

Table on the Revenues and Budget by Sector and Programme

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<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	436,618	105,388	412,450
District Commercial Services	33,385	8,347	35,669
<i>Sub- Total of allocation Sector</i>	470,003	113,734	448,119
Sector :Works and Transport			
District, Urban and Community Access Roads	601,343	133,598	595,435
District Engineering Services	158,908	39,727	191,758
<i>Sub- Total of allocation Sector</i>	760,252	173,325	787,193
Sector :Education			
Pre-Primary and Primary Education	12,294,599	3,051,586	12,167,743
Secondary Education	2,876,651	719,163	2,876,651
Skills Development	488,342	122,086	488,342
Education & Sports Management and Inspection	265,248	66,312	267,248
Special Needs Education	2,000	500	0
<i>Sub- Total of allocation Sector</i>	15,926,841	3,959,647	15,799,985
Sector :Health			
Primary Healthcare	197,034	49,259	247,319
District Hospital Services	422,645	89,501	315,511
Health Management and Supervision	5,921,756	1,480,439	5,918,087
<i>Sub- Total of allocation Sector</i>	6,541,435	1,619,198	6,480,917
Sector :Water and Environment			
Rural Water Supply and Sanitation	599,219	148,500	572,449
Natural Resources Management	235,883	55,442	210,766
<i>Sub- Total of allocation Sector</i>	835,103	203,942	783,215
Sector :Social Development			
Community Mobilisation and Empowerment	1,064,793	239,920	1,194,228
<i>Sub- Total of allocation Sector</i>	1,064,793	239,920	1,194,228
Sector :Public Sector Management			
District and Urban Administration	3,244,575	804,222	2,716,329
Local Statutory Bodies	706,844	172,009	623,215
Local Government Planning Services	385,473	93,290	367,132
<i>Sub- Total of allocation Sector</i>	4,336,892	1,069,521	3,706,676
Sector :Accountability			
Financial Management and Accountability(LG)	550,021	128,082	415,297
Internal Audit Services	77,304	18,639	74,554
<i>Sub- Total of allocation Sector</i>	627,325	146,721	489,851

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,213,987	718,556	2,554,956
Locally Raised Revenues	114,680	0	114,680
Multi-Sectoral Transfers to LLGs_NonWage	167,684	44,590	676,604
Multi-Sectoral Transfers to LLGs_Wage	193,085	48,271	193,085
District Unconditional Grant (Non-Wage)	116,742	28,832	117,399
District Unconditional Grant (Wage)	718,266	140,915	718,266
General Public Service Pension Arrears (Budgeting)	413,006	0	0
Salary arrears (Budgeting)	111,090	111,090	0
Pension for Local Governments	734,921	183,730	734,921
Gratuity for Local Governments	644,511	161,128	0
Development Revenues	30,588	17,889	161,373
Multi-Sectoral Transfers to LLGs_Gou	11,783	0	142,568
District Discretionary Development Equalization Grant	18,805	0	18,805
Total Revenues shares	3,244,575	736,445	2,716,329
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	911,352	189,186	911,352
Non Wage	2,302,635	216,224	1,643,604
Development Expenditure			
Domestic Development	30,588	2,246	161,373
Donor Development	0	0	0
Total Expenditure	3,244,575	407,656	2,716,329

Narrative of Workplan Revenues and Expenditure

The Department planned revenues and expenditure for FY 2018/2019 is UGX 2,716,328,810= of which UGX 911,351,696= is Wage, UGX 1,643,604,173 Non Wage and UGX 161,372,941 Development. These funds have been allocated as UGX 1,704,071,293= to the district while UGX 1,012,257,517= is for the 13 LLGs and Rubuguri Town Council. There is a decrease of the Unconditional Grant Non Wage by UGX 659,030,806= mainly due to the reduced Pension as there is no provision for pension arrears.

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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	528,904	97,865	415,297
Locally Raised Revenues	79,124	0	79,124
Multi-Sectoral Transfers to LLGs_NonWage	113,607	28,652	0
District Unconditional Grant (Non-Wage)	84,861	20,840	84,861
District Unconditional Grant (Wage)	251,312	48,373	251,312
Development Revenues	21,117	556	0
Multi-Sectoral Transfers to LLGs_Gou	3,981	0	0
Donor Funding	17,136	0	0
Total Revenues shares	550,021	98,422	415,297
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	251,312	48,373	251,312
Non Wage	277,592	31,431	163,985
Development Expenditure			
Domestic Development	3,981	321	0
Donor Development	17,136	0	0
Total Expenditure	550,021	80,125	415,297

Narrative of Workplan Revenues and Expenditure

The Department planned revenues and expenditure this FY 2018-19 is Ushs 415,297,000 compared to Ushs 550,021,000 in the FY 2017-18. The decrease was because of donor funding and Multisectoral transfers to LLGS which performed at 0%.because of changes in indicative planning figures. The PAF monitoring and accountability grant has remained the same.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	705,648	138,793	623,215
Locally Raised Revenues	79,773	0	79,124
Multi-Sectoral Transfers to LLGs_NonWage	74,784	19,306	0
District Unconditional Grant (Non-Wage)	277,384	69,346	270,384
District Unconditional Grant (Wage)	273,706	50,140	273,706
Development Revenues	1,195	310	0
Multi-Sectoral Transfers to LLGs_Gou	1,195	0	0
Total Revenues shares	706,843	139,103	623,215
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	273,707	50,140	273,706
Non Wage	431,942	46,835	349,508
Development Expenditure			
Domestic Development	1,195	50	0
Donor Development	0	0	0
Total Expenditure	706,844	97,025	623,215

Narrative of Workplan Revenues and Expenditure

The sector had an annual workplan of 623,215,000 of which Shs 79,773,000 is locally raised revenue while Shs. 273,706,000 is District un conditional grant (Wage) reflecting 43.7% and Shs. 270,384,000 is the District unconditional grant (Non-Wage). There was a decrease by 7,000,000/= this item.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	410,280	98,922	390,392
Locally Raised Revenues	6,435	0	6,435
Multi-Sectoral Transfers to LLGs_NonWage	20,208	2,902	0
District Unconditional Grant (Non-Wage)	7,948	2,097	7,948
Sector Conditional Grant (Wage)	325,342	81,336	325,342
Sector Conditional Grant (Non-Wage)	50,348	12,587	50,667
Development Revenues	59,722	19,004	57,727
Multi-Sectoral Transfers to LLGs_Gou	1,890	0	0
District Unconditional Grant (Non-Wage)	820	0	0
District Discretionary Development Equalization Grant	8,197	0	8,197
Sector Development Grant	48,816	0	49,531
Total Revenues shares	470,003	117,926	448,119
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	325,342	81,336	325,342
Non Wage	84,938	1,758	65,050
Development Expenditure			
Domestic Development	59,722	0	57,727
Donor Development	0	0	0
Total Expenditure	470,003	83,094	448,119

Narrative of Workplan Revenues and Expenditure

16,000,000 Capital development shall include construction and stocking of breeding ponds to supply fish fry to Kisoro water bodies and farmers' farming systems while 41,727,173 from the same grant shall go to establishment of an integrated research and demonstration livestock farm. Major recurrent activities shall include Disease and parasite/pest control, Data collection, analysis and dissemination, law enforcement, Promotion and support of farmers in sustainable land management (SLM), strengthening farmer organisations, value addition and market linkage.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,573,072	1,385,820	5,564,048
Locally Raised Revenues	14,787	0	14,787
Multi-Sectoral Transfers to LLGs_NonWage	14,198	2,345	0
District Unconditional Grant (Non-Wage)	6,387	699	6,387
District Unconditional Grant (Wage)	6,596	0	6,596
Sector Conditional Grant (Wage)	4,947,241	1,236,810	4,947,241
Sector Conditional Grant (Non-Wage)	583,862	145,966	589,036
Development Revenues	968,363	86,657	916,868
Multi-Sectoral Transfers to LLGs_Gou	50,445	0	0
Donor Funding	906,371	0	906,371
District Unconditional Grant (Non-Wage)	1,050	0	0
District Discretionary Development Equalization Grant	10,497	0	10,497
Sector Development Grant	0	0	0
Total Revenues shares	6,541,435	1,472,477	6,480,917
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,953,837	1,236,810	4,953,837
Non Wage	619,234	128,914	610,211
Development Expenditure			
Domestic Development	61,992	0	10,497
Donor Development	906,371	74,033	906,371
Total Expenditure	6,541,435	1,439,758	6,480,917

Narrative of Workplan Revenues and Expenditure

The Health Sector expects to receive Ushs 6,480,917,000/= which is less than what had been budgeted for in the FY 2017-18. This is because transfers to LLGs performed at 0. The sector conditional grant (non wage) Increased slightly from shs 583,862,000/= to 589,036,377/=because of the improvement in the indicators used for PHC allocation formula for 2018-19 which looks at OPD, ANC, deliveries, Family planning and immunizations conducted. Donor funds remained the same since no new donors are in the district.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	15,404,655	3,974,959	15,391,856
Locally Raised Revenues	8,294	0	8,294
Other Transfers from Central Government	16,288	0	16,288
Multi-Sectoral Transfers to LLGs_NonWage	12,799	100	0
District Unconditional Grant (Non-Wage)	7,238	0	7,238
District Unconditional Grant (Wage)	103,825	20,389	103,825
Sector Conditional Grant (Wage)	13,571,202	3,392,801	13,571,202
Sector Conditional Grant (Non-Wage)	1,685,009	561,670	1,685,009
<i>Development Revenues</i>	522,186	165,109	408,128
Multi-Sectoral Transfers to LLGs_Gou	75,454	0	0
Donor Funding	88,100	0	88,100
District Unconditional Grant (Non-Wage)	4,422	0	0
District Discretionary Development Equalization Grant	44,219	0	44,219
Sector Development Grant	309,991	0	275,810
Total Revenues shares	15,926,841	4,140,068	15,799,985
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	13,675,028	3,309,342	13,675,028
Non Wage	1,729,627	472,551	1,716,829
<i>Development Expenditure</i>			
Domestic Development	434,086	0	320,028
Donor Development	88,100	0	88,100
Total Expenditure	15,926,841	3,781,893	15,799,985

Narrative of Workplan Revenues and Expenditure

The department will receive funds worth shs 15,799,985 compared to shs 15,926,841,000 for 2016-17. There was a decrease because of sector development grant because it is allocated according to the total number of enrollment.

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Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	631,414	120,652	705,079
Locally Raised Revenues	11,738	0	11,738
Multi-Sectoral Transfers to LLGs_NonWage	25,771	5,010	0
Other Transfers from Central Government	0	89,792	541,904
District Unconditional Grant (Non-Wage)	11,979	5,282	11,979
District Unconditional Grant (Wage)	139,458	20,567	139,458
Sector Conditional Grant (Non-Wage)	442,468	0	0
Development Revenues	128,838	34,688	82,113
Locally Raised Revenues	26,678	0	26,678
Multi-Sectoral Transfers to LLGs_Gou	41,181	0	0
District Unconditional Grant (Non-Wage)	5,543	0	0
District Discretionary Development Equalization Grant	55,435	0	55,435
Total Revenues shares	760,252	155,340	787,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	139,458	20,567	139,458
Non Wage	491,956	27,642	565,621
Development Expenditure			
Domestic Development	128,838	0	82,113
Donor Development	0	0	0
Total Expenditure	760,252	48,210	787,193

Narrative of Workplan Revenues and Expenditure

The department has a total Budget of Shs; 787,192,654. UGX 364,498,741 shall be used for maintenance of District feeder roads, UGX 50,000,000 for Urban Raods, 60,090,536 for bottle neck removal on CARS, UGX 99,437,891 for maintenance of vehicles and Plants, UGX 76,735,000 for part Completion of District Admn. Block, 139,457,970 for Salaries and Shs: 2,401, 772 for electrical repairs.

Vote : 526 Kisoro 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			
<i>Recurrent Revenues</i>	92,434	21,330	88,996
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	2,418	429	0
District Unconditional Grant (Non-Wage)	2,939	1,735	2,939
District Unconditional Grant (Wage)	39,971	8,390	39,971
Sector Conditional Grant (Non-Wage)	43,106	10,776	42,086
<i>Development Revenues</i>	506,785	155,285	483,453
Multi-Sectoral Transfers to LLGs_Gou	2,802	0	0
Donor Funding	38,130	0	38,130
Sector Development Grant	445,216	0	424,705
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	599,219	176,615	572,449
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	39,971	8,390	39,971
Non Wage	52,463	7,184	49,025
<i>Development Expenditure</i>			
Domestic Development	468,656	100,219	445,324
Donor Development	38,130	0	38,130
Total Expenditure	599,219	115,792	572,449

Narrative of Workplan Revenues and Expenditure

The Water Sector expects to receive Ushs 572,449,000 /= compared to Ushs 599,219,000/= for FY 2017/18. There was a net decrease of Ushs 26,770,000= in Sector Development Grant, Transitional Development Grant. The rest of unconditional grant and Donor funding remained the same.

Vote : 526 Kisoro 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	214,165	36,142	206,883
Locally Raised Revenues	4,795	0	4,795
Multi-Sectoral Transfers to LLGs_NonWage	6,666	0	0
District Unconditional Grant (Non-Wage)	17,794	7,046	17,794
District Unconditional Grant (Wage)	176,600	27,019	176,600
Sector Conditional Grant (Non-Wage)	8,310	2,078	7,694
Development Revenues	23,218	1,894	3,883
Multi-Sectoral Transfers to LLGs_Gou	8,947	0	0
Locally Raised Revenues	10,000	0	0
District Unconditional Grant (Non-Wage)	388	0	0
District Discretionary Development Equalization Grant	3,883	0	3,883
Total Revenues shares	237,383	38,036	210,766
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	176,600	27,019	176,600
Non Wage	37,565	5,624	30,283
Development Expenditure			
Domestic Development	23,218	979	3,883
Donor Development	0	0	0
Total Expenditure	237,383	33,621	210,766

Narrative of Workplan Revenues and Expenditure

The Natural Resources Department has planned for a total of Ushs 210,766,025/= from Conditional Grants, Unconditional Grants and Locally raised Revenue for expenditure in F/Y 2018-19. The unconditional non wage planned for is 17,793,758/=, conditional grant will be 7,694,443/=district unconditional grant -wage will be 176,600,000/= and local raised revenue planned for is 4,794,730/= the development funds planned for is 3,882,604/=.

Vote : 526 Kisoro 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	394,248	78,573	407,666
Locally Raised Revenues	1,762	0	1,762
Other Transfers from Central Government	49,654	5,431	88,000
Multi-Sectoral Transfers to LLGs_NonWage	23,811	2,910	0
District Unconditional Grant (Non-Wage)	6,343	2,528	6,343
District Unconditional Grant (Wage)	257,325	53,866	257,325
Sector Conditional Grant (Non-Wage)	55,353	13,838	54,235
Development Revenues	670,545	16,909	786,562
Locally Raised Revenues	3,769	0	0
Multi-Sectoral Transfers to LLGs_Gou	87,601	0	0
Donor Funding	106,584	0	0
Other Transfers from Central Government	453,786	0	767,758
District Discretionary Development Equalization Grant	18,805	0	18,805
Total Revenues shares	1,064,793	95,482	1,194,228
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	257,325	53,866	257,325
Non Wage	136,923	12,208	150,341
Development Expenditure			
Domestic Development	563,961	0	786,562
Donor Development	106,584	0	0
Total Expenditure	1,064,793	66,074	1,194,228

Narrative of Workplan Revenues and Expenditure

The Community Based Services expects to receive a total budget Ushs of 1,194,228,126 = from conditional Grants, Unconditional Grants, Donors and Local Revenues which is a increment as compared to the previous 2017/2018, this includes 786,562,410 from central govt for UWEP and YLP, non-wage of 150,340,736=, conditional grant (non wage) of 54,235,374=, unconditional grant of 6,343,162, local revenue 1,762,200, wages of 257,324,980=, and other tranfers from CG 88,000,000=. The rest of revenue and expenditure plans remain as per Financial Year 2017/2018.

Vote : 526 Kisoro 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			
<i>Recurrent Revenues</i>	141,416	25,774	133,023
Locally Raised Revenues	21,989	0	21,989
Multi-Sectoral Transfers to LLGs_NonWage	8,393	832	0
District Unconditional Grant (Non-Wage)	50,031	11,068	50,031
District Unconditional Grant (Wage)	61,003	13,874	61,003
<i>Development Revenues</i>	244,057	62,634	234,109
Multi-Sectoral Transfers to LLGs_Gou	7,128	0	0
Donor Funding	205,902	0	205,902
District Unconditional Grant (Non-Wage)	2,821	0	0
District Discretionary Development Equalization Grant	28,207	0	28,207
Total Revenues shares	385,473	88,408	367,132
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	61,003	13,874	61,003
Non Wage	80,413	5,638	72,020
<i>Development Expenditure</i>			
Domestic Development	38,155	4,691	28,207
Donor Development	205,902	51,790	205,902
Total Expenditure	385,473	75,993	367,132

Narrative of Workplan Revenues and Expenditure

The planning Unit plans to receive Ushs 367,132.145 in FY 2018/2019 which is a decrease compared to Ushs 385,473,000 FY 2017-18. This decrease is from multisectoral transfers to LLGS .The rest of the revenue and expenditure allocations remained largely the same.

Vote : 526 Kisoro 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	77,304	10,955	74,554
Locally Raised Revenues	11,846	0	11,846
Multi-Sectoral Transfers to LLGs_NonWage	2,749	0	0
District Unconditional Grant (Non-Wage)	12,017	2,754	12,017
District Unconditional Grant (Wage)	50,691	8,201	50,691
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	77,304	10,955	74,554
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,691	8,201	50,691
Non Wage	26,612	1,728	23,863
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	77,304	9,929	74,554

Narrative of Workplan Revenues and Expenditure

The internal audit unit planned revenue and expenditure for financial year 2018/2019 Shs 74,554.028. Almost all the grants remained the same as of the previous year