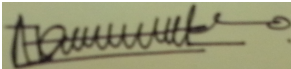

Vote : 563 Koboko District**FY 2018/19**

Foreword

I am glad and honored to present Koboko District Local Government Budget Framework Paper for Financial Year (FY) 2018/2019. The preparation of Local Government Budget Framework Papers is the mandate of the Local Governments to guide the preparation of the District Development Plan. This Budget Framework Paper for FY 2018/2019 sets clearly the Medium Term Expenditure Framework (MTEF) showing the resource envelope available to the District and how the Local Government plans to utilize these resources. The BFP being presented has been aligned with the district 5 year development plan which was prepared in line with the National Development Plan II. This document was prepared in a participatory way involving all stakeholders in the district and the consultations were crowned with a budget conference in Koboko Municipal Council Hall where different stakeholders including the people of Koboko and CSOs participated in the conference. Their views helped refine the Budget Framework Paper. Commendable achievements were registered under the various departments of education health, production, roads, water, natural resources and community based services as pointed out in this document. The strategic location of the district as the gateway to southern Sudan and eastern Democratic Republic of Congo (DRC) has created opportunity for the people of Koboko to generate wealth from agriculture, small and medium scale businesses. The District is committed to its role of mentoring and back stopping the Lower Local Governments (LLGs) to ensure improvement in implementation of all Government programs. I wish to Thank the Central Government for its invaluable technical support in the preparation of this document and the support by development partners to the district Budget. I do appreciate the Budget Desk, the District Technical Planning Committee (DTPC) and the Planning Unit Staff for the commitment and guidance in the process of preparing this document. I therefore, invite all stakeholders to embrace the Budget Framework Paper of the District and refer to it in regard to their medium term priorities so as to achieve improved service delivery for the people of Koboko district. The local development partners and organizations shall use the unfunded priorities as entry points in supporting the District efforts in the development of Koboko. I therefore endorse this Budget Framework Paper for FY 2018/2019 as a working document to harmonize all development efforts in Koboko District



Canon George Adoko

Vote : 563 Koboko 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	504,866	94,731	409,926
Discretionary Government Transfers	3,088,902	884,261	3,323,647
Conditional Government Transfers	7,994,014	1,941,832	6,952,636
Other Government Transfers	1,729,726	472,317	1,013,120
Donor Funding	1,329,218	21,114	737,860
Grand Total	14,646,727	3,414,254	12,437,189

Revenue Performance in the First Quarter of 2017/18

Koboko District planned to receive Ushs. 14,646,727,000 in the FY 2017/2018 but by the end of the first quarter of FY 2017/2018, the district was able to receive only Ushs. 3,414,254,000 representing 23.3% budget performance. This performance is below the expected 25% target due to under performance realized from donor funds which performed at 1.6% and local revenue that performed at 18.8%. Koboko district is expecting to receive Ushs. 12,437,189,000 in the FY 2018/2019. This is a decline compared to the Ushs. 14,646,727,000 in the FY 2017/2018. The decline is attributed to a decrease in the local revenue, YLP and non-commitments from donors. Of the total budget for FY 2018/19, local revenue will constitute 3.3%, donors will contribute 5.9% and the bulk of 90.8% is expected from Central Government transfers

Planned Revenues for FY 2018/19

Koboko district is expecting to receive Ushs. 12,437,189,000 in the FY 2018/2019. This is a decline compared to the Ushs. 14,646,727,000 in the FY 2017/2018. The decline is attributed to a decrease in the local revenue, YLP and non-commitments from donors. Of the total budget for FY 2018/19, local revenue will constitute 3.3%, donors will contribute 5.9% and the bulk of 90.8% is expected from Central Government transfers

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	1,796,980	394,332	1,197,192
Finance	285,426	78,093	240,019
Statutory Bodies	452,176	104,500	462,007
Production and Marketing	730,175	310,842	646,817
Health	2,046,737	348,950	1,338,693
Education	5,630,232	1,433,193	5,694,127
Roads and Engineering	652,979	173,994	832,908
Water	773,097	185,265	631,518
Natural Resources	225,032	27,967	211,535

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Community Based Services	1,884,948	297,683	1,027,084
Planning	119,050	48,147	109,474
Internal Audit	49,895	11,289	45,816
Grand Total	14,646,727	3,414,254	12,437,189
<i>o/w: Wage:</i>	<i>6,251,286</i>	<i>1,562,821</i>	<i>6,251,286</i>
<i>Non-Wage Recurrent:</i>	<i>3,401,692</i>	<i>947,210</i>	<i>2,226,936</i>
<i>Domestic Devt:</i>	<i>3,664,531</i>	<i>883,109</i>	<i>3,221,107</i>
<i>Donor Devt:</i>	<i>1,329,218</i>	<i>21,114</i>	<i>737,860</i>

Expenditure Performance in the First Quarter FY 2017/18

Koboko District Local Government planned to receive Ushs. 14,646,727,000 in the FY 2017/18 and by the end of the first quarter, it received Ushs. 3,414,254,000 representing 23.3% of the annual budget. The Production and marketing department performed highest at 42.6% due to procurement of 6 motor cycles for extension workers, planning Unit performed at 40.4% due to the funds that were received for birth registration from UNICEF and Finance (27.4%) performed above the target of 25% because of the procurement of two motor cycles. natural resources, community services and health all performed below 20% because of reduction in local revenue and DUCG-Non wage to the departments.

Planned Expenditures for The FY 2018/19

The district intends to construct three classroom blocks to raise three primary schools to operate at P7 level, construct two twin staff houses to accommodate health staff to improve service delivery. With the availability of road maintenance equipment, the district only provided for fuel, maintenance and staff allowances to utilize the machines hence leaving out the cost of hiring equipment.

Medium Term Expenditure Plans

The district will continue to construct classrooms, supply desks, construct staff houses, procure motor cycles, procure computers, maintain roads, prioritize wealth creation, prioritize disease prevention and conduct staff capacity building

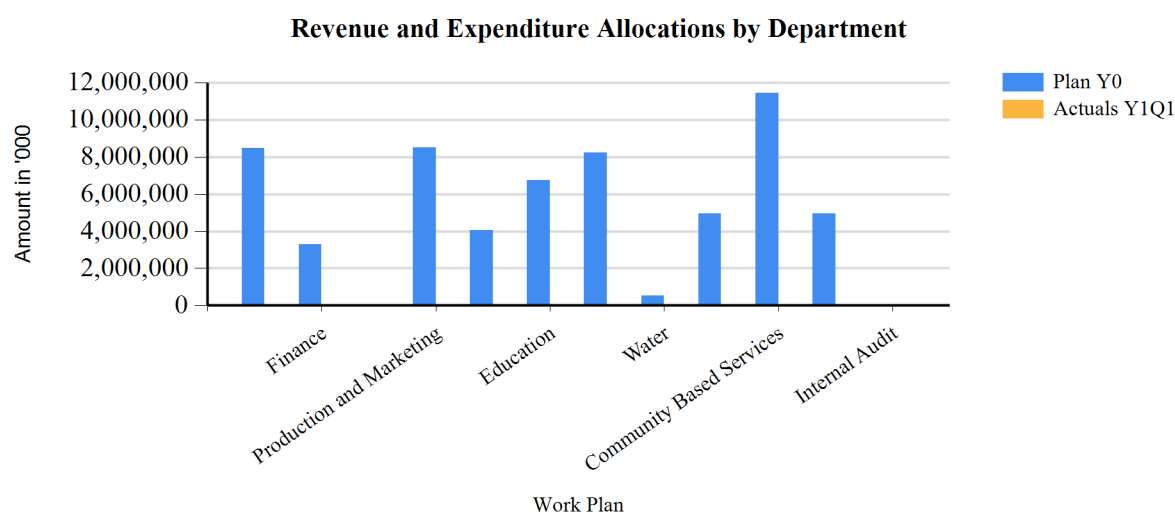
Challenges in Implementation

The major constraints anticipated are inadequate staffing, low capacity of the contractors which tends to delay implementation of contracts.

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	504,866	94,731	409,926
Local Services Tax	57,897	31,320	30,340
Land Fees	8,908	2,393	9,212
Application Fees	25,518	16,125	14,005
Business licenses	14,342	1,226	25,284
Rent & Rates - Non-Produced Assets – from private entities	3,100	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	10,191	0	6,270
Sale of (Produced) Government Properties/Assets	15,650	0	0
Sale of non-produced Government Properties/assets	1,100	0	2,833
Rent & rates – produced assets – from private entities	791	0	0
Park Fees	9,600	129	2,698
Refuse collection charges/Public convenience	3,780	0	0
Property related Duties/Fees	9,153	54	0
Advertisements/Bill Boards	2,000	0	0
Animal & Crop Husbandry related Levies	3,035	1,038	11,558
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,430	210	8,858
Registration of Businesses	5,808	2,103	4,807
Market /Gate Charges	105,259	24,924	169,672
Tax Tribunal – Court Charges and Fees	100	0	0
Court Filing Fees	603	0	0

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Fees from appeals	250	0	0
Other Court Fees	620	90	2,996
Other Fees and Charges	137,339	6,319	101,307
Voluntary Transfers	23,000	0	0
Miscellaneous receipts/income	60,392	8,801	20,086
2a. Discretionary Government Transfers	3,088,902	884,261	3,323,647
District Unconditional Grant (Non-Wage)	535,891	133,973	529,181
District Discretionary Development Equalization Grant	1,344,426	448,142	1,585,879
Urban Unconditional Grant (Wage)	118,349	29,587	118,349
District Unconditional Grant (Wage)	1,090,237	272,559	1,090,237
2b. Conditional Government Transfer	7,994,014	1,941,832	6,952,636
Sector Conditional Grant (Wage)	5,042,700	1,260,675	5,042,700
Sector Conditional Grant (Non-Wage)	1,346,204	301,830	998,944
Support Services Conditional Grant (Non-Wage)	12,000	3,000	12,000
Sector Development Grant	685,684	228,561	660,742
Transitional Development Grant	105,145	6,879	0
General Public Service Pension Arrears (Budgeting)	238,735	0	0
Pension for Local Governments	238,250	59,562	238,250
Gratuity for Local Governments	325,297	81,324	0
2c. Other Government Transfer	1,729,726	472,317	1,013,120
Northern Uganda Social Action Fund (NUSAF)	942,698	89,358	0
Support to PLE (UNEB)	0	0	0
Uganda Road Fund (URF)	0	73,538	456,640
Uganda Women Entrepreneurship Program(UWEP)	174,272	135,871	222,253
Vegetable Oil Development Project	43,000	43,000	0
Youth Livelihood Programme (YLP)	446,568	8,667	334,228
Makerere School of Public Health	45,000	13,524	0
Uganda Sanitation Fund	78,190	42,254	0
Other	0	66,106	0
3. Donor	1,329,218	21,114	737,860
Infectious Diseases Institute (IDI)	84,858	0	0
United Nations Children Fund (UNICEF)	500,000	19,590	0
United Nations High Commission for Refugees (UNHCR)	737,860	0	737,860
Others	6,500	1,524	0
Total Revenues shares	14,646,727	3,414,254	12,437,189

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

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Koboko district Local Government planned to receive Ushs. 126,216,500 in the first quarter of FY 2017/18 as local revenue and by the end of the first quarter FY 2017/18 the district received Ushs. 94,731,000 representing 75.1% of the expected quarterly revenue. This low performance was due to poor performance of Rent and Rates (0%), Park fees (5.3%) and Business licenses (34.2%).

Central Government Transfers

Koboko District Local Government expected to receive Ushs. 3,203,160,500 in the first quarter of FY 2017/18 from central Government and by the end of the quarter, the district received Ushs. 3,298,410,000 representing 103% of the expected quarterly release. This high performance was attributed to good performance by UWEP and URF

Donor Funding

Koboko district planned to receive Ushs. 332,304,500 from donors in the first quarter of FY 2017/18. By the end of the quarter, the district only received Ushs. 21,114,000 representing 6.4%. This was only from UNICEF (Ushs. 19,590,000 for birth registration) and Ushs. 1,524,000 from ACAV for activities in Community based services

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The district expects to receive a total of Ushs. 409,926,000 from local revenue in the FY 2018/2019. This is a decline from Ushs. 504,866,000 in FY 2017/18. This was arrived at after critical analysis of the trends of local revenue performance in the last three financial years.

Central Government Transfers

The district plans to get Ushs. 11,289,403,000 from Central Government transfers for the FY 2018/2019. This is a slight decrease compared to FY 2017/18 due to a reduction in YLP, NUSAF3 and non-communication of IPFs from USF, MSPH, VODP for FY 2018/19

Donor Funding

Koboko district plans to receive Ushs. 737,860,000 from donors for FY 2018/19. This is a decline from Ushs. 1,329,218,000 in the FY 2017/18 and it is as a result of non-communication of IPFs from UNICEF and IDI. The district is hopeful that these donors will eventually communicate the funds planned for FY 2018/19

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			
Agricultural Extension Services	0	0	21,500
District Production Services	719,618	137,454	624,512
District Commercial Services	10,558	2,639	805
Sub- Total of allocation Sector	730,175	140,094	646,817
Sector :Works and Transport			
District, Urban and Community Access Roads	652,980	139,252	832,908
Sub- Total of allocation Sector	652,980	139,252	832,908
Sector :Education			
Pre-Primary and Primary Education	4,866,065	1,201,458	4,424,010
Secondary Education	594,276	148,569	588,276
Skills Development	30,000	7,500	30,000

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Education & Sports Management and Inspection	139,891	34,973	651,842
<i>Sub- Total of allocation Sector</i>	5,630,232	1,392,500	5,694,127
Sector :Health			
Primary Healthcare	863,887	196,036	536,018
District Hospital Services	236,285	59,071	235,261
Health Management and Supervision	946,564	236,641	567,414
<i>Sub- Total of allocation Sector</i>	2,046,737	491,748	1,338,693
Sector :Water and Environment			
Rural Water Supply and Sanitation	773,097	178,357	631,518
Natural Resources Management	225,032	45,208	211,535
<i>Sub- Total of allocation Sector</i>	998,129	223,565	843,052
Sector :Social Development			
Community Mobilisation and Empowerment	1,884,948	456,946	1,027,084
<i>Sub- Total of allocation Sector</i>	1,884,948	456,946	1,027,084
Sector :Public Sector Management			
District and Urban Administration	1,796,980	458,586	1,197,192
Local Statutory Bodies	452,176	113,738	462,007
Local Government Planning Services	119,049	31,250	109,474
<i>Sub- Total of allocation Sector</i>	2,368,204	603,574	1,768,673
Sector :Accountability			
Financial Management and Accountability(LG)	285,426	62,400	240,019
Internal Audit Services	49,895	12,474	45,816
<i>Sub- Total of allocation Sector</i>	335,321	74,874	285,835

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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	1,622,114	349,782	1,049,554
Locally Raised Revenues	96,448	24,855	30,000
Multi-Sectoral Transfers to LLGs_NonWage	74,300	21,853	79,353
District Unconditional Grant (Non-Wage)	102,947	25,653	155,813
Urban Unconditional Grant (Wage)	118,349	29,587	118,349
District Unconditional Grant (Wage)	427,789	106,947	427,789
General Public Service Pension Arrears (Budgeting)	238,735	0	0
Pension for Local Governments	238,250	59,562	238,250
Gratuity for Local Governments	325,297	81,324	0
Development Revenues	174,866	44,550	147,637
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	40,023	0	16,968
District Unconditional Grant (Non-Wage)	0	0	0
District Discretionary Development Equalization Grant	134,843	0	130,670
Total Revenues shares	1,796,980	394,332	1,197,192
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	546,138	86,304	546,138
Non Wage	1,075,976	177,067	503,416
Development Expenditure			
Domestic Development	174,866	18,028	147,637
Donor Development	0	0	0
Total Expenditure	1,796,980	281,399	1,197,192

Narrative of Workplan Revenues and Expenditure

Administration Department projects to receive UGX 1,197,192,000 in the FY 2018/19, this projection is a decline as compared to UGX. 1,796,980,000 budgeted in FY 2017/18. this decline is due to no allocation for Pension arrears and Gratuity in the IPFs sent and reduction in allocation under local revenues. of the total projection the department has earmarked UGX. 546,138,000 representing 45.6% for wages, UGX. 503,406,000 representing 42% for non wages expenditures and UGX. 147,637,000 representing 12.4% for development expenditures.

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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	266,626	61,093	234,453
Locally Raised Revenues	50,054	11,454	29,451
Multi-Sectoral Transfers to LLGs_NonWage	76,124	14,555	80,154
District Unconditional Grant (Non-Wage)	35,000	8,722	19,400
District Unconditional Grant (Wage)	105,448	26,362	105,448
Development Revenues	18,800	17,000	5,565
Multi-Sectoral Transfers to LLGs_Gou	1,800	0	1,565
District Discretionary Development Equalization Grant	17,000	0	4,000
Total Revenues shares	285,426	78,093	240,019
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,448	20,341	105,448
Non Wage	161,178	10,532	129,005
Development Expenditure			
Domestic Development	18,800	0	5,565
Donor Development	0	0	0
Total Expenditure	285,426	30,873	240,019

Narrative of Workplan Revenues and Expenditure

Finance Department projects to receive UGX. 240,019,000 in the FY 2018/19, This is a decline from UGX. 285,426,000 allocated to the department in the FY 2017/18, This decline is due to decline in allocation to the department under LR, DUCGNW and DDEG. Out of this allocation the department has earmarked UGX. 1,05,448,000 representing 43.9% for wages, UGX. 129,005,000 representing 53.7% for non wages expenditures and UGX. 5,565,000 representing 2.3% for development expenditure.

Vote : 563 Koboko District

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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	449,876	104,500	461,007
Locally Raised Revenues	108,000	17,891	91,949
Multi-Sectoral Transfers to LLGs_NonWage	50,004	13,771	50,687
District Unconditional Grant (Non-Wage)	160,040	39,880	186,540
District Unconditional Grant (Wage)	131,831	32,958	131,831
Development Revenues	2,300	0	1,000
Multi-Sectoral Transfers to LLGs_Gou	2,300	0	0
District Discretionary Development Equalization Grant	0	0	1,000
Total Revenues shares	452,176	104,500	462,007
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,831	39	131,831
Non Wage	318,045	41,966	329,176
Development Expenditure			
Domestic Development	2,300	0	1,000
Donor Development	0	0	0
Total Expenditure	452,176	42,004	462,007

Narrative of Workplan Revenues and Expenditure

Statutory Bodies sector plans to receive UGX. 462,008,000 in the FY 2018/19 which is a slight increase from UGX 452,176,000 budgeted in the FY 2017/18. This increase is due to a slight increase in the allocation under DUCGNW to the sector in the next FY. Out of this allocation the sector has allocated UGX. 131,831,000 representing 28.5% of the departmental budget for wages of political leaders at all levels, UGX. 329,176,000 for wages representing 71.2% and UGX 1,000,000 for capital development representing 0.3% of the sector budget.

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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	416,449	135,359	367,514
Locally Raised Revenues	9,363	2,260	6,000
Other Transfers from Central Government	43,000	43,000	0
Multi-Sectoral Transfers to LLGs_NonWage	13,603	2,480	13,163
District Unconditional Grant (Non-Wage)	8,000	1,999	4,000
District Unconditional Grant (Wage)	99,097	24,774	99,097
Sector Conditional Grant (Wage)	208,949	52,237	208,949
Sector Conditional Grant (Non-Wage)	34,437	8,609	36,305
Development Revenues	313,727	175,483	279,303
Donor Funding	24,849	0	24,849
Multi-Sectoral Transfers to LLGs_Gou	202,709	0	220,305
District Discretionary Development Equalization Grant	50,659	0	0
Sector Development Grant	35,509	0	34,149
Total Revenues shares	730,175	310,842	646,817
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	308,045	54,747	308,046
Non Wage	108,403	23,891	59,468
Development Expenditure			
Domestic Development	288,878	9,148	254,454
Donor Development	24,849	0	24,849
Total Expenditure	730,175	87,785	646,817

Narrative of Workplan Revenues and Expenditure

Production and Marketing Department projects to receive Ushs. 646,817,000 in the FY 2018/19 which is less than the Ushs. 687,175,000 allocated to the department in the FY 2017/18. This decline in allocation is due to a decrease in funds from sector development grant, local revenue, DDEG and DUCG -NW. Out of the total allocation Ushs. 308,046,000 representing 47.6% of the budget has been earmarked for wages, Ushs. 59,468,000 representing 9.2% for non wages, Ushs. 254,454,000 representing 39.3% for capital development and Ushs. 24,849,000 representing 3.8% of the budget for donor activities.

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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	928,570	320,750	790,088
Locally Raised Revenues	4,000	222	2,000
Other Transfers from Central Government	123,190	121,883	0
Multi-Sectoral Transfers to LLGs_NonWage	12,732	1,498	11,775
District Unconditional Grant (Non-Wage)	18,000	4,485	4,000
Sector Conditional Grant (Wage)	581,971	145,493	581,971
Sector Conditional Grant (Non-Wage)	188,677	47,169	190,342
Development Revenues	1,118,167	28,200	548,605
Donor Funding	876,648	0	291,790
Multi-Sectoral Transfers to LLGs_Gou	67,012	0	76,629
District Discretionary Development Equalization Grant	90,000	0	180,186
Sector Development Grant	0	0	0
Transitional Development Grant	84,507	0	0
Total Revenues shares	2,046,737	348,950	1,338,693
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	581,971	137,575	581,971
Non Wage	346,599	42,737	208,117
Development Expenditure			
Domestic Development	241,519	0	256,815
Donor Development	876,648	0	291,790
Total Expenditure	2,046,737	180,312	1,338,693

Narrative of Workplan Revenues and Expenditure

Health Department has been allocated UGX 1,338,693,000 for the FY 2018/19 which is a decline from UGX 2,046,737,000 allocated in the FY 2017/18. This decline can be attributed to less allocation to the department under LR, OGT,MST,DUCGNW, while the sector also did not receive IPFs for some Donor funds like UNICEF and Transitional development grant which were budgeted in the previous year. out of this allocation to the department UGX 581,971,000 representing 43.5% has been allocated for wages, UGX. 208,117,000 representing 15.5% for non wages expenditures, UGX 256,815,000 representing 19.2% for development expenditures and UGX 291,790,000 representing 21.8% has been earmarked for donor activities

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,012,639	1,308,864	5,004,051
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	6,400	355	8,000
Multi-Sectoral Transfers to LLGs_NonWage	9,725	1,930	10,538
District Unconditional Grant (Non-Wage)	15,000	3,738	4,000
District Unconditional Grant (Wage)	40,177	10,044	40,177
Sector Conditional Grant (Wage)	4,251,780	1,062,945	4,251,780
Sector Conditional Grant (Non-Wage)	689,556	229,852	689,556
Development Revenues	617,594	124,329	690,076
Multi-Sectoral Transfers to LLGs_Gou	50,509	0	2,021
Donor Funding	280,080	0	280,080
District Discretionary Development Equalization Grant	120,000	0	244,600
Sector Development Grant	167,005	0	163,375
Total Revenues shares	5,630,232	1,433,193	5,694,127
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,291,957	993,716	4,291,957
Non Wage	720,681	186,854	712,094
Development Expenditure			
Domestic Development	337,514	0	409,996
Donor Development	280,080	0	280,080
Total Expenditure	5,630,232	1,180,569	5,694,127

Narrative of Workplan Revenues and Expenditure

Education Department planned to receive UGX 5,694,127,000 in the FY 2018/19 which is a slight increase from UGX 5,630,232,000 allocated to the department in the FY 2017/18. The increase in the budget for the department is due to increased allocation under DDEG to the department to address critical infrastructural needs under the department. out of the total allocation UGX 4,292,957,000 representing 75.4% of the departmental budget has been earmakerd for wages, UGX. 712,094,000 representing 12.5% for non wages, UGX 409,996,000 representing 7.2% for capital development and UGX 280,000,000 representing 4.9% is for donor activities.

Vote : 563 Koboko 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	401,880	80,568	31,943
Other Transfers from Central Government	0	73,538	0
Locally Raised Revenues	3,268	181	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,682	303	3,633
District Unconditional Grant (Non-Wage)	3,000	748	1,117
District Unconditional Grant (Wage)	23,193	5,798	23,193
Sector Conditional Grant (Non-Wage)	368,737	0	0
Development Revenues	251,100	93,425	800,965
Multi-Sectoral Transfers to LLGs_Gou	171,100	0	366,365
Other Transfers from Central Government	0	0	394,600
District Discretionary Development Equalization Grant	80,000	0	40,000
Total Revenues shares	652,979	173,994	832,908
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,193	4,160	23,193
Non Wage	378,687	25,379	8,750
Development Expenditure			
Domestic Development	251,100	19,400	800,965
Donor Development	0	0	0
Total Expenditure	652,980	48,939	832,908

Narrative of Workplan Revenues and Expenditure

Roads sector expects to receive Ushs. 832,908,000 in the FY 2018/19. This is an increase from Ushs. 652,979,000 allocated to the sector in the FY 2017/18 due to inclusion of tentative URF funds to the department and increased allocation from LLGs to the sector. Of the total allocation to the sector Ushs. 23,193,000 representing 2.9% of the sector budget will be used for wages, Ushs. 8,750,000 representing 1.1% for non wages while Ushs. 800,965,000 representing 96% is for development expenditure.

Vote : 563 Koboko 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	74,130	17,329	72,339
Locally Raised Revenues	3,000	167	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,119	163	3,222
District Unconditional Grant (Non-Wage)	3,000	748	1,117
District Unconditional Grant (Wage)	19,907	4,977	19,907
Sector Conditional Grant (Non-Wage)	33,104	8,276	32,093
Support Services Conditional Grant (Non-Wage)	12,000	3,000	12,000
Development Revenues	698,967	167,936	559,179
Multi-Sectoral Transfers to LLGs_Gou	57,200	0	0
Donor Funding	95,960	0	95,960
District Discretionary Development Equalization Grant	42,000	0	0
Sector Development Grant	483,170	0	463,219
Transitional Development Grant	20,638	0	0
Total Revenues shares	773,097	185,265	631,518
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,907	3,200	19,907
Non Wage	54,222	163	52,432
Development Expenditure			
Domestic Development	603,007	8,343	463,219
Donor Development	95,960	0	95,960
Total Expenditure	773,097	11,705	631,518

Narrative of Workplan Revenues and Expenditure

Water Sector projects to receive UGX. 631,518,000 in the FY 2018/19 which is a decrease from UGX 773,097,000 budgeted in the FY 2017/18. This decline is due to no allocation to the department under transitional development grant and DDEG , furthermore there was a decline in allocation under MST. The department has earmarked UGX. 19,907,000 representing 3.2% of the budget for wages, UGX 52,432,000 representing 8.3% for non wages, UGX 463,219,000 representing 73.4% for development expenditures and UGX 95,960,000 representing 15.2% for donor activities.

Vote : 563 Koboko 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	110,063	21,767	104,998
Locally Raised Revenues	15,676	981	10,000
Multi-Sectoral Transfers to LLGs_NonWage	12,332	280	16,499
District Unconditional Grant (Non-Wage)	10,000	2,492	6,000
District Unconditional Grant (Wage)	67,455	16,864	67,455
Sector Conditional Grant (Non-Wage)	4,601	1,150	5,044
Development Revenues	114,969	6,200	106,537
Locally Raised Revenues	2,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	37,788	0	21,355
Donor Funding	45,181	0	45,181
District Discretionary Development Equalization Grant	30,000	0	40,000
Total Revenues shares	225,032	27,967	211,535
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	67,455	12	67,455
Non Wage	42,609	283	37,543
Development Expenditure			
Domestic Development	69,788	1,205	61,355
Donor Development	45,181	0	45,181
Total Expenditure	225,032	1,501	211,535

Narrative of Workplan Revenues and Expenditure

Natural Resources department has projected to receive UGX 211,535,000 in the FY 2018/19. This was a slight increase from UGX 225,032,000 allocated in FY 2017/18 due to increased allocation under MST, LR and DUCGNW. The department has allocated UGX. 67,455,000 representing 31.9% for wages, UGX 37, 543,000 representing 17.7% and UGX 61,355,000 representing 29% for development and UGX 45,181,000 representing 21.4% for donor activities.

Vote : 563 Koboko 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	222,214	78,096	236,984
Locally Raised Revenues	10,550	586	12,000
Other Transfers from Central Government	36,260	34,369	38,635
Multi-Sectoral Transfers to LLGs_NonWage	19,350	4,139	23,783
District Unconditional Grant (Non-Wage)	20,000	4,989	8,000
District Unconditional Grant (Wage)	108,962	27,240	108,962
Sector Conditional Grant (Non-Wage)	27,092	6,773	45,603
Development Revenues	1,662,734	219,587	790,100
Donor Funding	6,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	118,957	0	272,255
Other Transfers from Central Government	1,527,276	0	517,845
District Discretionary Development Equalization Grant	10,000	0	0
Total Revenues shares	1,884,948	297,683	1,027,084
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,962	24,244	108,962
Non Wage	113,252	6,648	128,022
Development Expenditure			
Domestic Development	1,656,234	163,192	790,100
Donor Development	6,500	0	0
Total Expenditure	1,884,948	194,085	1,027,084

Narrative of Workplan Revenues and Expenditure

Community Based Services plans to receive UGX 1,027,084,000 in the FY 2018/19, this is a decline from UGX 1,884,948,000 allocated to the department in FY 2017/18. This decline is due to under allocation to the department for OGT and DDEG. The department has earmarked UGX 108,962,000 representing 10.6% for wages, UGX 128,022,000 representing 12.6% for non wage expenses and UGX 790,100,000 representing 76.9% for development expenses for livelihood projects under the different government programmes

Vote : 563 Koboko 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	98,523	20,634	79,474
Locally Raised Revenues	20,200	1,122	15,600
Multi-Sectoral Transfers to LLGs_NonWage	8,960	2,200	11,849
District Unconditional Grant (Non-Wage)	34,838	8,681	17,500
District Unconditional Grant (Wage)	34,525	8,631	34,525
Development Revenues	20,526	27,512	30,000
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	8,780	0	12,316
District Discretionary Development Equalization Grant	11,746	0	17,684
Total Revenues shares	119,050	48,147	109,474
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,525	7	34,525
Non Wage	63,998	1,933	44,949
Development Expenditure			
Domestic Development	20,526	4,000	30,000
Donor Development	0	0	0
Total Expenditure	119,049	5,941	109,474

Narrative of Workplan Revenues and Expenditure

Planning Unit expects to receive Ushs. 109,474,000 in the FY 2018/19. This is a decrease from the Ushs. 119,050,000 allocated in the FY 2017/18 due to a decline in local revenue and district unconditional grant-non wage. Of the allocation to the department, Ushs. 34,525,000 has been allocated for wages representing 31.5% of the budget, Ushs. 44,949,000 representing 41.1% for non wages and Ushs. 30,000,000 representing 27.4% for development expenditure.

Vote : 563 Koboko District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	49,895	11,289	45,816
Locally Raised Revenues	6,041	335	7,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	964
District Unconditional Grant (Non-Wage)	12,000	2,990	6,000
District Unconditional Grant (Wage)	31,854	7,963	31,853
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	49,895	11,289	45,816
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	31,854	1,612	31,853
Non Wage	18,041	3,290	13,964
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	49,895	4,902	45,816

Narrative of Workplan Revenues and Expenditure

Internal Audit sector projects to receive UGX 45,816,000 in the FY 2018/19, this is a slight decline from UGX 49,895,000. This decline is due to under allocation from DUCGNW to the sector. Out of the total allocation UGX 31,853,000 representing 69.5% has been earmarked for wages representing 69.5% and UGX 13,964,000 has been allocated for non wage expenses representing 30.5% of the departmental budget.