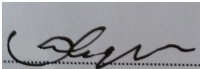

Vote : 598 Kalungu District

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Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. In line with Comprehensive National Development Planning Framework (CNDPF), the long-term and medium term aspirations of the Country and particularly of the District are operationalized by the annual work plans and Budgets. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to Ministry of Finance, Planning and Economic Development; and other stakeholders. The Budget Framework Paper (BFP) is a major initial deliverable of the planning and budgeting phase of an ensuing Financial Year, which commits resources to identified priority areas. It is in accordance with these requirements that this Budget Framework Paper has been prepared. It is formulated in line with attainment of the district vision which is to “Eliminate Poverty by Building a Strong Self Sustaining Local Economy By 2040”.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this BFP were obtained from the Local Government Development Plan for FY 2015/16 to 2019/20, the District Budget Conference held on 25th October 2017, Submissions from Lower Local Governments, and discussions of the District Executive Committee (DEC).



Kyabaggu Richard, DISTRICT CHAIRPERSON/Kalungu

Vote : 598 Kalungu 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	745,376	113,743	745,376
Discretionary Government Transfers	2,345,394	606,153	2,359,547
Conditional Government Transfers	15,482,827	3,963,622	14,041,516
Other Government Transfers	1,605,946	278,690	2,393,519
Donor Funding	523,731	15,196	421,785
Grand Total	20,703,274	4,977,405	19,961,743

Revenue Performance in the First Quarter of 2017/18

Overall, in Quarter One of Financial Year 2017/18, the District received a total of 4,977,405,000 shillings from various revenue sources which is 24 percent of the annual Planned Revenues in the approved budget of Financial Year 2017/18. This is slightly lower than the expected 25 percent by end of quarter one. Low performance was mainly in Donor funding (3 percent of the annual plan) for which many donors were yet to receive funds from their funders; and Locally Raised Revenues (15 percent of the annual Plan) which was due to the fact that mobilization activities like sensitization of the population on taxes was still ongoing since a small proportion had been covered. However, it is worth noting that some individual revenue sources especially development grants performed at more than the expected level in quarter one mainly due to the Government policy of releasing all development grants by end of quarter three, and hence more was released in Quarter One. About 98 percent of the funds received were disbursed/transferred to various departments. Only about 2 percent of the funds received were not transferred to departments because they were received at the very end of the quarter.

Planned Revenues for FY 2018/19

In financial Year 2018/19, the Local Government expects to receive a total of 19,961,743,000 shillings from the various Revenue sources, which is about 4 percent less than the expected Revenue for Financial Year 2017/18. The decrease in expected Revenues is mainly due to the reduced Indicative Planning Figures issued by Ministry of Finance, Planning and Economic Development for revenue sources under Conditional Government Transfers. For instance, Transitional development Grant, Pension Arrears, Gratuity for Local Governments, among others. Further, Donor Funding is also expected to reduce since some donors like Mildmay and PREFA are no longer funding the District in the coming Financial Year.

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	3,185,043	702,463	2,349,514
Finance	145,392	36,809	271,353
Statutory Bodies	372,603	68,630	236,907
Production and Marketing	390,537	112,180	447,306
Health	2,628,318	564,535	2,634,960

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Education	11,581,990	3,076,911	11,591,382
Roads and Engineering	705,626	139,666	796,181
Water	243,547	78,422	233,351
Natural Resources	610,088	15,487	611,086
Community Based Services	546,980	20,454	552,777
Planning	270,983	47,720	209,244
Internal Audit	22,167	6,130	27,683
Grand Total	20,703,274	4,869,408	19,961,743
<i>o/w: Wage:</i>	<i>12,336,122</i>	<i>3,007,792</i>	<i>12,336,122</i>
<i>Non-Wage Recurrent:</i>	<i>6,042,993</i>	<i>1,603,128</i>	<i>5,535,953</i>
<i>Domestic Devt:</i>	<i>1,800,428</i>	<i>251,073</i>	<i>1,667,883</i>
<i>Donor Devt:</i>	<i>523,731</i>	<i>7,415</i>	<i>421,785</i>

Expenditure Performance in the First Quarter FY 2017/18

By end of Quarter One of Financial Year 2017/18, the District Local Government had spent 20 percent of the annual planned expenditure in the approved budget through the various departments. This lower than expected expenditure performance was mainly due to the fact that most development projects had either not yet taken off or were still being implemented and therefore their respective payments were yet to be completed. This was due to uncompleted procurement process most of which was still at evaluation stage. Expenditure on wages took the biggest proportion of the District's expenditure by end of Quarter one (66 percent) followed by Non-Wage Recurrent expenditure (at 30 percent). Domestic Development and Donor development expenditures were each at 2 percent of the overall district Expenditure in Quarter one. Education department stood out as the department with the biggest expenditure mainly due to the wages of staff. In terms of proportion of planned expenditure, Internal Audit, Production & Marketing, Finance and Education Departments, spent more than the rest of the departments (i.e 28%, 26%, 25% and 25% of annual planned expenditure, respectively). Natural Resources, Community based services, Planning and water departments performed at a very poorly mainly because of the effect of procurement process which was still ongoing.

Planned Expenditures for The FY 2018/19

In Financial Year 2018/19, the District expects to spend a total of 19,961,743,000 shillings through various departments. The overall expenditure plan is 6 percent less than the plan for Financial Year 2017/18 and it is mainly due to reduced revenues as guided by the indicative planning figures. For instance, the effect of reduced planned expenditure is more emphasized under Administration (since some revenues are not planned for like Arrears). Under statutory bodies, planned expenditure in Financial Year 2018/19 is less than the level of Financial Year 2017/18 mainly because some wages which had been planned there have since been planned for under Administration. It is worth noting that whereas the overall planned expenditure is expected to reduce in Financial Year 2018/19, for some departments, their respective planned expenditure is expected to increase. This is mainly because of the changes in district and Lower Local Governments' priorities which have been allocated funds and they fall in those departments. Departments that expect an increase in planned expenditure are, Finance, Production and Marketing, Health, Roads and engineering, community based services, among others.

Medium Term Expenditure Plans

All the Projects planned for are extracted from the second Five Year District Development Plan (DDP II) which is being operationalized by the annual work plans and budgets. Since this is the third year of the second DDP, the planned expenditure on identified projects is geared towards building on the accomplished tasks or parts of tasks with the view of ensuring that by the end of the five years, there is an impact.

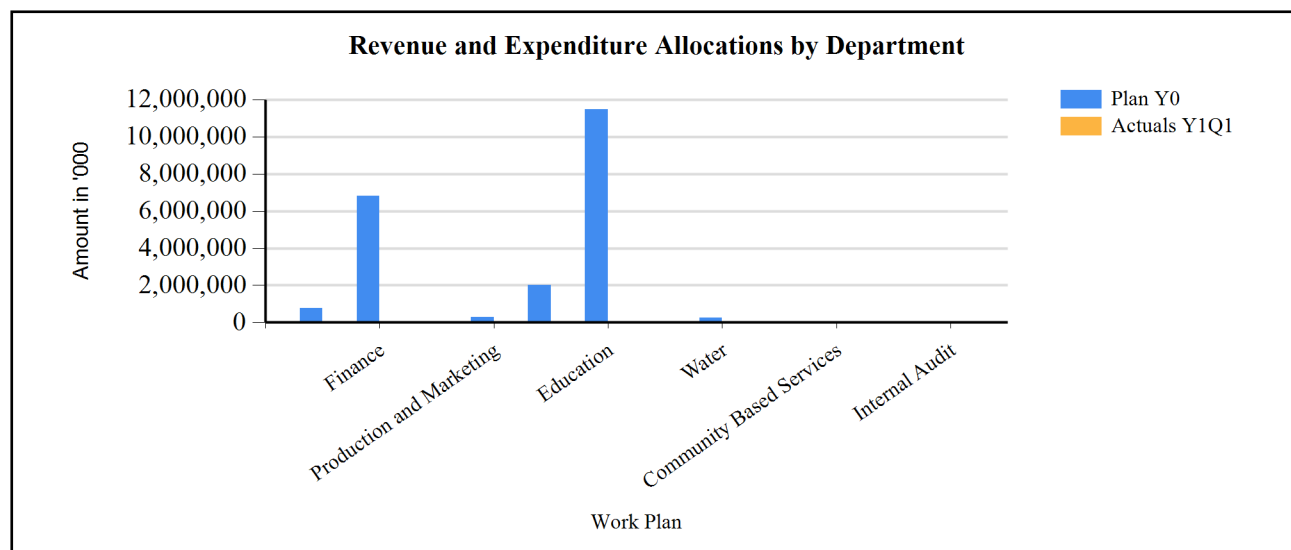
Challenges in Implementation

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Inadequate Funding: The District is still challenged by scarcity of Financial Resources. The locally raised revenue base is still low coupled with sometimes budget cuts for some revenue sources under central government Grants. **Inadequate Office Space:** The District has overtime recruited staff in an effort to reduce on the staffing gaps (as a requirement) and this has continuously worsened the challenge of the already inadequate office space. The district is currently housed in dilapidated Kabaka's buildings which themselves not enough to accommodate the staff. **Inadequate Transport means.** The district does not have enough transport facilities like vehicles to properly carryout supervision and monitoring of projects in addition to other work related duties.

G1: Graph on the Revenue and Expenditure Allocations by Department



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	745,376	113,743	745,376
Local Services Tax	80,327	29,973	80,327
Land Fees	7,500	4,266	7,500
Application Fees	6,000	2,309	6,000
Business licenses	68,522	4,528	44,539
Other licenses	20,354	0	49,337
Royalties	0	266	0
Park Fees	3,840	0	3,840
Property related Duties/Fees	28,000	969	28,000
Animal & Crop Husbandry related Levies	1,000	0	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	2,171	1,000
Registration of Businesses	4,000	0	4,000
Inspection Fees	0	78	0

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Market /Gate Charges	11,573	2,620	11,573
Other Fees and Charges	82,901	652	82,901
Quarry Charges	22,200	450	22,200
Miscellaneous receipts/income	408,159	65,462	403,159
2a. Discretionary Government Transfers	2,345,394	606,153	2,359,547
District Unconditional Grant (Non-Wage)	450,218	112,554	439,249
Urban Unconditional Grant (Non-Wage)	145,926	36,482	145,347
District Discretionary Development Equalization Grant	174,185	58,062	206,555
Urban Unconditional Grant (Wage)	408,836	102,209	408,836
District Unconditional Grant (Wage)	1,102,755	275,689	1,102,755
Urban Discretionary Development Equalization Grant	63,474	21,158	56,805
2b. Conditional Government Transfer	15,482,827	3,963,622	14,041,516
Sector Conditional Grant (Wage)	10,824,531	2,706,133	10,824,531
Sector Conditional Grant (Non-Wage)	3,136,412	792,391	2,467,625
Sector Development Grant	396,373	132,124	373,210
Transitional Development Grant	121,576	39,729	20,619
General Public Service Pension Arrears (Budgeting)	212,350	0	0
Salary arrears (Budgeting)	127,131	127,131	0
Pension for Local Governments	355,532	88,883	355,532
Gratuity for Local Governments	308,923	77,231	0
2c. Other Government Transfer	1,605,946	278,690	2,393,519
National Environment Management Authority (NEMA)	542,262	0	0
National Medical Stores (NMS)	576,251	146,723	576,200
Support to PLE (UNEB)	10,000	0	12,000
Uganda Road Fund (URF)	0	131,967	763,424
Uganda Women Entrepreneurship Program(UWEP)	127,348	0	127,348
Youth Livelihood Programme (YLP)	320,085	0	320,085
Makerere School of Public Health	20,000	0	0
Global Fund	10,000	0	50,000
Other	0	0	544,462
3. Donor	523,731	15,196	421,785
Global Alliance for Vaccines and Immunization (GAVI)	0	0	40,000
Makerere University Walter Reed Project (MUWRP)	6,700	0	0
Program of All-inclusive Care for the Elderly (PACE)	5,000	0	0
The AIDS Support Organisation (TASO)	0	0	140,000
United Nations Children Fund (UNICEF)	266,396	4,570	80,000
World Health Organisation (WHO)	20,000	0	40,000
Mildmay Uganda	121,135	0	0
Protecting Families Against HIV/AIDS (PREFA)	60,000	0	0

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Others	44,500	10,626	121,785
Total Revenues shares	20,703,274	4,977,405	19,961,743

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

The District in the first quarter of Financial Year 2018/19 realized UGX 113,743,000 which accounts for 15 percent of the planned revenues (locally raised revenues) in the annual approved budget. This was lower than the expected 25 percent by end of quarter one. The low performance was attributed to the fact that many sources usually perform after quarter one, since revenue mobilization and collection activities like sensitization, mapping, were just starting and still ongoing by end of the quarter. However, some sources performed way beyond 25 percent. For instance, Local Service Tax (LST) and Land fees. For LST, it is because it is usually deducted in first and second quarters from the district.

Central Government Transfers

The District received 17 percent of Other Government transfers, which is lower than the expected 25 percent at end of quarter one. Lower performance was because many line ministries/MDAs are yet to release funds since beneficiaries' identification process is still ongoing (for example under YLP and UWEP).

Discretionary Government transfers and Conditional Government Transfers performed at 26 percent which is slightly above the expected 25 percent. This was mainly due to government policy on releasing all development grants by end of quarter three.

Donor Funding

Donor Revenues in Quarter One of Financial Year 2017/18 performed at only 3 percent of the annual plan in the approved budget. This was much lower than the expected 25 percent by end of quarter one, which is attributed to the fact that many donors were yet to receive funds from their funders and hence not yet transferred to the district.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In Financial Year 2018/19, the District expects to receive 745,376,000 shillings from various sources under Locally Raised Revenues, which is exactly the same as expected revenues for Financial Year 2017/18. This is because the district is yet to find indications that the projections will differ. However, should the indications be identified anytime, adjustments will be made in accordance with the existing provisions of the law.

Central Government Transfers

Discretionary Government Transfers are expected to slightly increase in the Financial Year 2018/19 as compared to the Financial Year 2017/18. The changes are mainly as advised through the Indicative Planning Figures (IPFs) where, for example, District Discretionary Development Equalization Grant is expected to increase, while Urban Discretionary Development Equalization Grant is expected to slightly reduce.

Other Government Transfers are expected to increase in Financial Year 2018/19 as compared to Financial Year 2017/18. This is mainly attributed to IPFS supplied by respective Line Ministries.

Donor Funding

Donor funding for the Financial Year 2018/19 is expected to reduce to shillings 421,785,000 as compared to Financial year 2017/18 level of shillings 523,731,000. The expected reduction in revenues is attributed to the fact that some development partners like Mildmay, PREFA concluded their support to the district. Resources expected from some other partners are yet to be confirmed/committed.

Table on the Revenues and Budget by Sector and Programme

Vote : 598 Kalungu District

FY 2018/19

<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	248,004	62,001	248,004
District Production Services	133,516	33,379	190,082
District Commercial Services	9,017	2,254	9,220
<i>Sub- Total of allocation Sector</i>	390,537	97,634	447,306
Sector :Works and Transport			
District, Urban and Community Access Roads	701,826	175,457	731,903
District Engineering Services	3,800	950	64,278
<i>Sub- Total of allocation Sector</i>	705,626	176,407	796,181
Sector :Education			
Pre-Primary and Primary Education	7,874,680	1,968,670	7,858,635
Secondary Education	3,304,192	826,048	3,304,192
Skills Development	258,133	64,533	258,133
Education & Sports Management and Inspection	144,985	36,246	170,421
<i>Sub- Total of allocation Sector</i>	11,581,990	2,895,497	11,591,382
Sector :Health			
Primary Healthcare	2,054,045	177,243	708,921
District Hospital Services	93,493	23,373	93,493
Health Management and Supervision	480,780	456,464	1,832,546
<i>Sub- Total of allocation Sector</i>	2,628,318	657,080	2,634,960
Sector :Water and Environment			
Rural Water Supply and Sanitation	243,547	60,887	233,351
Natural Resources Management	610,088	152,522	611,086
<i>Sub- Total of allocation Sector</i>	853,635	213,409	844,437
Sector :Social Development			
Community Mobilisation and Empowerment	546,980	136,745	552,777
<i>Sub- Total of allocation Sector</i>	546,980	136,745	552,777
Sector :Public Sector Management			
District and Urban Administration	3,185,043	790,474	2,349,514
Local Statutory Bodies	372,603	93,151	236,907
Local Government Planning Services	270,983	67,746	209,244
<i>Sub- Total of allocation Sector</i>	3,828,628	951,370	2,795,664
Sector :Accountability			
Financial Management and Accountability(LG)	145,392	36,348	271,353
Internal Audit Services	22,167	5,542	27,683
<i>Sub- Total of allocation Sector</i>	167,559	41,890	299,036

Vote : 598 Kalungu 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	2,873,700	615,187	2,322,117
Locally Raised Revenues	228,822	9,567	264,232
Multi-Sectoral Transfers to LLGs_NonWage	609,762	133,649	609,183
Multi-Sectoral Transfers to LLGs_Wage	408,836	102,209	408,836
District Unconditional Grant (Non-Wage)	53,553	10,976	44,706
District Unconditional Grant (Wage)	568,790	65,542	639,627
General Public Service Pension Arrears (Budgeting)	212,350	0	0
Salary arrears (Budgeting)	127,131	127,131	0
Pension for Local Governments	355,532	88,883	355,532
Gratuity for Local Governments	308,923	77,231	0
Development Revenues	311,343	87,276	27,397
Donor Funding	0	0	0
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	16,000	0	16,000
Multi-Sectoral Transfers to LLGs_Gou	156,058	0	0
District Unconditional Grant (Non-Wage)	31,125	0	0
District Discretionary Development Equalization Grant	8,160	0	11,397
Transitional Development Grant	100,000	0	0
Total Revenues shares	3,185,043	702,463	2,349,514
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	977,627	167,751	1,048,463
Non Wage	1,896,074	257,826	1,273,653
Development Expenditure			
Domestic Development	311,343	54,731	27,397
Donor Development	0	0	0
Total Expenditure	3,185,043	480,308	2,349,514

Narrative of Workplan Revenues and Expenditure

Vote : 598 Kalungu District

FY 2018/19

In Financial Year 2018/19, the department expects to receive a total of shillings 2,349,514,000 from various sources, which is less than the expected revenues for Financial Year 2017/18. The decrease in expected revenues is attributed to the fact that there are no funds expected from some sources like General Public Service Pension Arrears (Budgeting), Salary arrears (budgeting) and Gratuity for Local Governments, in Financial Year 2018/19.

The Department plans to spend all funds received and planned expenditure for FY 2018/19 is due to a reduction in revenues for the reasons explained above. The biggest proportion of department's planned expenditure will be on Non wage followed by wages. The Department currently has no donor funding.

Vote : 598 Kalungu 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	145,392	36,809	121,964
Locally Raised Revenues	15,770	8,230	19,270
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	27,675	9,617	26,847
District Unconditional Grant (Wage)	101,948	18,962	75,847
Development Revenues	0	0	149,389
Multi-Sectoral Transfers to LLGs_Gou	0	0	149,389
Total Revenues shares	145,392	36,809	271,353
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,948	18,962	75,847
Non Wage	43,445	17,847	46,117
Development Expenditure			
Domestic Development	0	0	149,389
Donor Development	0	0	0
Total Expenditure	145,392	36,809	271,353

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 271,353,000 shillings from various revenue sources for Financial Year 2018/19. This is more than expected revenues from Financial Year 2017/18 mainly because Most Lower Local Governments (Multi-sectoral Transfers to LLGs) under development plan to receive and implement projects under finance department. Locally raised revenues are also expected to increase to add to the accountable stationery due to more LLGs being created in the district.

The department's planned expenditure is worth all the expected revenues and is more than planned expenditure in Financial Year 2017/18 for the reason given above. Planned Expenditure on wages takes the biggest proportion of the department's expenditure followed by Domestic development which is mainly for Lower Local Governments. The department has no Donor funding.

Vote : 598 Kalungu 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	372,603	68,630	236,907
Locally Raised Revenues	91,171	7,239	50,260
District Unconditional Grant (Non-Wage)	144,681	38,893	175,806
District Unconditional Grant (Wage)	136,752	22,498	10,841
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	372,603	68,630	236,907
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	136,752	22,498	10,841
Non Wage	235,851	15,076	226,066
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	372,603	37,575	236,907

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 236,907,000 shillings from various revenue sources in Financial Year 2018/19. This is less than planned revenues for financial year 2017/18 mainly because most wages are being planned for under Administration; and change in priorities which fall under other departments.

The department plans to spend all the revenues in Financial Year 2018/19. The biggest proportion of expenditure in the department will be on Non wage followed by wage. The department has no development funding.

Vote : 598 Kalungu 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	366,978	104,327	420,912
Locally Raised Revenues	1,000	0	1,000
District Unconditional Grant (Non-Wage)	3,033	244	2,904
District Unconditional Grant (Wage)	90,904	36,073	144,291
Sector Conditional Grant (Wage)	241,984	60,496	241,984
Sector Conditional Grant (Non-Wage)	30,056	7,514	30,732
Development Revenues	23,559	7,853	26,395
Sector Development Grant	23,559	0	26,395
Total Revenues shares	390,537	112,180	447,306
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	332,888	96,569	386,275
Non Wage	34,090	7,512	34,636
Development Expenditure			
Domestic Development	23,559	0	26,395
Donor Development	0	0	0
Total Expenditure	390,537	104,081	447,306

Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/19, the department shall operate a total budget of shs. 447.306 millions; which is more than expected revenues for Financial Year 2017/18. The increase in expected revenues is mainly attributed to Sector conditional Grant Wage to cater for more staff who are planned to be recruited during the Financial Year. Further, Sector Development Grant is also expected to increase in the next Financial Year as advised through the Indicative Planning Figures.

About 93.9% of the budget is earmarked for expenditure on recurrent activities, while 6.1% is for development activities. Of the recurrent budget, 91.8% is earmarked for wage expenditures, while only 8.2% is for non-wage activities.

Vote : 598 Kalungu 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	2,247,837	557,120	2,269,460
Other Transfers from Central Government	606,251	146,723	626,200
Sector Conditional Grant (Wage)	1,383,834	345,958	1,383,834
Sector Conditional Grant (Non-Wage)	257,753	64,438	259,426
Development Revenues	380,481	7,415	365,500
Donor Funding	380,481	0	365,500
Sector Development Grant	0	0	0
Total Revenues shares	2,628,318	564,535	2,634,960
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,383,834	345,958	1,383,834
Non Wage	864,003	211,161	885,626
Development Expenditure			
Domestic Development	0	0	0
Donor Development	380,481	7,415	365,500
Total Expenditure	2,628,318	564,535	2,634,960

Narrative of Workplan Revenues and Expenditure

The department plans to receive shs 2,634,959,546 FY 2018/19 of which 138833782 is for wages, 885625764 other transfers from central government and 365,500,000 from donor funding, this is less 2,692,872,000 FY 2017/18 because of the reduction in donor funding because of end of program by PREFA and change in model of funding for PNFPs (Direct funding) hence money is not planned for my the district.

The department plans to spent Shs 2656872,000 FY 2017/18 which is 100% of the expected revenue, 138833782 salaries to be paid to staff and 885,625,764 to other non wage activities like transfers to lower level health facilities and 365,500,000 on donor funded activities to prevent and treat for HIV, Immunization.

Vote : 598 Kalungu 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	11,355,529	3,015,591	11,382,747
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	10,000	0	14,200
District Unconditional Grant (Non-Wage)	11,272	906	11,000
District Unconditional Grant (Wage)	27,961	12,813	51,252
Sector Conditional Grant (Wage)	9,198,712	2,299,678	9,198,712
Sector Conditional Grant (Non-Wage)	2,106,583	702,194	2,106,583
Development Revenues	226,462	61,321	208,635
Donor Funding	42,500	0	42,500
Sector Development Grant	183,962	0	166,135
Total Revenues shares	11,581,990	3,076,911	11,591,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,226,674	2,135,084	9,249,964
Non Wage	2,128,855	703,000	2,132,783
Development Expenditure			
Domestic Development	183,962	12,300	166,135
Donor Development	42,500	0	42,500
Total Expenditure	11,581,990	2,850,384	11,591,382

Narrative of Workplan Revenues and Expenditure

The department expects to get 11,591,381,761 shillings as revenues in Financial Year 2018-2019, which is slightly higher than 11,581,990,000 shillings expected total revenue for Financial Year 2017-2018. This is attributed to an increase in other Central Government transfers from 10,000,000 shillings to 14,200,000 shillings. District unconditional grant (wage) from 27,961,000 shillings to 51,252,000 shillings to cater for more staff who are planned to be recruited.

The biggest proportion of the Department's expenditure will be on wages (over 9 billion) followed by Non Wage recurrent, Domestic Development and donor development, in that order.

Vote : 598 Kalungu 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			
<i>Recurrent Revenues</i>	705,626	139,666	796,181
Locally Raised Revenues	1,000	400	1,000
Other Transfers from Central Government	0	131,967	763,424
District Unconditional Grant (Non-Wage)	4,806	386	4,106
District Unconditional Grant (Wage)	30,779	6,913	27,651
Sector Conditional Grant (Non-Wage)	669,041	0	0
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	705,626	139,666	796,181
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	30,779	6,913	27,651
Non Wage	674,848	36,065	768,530
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	705,626	42,978	796,181

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019 the department expects to receive a total budget of Shs 796,181,000 which is more than expected revenues for Financial Year 2017/18. The increase in expected revenues is attributed to increase in Indicative Planning figures (IPFs) from Road Fund.

Expenditure of the expected revenues, is to be in such a way that; Shs 27,651,246 is to be used towards payment of the department staff, Shs 763,424,246 from the Uganda roads fund towards the maintenance of district, Urban and community access roads. the department will also has budgeted Shs 1,00,000 From Locally raised revenues and Shs 4,105,961 from un condition funds that is to be used for the maintenance of the district office.

Vote : 598 Kalungu 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	33,119	8,280	32,051
Sector Conditional Grant (Non-Wage)	33,119	8,280	32,051
Development Revenues	210,428	70,143	201,299
Sector Development Grant	188,852	0	180,681
Transitional Development Grant	21,576	0	20,619
Total Revenues shares	243,547	78,422	233,351
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	33,119	7,870	32,051
Development Expenditure			
Domestic Development	210,428	10,754	201,299
Donor Development	0	0	0
Total Expenditure	243,547	18,624	233,351

Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/19, the sector is expected to receive a total of UGX. 233,351,000 from various sources, which is lower than expected revenues for financial year 2017/18. The decrease in expected revenues is attributed to lower Indicative planning figures provided at the start of the budgeting/planning period. The breakdown of the expected revenues is; with UGX. 32,051,445 under non wage recurrent, UGX. 20,618,557 under Transitional Development and UGX.180,680,530 under development.

The biggest proportion of the department's expenditure is on Domestic Development followed by Non Wage recurrent expenditure. The department has no wages since the staff wages are planned for under Roads and Engineering work plan. The department has no donor funding.

Vote : 598 Kalungu 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	64,826	15,487	68,824
Locally Raised Revenues	7,000	0	5,000
District Unconditional Grant (Non-Wage)	2,904	533	4,137
District Unconditional Grant (Wage)	50,956	13,962	55,850
Sector Conditional Grant (Non-Wage)	3,966	992	3,837
Development Revenues	545,262	0	542,262
Locally Raised Revenues	3,000	0	0
Other Transfers from Central Government	542,262	0	542,262
Total Revenues shares	610,088	15,487	611,086
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,956	13,962	55,850
Non Wage	13,870	1,492	12,974
Development Expenditure			
Domestic Development	545,262	0	542,262
Donor Development	0	0	0
Total Expenditure	610,088	15,454	611,086

Narrative of Workplan Revenues and Expenditure

The revenues expected in this plan are higher than the revenues in the previous financial year 2017/2018 due to the increment in unconditional grant and salary changes that was not catered. The expected expenditure include payment of salaries, restoration of wetlands, tree planting and afforestation, monitoring for compliance of wetlands and sensitization on physical planning for orderly development.

Vote : 598 Kalungu 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	89,547	20,454	91,559
Locally Raised Revenues	2,000	0	9,000
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	4,337	348	3,033
District Unconditional Grant (Wage)	47,316	11,132	44,530
Sector Conditional Grant (Non-Wage)	35,894	8,973	34,996
Development Revenues	457,433	0	461,218
Donor Funding	10,000	0	13,785
Other Transfers from Central Government	447,433	0	447,433
Total Revenues shares	546,980	20,454	552,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,316	11,132	44,530
Non Wage	42,231	8,269	47,029
Development Expenditure			
Domestic Development	447,433	0	447,433
Donor Development	10,000	0	13,785
Total Expenditure	546,980	19,401	552,777

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 552,777,000 shillings from various sources, in Financial Year 2018/19, which is slightly more than expected revenues from Financial Year 2017/18. The slight increase is attributed to more Locally Raised Revenues which has been allocated to the department to cater for emerging priorities, in addition to donor funding for Orphans and Vulnerable Children (OVCs) which is expected to increase from 10 million to over 13 million in the coming Financial Year.

The biggest portion of planned expenditure is on Domestic Development which is majorly comprised of Youth livelihood program (YLP) and Uganda Women Empowerment Program (UWEP); followed by Non Wage expenditure, then Wage and Donor development in that order.

Vote : 598 Kalungu 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	101,792	23,239	101,670
District Unconditional Grant (Non-Wage)	67,948	16,440	67,827
District Unconditional Grant (Wage)	33,843	6,800	33,843
Development Revenues	169,191	24,480	107,574
Locally Raised Revenues	5,000	0	5,000
Donor Funding	90,750	0	0
District Discretionary Development Equalization Grant	73,441	0	102,574
Total Revenues shares	270,983	47,720	209,244
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,843	6,800	33,843
Non Wage	67,948	10,638	67,827
Development Expenditure			
Domestic Development	78,441	957	107,574
Donor Development	90,750	0	0
Total Expenditure	270,983	18,395	209,244

Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/19 the department expects to receive shs. 209,243,715/= which is lower than shs. 270,982,662 expected for Financial Year 2017/2018. This is because the District did not get assurance from UNICEF as far as the donor funds are concerned for the coming Financial Year.

The biggest proportion of the department's planned expenditure is on Domestic Development followed by Non Wage, and Wage respectively.

Vote : 598 Kalungu 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	22,167	6,130	27,683
Locally Raised Revenues	4,000	0	4,000
District Unconditional Grant (Non-Wage)	4,660	1,374	4,660
District Unconditional Grant (Wage)	13,507	4,756	19,023
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	22,167	6,130	27,683
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,507	4,756	19,023
Non Wage	8,660	1,374	8,660
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	22,167	6,130	27,683

Narrative of Workplan Revenues and Expenditure

The Department expects to receive shs. 27,683,000 from various sources. The figure is higher than last years due to recruitment of the Principal Internal Auditor. The Department expects to spend on Wages - 19,023,000; Fuel -4,000,000; Printing and Stationery - 1,280,000; Travel in land - 1,200,000; Workshops and Seminars - 1,680,000; Books and Periodicals - 150,000; Welfare - 250,000; Telecommunication - 100,000.