
Vote : 613 Kagadi District

FY 2018/19

Foreword

The Local Government Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. The Local Government planning cycle also requires every high Local Government to prepare a Budget Framework Paper on annual basis and submit it to the Ministry of Finance Planning and Economic Development and a copy to the Office of the Prime Minister, the National Planning Authority, Local Government Finance Commission and the Ministry of Local Government. It is in accordance with these requirements that this Budget Framework Paper has been prepared. This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this Budget Framework Paper were obtained from Kagadi District Development Plan 2016/2017 to 2019/2020, District Budget Conference held on 17/10/2017, submissions from Lower Local Governments and views of the District Executive Committee. In line with the investment priorities of the second National Development Plan, the focus of the District during FY 2018/2019 shall be enhancing production, productivity and value addition, accelerating road infrastructural development and maintenance, enhancing Local revenue, Human Capital Development, enhancing Public Service delivery, promoting comprehensive Physical Planning and promoting Local Economic Development. I call upon the Central Government, Development Partners, Civil Society Organizations and all other Stakeholders to contribute and work towards the realization of the interventions proposed in this Framework Paper.



BYARUHANGA STEPHEN MFASHINGABO- CHAIRPERSON LC V

Vote : 613 Kagadi 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	738,284	213,969	629,000
Discretionary Government Transfers	3,073,069	816,683	2,971,980
Conditional Government Transfers	16,763,586	4,345,413	14,449,923
Other Government Transfers	870,072	144,895	1,026,399
Donor Funding	600,000	107,356	626,000
Grand Total	22,045,012	5,628,316	19,703,303

Revenue Performance in the First Quarter of 2017/18

In the first quarter of FY 2017/2018 the District received a total of 5,628,316,000/= representing 26% of the Total annual budget. Of the total receipts 213,969,000/= was locally raised revenues representing 29% of the annual locally raised revenue budget, 816,683,000/= was Discretionary Government transfers representing 27% of the annual budget, 4,345,413 was Conditional Government transfers representing 26% of the annual budget, 144,895,000/= was other Government transfers representing 17% of the annual budget and 107,356,000/= was from donations representing 18% of the annual budget.

Planned Revenues for FY 2018/19

The district expect to realize a total of 19,703,303,000/= which include 18,448,302,000/= transfers from central Government, representing 93.7% of the budget forecast, whereby 14,449,923,000/= which is 78.3% represent Conditional government transfers, 2,971,980,000/ which is 16.1% represent Discretionary Government transfers, and 1,026,399,000/= which is 5.6% represent Other Government transfers. 629,000,000/= Local revenues representing 3.2% is expected to be realized and 626,000,000/= representing 3.1 % from donors.

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	1,307,778	350,746	621,941
Finance	374,075	94,834	370,551
Statutory Bodies	669,436	166,146	670,525
Production and Marketing	750,069	161,455	734,239
Health	4,227,362	1,110,261	4,194,946
Education	10,221,398	2,668,708	10,041,688
Roads and Engineering	2,017,136	478,117	431,866
Water	648,652	196,188	557,616
Natural Resources	236,390	25,259	178,794
Community Based Services	1,322,982	99,922	1,698,612

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Planning	188,751	13,477	111,732
Internal Audit	80,983	8,203	90,794
Grand Total	22,045,011	5,373,315	19,703,303
<i>o/w: Wage:</i>	<i>12,617,120</i>	<i>3,050,320</i>	<i>12,617,120</i>
<i>Non-Wage Reccurent:</i>	<i>5,261,918</i>	<i>1,321,519</i>	<i>4,111,760</i>
<i>Domestic Devt:</i>	<i>3,565,974</i>	<i>894,120</i>	<i>2,348,423</i>
<i>Donor Devt:</i>	<i>600,000</i>	<i>107,355</i>	<i>626,000</i>

Expenditure Performance in the First Quarter FY 2017/18

The departments had cumulative receipts of 5,373,315,000/= during quarter one for FY 2017/2018 representing 24% of the budget, and expenditures amounted to 4,234,200,000/= representing 79% of the quarter releases. Of the quarterly receipts 3,798,630,000/= was for wage representing 24% of the annual budget and only 2,798,630,000/= was spent representing 22% and 92% of the annual budget and quarterly release respectively. 1,321,519,000/= was non-wage releases representing 25% of annual budget, and 1,148,208,000/= was spent during the quarter representing 22% and 87% of the annual budget and quarterly releases respectively. 894,120,000/= was Domestic development releases representing 25% of annual budget and 184,577,000/= was spent representing 5% and 21% of annual budget and quarterly releases respectively. Donor funding was 107,355,000/= representing 18% of annual budget and 107,355,000/= was spent during the quarter representing 18% and 100% of the annual and quarterly releases respectively.

Planned Expenditures for The FY 2018/19

From the total district budget 65% is meant for wage and 23% meant for non-wage and 12% meant for development expenditures. The expected increase in wage expenditures is a result of the recruitment plans of most staff in various departments and promotions in the the FY 2018/19

Medium Term Expenditure Plans

During FY 2017/2018, the District intends to provide more quality services to the community through recruitment of the required staffs and infrastructural improvements in form of accessible roads, Health centres and Schools.

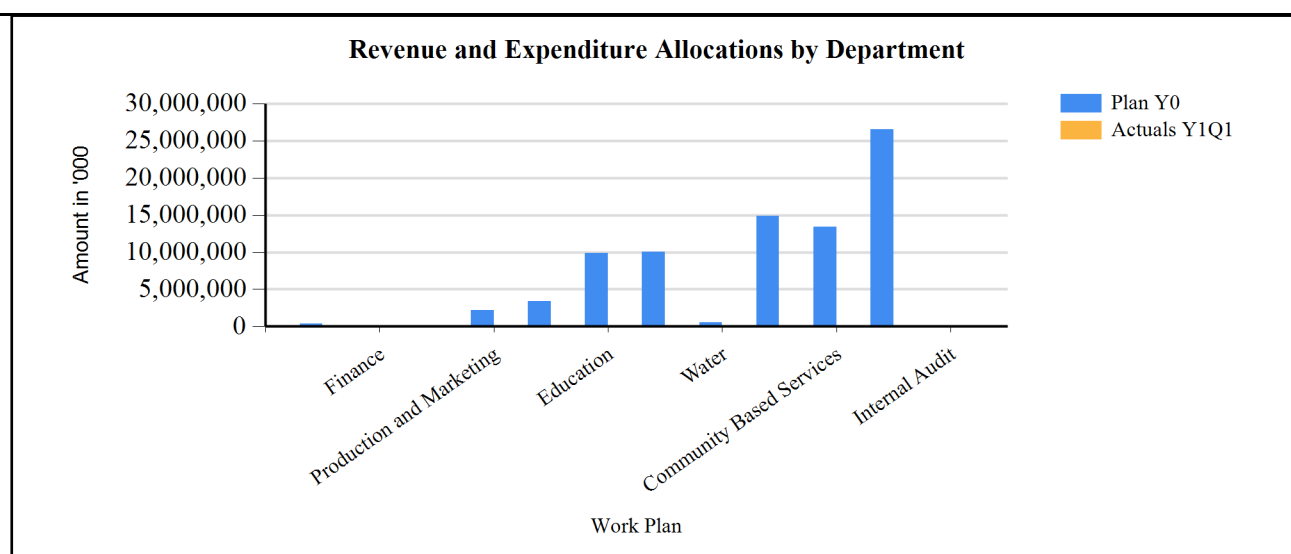
Challenges in Implementation

The district still faces challenges of inadequate funding (Wage bill being very low), inadequate staffs in most departments (Most departments have no substantively appointed staffs), inadequate means of transport in form of vehicles and motorcycles and office space.

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	738,284	213,969	629,000
Local Services Tax	84,000	107,431	84,000
Local Hotel Tax	31,500	0	31,500
Application Fees	29,400	50	29,400
Business licenses	53,000	17,926	24,254
Other licenses	0	0	0
Stamp duty	29,400	0	29,400
Rent & Rates - Non-Produced Assets – from private entities	90,270	0	60,544
Sale of non-produced Government Properties/assets	15,200	0	15,200
Park Fees	84,000	0	84,000
Property related Duties/Fees	84,000	0	84,000
Registration of Businesses	210	0	210
Market /Gate Charges	127,000	67,242	76,188
Other Fees and Charges	110,304	21,321	110,304
2a. Discretionary Government Transfers	3,073,069	816,683	2,971,980
District Unconditional Grant (Non-Wage)	869,755	217,439	860,339
Urban Unconditional Grant (Non-Wage)	158,233	39,558	177,529
District Discretionary Development Equalization Grant	501,951	167,317	395,779
Urban Unconditional Grant (Wage)	196,061	49,015	196,061
District Unconditional Grant (Wage)	1,268,035	317,009	1,268,035
Urban Discretionary Development Equalization Grant	79,036	26,345	74,237

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2b. Conditional Government Transfer	16,763,586	4,345,413	14,449,923
Sector Conditional Grant (Wage)	11,153,024	2,788,256	11,153,024
Sector Conditional Grant (Non-Wage)	3,060,491	743,397	2,371,174
Sector Development Grant	846,781	282,260	834,389
Transitional Development Grant	1,268,134	422,711	20,619
Pension for Local Governments	70,718	17,679	70,718
Gratuity for Local Governments	364,438	91,109	0
2c. Other Government Transfer	870,072	144,895	1,026,399
National Environment Management Authority (NEMA)	0	0	0
Social Assistance Grant for Empowerment (SAGE)	3,000	0	3,000
Uganda Road Fund (URF)	0	129,405	0
Uganda Women Entrepreneurship Program(UWEP)	243,399	0	243,399
Youth Livelihood Programme (YLP)	623,673	15,490	780,000
3. Donor	600,000	107,356	626,000
Baylor International (Uganda)	10,000	0	10,000
Infectious Diseases Institute (IDI)	20,000	0	20,000
Neglected Tropical Diseases (NTDs)	12,000	0	12,000
Sight Savers International (Uganda)	20,000	0	20,000
The AIDS Support Organisation (TASO)	24,000	0	24,000
United Nations Children Fund (UNICEF)	400,000	0	400,000
United Nations Development Programme (UNDP)	0	0	60,000
United Nations Expanded Programme on Immunisation (UNEPI)	50,000	107,356	80,000
United Nations High Commission for Refugees (UNHCR)	40,000	0	0
Global Fund	24,000	0	0
Total Revenues shares	22,045,012	5,628,316	19,703,303

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

By the end of first quarter FY 2017/2018, the District had realized a total of 213,969,234/= representing 28% of the projected annual local revenues. This performance was above the 25% quarterly planned revenues and this good performance being a result of good out turn from some specific sources like local service tax, market/Gate charges, other fees and charges among others, improved massive mobilization by the district authorities and it being the period when most sources are tendered out.

Central Government Transfers

By the end of the quarter FY 2017/2018, a total of 5,162,096, 251/= had been realized, representing 23% of the annual projected budget. The transfers were above the quarterly projected transfers of 4,788,459,854 which represented 108%.

Donor Funding

By the end of the quarter FY 2017/2018, a total of 107,355,800/= had been realized representing 18% the planned budget. This was below the expected level of 25% due to less donations as planned by some NGOs like UNICEF.

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ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In FY 2018/2019 at least 629,000,000/= is expected to be fully raised given the that the district is likely to have more three LLGs created (town councils). This is a more realistic projection for the FY.

Central Government Transfers

In FY 2017/2018, a total of 17,421,903,749 is expected to realized based on the IPFs as per the MoFPED.

Donor Funding

In FY 2017/2018, a total of 626,000,000 is expected to be realized given the confirmed support promised by UNICEF and World Vision in departments like Education, Health and Community Based Services.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
District Production Services	730,520	174,246	693,801
District Commercial Services	17,549	4,387	17,437
<i>Sub- Total of allocation Sector</i>	748,069	178,633	711,239
Sector :Works and Transport			
District, Urban and Community Access Roads	1,977,589	518,381	431,866
District Engineering Services	39,547	9,887	0
<i>Sub- Total of allocation Sector</i>	2,017,136	528,267	431,866
Sector :Education			
Pre-Primary and Primary Education	7,502,348	1,877,452	7,726,807
Secondary Education	2,160,316	540,079	2,160,342
Education & Sports Management and Inspection	548,735	137,184	128,539
Special Needs Education	10,000	2,500	5,000
<i>Sub- Total of allocation Sector</i>	10,221,398	2,557,215	10,020,688
Sector :Health			
Primary Healthcare	351,165	95,102	158,196
District Hospital Services	468,105	115,664	165,568
Health Management and Supervision	3,408,092	852,023	3,859,182
<i>Sub- Total of allocation Sector</i>	4,227,362	1,062,790	4,182,946
Sector :Water and Environment			
Rural Water Supply and Sanitation	648,652	162,086	557,616
Natural Resources Management	236,390	64,315	161,794
<i>Sub- Total of allocation Sector</i>	885,042	226,401	719,410
Sector :Social Development			

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Community Mobilisation and Empowerment	1,322,982	322,941	1,695,612
<i>Sub- Total of allocation Sector</i>	1,322,982	322,941	1,695,612
Sector :Public Sector Management			
District and Urban Administration	1,307,778	347,299	560,941
Local Statutory Bodies	669,436	176,730	592,525
Local Government Planning Services	188,751	47,188	111,150
<i>Sub- Total of allocation Sector</i>	2,165,964	571,217	1,264,615
Sector :Accountability			
Financial Management and Accountability(LG)	374,075	97,056	364,551
Internal Audit Services	80,983	20,246	90,794
<i>Sub- Total of allocation Sector</i>	455,057	117,302	455,345

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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	1,232,562	333,639	580,878
Locally Raised Revenues	48,797	21,433	69,849
Multi-Sectoral Transfers to LLGs_NonWage	230,167	74,719	134,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
District Unconditional Grant (Non-Wage)	79,251	18,899	110,251
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	49,897	35,642	0
District Unconditional Grant (Wage)	389,295	74,156	196,061
Pension for Local Governments	70,718	17,679	70,718
Gratuity for Local Governments	364,438	91,109	0
Development Revenues	75,216	17,107	41,062
Multi-Sectoral Transfers to LLGs_Gou	55,719	0	0
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	19,497	0	41,062
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	1,307,778	350,746	621,941
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	439,192	109,798	196,061
Non Wage	793,370	111,889	384,818
Development Expenditure			
Domestic Development	75,216	17,107	41,062
Donor Development	0	0	0
Total Expenditure	1,307,778	238,794	621,941

Narrative of Workplan Revenues and Expenditure

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The overall sector budget for the FY 2018/19 is 621,941,000/= which consist of 580,878.498 (93.3 percent) for recurrent expenditure and shs. 41,062,080 (6.7 percent) as development expenditure.

The recurrent budget consists of a wage bill of shs. 196,060,967 (33.3 percent) and non-wage of shs. 384,817,531 (66.7percent) of the total budget.

However there is a shortfall in the recurrent expenditureis due to the reduction in district unconditional grant -wage from shs. 389,294,934 to 196,060,967 yet the available wage is still inadequate to recruit key staff to 100%

The department received unconditional grant (nonwage) of shs 79,250,539 which led to an increase in non wage.

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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	374,075	94,834	370,551
Locally Raised Revenues	22,945	8,140	28,683
Multi-Sectoral Transfers to LLGs_NonWage	181,550	48,925	14,500
District Unconditional Grant (Non-Wage)	53,842	12,846	50,842
Urban Unconditional Grant (Wage)	42,990	1,981	158,391
District Unconditional Grant (Wage)	72,749	22,942	118,136
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	374,075	94,834	370,551
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,739	24,923	276,527
Non Wage	258,336	66,431	94,025
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	374,075	91,354	370,551

Narrative of Workplan Revenues and Expenditure

The departments projects to receive 370,551,448 comprising 276,526,000 wage and 94,025,000/= Non wage recurrent. Out of the Non wage projected figure ,79,524,741 will facilitate district activities and 14,500,000 facilitate the LLG recurrent activities.

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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	669,436	166,146	670,525
Locally Raised Revenues	64,262	5,940	79,076
Multi-Sectoral Transfers to LLGs_NonWage	145,474	45,740	160,879
District Unconditional Grant (Non-Wage)	316,792	75,746	302,569
District Unconditional Grant (Wage)	142,908	38,720	128,001
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	669,436	166,146	670,525
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,908	38,720	128,001
Non Wage	526,528	119,078	542,524
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	669,436	157,798	670,525

Narrative of Workplan Revenues and Expenditure

Annual projected revenue is 670,524,906 including 160,879,271 allocated to LLG. Of the total recurrent expenditure 128,001,134 is allocated to wage and 542,524,000/= is non wage expenditure.

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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	663,672	141,822	666,508
Locally Raised Revenues	5,520	300	6,590
Multi-Sectoral Transfers to LLGs_NonWage	52,016	3,960	85,250
District Unconditional Grant (Non-Wage)	26,546	5,349	20,546
Urban Unconditional Grant (Wage)	25,000	0	0
District Unconditional Grant (Wage)	80,000	13,566	80,000
Sector Conditional Grant (Wage)	415,997	103,999	415,997
Sector Conditional Grant (Non-Wage)	58,593	14,648	58,125
Development Revenues	86,397	19,633	67,731
Multi-Sectoral Transfers to LLGs_Gou	11,916	0	11,476
District Discretionary Development Equalization Grant	25,000	0	0
Sector Development Grant	49,481	0	56,254
Total Revenues shares	750,069	161,455	734,239
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	520,997	117,565	495,997
Non Wage	142,675	24,257	170,511
Development Expenditure			
Domestic Development	86,397	3,697	67,731
Donor Development	0	0	0
Total Expenditure	750,069	145,519	734,239

Narrative of Workplan Revenues and Expenditure

The department is to receive a revenue of 734,238,936 including multisectoral transfers to the LLGs totaling to 96,726,055 . The total recurrent revenues is , 666,508,000/= where by 495,997,000/= is wage expenditures and 170,511,000/= is none wage recurrent expenditure. 67,731,000/= is allocated for infrastructure and technology development.

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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	3,506,503	875,340	3,568,946
Locally Raised Revenues	5,520	1,000	6,590
Multi-Sectoral Transfers to LLGs_NonWage	97,558	15,737	38,000
District Unconditional Grant (Non-Wage)	15,158	11,536	13,158
District Unconditional Grant (Wage)	0	0	120,020
Sector Conditional Grant (Wage)	2,980,547	745,137	2,980,547
Sector Conditional Grant (Non-Wage)	407,720	101,930	410,631
Development Revenues	720,859	234,921	626,000
Multi-Sectoral Transfers to LLGs_Gou	51,859	0	0
Donor Funding	294,000	0	626,000
District Discretionary Development Equalization Grant	75,000	0	0
Sector Development Grant	0	0	0
Transitional Development Grant	300,000	0	0
Total Revenues shares	4,227,362	1,110,261	4,194,946
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,980,547	493,446	3,100,567
Non Wage	525,957	96,230	468,379
Development Expenditure			
Domestic Development	426,859	27,566	0
Donor Development	294,000	107,355	626,000
Total Expenditure	4,227,362	724,598	4,194,946

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2018/19 is shs 4,194,945,858 (including multi sectoral transfers which consist of shs 3,568,945,858 (85percent) as recurrent expenditure and shs 626,000,000 (15%) as development expenditure. The increase in the sector budget is due to increased allocation of donor fund and District wage. The recurrent budget consists of the wage bill of shs 3,100,566,836 (85%) of the total budget.

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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	9,636,680	2,553,809	9,661,002
Locally Raised Revenues	9,776	1,000	11,631
Multi-Sectoral Transfers to LLGs_NonWage	9,125	824	50,590
District Unconditional Grant (Non-Wage)	25,392	6,054	6,395
District Unconditional Grant (Wage)	48,234	10,920	48,234
Sector Conditional Grant (Wage)	7,756,480	1,939,120	7,756,480
Sector Conditional Grant (Non-Wage)	1,787,672	595,891	1,787,672
Development Revenues	584,718	114,899	380,685
Multi-Sectoral Transfers to LLGs_Gou	39,944	0	0
Donor Funding	240,000	0	0
District Discretionary Development Equalization Grant	0	0	75,000
Sector Development Grant	304,774	0	305,685
Total Revenues shares	10,221,398	2,668,708	10,041,688
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,804,714	1,950,040	7,804,714
Non Wage	1,831,966	603,769	1,856,288
Development Expenditure			
Domestic Development	344,718	13,308	380,685
Donor Development	240,000	0	0
Total Expenditure	10,221,398	2,567,117	10,041,688

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2018/19 is shs 10,041,687,646 which consists of shs 9,661,002,395 (92.7%) as recurrent expenditure and shs 380,685,251 (7.3%) as development expenditure and no donor fund. A small reduction in the sector budget is due to the donor funds not budgeted for.. The recurrent budget consists of the wage bill shs 7,804,714,336 (81%) of the total recurrent budget.

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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	942,082	84,584	191,296
Locally Raised Revenues	5,520	0	6,590
Multi-Sectoral Transfers to LLGs_NonWage	133,564	13,288	89,503
Other Transfers from Central Government	0	64,234	0
District Unconditional Grant (Non-Wage)	7,085	1,624	7,085
Urban Unconditional Grant (Wage)	25,000	0	0
District Unconditional Grant (Wage)	88,118	5,438	88,119
Sector Conditional Grant (Non-Wage)	682,796	0	0
Development Revenues	1,075,054	393,533	240,570
Multi-Sectoral Transfers to LLGs_Gou	106,920	0	84,243
Other Transfers from Central Government	0	0	156,327
Transitional Development Grant	968,134	0	0
Total Revenues shares	2,017,136	478,117	431,866
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,118	5,438	88,119
Non Wage	853,965	66,286	103,177
Development Expenditure			
Domestic Development	1,075,054	70,821	240,570
Donor Development	0	0	0
Total Expenditure	2,017,136	142,546	431,866

Narrative of Workplan Revenues and Expenditure

The total budget for the FY 2018/19 is shs 431,865,628 (including Multi sectoral transfersconsisting of both recurrent expenditure shs 191,295,892(44.3 percent) and development expenditure shs 240.569,736(66.7 percent) . The recurrent expenditure consist of both wage recurrent shs 88,118,524 (46 percent/) of recurrent and 103,177,000 as non wage. The budget has reduced since development funds have not yet been received

Vote : 613 Kagadi 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	91,159	13,348	64,548
Multi-Sectoral Transfers to LLGs_NonWage	10,000	0	0
District Unconditional Grant (Non-Wage)	1,616	443	1,616
Urban Unconditional Grant (Wage)	15,000	0	0
District Unconditional Grant (Wage)	28,000	3,769	28,000
Sector Conditional Grant (Non-Wage)	36,543	9,136	34,931
Development Revenues	557,493	182,839	493,068
Multi-Sectoral Transfers to LLGs_Gou	64,967	0	0
Sector Development Grant	492,526	0	472,450
Transitional Development Grant	0	0	20,619
Total Revenues shares	648,652	196,188	557,616
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,000	3,769	28,000
Non Wage	63,159	9,579	36,548
Development Expenditure			
Domestic Development	557,493	20,869	493,068
Donor Development	0	0	0
Total Expenditure	648,652	34,217	557,616

Narrative of Workplan Revenues and Expenditure

The projected sector budget for FY 2018/2019 is shs 557,615,852 and out of this shs 64,547,570 (11%) is the recurrent revenue and the rest is development (including multi sector transfers) revenue of the recurrent, wage is 28,000,000 (43.4 percent), and 36,547,570 (56.6 percent) as Non wage recurrent . The sector will only receive domestic development funds of shs.493,068,000/=. The reduction in budget is due to the reduced recurrent revenue allocation to the department.

Vote : 613 Kagadi 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	184,965	8,628	87,367
Locally Raised Revenues	14,496	0	11,500
Multi-Sectoral Transfers to LLGs_NonWage	21,356	100	61,117
District Unconditional Grant (Non-Wage)	8,312	1,919	6,312
District Unconditional Grant (Wage)	132,000	4,408	0
Sector Conditional Grant (Non-Wage)	8,801	2,200	8,438
Development Revenues	51,425	16,631	91,427
Multi-Sectoral Transfers to LLGs_Gou	24,696	0	91,427
District Discretionary Development Equalization Grant	26,729	0	0
Total Revenues shares	236,390	25,259	178,794
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	132,000	4,408	0
Non Wage	52,965	3,770	87,367
Development Expenditure			
Domestic Development	51,425	16,631	91,427
Donor Development	0	0	0
Total Expenditure	236,390	24,809	178,794

Narrative of Workplan Revenues and Expenditure

During financial year 2018/19, the Department has planned to receive 178,794,000/=. Out of this revenue, shs 26,249,625 (14.6%) is non wage for HLG and shs 65,124,302 (35.6%) is NW multi sectoral transfers to L LG and 91,427,317 (50.0%) to LLG for Domestic Development. No Domestic Development for HLG . However salary expenses are not reflected in table due to insufficient wage allocations in the IPFs.

Vote : 613 Kagadi 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	369,415	78,010	673,650
Locally Raised Revenues	5,520	0	6,590
Multi-Sectoral Transfers to LLGs_NonWage	57,129	7,556	195,424
Other Transfers from Central Government	0	0	3,000
District Unconditional Grant (Non-Wage)	5,930	4,477	5,930
Urban Unconditional Grant (Wage)	20,383	0	0
District Unconditional Grant (Wage)	202,086	46,386	391,329
Sector Conditional Grant (Non-Wage)	78,366	19,592	71,377
Development Revenues	953,568	21,912	1,024,963
Multi-Sectoral Transfers to LLGs_Gou	29,999	0	112,989
Donor Funding	34,000	0	0
Other Transfers from Central Government	870,072	0	867,072
District Discretionary Development Equalization Grant	19,497	0	44,901
Total Revenues shares	1,322,982	99,922	1,698,612
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	216,518	46,386	391,329
Non Wage	152,897	29,376	282,321
Development Expenditure			
Domestic Development	919,568	14,578	1,024,963
Donor Development	34,000	0	0
Total Expenditure	1,322,982	90,341	1,698,612

Narrative of Workplan Revenues and Expenditure

The projected income for the department during 2018/2019 FY stands at shs. 1,698,612,000/= (including multi sectoral transfers) out of which 40 percent is recurrent revenue while 60 percent is development revenue, 58% of the recurrent revenue is wage and 42 percent non wage recurrent .

Vote : 613 Kagadi 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	127,505	13,477	102,815
Locally Raised Revenues	13,843	0	13,132
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,000
District Unconditional Grant (Non-Wage)	58,018	11,879	45,206
District Unconditional Grant (Wage)	55,645	1,597	43,476
Development Revenues	61,245	0	8,917
Donor Funding	32,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,632
District Discretionary Development Equalization Grant	29,245	0	3,285
Total Revenues shares	188,751	13,477	111,732
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,645	1,597	43,476
Non Wage	71,860	11,879	59,338
Development Expenditure			
Domestic Development	29,245	0	8,917
Donor Development	32,000	0	0
Total Expenditure	188,751	13,477	111,732

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the FY 2018/19 is shs 111,731,774 including multi sectoral transfers of which 102,814,538 (92percent) is recurrent expenditure and the rest is development . The sector wage bill is shs. 43,476,120 (42 percent of the total recurrent expenditure). the total development expenditure of shs. 8,917,236 and there is no donor development. The reduction in the sector budget of FY 2018/19 is mainly because of no donor funds in the budget.

Vote : 613 Kagadi 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>	80,983	8,203	90,794
Locally Raised Revenues	14,496	940	9,769
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	19,696	4,725	16,696
Urban Unconditional Grant (Wage)	17,791	2,538	37,670
District Unconditional Grant (Wage)	29,000	0	26,659
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	80,983	8,203	90,794
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	46,791	2,538	64,329
Non Wage	34,192	5,663	26,465
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	80,983	8,201	90,794

Narrative of Workplan Revenues and Expenditure

The overall expenditure for FY 2018/2019 is shs. 90,794,000/= including multi-sectoral transfers and recurrent expenditures. The sector wage bill is expected to be 26,465,000.