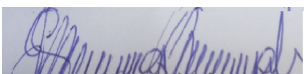


Vote : 536 Mbale District

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Foreword

This Budget Framework Paper is a constitutional requirement as well as statutory planning function mandated to District local Government. Section 36-37 of local Governments Act CAP 243, Article 77(1) empowers local Governments to formulate, approve and execute their budgets and section 35 of the Act confers planning Authority to the District Council. Mbale District Local Government has prepared this BFP highlighting medium term strategies for achieving development objectives focusing on National priorities as enshrined in the Second National Development Plan as well as being mindful of local needs for the people. This District Budget Framework Paper has been realigned to Second District and National Development Plan which runs from 2015/16-2019/20 In the medium term, the District will strive to meet its mission of serving the community through the coordinated delivery of services with focus on National priorities and significant local needs, in order to promote sustainable development. The main focus for service delivery are Agriculture, Health, Education, Roads and provision of safe water. The District Goal is to " to enable the people of Mbale transform their lives and livelihoods by 2020 with transparent leadership The has the following medium term objectives; (i) Increase sustainable production, productivity and value addition in key growth opportunities by stimulating the production of sector through restoring coffee, banana enterprises and other priority crops.(ii) increase the stock and quality of strategic infrastructure to accelerate the District Competitiveness; (iii) Enhance human capital development and access to health, education, water and energy; (iv) Strengthen mechanisms for quality, effective and efficient service delivery. The District's strength, potential and opportunities include fertile soils, numerous water sources, good road network, availability of educational and medical facilities, committed technical staff and good political will. existence of committed development partners have created and enabling environment for improved service delivery Despite the numerous opportunities, the district continues to face development challenges because the majority of our people live in rural areas where service delivery may be constrained by factors beyond our control limited resource envelope. Among the challenges include; limited financing of the plan, low capacity of local contractors, inadequate staff, low agricultural production associated with changing weather patterns, disease and pests prevalence, increasing counterfeits in Agro inputs in the market. The district wishes to register sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in the process of generating this BFP and also provide service delivery to the people of Mbale which include Donors, CSO, NGOs, opinion leaders, Business community, private sector and communities I wish to remind all stakeholder that as the struggle for development of Mbale continues, much still needs to be done and thus your unreserved efforts are called for. We appeal to district Councillors to take and accord this BFP the support it deserves so as to make the dream of offering quality service delivery to our people. For God and my county.



Bernard E.M.Mujasi

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	1,184,563	114,622	1,184,563
Discretionary Government Transfers	5,963,690	1,689,098	5,597,317
Conditional Government Transfers	29,233,812	7,463,809	26,678,756
Other Government Transfers	3,450,655	230,115	4,551,442
Donor Funding	1,023,700	198,354	1,242,700
Grand Total	40,856,420	9,695,997	39,254,777

Revenue Performance in the First Quarter of 2017/18

In the first quarter of FY 2017/18, the district received UGX 9,695,997,000 against the annual budget of UGX 40,856,420,000 representing 24% of the annual budget performance. Out of the funds received Local revenue was at 10%, Discretionary Government transfers was at 28%, Conditional Government Transfers 26%, OGT was at 7% (Road fund, NUSAF, YLP) and Donor funding was at 19%(SIAS,UNICEF). The receipts in the first quarter were at 24% because the district did not receive OGT and donor as it was planned and also failure to collect all the planned local revenue due to refusal of tax payers to pay tax due to them. The quarter allocation to departments was UGX 9,620,731,000(24% of the budget received).

Planned Revenues for FY 2018/19

In the FY 2018/19 the district expects to receive UGX 39,254,777,000 to finance its budget. The funding is expected to be central Government at 94% and these include Salaries for teachers, health workers and Traditional staff, Sector non wage and development grants such as SFG,DDEG, Rural water e.t.c. Local revenue is expected to contribute 3% and donor funding is expected to be at 3% and these will include RHITES-E, Global fund, UNICEF, World vision, FIEFOC, e.t.c. There is a reduction in the expected budget for FY 2018/19 compared to the current budget of FY 2017/18 due to reduction on IPFS of some grants such as Pension and gratuity arrears,salary arrears,start up cost, DDEG and rural water

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	9,084,601	2,306,956	7,069,170
Finance	887,064	81,889	866,368
Statutory Bodies	826,932	198,501	826,932
Production and Marketing	680,359	198,057	1,110,290
Health	4,834,802	1,252,917	4,821,876
Education	17,976,882	4,804,570	17,974,981
Roads and Engineering	1,082,106	207,754	1,100,106
Water	1,069,790	317,730	1,077,108

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Natural Resources	488,392	64,469	475,832
Community Based Services	1,283,538	77,337	1,283,676
Planning	2,556,246	93,036	2,562,732
Internal Audit	85,707	17,515	85,707
Grand Total	40,856,420	9,620,731	39,254,777
<i>o/w: Wage:</i>	<i>19,934,562</i>	<i>4,968,796</i>	<i>19,934,562</i>
<i>Non-Wage Reccurent:</i>	<i>12,638,796</i>	<i>3,271,691</i>	<i>11,967,220</i>
<i>Domestic Devt:</i>	<i>7,259,363</i>	<i>1,181,890</i>	<i>6,110,296</i>
<i>Donor Devt:</i>	<i>1,023,700</i>	<i>198,354</i>	<i>1,242,700</i>

Expenditure Performance in the First Quarter FY 2017/18

In Q1 of FY 2018/17 the departments spent a total of UGX 7,201,913,000 out of the 9,620,731,000 which was allocated to them giving a percentage performance of 75% . The funds were mostly spent on staff wages especially education at 75% followed by non wage at 65% . The development expenditure was at 1% because of the delayed procurement processes especially in awarding contracts, also projects will b e completed in Q3 and Q4

Planned Expenditures for The FY 2018/19

In the FY 2018/19 the district expects to spend UGX 39,254,777,000. On the expected expenditure 51% will be spend on staff wages of all categories, 30% will be spend on non wage on recurrent activities like monitoring and supervision and office operations, 16% will be spend on development activities such as classroom and pit latrine construction, supply of desks, construction of GFS, protection of shallow wells, borehole rehabilitation, OPD construction, medical equipment, ambulance sheds e.t.c and 3% will be spend on donor funding activities such as registration of children under 5 years in the district, immunization, environment activities. Some departments expects less than the current budget because of reduction in their IPFs like administration, water

Medium Term Expenditure Plans

The medium term expenditure plans includes construction of maternity wards, Outpatient departments, immunization and HCT outreaches, provision of referral services, comprehensive HIV prevention services. it also includes developing small scale irrigation sites, develop dairy, bee keeping and fisheries industry to help in household income enhancement, drill bore holes, construct gravity flow scheme, promote socio- economic development which maintain or enhance environmental quality and resource productivity, promote sustainable utilization of wetlands, rehabilitate and maintenance of district roads, construction of classrooms and pit latrines, strengthen school monitoring and inspection

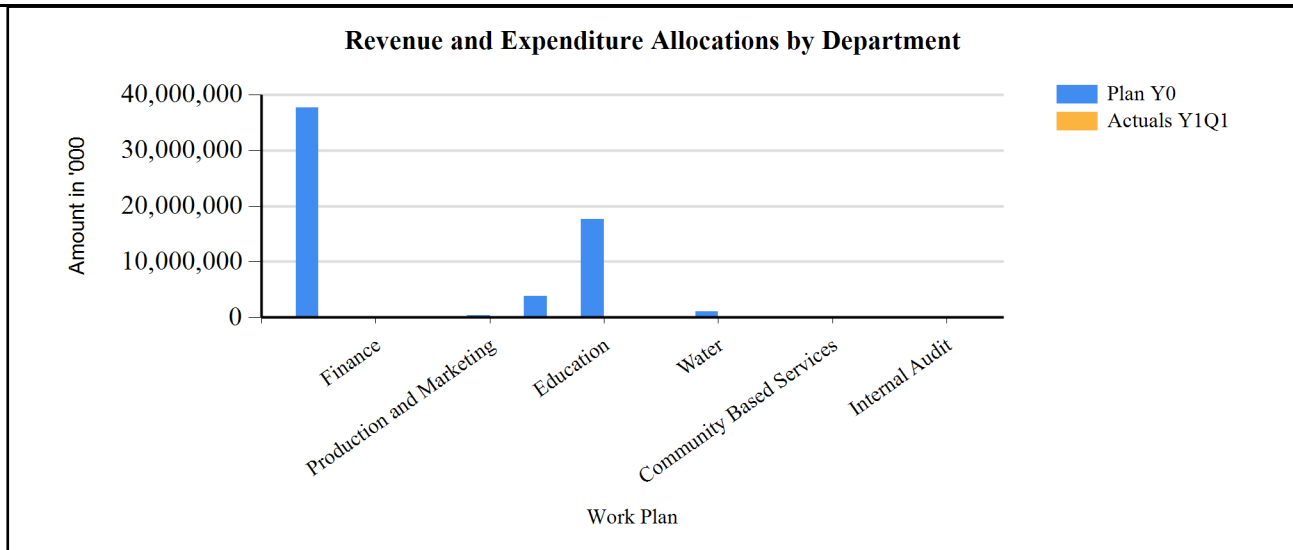
Challenges in Implementation

1. Low capacity of contractors, local contractors have low capacity both financial and technically to timely implement works in the district leading to failure to meet the set targets 2. Lack of staff houses both for teachers and health workers which leads to late coming and early departure hence poor performance 3. Inadequate funding for health centers; the funding given to health centers is very low to run them in year 4. Inadequate road construction equipment, road construction unit has only one grader and dumper truck hence cannot effectively be used to handle all the road works in the dstrict 5. Poor operation and maintenance of water and sanitation facilities, communities are generally reluctant to contribute towards operation and maintainace and sometimes deliberately vandalize water and sanitation facilities

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	1,184,563	114,622	1,184,563
Local Services Tax	120,148	81,538	120,148
Land Fees	79,000	4,872	79,000
Local Hotel Tax	1,720	0	1,720
Business licenses	12,176	50	12,176
Liquor licenses	1,030	0	1,030
Other licenses	0	0	126
Stamp duty	126	0	0
Interest from private entities - Domestic	0	0	15,000
Rent & Rates - Non-Produced Assets – from private entities	790,826	9,737	1,000
Royalties	100	0	100
Sale of (Produced) Government Properties/Assets	100	0	100
Sale of non-produced Government Properties/assets	1,000	0	0
Rates – Produced assets- from private entities	0	0	790,826
Park Fees	4,130	0	4,130
Property related Duties/Fees	2,000	0	2,000
Advertisements/Bill Boards	630	0	630
Animal & Crop Husbandry related Levies	300	0	300
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,150	0	3,150
Registration of Businesses	3,300	801	3,300
Agency Fees	15,000	4,701	15,000

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Inspection Fees	2,500	0	2,500
Market /Gate Charges	6,328	3,323	6,328
Other Fees and Charges	126,000	7,250	126,000
Miscellaneous receipts/income	15,000	2,351	0
2a. Discretionary Government Transfers	5,963,690	1,689,098	5,597,317
District Unconditional Grant (Non-Wage)	1,082,598	270,649	1,061,117
Urban Unconditional Grant (Non-Wage)	159,527	39,882	185,831
District Discretionary Development Equalization Grant	2,303,801	767,934	1,927,488
Urban Unconditional Grant (Wage)	526,102	131,526	526,102
District Unconditional Grant (Wage)	1,817,362	454,340	1,817,362
Urban Discretionary Development Equalization Grant	74,300	24,767	79,416
2b. Conditional Government Transfer	29,233,812	7,463,809	26,678,756
Sector Conditional Grant (Wage)	17,591,098	4,397,774	17,591,098
Sector Conditional Grant (Non-Wage)	4,929,356	1,321,318	4,090,045
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
Sector Development Grant	981,332	327,111	973,481
Transitional Development Grant	120,638	39,416	20,619
General Public Service Pension Arrears (Budgeting)	575,094	0	0
Salary arrears (Budgeting)	158,821	158,821	0
Pension for Local Governments	3,603,513	900,878	3,603,513
Gratuity for Local Governments	873,960	218,490	0
2c. Other Government Transfer	3,450,655	230,115	4,551,442
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	35,000	32,251	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	250,000	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Northern Uganda Social Action Fund (NUSAF)	2,207,247	15,520	2,207,247
Support to PLE (UNEB)	15,000	0	20,000
Uganda Road Fund (URF)	41,363	175,201	878,880
Uganda Women Entrepreneurship Program(UWEP)	300,000	0	300,000
Youth Livelihood Programme (YLP)	602,045	7,143	602,045
Global Fund	0	0	0
Other	0	0	503,269
3. Donor	1,023,700	198,354	1,242,700
African Development Bank (ADB)	5,000	0	0
District Commercial Services Support (DICOSS) Project	100	0	0
Makerere University Walter Reed Project (MUWRP)	25,000	0	0
Support to Decentralisation for Sustainability (SDS)	1,000	0	0

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The AIDS Support Organisation (TASO)	30,000	0	0
United Nations Children Fund (UNICEF)	200,000	46,378	200,000
United Nations Development Programme (UNDP)	0	0	250,000
United Nations High Commission for Refugees (UNHCR)	7,500	0	0
World Health Organisation (WHO)	0	0	250,000
Food and Agricultural Organisation (FAO)	60,000	0	0
Global Fund	320,000	0	320,000
Others	375,100	151,976	212,700
Regional Health Integration to Enhance Services in East and Central Uganda (RHITES_EC)	0	0	10,000
Total Revenues shares	40,856,420	9,695,997	39,254,777

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

In the first quarter of the FY 2017/18 the district collected UGX 114,622,000 as local revenue representing 38% of the quarter budget and 10% of the annual budget. The source of local revenue included Rent & Rates from private entities, Registration of Businesses, Market/Gate Charges and land fees. The district did not realize 100% as it was planned due to refusal of tax payers to pay all the tax due to them especially Ministry of defence to pay rent accrue to them for Bugema barracks

Central Government Transfers

In the first quarter of the FY 2017/18 the district received UGX 9,383,021,222 from central Government transfers and Other Government transfer representing 7% of the annual budget. Out of the funds received OCT performed at 7%, DCGT at 28% and CGT at 26% against annual plan. The funds for OGT (YLP, NUSAF 3, Road funds). The receipts were not at 25% because YLP and NUSAF 3 funds for projects were not released in Q1

Donor Funding

In the first quarter of FY 2017/18 the district received UGX 198,354,000 from donors representing 19% of the annual budget. The donors included SIAS and UNICEF. The district realized very low donor funding because donors use calendar years and tend to release money in third quarter

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The expected local revenue for FY 2018/2019 is UGX 1,184,563,000. The revenue sources from which the district expects to receive revenue include Taxes on income, profits and capital gains, taxes on property, taxes on goods and services, property income and sale of goods and services. The IPF as remained the same as for FY 2017/19

Central Government Transfers

The district expects to receive and spent UGX 36,822,510,000 as central Government Transfers in the FY 2018/19 and these include conditional Government transfers , Discretionary Government transfers and OGT. There is a decrease in the Budget compared to FY 2017/18 due to reduction in IPFS such as Rural water, sanitation and hygiene grant in Water, Gratuity, salary and gratuity arrears, DDEG

Donor Funding

The district expects to receive and spent UGX 1,242,700,000/= from all donors and these include: WHO, AVIANFLU.HIV/CHAI, PCY, Uganda Global Fund, SNE, OVC, RHITES-E . The district also expects to get some support in-kind from world vision.

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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	655,417	163,854	1,084,570
District Commercial Services	24,942	6,236	25,720
<i>Sub- Total of allocation Sector</i>	680,359	170,090	1,110,290
Sector :Works and Transport			
District, Urban and Community Access Roads	1,019,229	254,807	1,028,743
District Engineering Services	62,878	15,719	71,363
<i>Sub- Total of allocation Sector</i>	1,082,106	270,527	1,100,106
Sector :Education			
Pre-Primary and Primary Education	11,726,236	2,931,559	11,531,500
Secondary Education	5,079,046	1,269,762	5,265,697
Skills Development	990,511	247,628	990,511
Education & Sports Management and Inspection	178,269	44,567	184,774
Special Needs Education	2,820	705	2,500
<i>Sub- Total of allocation Sector</i>	17,976,882	4,494,220	17,974,981
Sector :Health			
Primary Healthcare	438,206	109,552	418,404
District Hospital Services	60,000	15,000	61,074
Health Management and Supervision	4,336,596	1,084,149	4,342,398
<i>Sub- Total of allocation Sector</i>	4,834,802	1,208,701	4,821,876
Sector :Water and Environment			
Rural Water Supply and Sanitation	669,790	167,447	677,108
Urban Water Supply and Sanitation	400,000	100,000	400,000
Natural Resources Management	488,392	122,098	475,832
<i>Sub- Total of allocation Sector</i>	1,558,183	389,546	1,552,939
Sector :Social Development			
Community Mobilisation and Empowerment	1,283,538	320,884	1,283,676
<i>Sub- Total of allocation Sector</i>	1,283,538	320,884	1,283,676
Sector :Public Sector Management			
District and Urban Administration	9,084,601	1,900,429	7,069,170
Local Statutory Bodies	826,932	206,733	826,932
Local Government Planning Services	2,556,246	639,062	2,562,732
<i>Sub- Total of allocation Sector</i>	12,467,779	2,746,223	10,458,834
Sector :Accountability			
Financial Management and Accountability(LG)	887,064	221,766	866,368

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Internal Audit Services	85,707	21,427	85,707
<i>Sub- Total of allocation Sector</i>	972,771	243,193	952,075

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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	7,263,256	1,719,367	5,662,197
Locally Raised Revenues	1,245,768	237,652	1,269,742
District Unconditional Grant (Non-Wage)	199,910	51,978	182,753
District Unconditional Grant (Wage)	606,189	151,547	606,189
General Public Service Pension Arrears (Budgeting)	575,094	0	0
Salary arrears (Budgeting)	158,821	158,821	0
Pension for Local Governments	3,603,513	900,878	3,603,513
Gratuity for Local Governments	873,960	218,490	0
Development Revenues	1,821,345	587,589	1,406,973
Multi-Sectoral Transfers to LLGs_Gou	1,502,427	500,809	1,206,996
District Discretionary Development Equalization Grant	218,919	54,243	199,977
Transitional Development Grant	100,000	32,537	0
Total Revenues shares	9,084,601	2,306,956	7,069,170
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,132,291	268,228	1,132,291
Non Wage	6,130,965	785,510	4,529,905
Development Expenditure			
Domestic Development	1,821,345	79,106	1,406,973
Donor Development	0	0	0
Total Expenditure	9,084,601	1,132,845	7,069,170

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend UGX7,069,170,000 to finance its budget. The funds will be spent on both recurrent and development activities. The budget is expected to be financed by mostly central government grants such as District non-wage, wage, sector non-wage and DDEG at district and sub county level followed by Local revenue. There an decrease in current budget compared to FY 2017/18 because the IPF for pension and Gratuity arrears, gratuity grant , salary arrears is removed

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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	467,064	81,889	866,368
Locally Raised Revenues	143,744	4,184	558,050
District Unconditional Grant (Non-Wage)	112,050	24,887	97,048
District Unconditional Grant (Wage)	211,270	52,817	211,270
Development Revenues	420,000	0	0
Locally Raised Revenues	420,000	0	0
Total Revenues shares	887,064	81,889	866,368
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	211,270	52,817	211,270
Non Wage	255,794	20,180	655,098
Development Expenditure			
Domestic Development	420,000	0	0
Donor Development	0	0	0
Total Expenditure	887,064	72,997	866,368

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19 the department expects to receive and spend UGX 866,368,000 to finance its budget. The funds will be spent on recurrent and development activities. The budget is expected to be financed by mostly local revenue followed by central government grants such as IFMs recurrent cost, staff wage.

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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	826,932	198,501	826,932
Locally Raised Revenues	172,019	34,773	182,019
District Unconditional Grant (Non-Wage)	388,456	97,114	378,456
District Unconditional Grant (Wage)	266,456	66,614	266,456
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	826,932	198,501	826,932
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	282,133	50,172	266,456
Non Wage	544,799	43,620	560,475
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	826,932	93,792	826,932

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend UGX 826,931,962 in the FY 2018/19. The funds are expected to be spent on recurrent activities like councillor's allowances and statutory meetings. The budget is expected to be financed by mostly central government transfers such as gratuity for elected leaders, DSC operational cost, District un conditional nonwage followed by local revenue. Held contract committee meeting, stationary, and office equipment procured, submitted 4 quarterly reports, procured airtime and made 2 advert, Allowances for travel inlands ,meals paid, air time bought, paid salary and ex-gratia, paid salary for chairman DSC, procured fuel, newspapers ,paid sitting allowance,130 Land applications (registration, renewal, lease extensions)cleared,2 Auditor general and internal auditor queries reviewed, 12 DEC meetings held,6 Council held and procured welfare ,fuel , monitored government projects, 6 standing committee meeting held for all 4 committees, speakers travels for meetings paid and monitoring of lower LG.

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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	531,460	151,462	999,995
Locally Raised Revenues	54,616	32,251	520,005
District Unconditional Grant (Non-Wage)	0	0	3,888
District Unconditional Grant (Wage)	132,436	33,109	132,436
Sector Conditional Grant (Wage)	280,008	70,002	280,008
Sector Conditional Grant (Non-Wage)	64,399	16,100	63,657
Development Revenues	148,899	46,595	110,295
Donor Funding	25,000	0	25,000
District Discretionary Development Equalization Grant	60,000	25,295	20,000
Sector Development Grant	63,899	21,300	65,295
Total Revenues shares	680,359	198,057	1,110,290
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	412,445	99,916	412,445
Non Wage	119,015	8,817	587,550
Development Expenditure			
Domestic Development	123,899	0	85,295
Donor Development	25,000	0	25,000
Total Expenditure	680,359	108,733	1,110,290

Narrative of Workplan Revenues and Expenditure

The sector is expected to receive a total of UGX: 1,110,289,968 from the following sources; Shs: 412,444,748 from wage to cater for payment of salaries to production staff, Shs: 587,550,255 from none wage which includes PMG recurrent, Local revenue, none wage recurrent, Extension grant, and VODP. Shs:85,294,965 from

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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	3,906,702	971,941	3,905,776
Locally Raised Revenues	18,937	0	14,937
District Unconditional Grant (Non-Wage)	0	0	2,000
Sector Conditional Grant (Wage)	3,567,883	891,971	3,567,883
Sector Conditional Grant (Non-Wage)	319,883	79,971	320,956
Development Revenues	928,100	280,976	916,100
Donor Funding	693,100	151,976	702,100
District Discretionary Development Equalization Grant	235,000	129,000	214,000
Sector Development Grant	0	0	0
Total Revenues shares	4,834,802	1,252,917	4,821,876
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,567,883	872,474	3,567,883
Non Wage	338,820	62,800	337,893
Development Expenditure			
Domestic Development	235,000	0	214,000
Donor Development	693,100	151,976	702,100
Total Expenditure	4,834,802	1,087,251	4,821,876

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019 the department budget estimates is UGX 4,821,876,000. The funds will be spent on both recurrent and development activities. The receipts for recurrent expenditure will be from central government such as PHC wage, Non-wage , PHC NGO and local revenue whereas development expenditure will be DDEG and Donor funding (WHO,HIV/CHAI , Malaria Consortium, World vision).

Vote : 536 Mbale 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	17,432,855	4,651,536	17,437,855
Locally Raised Revenues	36,143	4,000	39,343
District Unconditional Grant (Non-Wage)	10,000	2,500	11,800
District Unconditional Grant (Wage)	63,208	15,802	63,208
Sector Conditional Grant (Wage)	13,743,207	3,435,802	13,743,207
Sector Conditional Grant (Non-Wage)	3,580,298	1,193,433	3,580,298
Development Revenues	544,026	153,034	537,126
Donor Funding	600	0	600
District Discretionary Development Equalization Grant	208,749	41,475	190,000
Sector Development Grant	334,678	111,559	346,526
Total Revenues shares	17,976,882	4,804,570	17,974,981
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,806,415	3,428,713	13,806,415
Non Wage	3,626,441	1,185,531	3,631,441
Development Expenditure			
Domestic Development	543,427	0	536,526
Donor Development	600	0	600
Total Expenditure	17,976,882	4,614,244	17,974,981

Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 17,974,981,000 in the FY 2018/19. The funds are expected to come from the centre on grants such as UPE, USE, Skills development, wages, inspection, DDEG and SFG.

Vote : 536 Mbale 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	997,106	197,754	1,007,106
Locally Raised Revenues	69,378	175,201	916,895
District Unconditional Grant (Wage)	90,211	22,553	90,211
Sector Conditional Grant (Non-Wage)	837,517	0	0
Development Revenues	85,000	10,000	93,000
District Discretionary Development Equalization Grant	85,000	10,000	93,000
Total Revenues shares	1,082,106	207,754	1,100,106
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,211	22,553	90,211
Non Wage	906,895	46,501	916,895
Development Expenditure			
Domestic Development	85,000	0	93,000
Donor Development	0	0	0
Total Expenditure	1,082,106	69,053	1,100,106

Narrative of Workplan Revenues and Expenditure

The Total Roads annual budget is UGX1,100,106,138 of which UGX. 38,014,831 is from local revenue sources and uGX. 1,007,106.138 is Central Government transfers. UGX. 93,000,000 is for development expenditure while UGX.1,007,106,138 is for recurrent expenditure.

Vote : 536 Mbale 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	466,398	116,599	464,829
District Unconditional Grant (Wage)	31,618	7,904	31,618
Sector Conditional Grant (Non-Wage)	34,780	8,695	33,211
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
Development Revenues	603,393	201,131	612,279
District Discretionary Development Equalization Grant	0	0	30,000
Sector Development Grant	582,755	194,252	561,660
Transitional Development Grant	20,638	6,879	20,619
Total Revenues shares	1,069,790	317,730	1,077,108
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,618	7,904	31,618
Non Wage	434,780	101,721	433,211
Development Expenditure			
Domestic Development	603,392	6,812	612,279
Donor Development	0	0	0
Total Expenditure	1,069,790	116,437	1,077,108

Narrative of Workplan Revenues and Expenditure

Total expected revenue for FY 2018-19 is 1,077,108,000/= as follows: Rural water grant recurrent UGX 33,211,217/=. Rural water grant Development UGX 561,660,271/=. Urban water grant UGX 400,000,000/=. Sanitation & hygiene grant UGX 20,618,557/= and DDEG UGX 30,000,000/=

Vote : 536 Mbale 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	153,392	36,969	194,832
Locally Raised Revenues	12,877	1,840	54,571
District Unconditional Grant (Wage)	130,403	32,601	130,403
Sector Conditional Grant (Non-Wage)	10,112	2,528	9,857
Development Revenues	335,000	27,500	281,000
Other Transfers from Central Government	295,000	0	255,000
District Discretionary Development Equalization Grant	40,000	27,500	26,000
Total Revenues shares	488,392	64,469	475,832
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,403	32,568	130,403
Non Wage	22,989	502	64,428
Development Expenditure			
Domestic Development	290,000	2,302	26,000
Donor Development	45,000	0	255,000
Total Expenditure	488,392	35,372	475,832

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive Ugx 475,831,754 (four hundred seventy five million eight hundred thirty one thousand seven hundred fifty four shillings only). Of this Ugx 130,403,436 (one hundred thirty million four hundred three thousand four hundred thirty six shillings) is for staff salaries, Ugx 64,428,315 (sixty four million four hundred twenty eight thousand three hundred fifteen shillings) is non-wage recurrent and Ugx 281,000,000 (two hundred eighty one million shillings only) is GoU and Donor development. This funds will be appropriated to lands management, environment and wetlands management, forestry management and office operations.

Vote : 536 Mbale 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	310,999	70,194	310,698
Locally Raised Revenues	34,722	0	27,722
District Unconditional Grant (Non-Wage)	4,500	2,250	11,500
District Unconditional Grant (Wage)	189,410	47,352	189,410
Sector Conditional Grant (Non-Wage)	82,367	20,592	82,066
Development Revenues	972,539	7,143	972,978
Donor Funding	962,045	7,143	962,045
District Discretionary Development Equalization Grant	10,494	0	10,933
Total Revenues shares	1,283,538	77,337	1,283,676
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	189,410	47,352	189,410
Non Wage	121,589	7,423	121,288
Development Expenditure			
Domestic Development	912,539	0	912,978
Donor Development	60,000	0	60,000
Total Expenditure	1,283,538	54,776	1,283,676

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19 the department anticipates to receive and spend UGX 1,283,675,000 for both recurrent and development revenues. The funds are expected to be central government transfers(FAL , PWDs grant, CDA grant), local revenue, OGT (YLP) and donor funding

Vote : 536 Mbale 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	131,486	26,760	139,487
Locally Raised Revenues	28,938	1,123	24,618
District Unconditional Grant (Non-Wage)	57,605	14,401	69,926
District Unconditional Grant (Wage)	44,942	11,236	44,942
Development Revenues	2,424,760	66,277	2,423,245
Donor Funding	2,407,247	61,898	2,407,247
District Discretionary Development Equalization Grant	17,513	4,378	15,998
Total Revenues shares	2,556,246	93,036	2,562,732
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,942	11,236	44,942
Non Wage	86,543	8,016	94,544
Development Expenditure			
Domestic Development	2,224,760	1,950	2,223,245
Donor Development	200,000	46,378	200,000
Total Expenditure	2,556,246	67,579	2,562,732

Narrative of Workplan Revenues and Expenditure

During the period under review, the department expects to receive and spend UGX 2,562,732,000 for both recurrent and development revenues. The receipts are expected to be central government transfers (DDEG), OGT(NUSAF) , Donor (UNICEF) & local revenue. 4 staff salaries paid, internal assessment conducted, Budget conference held, motor vehicle maintained, PAF activities carried out in all eligible departments such as monitored all sub counties, PAF and OBT workplan and progress report submitted, back stopping at sub counties, information displayed, follow ups on completed projects done, Held 36 Top management meetings, Minutes of TPC meetings prepared, Prepared annual statistical abstract for FY 2017/18, updated District Harmonised data base, collected data from all departments, annual Population workplan developed, trained staff in population issues, NUSAF III activities conducted Such as HISP,LIPW,IHISP,

Vote : 536 Mbale 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	85,707	17,515	85,707
Locally Raised Revenues	21,489	1,460	21,489
District Unconditional Grant (Non-Wage)	13,000	3,250	13,000
District Unconditional Grant (Wage)	51,218	12,805	51,218
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	85,707	17,515	85,707
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,218	12,805	51,218
Non Wage	34,489	2,515	34,489
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	85,707	15,320	85,707

Narrative of Workplan Revenues and Expenditure

Audit at the District headquarters departments and schools & health units & operations at the lower local governments of Nakaloke, Bukonde, Lwasso, Bufumbo, Bubyangu, Budwale, Wanale, Busano, Nyondo, Lukhonge, Bukhiende Namanyonyi, Busiu, Busoba, Bumasikye, Bungokho, Mutoto, Bukhasakya, Bumbobi Namabasa