
Vote : 524 Kibaale District**FY 2019/20**

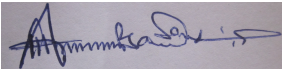
Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. 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 the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government by 15th November. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

The district vision is a prosperous population with a good standard of living and functional skills for sustainable development. The district mission is to serve the community through coordinated delivery of services focussing on National priorities and significant local needs in order to acceralate sustainable development in the District. 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 the Local Government Development Plan for FY 2015/2016 to 2019/2020, the District Budget Conference held on 07th November 2018, submissions from Lower Local Governments and views from the District Executive Committee. The Budget Framework Paper was approved by the District Executive Committee on 12th November 2018.

In line with the investment priorities of the second National Development Plan, the focus of the district during the FY 2019/2020 shall be; enhancing production and productivity, improving road infrastructure, enhancing local revenue, Human capital development, enhancing public service delivery and promoting local economic Development.

I call upon the people of Kibaale District, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute towards the realisation of the interventions proposed in this framework.



Amara Peter, DISTRICT CHAIRPERSON

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	1,369,752	75,514	561,223
Discretionary Government Transfers	3,703,215	947,529	3,698,651
Conditional Government Transfers	12,952,792	3,567,183	10,984,791
Other Government Transfers	1,410,270	543,504	1,410,270
Donor Funding	789,222	0	789,222
Grand Total	20,225,251	5,133,731	17,444,157

Revenue Performance in the First Quarter of 2018/19

The total revenue out turn for the district for FY 2018/19 as at 30th September 2018 stood at 5,133,731,000 including Multi sectoral transfers to Lower Local Governments) representing 25% of the annual budget. The total revenue when decomposed per source as compared to the annual budget (per source) was as follows: Local Revenue 6%, discretionary Government Transfers 26%, conditional Government Transfers 28%, Other Government Transfers 39% and donor funding 0% of the budgeted revenue per category.

Planned Revenues for FY 2019/20

The projected total resource envelope for the district for FY 2019/2020 including multi sectoral transfers to Lower Local Governments stands at 17,444,157,000 and has decreased by 13.8% compared to FY 2018/19 since the planning figures for FY 2019/2020 for the transitional development grant and those for payment of pension arrears and gratuity for local Governments have not yet been released by the Ministry of Finance, Planning and Economic Development. More so, the projected local revenue for FY 2019/2020 has been greatly reduced compared to that of FY 2018/19 owing to the failure to collect local revenue from tobacco companies in view of the guidance from the Ministry of Trade, Tourism and Industry. The District Resource Envelope for FY 2019/2020 is expected to be realised from the following sources: Local Revenue 3.2%, central Government Transfers 92.3% and Donor funding 4.5%.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,796,673	693,229	2,384,020
Finance	1,257,415	94,807	458,784
Statutory Bodies	812,105	189,300	812,824
Production and Marketing	1,458,975	372,179	1,468,323
Health	2,906,113	686,528	2,868,053
Education	6,462,131	1,673,901	6,300,570
Roads and Engineering	1,590,508	426,214	855,537

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Water	1,137,851	371,289	545,413
Natural Resources	279,613	64,843	278,041
Community Based Services	1,245,654	58,945	1,237,193
Planning	185,554	30,359	140,394
Internal Audit	92,657	16,488	95,005
Grand Total	20,225,251	4,678,082	17,444,157
<i>o/w: Wage:</i>	<i>9,933,372</i>	<i>2,483,343</i>	<i>9,933,372</i>
<i>Non-Wage Recurrent:</i>	<i>3,922,762</i>	<i>887,684</i>	<i>3,719,909</i>
<i>Domestic Devt:</i>	<i>5,579,894</i>	<i>1,307,054</i>	<i>3,001,654</i>
<i>Donor Devt:</i>	<i>789,222</i>	<i>0</i>	<i>789,222</i>

Expenditure Performance in the First Quarter FY 2018/19

The aggregate expenditure of the district as at 30/9/2018 stood at 2,574,814,000 (including expenditure under multi sectoral transfers to Lower Local Governments) representing 55% of the releases that had been made to departments. When decomposed by category, total expenditure as a percentage of the releases that were made during the quarter Year under review stood as follows: wage: 68%; nonwage recurrent: 62%; Domestic development: 26% and donor development: 0%. The low expenditure performance for wage was because some vacant posts had not yet been filled. More so, there was overestimation of wage for some departments especially administration and Natural Resources. The low funds absorption for the nonwage recurrent was mainly because issuance of Local Purchase Orders for fuel and stationery had delayed owing to the challenges of the IFMS and this affected all departments. The low funds absorption for the domestic development grant was because the procurement process for development projects was still ongoing at evaluation stage which affected departments with development projects especially water, education, health and production.

Planned Expenditures for The FY 2019/20

The total expenditure projection for the FY 2019/2020 for the district (including Multi sectoral Transfers to Lower Local Governments) stands at 17,444,157,000 and is allocated to departments as follows: Administration 13.8%, Finance 2.6%, Statutory Bodies 4.7%, Production and marketing 8.4%, Health 16.4%, Education and Sports 36.1%, Roads and Engineering 4.9%, Water 3.1%, Natural Resources 1.6%, Community Based Services 7.0%, Planning 0.8% and Internal Audit 0.5%. The expenditure projection for all departments has reduced save for Statutory Bodies and Internal Audit. The reduction in the expenditure projection across the departments is mainly because of the decline of the projected revenue by 13.8% compared to that of FY 2018/19 as already highlighted under planned revenues for FY 2019/2020.

Medium Term Expenditure Plans

In line with the Local Government Development Plan, the projected resource envelope for the medium term is expected to be expended as follows: Administration 13.8%, Finance 2.6%, Statutory Bodies 4.7%, Production and marketing 8.4%, Health 16.4%, Education and Sports 36.1%, Roads and Engineering 4.9%, Water 3.1%, Natural Resources 1.6%, Community Based Services 7.0%, Planning 0.8% and Internal Audit 0.5%.

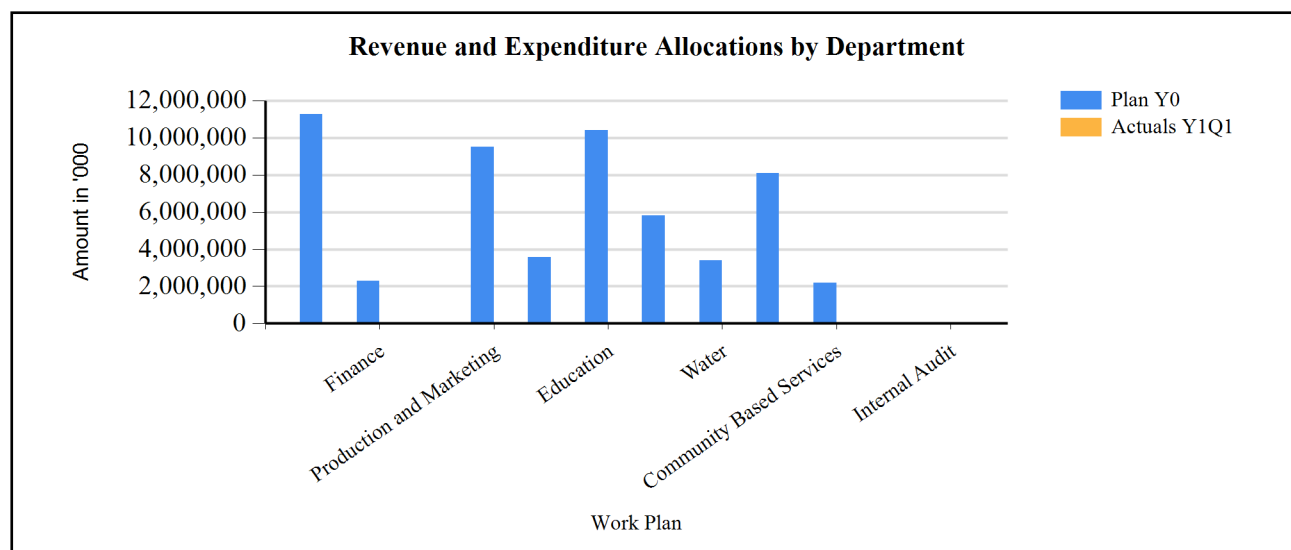
Challenges in Implementation

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High Population growth rate: The District has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

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 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	1,369,752	75,514	561,223
Local Services Tax	51,450	18,957	51,450
Local Hotel Tax	10,000	344	10,000
Application Fees	9,000	1,590	9,000
Business licenses	47,450	11,840	47,450
Other licenses	4,280	2,190	4,280
Interest from private entities - Domestic	3,000	0	3,000
Sale of non-produced Government Properties/assets	40,000	290	40,000
Rates – Produced assets- from private entities	18,000	3,287	18,000
Rent & rates – produced assets – from other govt. units	70,750	3,744	70,750
Park Fees	6,600	372	9,665
Property related Duties/Fees	20,000	5,508	20,000
Advertisements/Bill Boards	0	0	1,775
Animal & Crop Husbandry related Levies	815,222	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	0	500
Registration of Businesses	500	0	11,900
Agency Fees	10,000	540	10,000
Market /Gate Charges	31,000	18,962	31,000
Other Fees and Charges	230,000	7,780	220,453
Other fines and Penalties - private	2,000	110	2,000

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2a. Discretionary Government Transfers	3,703,215	947,529	3,698,651
District Unconditional Grant (Non-Wage)	623,175	155,794	619,939
Urban Unconditional Grant (Non-Wage)	36,785	9,196	35,611
District Discretionary Development Equalization Grant	239,332	79,777	240,240
Urban Unconditional Grant (Wage)	336,055	84,014	336,055
District Unconditional Grant (Wage)	2,446,498	611,624	2,446,498
Urban Discretionary Development Equalization Grant	21,371	7,124	20,307
2b. Conditional Government Transfer	12,952,792	3,567,183	10,984,791
Sector Conditional Grant (Wage)	7,150,819	1,787,705	7,150,819
Sector Conditional Grant (Non-Wage)	1,091,525	322,614	1,088,076
Sector Development Grant	1,868,642	622,881	1,861,043
Transitional Development Grant	1,775,067	591,689	19,802
General Public Service Pension Arrears (Budgeting)	97,558	0	0
Pension for Local Governments	865,051	216,263	865,051
Gratuity for Local Governments	104,129	26,032	0
2c. Other Government Transfer	1,410,270	543,504	1,410,270
Support to PLE (UNEB)	13,231	0	13,231
Uganda Road Fund (URF)	536,778	258,781	536,778
Uganda Women Entrepreneurship Program(UWEP)	372,450	3,417	372,450
Youth Livelihood Programme (YLP)	442,811	5,722	442,811
Infectious Diseases Institute (IDI)	45,000	5,584	45,000
3. Donor	789,222	0	789,222
United Nations Children Fund (UNICEF)	749,222	0	749,222
World Health Organisation (WHO)	40,000	0	40,000
Total Revenues shares	20,225,251	5,133,731	17,444,157

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

By the end of the 1st quarter, there was very poor performance of Local revenue. In aggregate terms, the district had realised only 6% of the annual projected local revenue i.e. far below the projection for the quarter of 25%. Most of the sources of local revenue had performed below the projection for the quarter save for Market/ gate charges, Local Service Tax, Business licenses and Property related duties.

Central Government Transfers

By the end of the 1st quarter the performance of Central Government Transfers was excellent. The district had realised 28.0% of the annual projected release from central Government Transfers i.e. slightly above the projection for the 1st quarter of 25%. This excellent performance was because all development grants had been released by 33.3% of the planned annual target by the end of the 1st quarter. More so, 48% of the annual target for the Uganda road fund had been received by the end of the 1st quarter.

Donor Funding

By the end of the 1st quarter, there was completely zero out turn from donor funding. The district had not realised any amount from donor funding.

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ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The projected Local revenue for the district during the FY 2019/20 including local revenue for Lower Local Governments stands at 561,223,000 representing 3.2% of the total budget. This Local Revenue is expected to be realised from the following sources: Business licences: 8.5%; sale of non produced Government Properties/assets: 7.1%; Rent and rates - produced assets - from other government units: 12.6%; Property related duties/fees: 3.6%; market/gate charges: 5.5%, other fees and charges: 39.3% while other local revenue sources will contribute 23.4% of the projected total local revenue.

Central Government Transfers

The Projected Central Government Transfers for the district during the FY 2019/2020 including multi sectoral transfers to Lower Local Governments stands at 16,093,712,000 representing 92.3% of the total budget. Out of this income, 22.9% will be discretionary Government Transfers, 68.3% Conditional Government Transfers while other Government transfers will constitute 8.8%.

Donor Funding

The projected donor funding for the district for the FY 2019/2020 stands at 789,222,000 representing 4.5% of the total budget. Out of this donor funding, UNICEF will account for 94.9% while World Health Organisation will constitute 5.1% of donor funding.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	373,416	93,354	371,054
District Production Services	1,072,066	269,259	1,084,415
District Commercial Services	12,692	3,173	12,854
<i>Sub- Total of allocation Sector</i>	1,458,175	365,787	1,468,323
Sector :Works and Transport			
District, Urban and Community Access Roads	1,185,481	282,865	626,740
District Engineering Services	405,027	101,257	228,797
<i>Sub- Total of allocation Sector</i>	1,590,508	384,121	855,537
Sector :Education			
Pre-Primary and Primary Education	4,280,864	1,083,850	4,084,456
Secondary Education	1,642,698	437,437	1,728,317
Skills Development	9,827	2,457	9,827
Education & Sports Management and Inspection	525,481	135,146	474,208
Special Needs Education	3,262	815	3,262
<i>Sub- Total of allocation Sector</i>	6,462,131	1,659,705	6,300,070
Sector :Health			
Primary Healthcare	2,820,739	705,182	2,759,387
Health Management and Supervision	85,374	24,126	108,666
<i>Sub- Total of allocation Sector</i>	2,906,113	729,308	2,868,053

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Sector :Water and Environment			
Rural Water Supply and Sanitation	1,137,851	284,463	545,413
Natural Resources Management	278,663	73,667	277,091
<i>Sub- Total of allocation Sector</i>	1,416,514	358,129	822,504
Sector :Social Development			
Community Mobilisation and Empowerment	1,243,454	311,065	1,237,193
<i>Sub- Total of allocation Sector</i>	1,243,454	311,065	1,237,193
Sector :Public Sector Management			
District and Urban Administration	2,796,673	702,493	2,384,020
Local Statutory Bodies	807,245	198,972	812,824
Local Government Planning Services	185,554	45,632	140,394
<i>Sub- Total of allocation Sector</i>	3,789,472	947,097	3,337,238
Sector :Accountability			
Financial Management and Accountability(LG)	1,257,115	315,594	458,784
Internal Audit Services	92,657	22,859	94,905
<i>Sub- Total of allocation Sector</i>	1,349,772	338,453	553,689

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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 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,560,433	607,376	2,359,494
Locally Raised Revenues	10,559	219	10,559
Multi-Sectoral Transfers to LLGs_NonWage	145,500	30,454	146,248
District Unconditional Grant (Non-Wage)	37,327	9,332	37,327
Urban Unconditional Grant (Wage)	142,600	35,650	142,600
District Unconditional Grant (Wage)	1,157,708	289,427	1,157,710
General Public Service Pension Arrears (Budgeting)	97,558	0	0
Pension for Local Governments	865,051	216,263	865,051
Gratuity for Local Governments	104,129	26,032	0
Development Revenues	236,240	85,852	24,526
Multi-Sectoral Transfers to LLGs_Gou	25,708	0	14,594
District Discretionary Development Equalization Grant	9,932	0	9,932
Transitional Development Grant	200,600	0	0
Total Revenues shares	2,796,673	693,229	2,384,020
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,300,308	172,122	1,300,310
Non Wage	1,260,124	39,786	1,059,184
Development Expenditure			
Domestic Development	236,240	81,186	24,526
Donor Development	0	0	0
Total Expenditure	2,796,673	293,093	2,384,020

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 2,384,020,000 out of which 99.0% is recurrent while 1.0% is Development. Of the recurrent revenue, 55.1% is wage while 44.9% is for nonwage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 14.8% compared to that of FY 2018/2019 mainly because the planning figures for the transitional development grant and those for General Public Service pension arrears (budgeting) and gratuity to Local Governments have not yet been released by the Ministry of Finance, Planning and Economic Development. More so, there has been a slight reduction in the funds allocated to the department under Multi Sectoral transfers to Lower Local Governments (development) compared to that of FY 2018/19.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	440,193	94,807	458,006
Locally Raised Revenues	68,213	0	68,213
Multi-Sectoral Transfers to LLGs_NonWage	68,266	18,879	86,079
District Unconditional Grant (Non-Wage)	40,947	10,237	40,947
Urban Unconditional Grant (Wage)	47,223	11,806	47,223
District Unconditional Grant (Wage)	215,544	53,886	215,544
Development Revenues	817,222	0	779
Locally Raised Revenues	815,222	0	0
Multi-Sectoral Transfers to LLGs_Gou	2,000	0	779
Total Revenues shares	1,257,415	94,807	458,784
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	262,768	42,895	262,767
Non Wage	177,425	28,529	195,239
Development Expenditure			
Domestic Development	817,222	0	779
Donor Development	0	0	0
Total Expenditure	1,257,415	71,425	458,784

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 458,784,000 out of which 99.8% is recurrent while 0.2% is Development. Of the recurrent revenue, 57.4% is wage while 42.6% is nonwage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 63.5% compared to that of FY 2018/2019 mainly due to the reduction in the local revenue allocated to the department.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	812,105	189,300	812,824
Locally Raised Revenues	81,430	7,827	81,430
Multi-Sectoral Transfers to LLGs_NonWage	62,712	14,483	63,431
District Unconditional Grant (Non-Wage)	287,739	71,935	287,739
District Unconditional Grant (Wage)	380,224	95,056	380,224
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	812,105	189,300	812,824
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	380,224	35,433	380,224
Non Wage	431,881	49,390	432,600
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	812,105	84,823	812,824

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 812,824,000 all of which is recurrent. Of the recurrent revenue, 46.8% is wage while 53.2% is for nonwage recurrent. The departmental budget has slightly increased by 0.09% compared to that of FY 2018/2019 due to the slight increase in the funds allocated to the department under Multi Sectoral transfers to Lower Local Governments (recurrent).

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,340,855	332,035	1,339,945
Locally Raised Revenues	8,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	9,696	1,245	9,721
District Unconditional Grant (Non-Wage)	4,000	1,000	4,000
Sector Conditional Grant (Wage)	985,761	246,440	985,761
Sector Conditional Grant (Non-Wage)	333,398	83,350	332,463
Development Revenues	118,120	40,144	128,378
Multi-Sectoral Transfers to LLGs_Gou	17,426	0	28,751
Sector Development Grant	100,695	0	99,627
Total Revenues shares	1,458,975	372,179	1,468,323
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	985,761	165,752	985,761
Non Wage	355,094	82,430	354,184
Development Expenditure			
Domestic Development	118,120	31,579	128,378
Donor Development	0	0	0
Total Expenditure	1,458,975	279,761	1,468,323

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 1,468,323,000 out of which 91.3% is recurrent while 8.7% is Development. Of the recurrent revenue, 73.6% is wage while 26.4% is for non-wage recurrent. All development revenue is domestic. The departmental budget has increased by 0.6% compared to that of FY 2018/2019 mainly due to the slight increase in the funds allocated to the department under Multi Sectoral transfers to Lower Local Governments (development).

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,935,777	476,811	1,932,121
Locally Raised Revenues	25,271	0	25,271
Multi-Sectoral Transfers to LLGs_NonWage	22,351	4,772	18,695
District Unconditional Grant (Non-Wage)	6,982	1,746	6,982
Sector Conditional Grant (Wage)	1,790,700	447,675	1,790,700
Sector Conditional Grant (Non-Wage)	90,473	22,618	90,473
Development Revenues	970,336	209,717	935,932
Other Transfers from Central Government	45,000	0	45,000
Donor Funding	319,222	0	359,222
Multi-Sectoral Transfers to LLGs_Gou	18,023	0	950
District Discretionary Development Equalization Grant	63,947	0	12,000
Sector Development Grant	524,144	0	518,760
Total Revenues shares	2,906,113	686,528	2,868,053
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,790,700	334,354	1,790,700
Non Wage	145,077	27,548	141,421
Development Expenditure			
Domestic Development	651,114	8,104	576,710
Donor Development	319,222	0	359,222
Total Expenditure	2,906,113	370,006	2,868,053

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 2,868,053,000 out of which 67.4% is recurrent while 32.6% is Development. Of the recurrent revenue, 92.7% is wage while 7.3% is for nonwage recurrent. Of the development revenue, 61.6% is domestic while 38.4% is donor. The departmental budget has slightly decreased by 1.3% compared to that of FY 2018/2019 mainly due to the reduction in the funds allocated under the District Discretionary Development Equalization Grant and sector development grant.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,157,924	1,321,504	5,155,942
Locally Raised Revenues	53,705	0	53,705
Other Transfers from Central Government	13,231	0	13,231
Multi-Sectoral Transfers to LLGs_NonWage	7,432	882	7,372
District Unconditional Grant (Non-Wage)	13,975	3,494	13,975
District Unconditional Grant (Wage)	98,433	24,608	98,433
Sector Conditional Grant (Wage)	4,374,358	1,093,590	4,374,358
Sector Conditional Grant (Non-Wage)	596,791	198,930	594,867
Development Revenues	1,304,207	352,398	1,144,628
Donor Funding	250,000	0	250,000
Multi-Sectoral Transfers to LLGs_Gou	31,260	0	15,058
District Discretionary Development Equalization Grant	0	0	51,947
Sector Development Grant	822,947	0	827,624
Transitional Development Grant	200,000	0	0
Total Revenues shares	6,462,131	1,673,901	6,300,570
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,472,791	837,290	4,472,791
Non Wage	685,133	192,358	683,151
Development Expenditure			
Domestic Development	1,054,207	7,348	894,628
Donor Development	250,000	0	250,000
Total Expenditure	6,462,131	1,036,997	6,300,570

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 6,300,570,000 out of which 81.8% is recurrent while 18.2% is Development. Of the recurrent revenue, 86.8% is wage while 13.2% is for non wage recurrent. Of the development revenue, 78.2% is domestic while 21.8% is donor. The departmental budget has slightly reduced by 2.5% compared to that of FY 2018/2019 mainly due to the slight reduction in the indicative Planning figures for sector conditional grant nonwage and Multi Sectoral transfers to Lower Local Governments (development). More so, the indicative Planning figures for Transitional Development Grant have not yet been issued by the Ministry of Finance, Planning and Economic Development.

Vote : 524 Kibaale District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	781,605	172,742	778,275
Locally Raised Revenues	3,644	0	3,644
Other Transfers from Central Government	536,778	114,413	536,778
Multi-Sectoral Transfers to LLGs_NonWage	10,390	630	7,060
District Unconditional Grant (Non-Wage)	1,996	499	1,996
Urban Unconditional Grant (Wage)	94,385	23,596	94,385
District Unconditional Grant (Wage)	134,412	33,603	134,412
Development Revenues	808,903	253,472	77,263
Multi-Sectoral Transfers to LLGs_Gou	55,489	0	77,263
Transitional Development Grant	753,414	0	0
Total Revenues shares	1,590,508	426,214	855,537
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	228,797	14,487	228,797
Non Wage	552,808	107,919	549,478
Development Expenditure			
Domestic Development	808,903	180,160	77,263
Donor Development	0	0	0
Total Expenditure	1,590,508	302,566	855,537

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 855,537,000 out of which 91% is recurrent while 9% is Development. Of the recurrent revenue, 29.4% is wage while 70.6% is for non wage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 46.2% compared to that of FY 2018/2019 mainly because the indicative Planning figures for Transitional Development Grant have not yet been issued by the Ministry of Finance, Planning and Economic Development. More so, there has been a slight decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent) allocated to the department as compared to that of FY 2018/2019.

Vote : 524 Kibaale District**FY 2019/20****Water****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	95,942	23,985	94,578
Multi-Sectoral Transfers to LLGs_NonWage	0	0	100
District Unconditional Grant (Wage)	63,000	15,750	63,000
Sector Conditional Grant (Non-Wage)	32,942	8,235	31,478
Development Revenues	1,041,910	347,303	450,834
Multi-Sectoral Transfers to LLGs_Gou	0	0	16,000
Sector Development Grant	420,857	0	415,032
Transitional Development Grant	621,053	0	19,802
Total Revenues shares	1,137,851	371,289	545,413
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,000	13,500	63,000
Non Wage	32,942	3,320	31,578
Development Expenditure			
Domestic Development	1,041,910	16,036	450,834
Donor Development	0	0	0
Total Expenditure	1,137,851	32,856	545,413

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 545,413,000 out of which 17.3% is recurrent while 82.7% is Development. Of the recurrent revenue, 66.6% is wage while 33.4% is for nonwage recurrent. All development revenue is domestic. The departmental budget has greatly reduced by 50.4% compared to that of FY 2018/2019 mainly because most of the planning figures for the transitional development grant have not yet been released by the Ministry of Finance, Planning and Economic Development.

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FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	264,960	55,803	262,550
Locally Raised Revenues	41,948	0	41,948
Multi-Sectoral Transfers to LLGs_NonWage	3,760	990	1,206
District Unconditional Grant (Non-Wage)	15,971	3,993	15,971
Urban Unconditional Grant (Wage)	19,258	4,815	19,258
District Unconditional Grant (Wage)	180,000	45,000	180,000
Sector Conditional Grant (Non-Wage)	4,022	1,005	4,168
Development Revenues	14,653	9,039	15,491
Multi-Sectoral Transfers to LLGs_Gou	6,094	0	6,932
District Discretionary Development Equalization Grant	8,559	0	8,559
Total Revenues shares	279,613	64,843	278,041
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	199,258	20,065	199,258
Non Wage	65,701	2,276	63,292
Development Expenditure			
Domestic Development	14,653	6,186	15,491
Donor Development	0	0	0
Total Expenditure	279,613	28,528	278,041

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 278,041,000 out of which 94.4% is recurrent while 5.6% is Development. Of the recurrent revenue, 75.9% is wage while 24.1% is for non wage recurrent. All development revenue is domestic. The departmental budget has slightly reduced by 0.6% compared to that of FY 2018/2019 due to the slight decline in the indicative Planning figures for multi sectoral transfers to Lower Local Governments (recurrent).

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Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	245,013	55,445	241,032
Locally Raised Revenues	13,218	0	13,218
Multi-Sectoral Transfers to LLGs_NonWage	19,437	2,356	14,729
District Unconditional Grant (Non-Wage)	9,982	2,496	9,982
Urban Unconditional Grant (Wage)	20,830	5,208	20,831
District Unconditional Grant (Wage)	147,646	36,912	147,646
Sector Conditional Grant (Non-Wage)	33,900	8,475	34,625
Development Revenues	1,000,641	3,500	996,161
Donor Funding	180,000	0	180,000
Other Transfers from Central Government	815,261	0	815,261
Multi-Sectoral Transfers to LLGs_Gou	5,380	0	900
Total Revenues shares	1,245,654	58,945	1,237,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	168,477	10,462	168,477
Non Wage	76,537	9,609	72,555
Development Expenditure			
Domestic Development	820,641	3,500	816,161
Donor Development	180,000	0	180,000
Total Expenditure	1,245,654	23,571	1,237,193

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 1,237,193,000 out of which 19.5% is recurrent while 80.5% is Development. Of the recurrent revenue, 69.9% is wage while 30.1% is for non wage recurrent. Of the development revenue, 81.9% is domestic while 18.1% is donor. The departmental budget has slightly reduced by 0.7% compared to that of FY 2018/2019 due to the slight decrease in the funds allocated to the department under Multi Sectoral transfers to Lower Local Governments (recurrent and development) compared to that of FY 2018/19.

Vote : 524 Kibaale District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	128,670	24,730	123,509
Locally Raised Revenues	26,723	0	26,723
Multi-Sectoral Transfers to LLGs_NonWage	7,380	1,088	2,218
District Unconditional Grant (Non-Wage)	54,658	13,664	54,658
District Unconditional Grant (Wage)	39,910	9,977	39,910
Development Revenues	56,885	5,628	16,885
Donor Funding	40,000	0	0
District Discretionary Development Equalization Grant	16,885	0	16,885
Total Revenues shares	185,554	30,359	140,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,910	7,981	39,910
Non Wage	88,760	4,115	83,599
Development Expenditure			
Domestic Development	16,885	1,466	16,885
Donor Development	40,000	0	0
Total Expenditure	185,554	13,562	140,394

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2019/20 including multi sectoral transfers to Lower Local Governments is shs 140,394,000 of which 88% is recurrent while 12% is Development. Of the recurrent revenue, 32.3% is for wage recurrent while 67.7% is for non wage recurrent. All the Development revenue is domestic. The departmental budget has decreased by 24.3% compared to that of the FY 2018/19 mainly due to non inclusion of Indicative Planning Figures for donor development whose information is not yet available. More so, there is a slight decrease in the funds allocated to the department under Multi Sectoral transfers to Lower Local Governments (recurrent) compared to that of FY 2018/19.

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FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	92,657	16,488	95,005
Locally Raised Revenues	25,505	0	25,505
Multi-Sectoral Transfers to LLGs_NonWage	6,800	1,400	9,148
District Unconditional Grant (Non-Wage)	18,975	4,744	18,975
Urban Unconditional Grant (Wage)	11,758	2,939	11,758
District Unconditional Grant (Wage)	29,619	7,405	29,619
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	92,657	16,488	95,005
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,377	6,243	41,377
Non Wage	51,280	5,777	53,628
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	92,657	12,019	95,005

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2019/2020 including multi sectoral transfers to Lower Local Governments stands at shs 95,005,000 all of which recurrent. Of the recurrent revenue, 46.3% is wage while 53.7% is for non wage recurrent. The departmental budget has increased by 2.5% compared to that of FY 2018/2019 due to the increase in the funds allocated to the department under Multi Sectoral transfers to Lower Local Governments (recurrent) compared to that of FY 2018/19.