

# Vote: 514 Kaberamaido District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Ogwang Bernard, Chief Administrative Officer,  
KABERAMADO DISTRICT

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

**Vote: 514 Kaberamaido District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	536,387	362,783	604,369
<b>Discretionary Government Transfers</b>	3,935,005	3,406,823	3,887,141
<b>Conditional Government Transfers</b>	13,066,840	9,613,929	15,805,632
<b>Other Government Transfers</b>	1,647,977	1,149,193	3,097,692
<b>Donor Funding</b>	488,224	163,904	787,463
<b>Grand Total</b>	<b>19,674,434</b>	<b>14,696,632</b>	<b>24,182,297</b>

**Revenue Performance by end of March of the Running FY**

A total of 14,696,632,000/= was realized in revenue by the DLG. This was as per the 75% nine months target. This money constituted of 363,783,000/= LR (2%), 163,904,000/= Donor funds (1%), 13,019,752,000/= Central Gov't Transfers (89%) & 1,149,193,000/= Other Gov't Transfers (8%). LR underperformed by 33,309,000/= (8%) against the 397,092,000/= (75%) earmarked for the nine months. Other than LST, Animal & Crop Husbandry related levies, Agency fees and Other Charges, all LR items performed below 75% with some registering no returns. Central Gov't Transfers underperformed by 89,101,150 (7%) against the 1,238,294,150/= (75%) nine months target arising from less receipts from OPM for NUSAF3 and non-transfers from URF. Donor Grants fell short of the 372,026,000/= nine months target by 208,122,000/= (56%) - arising from less receipts from UNICEF & UNFPA; and, non-remittances from GAVI, WHO & Other donor sources (USF).

**Planned Revenues for next FY**

A total of 24,182,297,000/= is expected to be received composing of: Local Revenue - 604,369,000/= (3%); Discretionary Gov't Transfers - 3,887,141,000/= (16%), Conditional Gov't Transfers - 15,805,632,000/= (65%), Other Gov't Transfers - 3,097,692,000/= (13%) & Donor Grants - 787,463,000/= (3%). Total planned revenue has improved by 23% from that of FY 2017/2018 - arising from improvement in all revenue sources except Discretionary Gov't Transfers that declined by 1% due to a decline in DDEG and Urban Unconditional Grant NW. LR has appreciated by 13%; Conditional Government Transfers appreciated by 21%; Other Gov't Transfers appreciated by 88%; and, Donor grants appreciated by 61%.

**Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department**

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,126,064	2,656,676	3,337,252
Finance	326,251	230,035	382,619
Statutory Bodies	581,680	408,156	738,882
Production and Marketing	635,386	502,951	1,266,825
Health	2,784,239	1,913,455	3,683,868
Education	8,220,065	6,164,463	9,751,108
Roads and Engineering	1,269,510	1,135,656	1,869,552
Water	445,755	425,481	437,912
Natural Resources	101,588	68,423	97,408

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Community Based Services	2,003,342	956,412	2,498,430
Planning	127,782	94,528	64,510
Internal Audit	52,772	35,805	53,932
<b>Grand Total</b>	<b>19,674,434</b>	<b>14,592,043</b>	<b>24,182,297</b>
<i>o/w: Wage:</i>	9,952,192	7,464,144	11,787,003
<i>Non-Wage Recurrent:</i>	6,193,381	3,938,110	8,062,631
<i>Domestic Devt:</i>	3,040,636	3,025,886	3,545,200
<i>Donor Devt:</i>	488,224	163,904	787,463

**Expenditure Performance by end of March FY 2017/18**

A total of 13,386,984,000/= was used, representing 68% of the annual budget & 91% of the releases. Expenditure fell short of the total transfers by 1,205,059,000/=; meaning that absorption capacity gap of the DHLG & LLGs' dep'ts stood at 19% for the nine months. The balances in the TSA, DHLG & LLGs' General Funds A/Cs, and, LLGs' Operations A/Cs arose largely because some funds could not be warranted due to lack of supplementary approval, bounced salary payments due to conflicting NINs and supplier numbers, Non-recruitment into planned posts due to non-clearance from mainly MoPS which needed to first ascertain wage availability & also some capital works had stalled due to abandonment of some sites by contractors or refusal to sign contracts due to rising costs of fuel and inputs; and, in the case of a few others delayed procurements which were still at bidding level. In view of the above reasons, no single dep't utilized 100% of its release. The closest was Education with 97% & the least being Planning - mainly because of slow procurement processes for the WAN internet installation & DDP Mid-term Review, reneging by the contractor to sign agreement for solar system procurement and installation.

**Planned Expenditures for the FY 2018/19**

A total of 24,182,297,000/= is planned; an increase of 4,507,864,000/= (23%) from the FY 2017/2018 budget. Expenditure estimate for 2018/2019 is constituted of: 4,332,663,000/= (18%) for dev't, 11,787,003,000/= (49%) for wages & 8,062,631,000/= (33%) for recurrent NW. Dev't expenditure estimates have increased by 30%, wage estimates increased by 18%; and, recurrent NW expenditure estimates increased by 33%. Allocations have increased in all sectors except Planning (-50%), Natural Resources (-4%) and Water (-2%). The Planning Dep't budget has declined by half which is bound to affect its functionality in 2018/2019. The highest increase is in Production (97%) due to increase in sector conditional grant NW recurrent, followed by Roads and Engineering (47%); and, Health (32%).

**Medium Term Expenditure Plans**

A total of 73,892,119,000/= is planned for the next three financial years; 2018/2019 - 2020/2021 of which 13,144,300,000/= is for dev't, 39,888,322,000/= for wages, pensions & pensions/salaries arrears; and, 20,859,497,000/= for recurrent non-wage. These are expected to be expenditures on projects & activities in the five year DDP. Expenditures financed through all the revenue sources (Local revenue, Central Government Grants & Donor Grants) are all expected to appreciate.

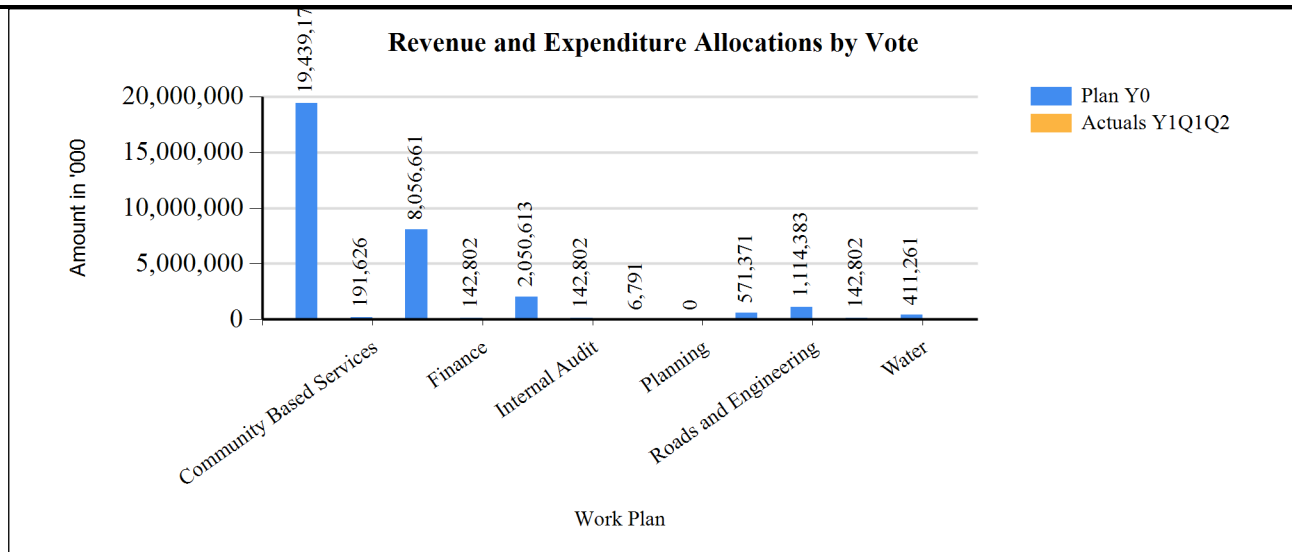
**Challenges in Implementation**

- Late release/inconsistencies in cash limits which slows down warranting & consequently delays implementation & payments.
- Negative attitude towards tax payment which breeds resistance and low local revenue collections.
- None/late release of funds by donors & some Gov't Ministries/Agencies thus affecting budget performance & delivery of services.
- Lack of a Local Gov't police to enforce regulations and policies.
- Erratic weather patterns leading to uncertainties, anxiety and production failures.
- Inadequate social infrastructure especially staff accommodation for public servants in remote parts of the district.
- Low staffing levels which constraints timely and quality delivery of services.

**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 March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>536,387</b>	<b>362,783</b>	<b>604,369</b>
Advertisements/Bill Boards	3,413	1,215	3,413
Agency Fees	16,717	18,713	23,717
Animal & Crop Husbandry related Levies	32,655	36,614	40,655
Application Fees	1,961	0	2,910
Business licenses	29,666	13,461	33,325
Court Filing Fees	0	0	0
Educational/Instruction related levies	7,704	0	1,689
Inspection Fees	1,225	130	7,273
Land Fees	41,469	6,763	45,955
Liquor licenses	1,295	274	1,263
Local Hotel Tax	2,513	886	2,500
Local Services Tax	58,478	80,413	61,989
Market /Gate Charges	207,070	123,639	226,945
Miscellaneous receipts/income	0	156	2,100
Other Fees and Charges	33,536	27,091	31,440
Other licenses	0	0	3,137
Park Fees	25,645	16,290	26,815
Property related Duties/Fees	27,650	4,433	27,975
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,531	2,170	12,455
Registration of Businesses	1,805	551	1,961

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Rent & Rates - Non-Produced Assets – from private entities	13,858	3,365	11,713
Rent & rates – produced assets – from private entities	140	0	140
Sale of (Produced) Government Properties/Assets	15,000	0	35,000
Stamp duty	1,257	0	0
Unspent balances – Locally Raised Revenues	0	26,617	0
Voluntary Transfers	800	0	0
<b>2a. Discretionary Government Transfers</b>	<b>3,935,005</b>	<b>3,406,823</b>	<b>3,887,141</b>
District Discretionary Development Equalization Grant	1,808,831	1,808,831	1,568,687
District Unconditional Grant (Non-Wage)	683,503	512,627	733,222
District Unconditional Grant (Wage)	1,266,520	949,890	1,385,400
Urban Discretionary Development Equalization Grant	13,446	13,446	19,164
Urban Unconditional Grant (Non-Wage)	28,298	21,224	27,867
Urban Unconditional Grant (Wage)	134,406	100,805	152,801
<b>2b. Conditional Government Transfer</b>	<b>13,066,840</b>	<b>9,613,929</b>	<b>15,805,632</b>
General Public Service Pension Arrears (Budgeting)	112,919	112,919	170,213
Gratuity for Local Governments	338,612	253,959	354,112
Pension for Local Governments	574,659	430,994	591,809
Salary arrears (Budgeting)	66,348	66,348	130,559
Sector Conditional Grant (Non-Wage)	2,228,178	1,212,478	2,352,789
Sector Conditional Grant (Wage)	8,551,266	6,413,449	10,248,802
Sector Development Grant	1,123,782	1,123,782	1,890,737
Transitional Development Grant	71,077	0	66,611
<b>2c. Other Government Transfer</b>	<b>1,647,977</b>	<b>1,149,193</b>	<b>3,097,692</b>
Northern Uganda Social Action Fund (NUSAF)	802,414	588,532	1,419,057
Other	0	0	0
Support to PLE (UNEB)	9,251	12,492	15,000
Uganda Road Fund (URF)	0	355,126	979,577
Uganda Sanitation Fund	0	50,154	0
Uganda Women Entrepreneurship Program(UWEP)	230,554	33,822	229,843
Unspent balances - Conditional Grants	0	6,819	0
Unspent balances - Other Government Transfers	0	44,163	0
Unspent balances - UnConditional Grants	0	496	0
Vegetable Oil Development Project	15,000	28,252	15,000
Youth Livelihood Programme (YLP)	590,759	29,338	439,216
<b>3. Donor</b>	<b>488,224</b>	<b>163,904</b>	<b>787,463</b>
The AIDS Support Organisation (TASO)	0	62,589	259,357
United Nations Children Fund (UNICEF)	120,581	43,180	176,581
United Nations Population Fund (UNPF)	23,435	16,656	23,435
Global Fund for HIV, TB & Malaria	0	0	182,798

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World Health Organisation (WHO)	145,292	0	145,292
Global Alliance for Vaccines and Immunization (GAVI)	133,153	0	0
Unspent balances - Donor Funding	0	41,479	0
Others	65,764	0	0
<b>Total Revenues shares</b>	<b>19,674,434</b>	<b>14,696,632</b>	<b>24,182,297</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

A total of 363,783,000/= was realized, posting under performance of 33,309,000/= against the 397,092,000/= earmarked for nine months. In proportionate terms, this performance was below the 75% nine months target by 8%. Other than LST, Animal and Crop Husbandry Related Levies, Agency Fees and Other Charges, all Local Revenue items performed below 75% with some registering no returns. LST overshot the target because it is collected at source and had more payers than projected. Animal/Crop Husbandry Related Levies and Agency Fees on their part did well because they are paid by tenderer in three monthly advances which makes their collection easy and their rates were in addition revised by the District Council. Otherwise poor performance in the rest of the LR items can be attributed to weak tax enforcement & poor LR targeting by LLGs.

**Central Government Transfers**

A total of 14,169,945,000/= was realized; meaning over performance of 71,531,000/= against the 14,098,414,000/= earmarked for nine months. In proportionate terms, this was an over performance but negligible as revenue realised was above the target by just 0.5%. The slight over performance was spurred by over transfers from UNEB for PLE and MAAIF for VODP.

**Donor Funding**

A total of 163,904,000/= was realized, meaning the grant fell short of the target by 208,122,000/=; an equivalent shortfall of 56% in proportionate terms. The shortfall arose because receipts were not realized from GAVI, WHO and other donors. Meanwhile, UNICEF and UNFPA transferred less funds. A combination of these factors (less and non transfers) affected the overall receipts; even though supplementary donor revenue was realized from TASO and balances brought forward from FY 2017/2018.

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

Total local revenue forecast is 604,369,000/=; contributing 3% of the total Dist. Revenue for the FY 2018/2019. LR estimate has improved by 13% from that of 2017/2018. The improvement is expected mainly from; Agency Fees, Animal & Crop Husbandry Related Levies, Market/Gate Charges, Sale of (Produced) Gov't Properties/Assets, Local Service Tax, Inspection Fees, Land Fees & Business Licenses among others.

**Central Government Transfers**

Gov't transfers are projected to generate 22,790,465,000/= in total revenue; contributing 94% of the total Dist. Budget forecast for FY 2018/2019. Central Gov't Transfers is constituted of 19,692,773,000/= from the Treasury & 3,097,692,000/= in Other Transfers from Line Ministries. The revenue forecast for Central Gov't Transfers has increased by 22% from the estimates of FY 2017/2018. This is largely attributed to increases in Other Government Transfers and Conditional Transfers. Other Gov't Transfers were boosted by increases in NUSAF3, Support to PLE (UNEB); and, the capture of Uganda Road Fund (URF) grants under this source. Conditional Transfers on its part was boosted by increases from all individual item sources except the Transitional Dev't Grant.

**Donor Funding**

A total of 787,463,000/= is projected to be received from donor sources in 2018/2019; representing 3% of the total District revenue forecast for 2018/2019. This is an increase of 61% attributed to the entry of TASO into the DLG and the return of Global Fund by way of direct budget support. Meanwhile UNICEF is also expected to increase its budget support to the DLG to finance immunization and primary education activities.

**Table on the revenues and Budget by Sector and Programme**



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<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	133,955
District Production Services	622,189	388,631	1,116,909
District Commercial Services	13,197	12,200	15,961
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>635,386</i></b>	<b><i>400,831</i></b>	<b><i>1,266,825</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,195,084	839,306	1,841,302
District Engineering Services	74,426	40,991	28,251
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,269,510</i></b>	<b><i>880,297</i></b>	<b><i>1,869,552</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	6,265,075	4,577,175	7,320,758
Secondary Education	1,435,827	1,042,527	1,728,995
Skills Development	372,192	265,766	371,146
Education & Sports Management and Inspection	145,946	101,564	330,208
Special Needs Education	1,026	275	0
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>8,220,065</i></b>	<b><i>5,987,306</i></b>	<b><i>9,751,108</i></b>
<b>Sector: Health</b>			
Primary Healthcare	2,101,694	1,565,782	2,572,064
District Hospital Services	117,928	86,263	78,800
Health Management and Supervision	564,617	121,347	1,033,004
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,784,239</i></b>	<b><i>1,773,393</i></b>	<b><i>3,683,868</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	445,755	350,325	437,912
Natural Resources Management	101,588	40,590	97,408
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>547,343</i></b>	<b><i>390,915</i></b>	<b><i>535,320</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	2,003,342	899,931	2,498,430
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,003,342</i></b>	<b><i>899,931</i></b>	<b><i>2,498,430</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	3,126,064	2,467,077	3,337,252
Local Statutory Bodies	581,680	334,506	738,882
Local Government Planning Services	127,782	41,749	64,510
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,835,526</i></b>	<b><i>2,843,331</i></b>	<b><i>4,140,643</i></b>
<b>Sector: Accountability</b>			

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Financial Management and Accountability(LG)	326,251	191,582	382,619
Internal Audit Services	52,772	19,397	53,932
<i>Sub- Total of allocation Sector</i>	<i>379,023</i>	<i>210,980</i>	<i>436,551</i>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,970,101</b>	<b>1,505,015</b>	<b>2,321,672</b>
District Unconditional Grant (Non-Wage)	279,732	216,649	130,668
District Unconditional Grant (Wage)	308,045	231,034	535,245
General Public Service Pension Arrears (Budgeting)	112,919	112,919	170,213
Gratuity for Local Governments	338,612	253,959	354,112
Locally Raised Revenues	30,697	9,500	70,052
Multi-Sectoral Transfers to LLGs_NonWage	96,385	61,583	262,461
Multi-Sectoral Transfers to LLGs_Wage	0	0	76,553
Pension for Local Governments	574,659	430,994	591,809
Salary arrears (Budgeting)	66,348	66,348	130,559
Urban Unconditional Grant (Non-Wage)	28,298	21,224	0
Urban Unconditional Grant (Wage)	134,406	100,805	0
<b>Development Revenues</b>	<b>1,155,963</b>	<b>1,151,661</b>	<b>1,015,579</b>
District Discretionary Development Equalization Grant	1,137,317	1,137,317	78,733
Multi-Sectoral Transfers to LLGs_Gou	5,200	898	936,846
Urban Discretionary Development Equalization Grant	13,446	13,446	0
<b>Total Revenue Shares</b>	<b>3,126,064</b>	<b>2,656,676</b>	<b>3,337,252</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	442,451	291,119	611,799
Non Wage	1,527,650	1,066,225	1,709,874
<b>Development Expenditure</b>			
Domestic Development	1,155,963	1,109,733	1,015,579
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,126,064</b>	<b>2,467,077</b>	<b>3,337,252</b>

## Narrative of Workplan Revenues and Expenditure

A total of UGX. 3,337,252,000 is expected to be received and spent in FY 2018/2019. This is an increase of 7% against the budget of FY 2017/2018. The increase in revenue and expenditure is attributed to increased allocations in most revenue sources with the except Urban Unconditional Grant Wage & NW, Urban DDEG which have been captured as multi-sectoral transfers; and, District DDEG which reduced coz dev't priorities of social sector were preferred over those of Administration. In terms of expenditure categories, Wages shall contribute 18% of the total budget, Recurrent NW 51% and Dev't 30%. Wage and Recurrent NW expenditures have increased respectively by 38% and 12% while Dev't has fallen by 12% arising from changes in the DDEG guidelines in favour of livelihood and economic investments at LLGs' levels.

**Vote: 514 Kaberamaido District****FY 2018/19****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>326,251</b>	<b>229,943</b>	<b>382,619</b>
District Unconditional Grant (Non-Wage)	61,863	44,371	79,904
District Unconditional Grant (Wage)	181,740	136,305	189,594
Locally Raised Revenues	10,843	2,517	14,807
Multi-Sectoral Transfers to LLGs_NonWage	71,805	46,750	74,732
Multi-Sectoral Transfers to LLGs_Wage	0	0	23,582
<b>Development Revenues</b>	<b>0</b>	<b>93</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	93	0
<b>Total Revenue Shares</b>	<b>326,251</b>	<b>230,035</b>	<b>382,619</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	181,740	104,337	213,175
Non Wage	144,511	87,153	169,444
<b>Development Expenditure</b>			
Domestic Development	0	93	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>326,251</b>	<b>191,582</b>	<b>382,619</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue & expenditure forecast is Shs. 382,619,000 which is an increase of 17% against the previous budget of Shs. 326,251,000. All the revenue sources appreciated especially LR (by 37%) and Dist. UCG NW (by 25%). The increases are mainly to cater for printing of accounting documents and IFMS related costs. In terms of expenditure categories, both wage and recurrent NW estimates have increased by 17% each. Wage has appreciated due to expected annual increments while NW Rec. Exp. has shot up due to expected increase in printing of accounting documents.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>581,680</b>	<b>408,156</b>	<b>738,882</b>
District Unconditional Grant (Non-Wage)	200,724	141,224	261,808
District Unconditional Grant (Wage)	220,587	165,440	215,831
Locally Raised Revenues	76,113	44,800	168,646
Multi-Sectoral Transfers to LLGs_NonWage	84,256	56,693	88,997
Multi-Sectoral Transfers to LLGs_Wage	0	0	3,600

**Vote: 514 Kaberamaido District****FY 2018/19**

<i>Development Revenues</i>	0	0	0
N/A			
<b>Total Revenue Shares</b>	<b>581,680</b>	<b>408,156</b>	<b>738,882</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	220,587	114,630	219,431
Non Wage	361,093	219,876	519,451
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>581,680</b>	<b>334,506</b>	<b>738,882</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Shs. 738,882,000 is expected to be received and spent. This is an increase of 27% from budget of Shs. 581,680,000 for FY 2017/2018. The increase in revenue and expenditure is due to the need to cater for increased number of Council and Committees' meetings vis-a-vis the last FY and increased DEC operations.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>561,876</b>	<b>442,141</b>	<b>1,116,692</b>
District Unconditional Grant (Non-Wage)	7,045	7,045	5,900
District Unconditional Grant (Wage)	119,888	89,916	0
Locally Raised Revenues	4,005	0	0
Multi-Sectoral Transfers to LLGs_NonWage	29,683	7,308	30,360
Multi-Sectoral Transfers to LLGs_Wage	0	0	17,016
Other Transfers from Central Government	15,000	48,181	15,000
Sector Conditional Grant (Non-Wage)	43,991	32,993	329,086
Sector Conditional Grant (Wage)	342,264	256,698	719,330
<i>Development Revenues</i>	<b>73,510</b>	<b>60,810</b>	<b>150,133</b>
District Discretionary Development Equalization Grant	18,496	18,496	30,000
Multi-Sectoral Transfers to LLGs_Gou	12,700	0	0
Sector Development Grant	42,314	42,314	120,133
<b>Total Revenue Shares</b>	<b>635,386</b>	<b>502,951</b>	<b>1,266,825</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	462,152	318,599	736,346

**Vote: 514 Kaberamaido District****FY 2018/19**

Non Wage	99,724	50,766	380,345
<b>Development Expenditure</b>			
Domestic Development	73,510	31,467	150,133
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>635,386</b>	<b>400,831</b>	<b>1,266,825</b>

**Narrative of Workplan Revenues and Expenditure**

The Dep't plans to receive and spend a total of UGX. 1,266,825,000 against the previous budget of UGX. 635,386,000. Comparatively, the department's budget has increased by 99%. This is due to appreciation in sector conditional grants for development, wage and NW revenue and expenditure allocations. Wage increments are due to enhancement of salaries for scientists.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,012,763</b>	<b>1,507,337</b>	<b>2,813,691</b>
District Unconditional Grant (Non-Wage)	16,067	15,015	8,000
Locally Raised Revenues	3,101	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	14,059	7,670	15,484
Sector Conditional Grant (Non-Wage)	288,587	216,440	288,587
Sector Conditional Grant (Wage)	1,690,949	1,268,211	2,489,619
<b>Development Revenues</b>	<b>771,476</b>	<b>406,118</b>	<b>870,177</b>
District Discretionary Development Equalization Grant	212,174	212,174	24,000
Donor Funding	488,224	120,724	731,463
Multi-Sectoral Transfers to LLGs_Gou	0	504	0
Other Transfers from Central Government	0	72,715	0
Sector Development Grant	0	0	48,103
Transitional Development Grant	71,077	0	66,611
<b>Total Revenue Shares</b>	<b>2,784,239</b>	<b>1,913,455</b>	<b>3,683,868</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,690,949	1,237,784	2,489,619
Non Wage	321,815	231,476	324,072
<b>Development Expenditure</b>			
Domestic Development	283,251	258,433	138,714
Donor Development	488,224	45,699	731,463
<b>Total Expenditure</b>	<b>2,784,239</b>	<b>1,773,393</b>	<b>3,683,868</b>

# Vote: 514 Kaberamaido District

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

A total of Shs. 3,683,868,000 is expected to be received & spent. Expected revenue & expenditure have increased by 32% from the budget of FY 2017/2018 arising from a 50% increase in donor grants and a 47% increase in wage grants. Out of the total expenditure, 67% shall be used for wages, 9% for non-wage and 24% for dev't. The contribution of dev't expenditure to the total budget in 2018/2019 has reduced by 4% because of the reduction in DDEG allocations to the sector.

### Workplan Title : Education

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,963,278</b>	<b>5,858,881</b>	<b>8,790,186</b>
District Unconditional Grant (Non-Wage)	7,026	7,026	8,026
District Unconditional Grant (Wage)	70,632	52,974	78,611
Locally Raised Revenues	10,753	1,000	0
Multi-Sectoral Transfers to LLGs_NonWage	5,742	2,302	7,942
Other Transfers from Central Government	9,251	12,492	15,000
Sector Conditional Grant (Non-Wage)	1,341,821	894,548	1,640,756
Sector Conditional Grant (Wage)	6,518,053	4,888,540	7,039,852
<b>Development Revenues</b>	<b>256,787</b>	<b>305,582</b>	<b>960,922</b>
District Discretionary Development Equalization Grant	60,000	60,000	67,646
Donor Funding	0	43,180	56,000
Multi-Sectoral Transfers to LLGs_Gou	0	5,616	0
Sector Development Grant	196,787	196,787	837,276
<b>Total Revenue Shares</b>	<b>8,220,065</b>	<b>6,164,463</b>	<b>9,751,108</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,588,686	4,908,151	7,118,463
Non Wage	1,374,593	917,367	1,671,723
<b>Development Expenditure</b>			
Domestic Development	256,787	161,788	904,922
Donor Development	0	0	56,000
<b>Total Expenditure</b>	<b>8,220,065</b>	<b>5,987,306</b>	<b>9,751,108</b>

## Narrative of Workplan Revenues and Expenditure

The Dep't expects to receive & spend UGX. 9,751,108,000 in FY 2018/2019. Overall expected revenue & expenditure have increased by 19% from the budget of FY 2017/18 arising mainly from a 274% increase in Dev't grants due to the entry of UNICEF, appreciation of sector dev't grant & increased allocations from LLGs. There were also increases in wage and recurrent NW expenditures arising from salary enhancement for teachers and improved allocation of sector NW conditional grant.

### Workplan Title : Roads and Engineering

**Vote: 514 Kaberamaido District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>579,037</b>	<b>448,183</b>	<b>1,089,517</b>
District Unconditional Grant (Non-Wage)	33,732	33,732	10,887
District Unconditional Grant (Wage)	72,430	54,323	79,546
Locally Raised Revenues	7,626	0	0
Multi-Sectoral Transfers to LLGs_NonWage	2,800	5,002	450,193
Multi-Sectoral Transfers to LLGs_Wage	0	0	16,206
Other Transfers from Central Government	0	355,126	532,685
Sector Conditional Grant (Non-Wage)	462,449	0	0
<b>Development Revenues</b>	<b>690,473</b>	<b>687,473</b>	<b>780,035</b>
District Discretionary Development Equalization Grant	178,340	178,340	270,902
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	0
Sector Development Grant	509,133	509,133	509,133
<b>Total Revenue Shares</b>	<b>1,269,510</b>	<b>1,135,656</b>	<b>1,869,552</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	72,430	35,468	95,752
Non Wage	506,607	239,548	993,765
<b>Development Expenditure</b>			
Domestic Development	690,473	605,281	780,035
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,269,510</b>	<b>880,297</b>	<b>1,869,552</b>

**Narrative of Workplan Revenues and Expenditure**

The sector expects to receive and spend Shs. 1,869,552,000 in 2018/2019. This is an increase of 47% from the budget of Shs. 1,269,510,000 for FY 2017/2018. The increase in the revenue and expenditure budgets is due to appreciation of all grants. In terms of expenditure areas, 5% of the budget will be for wages, 53% for non-wage recurrent and 42% for development. Wage has appreciated by 32% because of enhance of wages for scientists while NW recurrent has appreciated by 96% due to increased allocations from URF for Roads maintenance works at HLG and LLGs.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>70,208</b>	<b>49,934</b>	<b>61,820</b>
District Unconditional Grant (Wage)	30,865	23,149	26,343
Multi-Sectoral Transfers to LLGs_NonWage	3,629	0	1,500



**Vote: 514 Kaberamaido District****FY 2018/19**

Sector Conditional Grant (Non-Wage)	35,713	26,785	33,977
<b>Development Revenues</b>	<b>375,547</b>	<b>375,547</b>	<b>376,092</b>
Sector Development Grant	375,547	375,547	376,092
<b>Total Revenue Shares</b>	<b>445,755</b>	<b>425,481</b>	<b>437,912</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,865	13,169	26,343
Non Wage	39,342	26,779	35,477
<b>Development Expenditure</b>			
Domestic Development	375,547	310,376	376,092
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>445,755</b>	<b>350,325</b>	<b>437,912</b>

**Narrative of Workplan Revenues and Expenditure**

The sector forecasts to receive and spend a total of Shs. 437,912,000 in FY 2018/2019 against a budget of Shs. 445,755,000 for FY 2017/2018. This is an overall budget decline of 2%; attributed mainly to a 15% decline in Wage and recurrent NW allocations; the former being because of restructuring and the latter arising from reduced IPFs from DWD and a drop in Lower Local Governments' allocations. In terms of expenditure areas, only dev't expenditure estimates have appreciated but it is negligible (0.1%).

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>94,088</b>	<b>61,923</b>	<b>90,184</b>
District Unconditional Grant (Non-Wage)	12,518	6,388	9,488
District Unconditional Grant (Wage)	66,962	50,221	63,040
Locally Raised Revenues	4,316	0	6,316
Multi-Sectoral Transfers to LLGs_NonWage	3,501	220	4,547
Sector Conditional Grant (Non-Wage)	6,791	5,094	6,793
<b>Development Revenues</b>	<b>7,500</b>	<b>6,500</b>	<b>7,224</b>
District Discretionary Development Equalization Grant	6,500	6,500	7,224
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	0
<b>Total Revenue Shares</b>	<b>101,588</b>	<b>68,423</b>	<b>97,408</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,962	28,310	63,040
Non Wage	27,127	7,790	27,144
<b>Development Expenditure</b>			

**Vote: 514 Kaberamaido District****FY 2018/19**

Domestic Development	7,500	4,490	7,224
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>101,588</b>	<b>40,590</b>	<b>97,408</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Shs. 97,408,000 is expected to be received and spent in 2018/2019 out of which 65% is wage, 38% NW recurrent and 7% is development. The total revenue and expenditure estimates have declined by 4% of the budget of Shs. 101,588,000 for FY 2017/2018. The decrease is attributed to a decline in District Unconditional Grant Wage & NW allocations; and, non allocation of Multisectoral Dev't Grants. District UCG Wage on its part declined because some staff posts have been scrapped off from the new structure of Natural Resources.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,851,742</b>	<b>806,411</b>	<b>2,333,430</b>
District Unconditional Grant (Non-Wage)	6,283	5,405	16,176
District Unconditional Grant (Wage)	138,725	104,044	138,949
Locally Raised Revenues	13,061	2,600	2,520
Multi-Sectoral Transfers to LLGs_NonWage	21,124	6,052	24,080
Multi-Sectoral Transfers to LLGs_Wage	0	0	9,999
Other Transfers from Central Government	1,623,726	651,692	2,088,116
Sector Conditional Grant (Non-Wage)	48,824	36,618	53,590
<b>Development Revenues</b>	<b>151,600</b>	<b>150,001</b>	<b>165,000</b>
District Discretionary Development Equalization Grant	150,000	150,000	165,000
Multi-Sectoral Transfers to LLGs_Gou	1,600	1	0
<b>Total Revenue Shares</b>	<b>2,003,342</b>	<b>956,412</b>	<b>2,498,430</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	138,725	53,806	148,948
Non Wage	1,713,018	696,125	2,184,482
<b>Development Expenditure</b>			
Domestic Development	151,600	150,000	165,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,003,342</b>	<b>899,931</b>	<b>2,498,430</b>

**Narrative of Workplan Revenues and Expenditure**

A total of UGX. 2,498,430,000 is projected to be received and spent compared to UGX. 2,003,342,000 of the previous FY. This is an increase of 25% against the budget for FY 2017/2018. The rise is largely because of the increased allocations in NUSAF3 & Sector Conditional Grant. Out of the total expenditure est., Wages shall consume 6%, Dev't 7% and NW recurrent activities 87%. All these expenditure areas have appreciated the highest being NW Rec. at 28%.

**Vote: 514 Kaberamaido District****FY 2018/19****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>90,778</b>	<b>57,524</b>	<b>57,010</b>
District Unconditional Grant (Non-Wage)	51,243	30,175	17,953
District Unconditional Grant (Wage)	29,288	21,966	31,583
Locally Raised Revenues	4,874	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	5,372	5,383	3,473
<b>Development Revenues</b>	<b>37,004</b>	<b>37,004</b>	<b>7,500</b>
District Discretionary Development Equalization Grant	37,004	37,004	7,500
<b>Total Revenue Shares</b>	<b>127,782</b>	<b>94,528</b>	<b>64,510</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,288	21,504	31,583
Non Wage	61,489	19,835	25,426
<b>Development Expenditure</b>			
Domestic Development	37,004	410	7,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>127,782</b>	<b>41,749</b>	<b>64,510</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Shs. 64,510,000 is expected to be received & spent in 2018/2019 of which 49% is Wage, 39% Recurrent NW and 12% Dev't. Overall, expected revenue & expenditure have declined by 50% from the budget of FY 2017/2018 arising from a 59% decline of recurrent NW grant and a reduction of the dev't grant by 80%. This is because the dev't works that included installation of wireless internet and extension of IFMS were completed. Recurrent NW revenue and expenditure have declined largely because recurrent expenditure priorities have been shifted to other sectors. In addition, the midterm review planned in 2017/2018 will not be redone in 2018/2019 since it is a one off activity.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>43,772</b>	<b>26,805</b>	<b>53,932</b>
District Unconditional Grant (Non-Wage)	7,270	5,597	11,664
District Unconditional Grant (Wage)	27,358	20,518	26,659
Locally Raised Revenues	3,180	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	5,964	690	6,764
Multi-Sectoral Transfers to LLGs_Wage	0	0	5,845

**Vote: 514 Kaberamaido District****FY 2018/19**

<i>Development Revenues</i>	<b>9,000</b>	<b>9,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	9,000	9,000	0
<b>Total Revenue Shares</b>	<b>52,772</b>	<b>35,805</b>	<b>53,932</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	27,358	14,860	32,504
Non Wage	16,414	4,538	21,428
<i>Development Expenditure</i>			
Domestic Development	9,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>52,772</b>	<b>19,397</b>	<b>53,932</b>

**Narrative of Workplan Revenues and Expenditure**

A total of UGX. 53,932,000 is projected to be received & spent against the previous budget of UGX. 52,772,000. This is an increase of 2%. The increase in revenue and expenditure estimates is due to inclusion of wage allocations for Kaberamaido Town Council.