

# Vote: 525 Kiboga 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 :



Sarah Nakalungi (Hajat) Chief Administrative Officer

(Accounting Officer)

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

Signature :

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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: 525 Kiboga 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>	1,002,875	501,849	1,002,875
<b>Discretionary Government Transfers</b>	2,784,951	2,206,589	3,136,471
<b>Conditional Government Transfers</b>	13,445,587	9,681,964	15,891,636
<b>Other Government Transfers</b>	672,816	731,689	1,872,757
<b>Donor Funding</b>	237,000	65,707	220,000
<b>Grand Total</b>	<b>18,143,229</b>	<b>13,187,797</b>	<b>22,123,739</b>

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

The overall revenue performance as at the end of quarter Three of FY 2017/2018 was 73%, i.e. out of UGX 18,143,229,000 budgeted only UGX 13,187,797,000 was received by the end of March 2018. Local revenue accounted for 50% (501,849,000) of total amount of revenue realized by the end of Quarter Three. Central Government transfer accounted for 86.7% (UGX.12,620,242,000) of total amount of revenue realized by the end of quarter Three. While The Donor fund accounted for 28% (UGX.65.707,000) of the total amount of cumulative revenue received by the end of quarter three of UGX. 13,187,797,000 in Kiboga District.

**Planned Revenues for next FY**

In FY 2018/19, the District expects to receive UGX 22,123,739,000 compared to UGX 18,143,229,000 in 2017/18 representing an increase of 17%. This is as a result of a slight increment in l, Central Government transfers increased by 14.7% from 16,230,538,000 to 20,900,864,000, other government transfers by 64.1% from 672,816,000 to 1,872,757,000 as result of increment in URF IPFs. The donor funds projection is expected to have a decrease from 237,000,000 to 220,000,000 in 2018/19.

**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	2,084,828	1,795,584	2,086,760
Finance	866,728	291,195	837,208
Statutory Bodies	442,634	294,683	516,484
Production and Marketing	477,094	372,477	936,930
Health	3,683,297	2,743,448	5,573,666
Education	7,801,222	5,793,099	8,909,631
Roads and Engineering	948,994	814,385	1,490,935
Water	439,982	424,552	307,393
Natural Resources	267,076	132,160	295,917
Community Based Services	734,515	135,316	601,966
Planning	367,032	350,991	533,210
Internal Audit	29,827	19,551	33,641

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<b>Grand Total</b>	<b>18,143,229</b>	<b>13,167,442</b>	<b>22,123,739</b>
<i>o/w: Wage:</i>	11,249,702	8,437,276	13,559,138
<i>Non-Wage Recurrent:</i>	4,482,145	3,067,003	5,529,613
<i>Domestic Devt:</i>	2,174,382	1,597,456	2,814,988
<i>Donor Devt:</i>	237,000	65,707	220,000

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

The District Budget for FY 2017/18 including LLGs is UGX 18,143,229,000= and the Cumulative receipt of funds by the end of 3rd quarter was UGX. 13,187,797,000= an equivalent of 73% of the total Budget. However, UGX 13,167,442,000 (73%) was disbursed to all departments and out of which sectors spent cumulatively a total of UGX 12,065,045,000= respectively by all departments (66%). The percentage releases spent was 92%. Almost all departments performed above average of the releases spent, with exception of works sector and water which depends heavily on contractual obligations. Most contractors delayed to execute their respective contracts and could not be paid representing 28%. Most donor Funds had not been received however, Mildmay has been the most performing donor by 28%. UGX 20,355,000 remained on the General fund account for locally raised revenue collected at the end of the quarter

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

The District plans to spend a total of UGX 22,123,739,000 from all sources during the FY 2018/19 compared to 18,143,229,000 representing an increase of 18% as a result of increase wage allocation which have been made as part of the implementation of the ongoing wage enhancement initiative of government. However capital development projects in education, URF and health which have been given preferential budget outlays under the Government of Uganda. In FY 2018/19, UGX 13,599,138,000 will be spent on wage, compared to UGX 11,249,707,000 in FY 2017/18, UGX 5,529,613,000 will be spent on non wage compared to 4,482,145,000 in FY 2017/18, UGX 2,814,988,000 will be utilized in development compared to 2,174,382,000 in 2017/18 and UGX 220,000,000 will be spent on donor compared to 237,000,000 in 2017/18.

**Medium Term Expenditure Plans**

Key priority areas for Kiboga district in the MTEF from the overall Mission “To provide high quality and coordinated services to the communities by focusing on both national and local Priorities” the strategies includes; promotion of UPE by curbing absenteeism, to strengthening monitoring and supervision, promotion of PHC through Maternal Child Health (MCH), out and in patient care, sanitation and hygiene, preventive curative. Promoting food security through nutrition programmes, OWC hence increased household income, improved standard of the vulnerable group (YLP& UWEP, PWD among others) and population welfare. Improvement of road network resulting into market promotion, value addition and sustainable economic growth. To strengthen good governance, transparency and accountability, fight corruption through monitoring, supervision of government programmes and sustainable management of natural resources. .

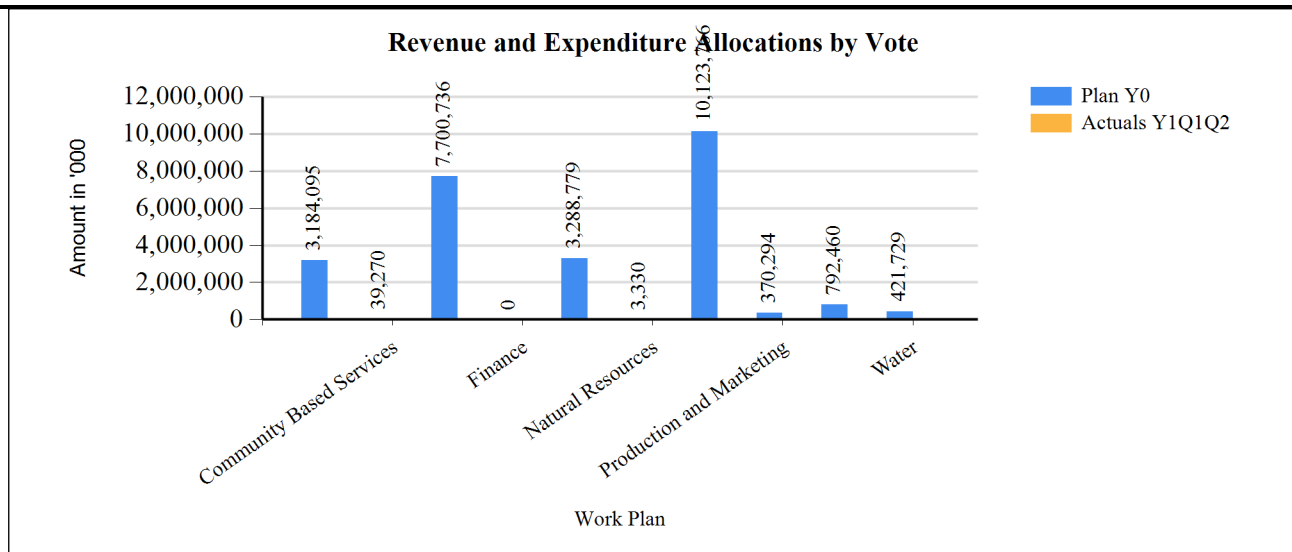
**Challenges in Implementation**

The major constraint includes; revenue mobilization, transport means as a district in general affecting mobility in monitoring, supervision and timely implementation of programmes in the district. Climatic change, pests and diseases that affect agricultural production yield. the quarantine due to Foot and Mouth Disease resulting into closure of cattle markets which are major sources of local revenue. Inadequate teachers' accommodation leading absenteeism, inadequate classroom structures, feeding programmes, limited furniture, low latrine coverage in primary schools leading to poor performance and increases school drop outs. In Health sector low staffing levels, low staff accommodation, debilitated structures, low funding in preventive and land ownership.

**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>1,002,875</b>	<b>501,849</b>	<b>1,002,875</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	3,642	0	4,143
Agency Fees	1,950	2,139	0
Animal & Crop Husbandry related Levies	128,188	37,348	149,845
Application Fees	20,000	13,579	42,267
Business licenses	108,528	37,724	143,132
Company income tax	0	0	0
Court fines and Penalties – from other government units	0	0	0
Educational/Instruction related levies	0	0	0
Fees from Hospital Private Wings	10,000	0	10,000
Ground rent	154,000	72,305	151,884
Group registration	10,900	2,103	15,200
Import Duties	0	0	0
Inspection Fees	0	100	5,200
Interest from other government units	0	0	0
Interest from private entities - Domestic	0	910	0
Land Fees	71,812	21,726	42,747
Liquor licenses	0	14,925	0
Local Government owned Corporations	0	0	0
Local Hotel Tax	0	1,366	7,800
Local Services Tax	81,104	74,311	132,067

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Market /Gate Charges	33,039	19,233	48,523
Miscellaneous and unidentified taxes	0	0	10,970
Miscellaneous receipts/income	0	39,500	2,202
Other Fees and Charges	142,321	4,513	50,978
Other fines and Penalties – from other government units	0	0	17,000
Other licenses	4,810	10,861	36,240
Other taxes on specific services	0	123,764	0
Park Fees	195,752	15,290	64,024
Property related Duties/Fees	31,000	9,264	48,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,450	0	1,154
Sale of non-produced Government Properties/assets	0	890	0
Stamp duty	4,380	0	0
Utilities	0	0	19,000
VAT paid by Non-Government on local Services	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>2,784,951</b>	<b>2,206,589</b>	<b>3,136,471</b>
District Discretionary Development Equalization Grant	396,356	396,356	429,781
District Unconditional Grant (Non-Wage)	459,260	344,445	514,474
District Unconditional Grant (Wage)	1,323,377	992,532	1,531,978
Urban Discretionary Development Equalization Grant	75,146	75,146	63,786
Urban Unconditional Grant (Non-Wage)	158,880	119,160	156,631
Urban Unconditional Grant (Wage)	371,933	278,949	439,821
<b>2b. Conditional Government Transfer</b>	<b>13,445,587</b>	<b>9,681,964</b>	<b>15,891,636</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	346,144	259,608	298,482
Pension for Local Governments	380,665	285,499	408,722
Salary arrears (Budgeting)	2,179	2,179	86,198
Sector Conditional Grant (Non-Wage)	2,092,442	899,120	1,639,585
Sector Conditional Grant (Wage)	9,554,393	7,165,794	11,587,339
Sector Development Grant	549,126	549,126	1,450,258
Transitional Development Grant	520,638	520,638	421,053
<b>2c. Other Government Transfer</b>	<b>672,816</b>	<b>731,689</b>	<b>1,872,757</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	50,000	0	0
Other	25,000	216,557	0
Support to PLE (UNEB)	10,000	8,628	10,000
Uganda Road Fund (URF)	0	490,177	1,412,646
Uganda Women Entrepreneurship Program(UWEP)	158,930	1,649	153,319
Youth Livelihood Programme (YLP)	428,886	14,678	296,792
<b>3. Donor</b>	<b>237,000</b>	<b>65,707</b>	<b>220,000</b>
United Nations Development Programme (UNDP)	0	0	50,000

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United Nations Children Fund (UNICEF)	30,000	8,993	70,000
Global Fund for HIV, TB & Malaria	10,000	0	0
World Health Organisation (WHO)	40,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	70,000	0	40,000
Mildmay International	0	56,714	60,000
Infectious Diseases Institute (IDI)	80,000	0	0
Makerere University/Monitoring and Evaluation Technical Support (METS)	7,000	0	0
<b>Total Revenues shares</b>	<b>18,143,229</b>	<b>13,187,797</b>	<b>22,123,739</b>

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

The overall revenue performance as at the end of quarter three of FY 2017/2018 was UGX 13,187,797,000 (73%). out of UGX 18,143,229,000 budgeted by the end of March 2018. Local revenue accounted for 501,849,000 (50%) of total amount of revenue realized by the end of Quarter three. Central Government transfer accounted for UGX.12, 620,242,000 (86.7%) of total amount of revenue realized by the end of quarter Three. While The Donor fund accounted for UGX.65.707,000(28% ) of the total amount of cumulative revenue received by the end of quarter three of UGX. 13,187,797,000 in Kiboga District. Out of the received funds wage component was 8,265,171,000 (73%), non wage was 2,672,601,000 (60%), development was 1,098,296,000 (51%) and donor was 55,531,000 (23%).

**Central Government Transfers**

The appropriated budget under PBS for other Government transfers was 672,816,000= for FY 2017/18 however, the approved district budget was a accumulative total of UGX 731,689,000 = representing 109%, during the migration from Output Budgeting System (OBT) to Programme Budgeting System (PBS), a difference of the cummulative fund released was not capture in right budget line. URF percentage performance has not been clearly calculated by PBS system indicating 0% not the case. 75% should have been the expected performance receipts. The best performance at 866% of other government transfers inclusive URF. UNEB represents 86% because its one off activity ad it was handled in quarter two. Poor performance in UWEP, YLP and ATAAS at 1%, 3% and 0% respectively.

**Donor Funding**

Donor funding in particular by the end of 3rd quarter, was among the worsted performing representing 28% since most donors delayed their releases like PACE, GAVI, IDI WHO, METs and Global Fund. The only donor funds received was from UNICEF for QEI. It is hoped that other donors will honor their budgets in 4th quarter.

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

The District, 3 Town Councils and 6 Sub Counties in the FY 2018/19 has projected to generate UGX 1,060,825,000 from locally raised revenues representing 4.8% of the total budget of UGX 22,181,690,000 for 2018/19. The local revenue is expected to come from various sources to be tendered out.

**Central Government Transfers**

The projected central government transfers for FY 2018/19 is UGX 20,900,864,000 representing 94.2% of the total budget. Discretionary Central Government Transfers will contribute 14.1%, conditional Government transfers will contribute 94.2% and other government transfers will contribute 8.4% of the transfers from central Government

**Donor Funding**



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District expects to receive donor funding UGX 220,000,000 as follows shs 60,000,000 from Mild May – Uganda UGX 40,000,000,000 from Global Alliance for Vaccines and Immunization (GAVI), s, 70,000,000 from UNICEF and 50,000,000 from UNDP/GEF (Green Charcoal Project) all these translates to 0.9% of the total budget for FY 2018/19.

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

<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	807,654
District Production Services	468,014	254,233	120,150
District Commercial Services	9,081	2,254	9,125
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>477,094</i></b>	<b><i>256,487</i></b>	<b><i>936,930</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	938,659	481,159	1,490,935
District Engineering Services	10,335	0	0
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>948,994</i></b>	<b><i>481,159</i></b>	<b><i>1,490,935</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	5,836,731	4,507,395	6,149,108
Secondary Education	1,395,933	857,195	2,131,073
Skills Development	447,758	204,810	469,838
Education & Sports Management and Inspection	120,800	65,073	151,231
Special Needs Education	0	0	8,380
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>7,801,222</i></b>	<b><i>5,634,473</i></b>	<b><i>8,909,631</i></b>
<b>Sector: Health</b>			
Primary Healthcare	2,724,134	1,992,864	3,987,042
District Hospital Services	591,157	385,768	569,335
Health Management and Supervision	368,006	134,240	1,017,288
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,683,297</i></b>	<b><i>2,512,872</i></b>	<b><i>5,573,666</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	439,982	236,068	307,393
Natural Resources Management	267,076	132,160	295,917
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>707,057</i></b>	<b><i>368,228</i></b>	<b><i>603,309</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	734,515	132,929	601,966
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>734,515</i></b>	<b><i>132,929</i></b>	<b><i>601,966</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,084,828	1,773,921	2,086,760
Local Statutory Bodies	442,634	272,840	516,484

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Local Government Planning Services	367,032	323,307	533,210
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,894,494</i></b>	<b><i>2,370,068</i></b>	<b><i>3,136,454</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	866,727	272,061	837,208
Internal Audit Services	29,827	19,321	33,641
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>896,555</i></b>	<b><i>291,382</i></b>	<b><i>870,849</i></b>

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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>1,966,616</b>	<b>1,677,373</b>	<b>2,068,924</b>
District Unconditional Grant (Non-Wage)	91,420	75,438	123,131
District Unconditional Grant (Wage)	435,991	400,164	332,449
Gratuity for Local Governments	346,144	259,608	298,482
Locally Raised Revenues	61,243	67,033	136,678
Multi-Sectoral Transfers to LLGs_NonWage	252,042	308,504	243,445
Multi-Sectoral Transfers to LLGs_Wage	371,933	278,949	439,821
Other Transfers from Central Government	25,000	0	0
Pension for Local Governments	380,665	285,499	408,722
Salary arrears (Budgeting)	2,179	2,179	86,198
<b>Development Revenues</b>	<b>118,212</b>	<b>118,212</b>	<b>17,836</b>
District Discretionary Development Equalization Grant	18,212	18,212	17,836
Transitional Development Grant	100,000	100,000	0
<b>Total Revenue Shares</b>	<b>2,084,828</b>	<b>1,795,584</b>	<b>2,086,760</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	444,391	679,113	772,270
Non Wage	1,522,226	976,597	1,296,655
<b>Development Expenditure</b>			
Domestic Development	118,212	118,212	17,836
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,084,828</b>	<b>1,773,921</b>	<b>2,086,760</b>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for FY 2018/19 for the department is UGX 2,086,760,000 compared to UGX 2,084,828,000 in the Financial Year 2017/18 representing an increase of 0.09% in the indicative planning figure of the department. The reason for an increase are; An allocation of District Unconditional Grant Non-wage from 91,420,000 to 123,131,000 representing 26% , Locally raised Revenues increased from 61,243,000 to 136,678,000 representing 55.2%, Multi-Sectoral Transfers to LLGs\_Wage 371,933, 000 to 439,821,000 representing 15.4% , Salary arrears (Budgeting) 2,179,000 to 86,198,000 representing 97.4%, and Pension for Local Governments increased from 380,665,000 to 408,722,000 representing 6.8% . However there has been a decrease in District Unconditional Grant (Wage) from 435,991,000 to 332,449,000 representing 31% . Gratuity for local government from 346,144,000 to 298,482,000 representing 16% and Multi- Transfers to LLGs\_Wage from 252,042,000 to 243,445,000 representing 3.5%. The expenditure plans for FY 2018/19 will be as follows; 37% will be spent on wage, 62.1% on non-wage and 0.9% on domestic development (CBG) compared to 2017/18 where wage was 21.3%, non-wage was 73% and development 5.7% respectively. The increase in development was due startup capital allocated to Lwamata TC.

## Vote: 525 Kiboga District

FY 2018/19

## Workplan Title : Finance

<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>866,728</b>	<b>291,195</b>	<b>837,208</b>
District Unconditional Grant (Non-Wage)	55,453	38,461	48,815
District Unconditional Grant (Wage)	153,280	102,802	153,280
Locally Raised Revenues	84,698	27,643	54,609
Multi-Sectoral Transfers to LLGs_NonWage	573,297	122,289	580,504
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>866,728</b>	<b>291,195</b>	<b>837,208</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	153,280	89,240	153,280
Non Wage	713,447	182,821	683,928
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>866,727</b>	<b>272,061</b>	<b>837,208</b>

## Narrative of Workplan Revenues and Expenditure

The Total Work Plan revenue and expenditures for FY 2018/19 for the department is UGX 837,208,000 compared to UGX 866,727,000 in the Financial Year 2017/18 representing 3.4 % decrease in the Indicative Planning Figure of the department. The reason for the decrease is due to allocation of Multi-Sectoral transfers to LLGs Non Wage. However, there has been a reduction in the Locally Raised Revenues and non-wage allocated to the department. The expenditure plans for FY 2018/19 will be as follows; 17% will be spent on Wage and 83% on non-wage compared to 2017/18 where wage was 17.7%, and non-wage was 82.3%. The decrease in non-wage was due government pronouncements on management of tax parks.

## Workplan Title : Statutory Bodies

<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>442,634</b>	<b>294,683</b>	<b>516,484</b>
District Unconditional Grant (Non-Wage)	150,580	109,300	193,738
District Unconditional Grant (Wage)	208,108	141,891	216,736
Locally Raised Revenues	83,946	43,491	106,009
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Vote: 525 Kiboga District

FY 2018/19

N/A			
<b>Total Revenue Shares</b>	<b>442,634</b>	<b>294,683</b>	<b>516,484</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	208,108	132,886	216,736
Non Wage	234,526	139,954	299,748
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>442,634</b>	<b>272,840</b>	<b>516,484</b>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2018/19 for the department is UGX 516,484,000 compared to UGX 442,634,000 in the financial year 2017/18 representing 14.3% increase in the indicative planning figure of the department. The reason for the increase is due to allocation of District Unconditional Grant Non-wage to cater for Honoraria for Elected leaders at Lower Local Governments and an increase in local revenue. The expenditure plans for FY 2018/19 will be as follows; 41.9% will be spent on wage and 58.1% on non-wage compared to 2017/18 where wage was 53%, and non-wage was 47%. The increase in non-wage was due enhanced salaries for political leaders and their honoraria.

## 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>359,679</b>	<b>265,674</b>	<b>853,071</b>
District Unconditional Grant (Non-Wage)	8,000	4,500	10,000
Locally Raised Revenues	7,300	2,890	4,999
Sector Conditional Grant (Non-Wage)	30,269	22,702	270,759
Sector Conditional Grant (Wage)	314,110	235,583	567,312
<i>Development Revenues</i>	<b>117,415</b>	<b>106,803</b>	<b>83,859</b>
District Discretionary Development Equalization Grant	91,500	80,888	0
Sector Development Grant	25,915	25,915	83,859
<b>Total Revenue Shares</b>	<b>477,094</b>	<b>372,477</b>	<b>936,930</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	314,110	235,583	567,312
Non Wage	45,569	19,394	285,759
<i>Development Expenditure</i>			
Domestic Development	117,415	1,510	83,859

**Vote: 525 Kiboga District****FY 2018/19**

Donor Development	0	0	0
<b>Total Expenditure</b>	<b>477,094</b>	<b>256,487</b>	<b>936,930</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2018/19 for the department is UGX 936,930,444 compared to UGX 477,094,000 in the financial year 2017/18 representing 96.4% increase in the indicative planning figure for the department. The reason for the increase is due to an allocation of both Sector Conditional Grant, Wage and Non-Wage to Support salary enhancement from UGX 314,110,334 to UGX 567,312,398, Agriculture Extension Grant (which was not in place before) of UGX 240,341,964 and the Sector Development Grant increased from UGX 25,199,610= to UGX 83,858,627. These funds will support value chain development of livestock and crop sub sectors (procurement of motorcycles, banana suckers, pasture seeds and improved delivery of extension services to the farmers). The expenditure plans for FY 2018/19 will be as follows; 60.5% will be spent on wage, 30.5% on non-wage and 9% on domestic development compared to 2017/18 where wage was 66%, non-wage was 10% and development 24% respectively. The increase in wage was due to salary enhancement for scientists and increase in extension grant

**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>2,994,297</b>	<b>2,239,734</b>	<b>4,505,470</b>
District Unconditional Grant (Non-Wage)	2,500	1,000	2,500
District Unconditional Grant (Wage)	90,018	67,500	301,852
Locally Raised Revenues	13,000	4,650	27,677
Sector Conditional Grant (Non-Wage)	281,367	211,025	281,367
Sector Conditional Grant (Wage)	2,607,412	1,955,559	3,892,074
<b>Development Revenues</b>	<b>689,000</b>	<b>503,714</b>	<b>1,068,195</b>
District Discretionary Development Equalization Grant	47,000	47,000	0
Donor Funding	237,000	56,714	120,000
Locally Raised Revenues	5,000	0	0
Sector Development Grant	0	0	548,195
Transitional Development Grant	400,000	400,000	400,000
<b>Total Revenue Shares</b>	<b>3,683,297</b>	<b>2,743,448</b>	<b>5,573,666</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,697,430	1,957,861	4,193,926
Non Wage	296,867	215,541	311,544
<b>Development Expenditure</b>			
Domestic Development	452,000	283,939	948,195
Donor Development	237,000	55,531	120,000
<b>Total Expenditure</b>	<b>3,683,297</b>	<b>2,512,872</b>	<b>5,573,666</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 525 Kiboga District

# FY 2018/19

The sector is expecting to receive a total budget of 5,573,666,000 translating into an increment of 51% from the 2017/18 annual budgets of 3,683,297,000. The increment is as a result of an increase in wage, locally raised revenue and a new allocation of PHC development. Total Wage is expected at 4,193,926,129 with PHC-wage contributing 3,892,074,457 and the District un-conditional grant-wage contributing 301,851,672. Total sector Non-wage is expected at 311,544,252 with PHC Non-wage contributing 281,367,002, Locally Raised Revenue at 27,677,250 and the District unconditional grant at 2,500,000. The total development grant is expected at 948,195,226 with Government of Uganda PHC development contributing 548,195,226 and Transition development (adhoc) for Hospital renovation contributing 400,000,000. Donor funding is expected at 120,000,000 with contributions from GAVI, UNICEF and Mildmay-Uganda.

Departmental expenditure plans for FY 2018/19 will be as follows; 75% will be spent on wage compared to 73% in 2017/18, 6% on non-wage compared to 8% in 2017/18, 17% on domestic development compared to 12% in 2017/18 and 2% on donor compared to 6% in 2017/18. The increase in wage was due to salary enhancement for scientists and increase in development grant for upgrading HC IIs to HC IIIs and rehabilitation of Kiboga Hospital.

## 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>7,643,756</b>	<b>5,626,640</b>	<b>8,271,579</b>
District Unconditional Grant (Non-Wage)	14,616	7,000	8,000
District Unconditional Grant (Wage)	44,870	24,386	88,439
Locally Raised Revenues	31,000	5,040	18,000
Other Transfers from Central Government	10,000	8,628	10,000
Sector Conditional Grant (Non-Wage)	910,400	606,933	1,019,188
Sector Conditional Grant (Wage)	6,632,870	4,974,653	7,127,952
<b>Development Revenues</b>	<b>157,466</b>	<b>166,459</b>	<b>638,052</b>
Donor Funding	0	8,993	50,000
Sector Development Grant	157,466	157,466	588,052
<b>Total Revenue Shares</b>	<b>7,801,222</b>	<b>5,793,099</b>	<b>8,909,631</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,677,740	4,914,934	7,216,391
Non Wage	966,016	627,601	1,055,188
<b>Development Expenditure</b>			
Domestic Development	157,466	91,939	588,052
Donor Development	0	0	50,000
<b>Total Expenditure</b>	<b>7,801,222</b>	<b>5,634,473</b>	<b>8,909,631</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 525 Kiboga District

# FY 2018/19

The total work plan revenue and expenditures for 2018/19 for the department is UGX 8,909,631,000 compared to UGX 8,822,302,000 in the financial year 2017/18 representing 12.4% increase in the indicative planning figure of the department. The reason for the increase is due allocation of Sector Development Grant to fund secondary school construction in selected areas and an increase in Sector Conditional Grant Wage to cater for Salary enhancement of teachers mainly the science teachers in secondary schools. The expenditure plans for FY 2018/19 will be as follows; wage component will take a lions share of 80.9% for teachers salaries in primary schools, secondary schools and Bukomero Technical institute instructors. The expenditure plans will be as follows; non wage 11% domestic development 7% and donor 1% . from Unicef compared to 2017/18 where wage was 86%, non-wage was 12% and development 2% respectively. The increase in nominal value wage was due to salary enhancement for scientists in secondary schools and increase in development for construction of Katoma Secondary School.

## Workplan Title : Roads and Engineering

<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>898,359</b>	<b>754,186</b>	<b>1,490,935</b>
District Unconditional Grant (Non-Wage)	2,000	1,000	1,000
District Unconditional Grant (Wage)	103,899	56,467	75,289
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	0	316,710	537,814
Other Transfers from Central Government	0	380,009	874,832
Sector Conditional Grant (Non-Wage)	792,460	0	0
<b>Development Revenues</b>	<b>50,635</b>	<b>60,199</b>	<b>0</b>
District Discretionary Development Equalization Grant	10,335	20,335	0
Locally Raised Revenues	40,300	39,864	0
<b>Total Revenue Shares</b>	<b>948,994</b>	<b>814,385</b>	<b>1,490,935</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	103,899	56,467	75,289
Non Wage	794,460	378,505	1,415,646
<b>Development Expenditure</b>			
Domestic Development	50,635	46,187	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>948,994</b>	<b>481,159</b>	<b>1,490,935</b>

## Narrative of Workplan Revenues and Expenditure



**Vote: 525 Kiboga District****FY 2018/19**

The total work plan revenue and expenditures for 2018/2019 FY for the Roads and Engineering Department is UGX 1,490,935,000/= compared to UGX 948,994,000/= in the financial year 2017/2018 representing 57.5% increase in the indicative planning figure of the department. The reason is due to increased allocation from URF for district, urban and community access roads maintenance. The expected sources of funds are: Uganda Road Fund UGX 1,412,646,322/=; Unconditional grant Wage UGX 75,289,000/=, Unconditional Grant non-wage UGX 1,000,000/=; LRR UGX 2,000,000/=.

The funds will be spent along Routine mechanized and manual maintenance of District, Urban & Community Access Roads, Maintenance of Equipment/vehicles, supervision & monitoring for compliance, management and administration of the Department among others.

The expenditure plans for FY 2018/19 will be as follows; 5% will be spent on wage, and 95% on Unconditional non-wage compared to 2017/18 where wage was 11%, 84% non-wage and 5% domestic development. The increase was due to salary enhancement for scientists and increase in non-wage for District, Urban, & Community Access Roads fro URF.

**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>53,599</b>	<b>38,169</b>	<b>56,187</b>
District Unconditional Grant (Non-Wage)	2,000	0	1,000
District Unconditional Grant (Wage)	16,252	11,659	21,644
Sector Conditional Grant (Non-Wage)	35,347	26,510	33,543
<b>Development Revenues</b>	<b>386,383</b>	<b>386,383</b>	<b>251,205</b>
Sector Development Grant	365,745	365,745	230,153
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>439,982</b>	<b>424,552</b>	<b>307,393</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	16,252	11,425	21,644
Non Wage	37,347	26,178	34,543
<b>Development Expenditure</b>			
Domestic Development	386,383	198,464	251,205
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>439,982</b>	<b>236,068</b>	<b>307,393</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 525 Kiboga District****FY 2018/19**

The total work plan revenue and expenditures for 2018/2019 for the Department is UGX 307,392,557/= compared to UGX 439,982,000/= in the financial year 2017/2018 representing a 30% decrease in the indicative planning figure of the department. The reason for the decrease is due to development grant being reduced by 135million

The expected sources of funds are: Wage 21,644,332/=-, Unconditional grant non-wage 1,000,000/=-, sector Conditional grants Non Wage: UGX 33,542,748/=-; Development grant for rural water: UGX 230,152,839/=- (down from UGX 365,744,937 in 2017/2018) and Transitional Development grant: UGX 21,052,632/=-.

The expenditure plans for FY 2018/19 will be as follows; 7% on wage, 11% on non-wage and 82% on domestic development compared to 2017/18 where wage was 4%, 8% non-wage and 88% domestic development. The increase was due to salary enhancement for scientists and increase in nominal value for completion of Kambugu Piped Water Supply Scheme.

The recurrent grant funds will be spent on Office Operations, Supervision, Monitoring and Coordination, and Promotion of Community Based Management. Transitional Development grant funds will be spent on Promotion of Sanitation and Hygiene, mainly home improvement campaigns. Development funds will be spent for completion of Kambugu Piped Water Supply Scheme.

**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>267,076</b>	<b>132,160</b>	<b>232,917</b>
District Unconditional Grant (Non-Wage)	9,000	10,634	9,363
District Unconditional Grant (Wage)	145,246	102,747	187,932
Locally Raised Revenues	59,500	16,282	32,476
Other Transfers from Central Government	50,000	0	0
Sector Conditional Grant (Non-Wage)	3,330	2,497	3,145
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>63,000</b>
District Discretionary Development Equalization Grant	0	0	13,000
Donor Funding	0	0	50,000
<b>Total Revenue Shares</b>	<b>267,076</b>	<b>132,160</b>	<b>295,917</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	145,246	102,747	187,932
Non Wage	121,830	29,413	44,985
<b>Development Expenditure</b>			
Domestic Development	0	0	13,000
Donor Development	0	0	50,000
<b>Total Expenditure</b>	<b>267,076</b>	<b>132,160</b>	<b>295,917</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 525 Kiboga District

# FY 2018/19

In the FY 2018/19, the Sector expects to receive 295,916,742/=. It is slightly above what was provided for in the FY 2017/18 as there was enhancement of staff salaries within the Department. However, allocations for locally raised revenue was reduced by 40% and Conditional Grant (Non-wage) was reduced by 05%. The expected sources of funds are: Conditional Grant - Wage 187,932,084/=. Unconditional Grant - Non wage 9,363,400/=. Conditional Grant - Environment and Natural Resource Management 3,145,230/=. locally raised revenue will amount to 32,476,028/=. The Sector expects to get the remaining from Donor funding to a tune of 50,000,000/= and DDEG totaling to 13,000,000/=.

The expenditure plans for FY 2018/19 will be as follows; 63.5% will be spent on wage, 15.2% on non-wage, domestic development 4.4% and 16.9% donor/ UNDP driven development project (Green Charcoal) compared to 2017/18 where wage was 54%, and 46% non-wage. The increase was due to salary enhancement for scientists.

## 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>146,699</b>	<b>118,990</b>	<b>151,855</b>
District Unconditional Grant (Non-Wage)	9,000	5,000	6,000
District Unconditional Grant (Wage)	78,408	63,672	96,272
Locally Raised Revenues	20,020	10,850	18,000
Other Transfers from Central Government	0	10,015	0
Sector Conditional Grant (Non-Wage)	39,270	29,452	31,583
<b>Development Revenues</b>	<b>587,816</b>	<b>16,326</b>	<b>450,111</b>
Other Transfers from Central Government	587,816	16,326	450,111
<b>Total Revenue Shares</b>	<b>734,515</b>	<b>135,316</b>	<b>601,966</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	78,408	63,672	96,272
Non Wage	68,290	54,678	55,583
<b>Development Expenditure</b>			
Domestic Development	587,816	14,579	450,111
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>734,515</b>	<b>132,929</b>	<b>601,966</b>

## Narrative of Workplan Revenues and Expenditure

The Total Work Plan revenue and expenditures for 2018/19 for the department is UGX 601,966,000 compared to UGX 734,515,000 in the Financial Year 2017/18 representing 22% decrease in the indicative planning figure of the department. The reason for decrease are due to; District Unconditional Grant non-wage from UGX 9,000,000, to UGX 6,000,000 and there was also a decrease in Local revenue from UGX 20,000,000 to UGX 18,000,000. The other reason for the decrease was as a result in the other central government transfers (YLP and UWEP) due to general budget. The expenditure plans for FY 2018/19 will be as follows; 15.9% will be spent on Wage, 9.2% on Non Wage and domestic Development (YLP & UWEP) 74.7% compared to 2017/18 where wage was 11%, 9% non-wage and 80% domestic development. The decrease was due reduction in YLP due poor recovery from Youth Groups

## Vote: 525 Kiboga District

FY 2018/19

## Workplan Title : Planning

<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>62,576</b>	<b>45,923</b>	<b>70,479</b>
District Unconditional Grant (Non-Wage)	18,199	8,820	16,199
District Unconditional Grant (Wage)	27,377	8,463	38,158
Locally Raised Revenues	17,000	28,640	16,123
<b>Development Revenues</b>	<b>304,456</b>	<b>305,068</b>	<b>462,730</b>
District Discretionary Development Equalization Grant	15,792	15,792	147,523
Multi-Sectoral Transfers to LLGs_Gou	288,664	289,276	315,207
<b>Total Revenue Shares</b>	<b>367,032</b>	<b>350,991</b>	<b>533,210</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,377	8,463	38,158
Non Wage	35,199	15,377	32,322
<b>Development Expenditure</b>			
Domestic Development	304,456	299,466	462,730
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>367,032</b>	<b>323,307</b>	<b>533,210</b>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2018/2019 for the department including multi sector all transfers is UGX 533,210,000 compared to UGX 327,032,000 in the financial year 2017/18 representing 31.1% increase in the indicative planning figure of the department. The increase is due allocation DDEG funds for retooling together with some development projects funded by DDEG to be spent in Planning Unit and Multi-Sectoral Transfers to LLGs\_Gou to go through planning unit. The expenditure plans for FY 2018/19 will be as follows; 6.1% will be spent on wage, 6.54% on non wage and 86.8% on domestic Development (DDEG for both the district and LLG compared to 2017/18 where wage was 7%, 10% non-wage and 83% domestic development. The increase was in Domestic Development (DDEG) and salary after recruiting another officer in planning unit and enhancement salary of the Statistician.

## Workplan Title : Internal Audit

<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>29,827</b>	<b>19,551</b>	<b>33,641</b>
District Unconditional Grant (Non-Wage)	7,710	5,100	7,913
District Unconditional Grant (Wage)	19,927	12,781	19,927
Locally Raised Revenues	2,190	1,670	5,800

**Vote: 525 Kiboga District****FY 2018/19**

<i>Development Revenues</i>	0	0	0
N/A			
<b>Total Revenue Shares</b>	<b>29,827</b>	<b>19,551</b>	<b>33,641</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	19,927	12,781	19,927
Non Wage	9,900	6,540	13,713
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>29,827</b>	<b>19,321</b>	<b>33,641</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2018/19 for the department is UGX 33,641,000 compared to UGX 29,827,200 in the financial year 2017/18 representing 5.3% increase in the indicative planning figure of the department. The reason for the increase is due to allocation audit unit it is aimed at strengthening public financial management and accountability. The expenditure plans for FY 2018/19 will be as follows; 59.2% will be spent on wage and, 40.8% on non-wage compared to 2017/18 where wage was 66.8%, and 33.2% non-wage. The increase was increase was due to increase in non-wage for strengthening public financial management and accountability.