

# Vote: 561 Kaliro 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 :



Kizito Mukasa Fred

(Accounting Officer)

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

Signature :



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: 561 Kaliro 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>	524,979	243,067	451,640
<b>Discretionary Government Transfers</b>	2,508,887	1,989,131	3,036,384
<b>Conditional Government Transfers</b>	15,428,909	11,313,191	20,168,436
<b>Other Government Transfers</b>	885,525	797,963	2,411,987
<b>Donor Funding</b>	481,519	125,857	618,572
<b>Grand Total</b>	<b>19,829,819</b>	<b>14,469,209</b>	<b>26,687,019</b>

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

The total revenue performed at 14,469,209, 000 to the budget of 19,829,819, 000 that is 73%. The under performance is due to under performance of LRR and Donor funding. Locally raised revenue cumulatively performed at 243,067,000, 46% of the budget. The under performance is due to low collections from some sources. Central Government Transfers cumulatively performed at 14,100,285,000, 75% of the budget. Donor funding performed at 125,857,000, only 26% of the budget. The under performance is as a result of donors' failure to meet their commitments.

**Planned Revenues for next FY**

The over all revenue is expected to perform at 26,687,019,000 compared to 19,829,819,000 of last FY. The over performance is due to more funding from the centre and donors. Locally raised revenue is expected to perform at 451,640,000, compared to 524,979,000 of last FY estimates. This under performance is due to anticipated low yields from a number of sources and the adjustment in the revenue figures as appropriated by Parliament. Central Government Transfers are expected to perform at 25,616,807,000, compared to 18,823,321,000, of last FY budget. This over performance is due to increase in centre grants to the district in the ensuing FY for wage enhancement more development grants especially for education, health and DDEG.

Donor funding is expected to be 618,572,000, compared to 128% of last FY budget. The over performance is due to more funding expected from UNICEF of 343,551,000, WHO 79,500,000 and GAVI with 520,000,000.

**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	2,000,947	1,767,260	2,658,523
Finance	358,714	287,731	395,800
Statutory Bodies	557,574	271,715	505,333
Production and Marketing	652,760	514,580	1,684,775
Health	2,340,620	1,275,904	3,822,174
Education	11,325,251	8,379,097	13,695,060
Roads and Engineering	639,076	583,285	1,830,020
Water	602,692	592,573	657,997
Natural Resources	175,906	88,423	196,016

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Community Based Services	977,138	422,212	883,906
Planning	143,425	78,525	297,184
Internal Audit	55,716	34,426	60,229
<b>Grand Total</b>	<b>19,829,819</b>	<b>14,295,731</b>	<b>26,687,019</b>
<i>o/w: Wage:</i>	11,651,684	8,605,905	14,735,345
<i>Non-Wage Recurrent:</i>	5,539,112	4,149,931	7,317,715
<i>Domestic Devt:</i>	2,157,504	1,414,038	4,015,388
<i>Donor Devt:</i>	481,519	125,857	618,572

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

The total revenue performance was 14,295,731,000 out of the budget of 19,829,819,000 that is 72% of the budget. Of this revenue, wage expenditure was 8,605,905,000; Non wage recurrent expenditure was 4,149,931,000; domestic development expenditure was 1,414,038,000 and donor expenditure was 125,857,000

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

The over all expenditure is expected to perform at 26,687,019,000. Of this revenue, the wage expenditure shall be 14,735,345,000 ; non wage recurrent shall be 7,317,715,000 ; Domestic development expenditure will be 4,015,388,000 and Donor expenditure will be 618,572,000.

**Medium Term Expenditure Plans**

Promotion of good governance, ensure adequate and quality staff, increase Local revenue, promote accountability for resources, construction and maintenance of socio economic infrastructures, provision of safe drinking water and water for production, Roads construction and maintenance, promote food security and commercial agriculture, promote good health, Education and provide related infrastructures, mobilize and support community for development, Promote environmental and climate change mitigations, physical planning of growth centres, Ensure timely planning/budgeting and reporting for resources, promote partnership with development agencies.

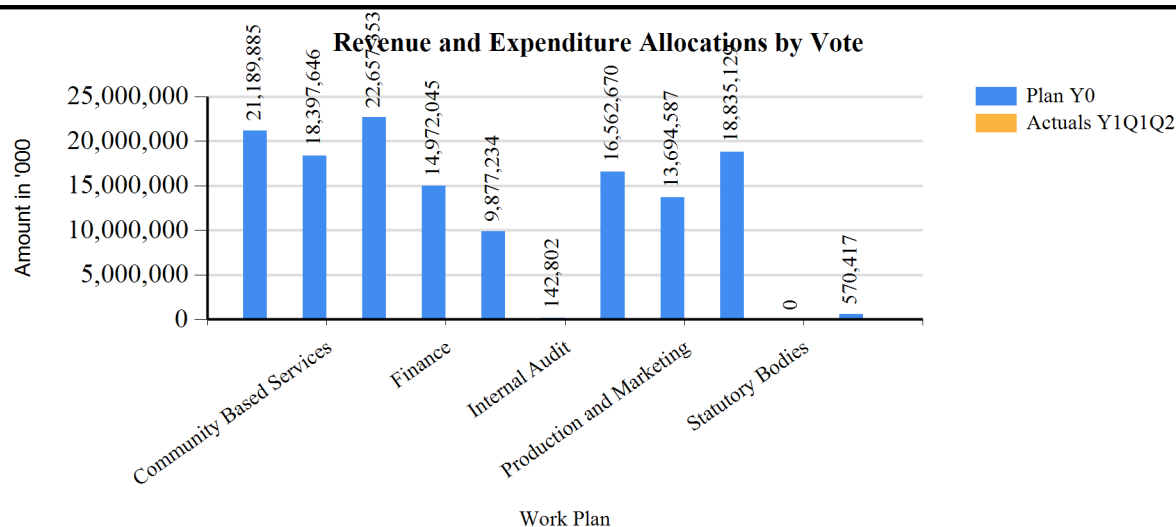
**Challenges in Implementation**

Low local revenue collections, lack of transport, harsh environment/climate ,diseases and pests, lack of adequate health and education, infrastructures.wage disparities amongst workers,science staff and others. Bad roads,low safe water coverage. Low computer skills among workers. Limited office accommodation.

**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>524,979</b>	<b>243,067</b>	<b>451,640</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	2,620	895	2,121
Agency Fees	0	0	0
Animal & Crop Husbandry related Levies	3,045	5,680	2,466
Application Fees	2,065	2,370	1,672
Business licenses	21,897	23,945	27,725
Educational/Instruction related levies	2,247	1,871	3,819
Inspection Fees	6,216	3,154	10,032
Land Fees	18,564	10,717	25,027
Local Hotel Tax	1,260	125	1,020
Local Services Tax	140,000	97,990	169,985
Market /Gate Charges	43,691	20,770	51,587
Miscellaneous and unidentified taxes	0	0	0
Miscellaneous receipts/income	21,128	2,616	0
Other Fees and Charges	10,343	7,111	9,262
Park Fees	50,148	2,583	45,595
Property related Duties/Fees	32,503	7,663	61,304
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,489	2,285	2,014
Registration of Businesses	50,210	1,700	20,645
Rent & Rates - Non-Produced Assets – from private entities	85,691	51,592	0

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Rent & rates – produced assets – from private entities	0	0	17,366
Stamp duty	30,865	0	0
<b>2a. Discretionary Government Transfers</b>	<b>2,508,887</b>	<b>1,989,131</b>	<b>3,036,384</b>
District Discretionary Development Equalization Grant	398,261	398,261	506,976
District Unconditional Grant (Non-Wage)	652,414	489,311	693,010
District Unconditional Grant (Wage)	1,200,172	900,129	1,537,708
Urban Discretionary Development Equalization Grant	31,604	31,604	40,547
Urban Unconditional Grant (Non-Wage)	62,924	47,193	62,575
Urban Unconditional Grant (Wage)	163,510	122,633	195,568
<b>2b. Conditional Government Transfer</b>	<b>15,428,909</b>	<b>11,313,191</b>	<b>20,168,436</b>
General Public Service Pension Arrears (Budgeting)	88,839	88,839	6,451
Gratuity for Local Governments	474,165	355,624	1,227,690
Pension for Local Governments	284,079	213,059	363,537
Salary arrears (Budgeting)	348,474	348,474	0
Sector Conditional Grant (Non-Wage)	3,158,338	1,804,181	2,963,609
Sector Conditional Grant (Wage)	10,288,002	7,716,001	13,002,069
Sector Development Grant	766,375	766,375	2,584,028
Transitional Development Grant	20,638	20,638	21,053
<b>2c. Other Government Transfer</b>	<b>885,525</b>	<b>797,963</b>	<b>2,411,987</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	288,085
Makerere School of Public Health	129,000	0	0
Other	30,000	100,000	0
Support to PLE (UNEB)	12,000	10,665	12,000
Support to Production Extension Services	0	72,021	0
Uganda Road Fund (URF)	0	370,746	1,521,969
Uganda Women Entrepreneurship Program(UWEP)	194,268	6,094	191,800
Unspent balances - Conditional Grants	0	2	0
Vegetable Oil Development Project	24,000	18,974	24,000
Youth Livelihood Programme (YLP)	496,257	219,461	374,133
<b>3. Donor</b>	<b>481,519</b>	<b>125,857</b>	<b>618,572</b>
United Nations Children Fund (UNICEF)	0	53,243	343,551
Global Fund for HIV, TB & Malaria	100,000	0	100,000
World Health Organisation (WHO)	0	66,069	79,500
Global Alliance for Vaccines and Immunization (GAVI)	32,000	0	95,521
Centre for Domestic Violence Prevention (CEDOVIP)	35,413	2,680	0
Infectious Diseases Institute (IDI)	18,500	0	0
Neglected Tropical Diseases (NTDs)	35,000	3,865	0
Sight Savers International (Uganda)	15,000	0	0
Support to Decentralisation for Sustainability (SDS)	240,606	0	0

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Others	5,000	0	0
<b>Total Revenues shares</b>	<b>19,829,819</b>	<b>14,469,209</b>	<b>26,687,019</b>

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

The local revenue performance for Q3 stands at 243067000 which is only 46% of the budget. The under performance below 75% is due to the under performance of the following sources; Hotels tax at 125000 only 10% of the budget, Local service tax at 97990000, 70% of the budget due to staff missing salaries, Miscellaneous revenues at 2616000, just 12% of the budget due to lack of definition; Registration of business performed at 1700000 only 3% of the budget due to low business activity; Park fees performed at 2583000 only 5% of the budget due to changes in government policy; Inspection fee at 3154000 only 51%; Land fees at 10717000 just 58% of the budget, Adverts at 895000 only 34% due to few adverts; Property fees at 7663000, 24% due to low collections; Market dues at 20770000, 48% of the budget; Other charges at 7111000, 69% of the budget due to poor collections.

**Central Government Transfers**

Central Government Transfers performed over all at 14100285 which is 75% of the budget, this is satisfactory performance. Discretionary Government Transfers performed at 1989131000, which is 79% of the budget. The over performance was due to release of more of these grants to the district by Government. Conditional Government Transfers performed at 11313131000 which is 73% of the budget, this under performance was due to release of less of these grants to the district by Government. Other Government Transfers performed at 2411987000 which is 90% of the budget. This over performance was a result of Uganda road fund releasing 370746000 and YLP release of 219461000 to the district.

**Donor Funding**

Donor Funding was 125857000 which is only 26% of the budgeted. This under performance below 75% is seen from; Centre for Domestic Violence Prevention (CEDOVIP) performed at 2680000 only 8% of its budget; Neglected Tropical Diseases (NTDs) performed at 38605000 which is only 11% of its budget. UNICEF performed at 53243000, WHO performed at 66069000, both the latter were adhoc revenues not planned for earlier. Other Development partners like SDS, which wound up its activities in the district, Infectious Diseases Institute IDI, Global Alliance for Vaccines and Immunization (GAVI), Sight Savers International, Global Fund and other donors did not spend funds in the quarter hence the under performance.

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

LRR is expected to perform at 451,640,000 compared to 524,979,000 of the previous budget. This under performance is anticipated from expected low performance of the following sources; Hotel tax at 1,020,000, which is 81% of last FY estimate due to low yield; Application fee expected to perform at 1,672,000, which is 81% of last FY estimate due to low yield; park fees at 45,595,000 which is 91% of last FY estimate; adverts at 2,121,000 which is 81% of last FY estimate due to low yield; animal and crop levies at 2466000, which is 81% of last FY estimate due to low yield; registration of births and deaths at 2,014,000, which is 81% of last FY estimates due to low yield. business registration at 20,645,000, which is 41% of last FY estimate due to low yield; other fees and charges at 9,262,000, which is 90% of last FY estimate due to low yield.

**Central Government Transfers**

Central Government Transfers is expected to perform at 25616807000 to 18,832,321,000 of the previous budget, 36% more. This over performance is due to increase in grants to the district as under: Discretionary Government Transfers are expected to perform at 3036384000, Conditional Government Transfers are expected to perform at 20168436000, The other government transfers are expected to perform at 2411987000, The OGT over performance is because of the ATAAS project in Production department boosting the revenue by 288085000 and allocation of Uganda Road Fund of 1521969000 to the grants.

**Donor Funding**

Donor Funding is expected to perform at 618,572,000 which is 128% of the previous budget. This over performance is due to expected funds for UNICEF interventions in the district. UNICEF expected to perform at 343,551,000, WHO at 79,500,000, which is 120% of last FY estimate. GAVI at 52,000,000 which is 163% of last FY estimate;

**Vote: 561 Kaliro District****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	396,492	281,797	857,924
District Production Services	238,765	217,224	813,807
District Commercial Services	17,503	1,050	13,044
<b><i>Sub- Total of allocation Sector</i></b>	<b>652,760</b>	<b>500,071</b>	<b>1,684,775</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	639,076	583,284	1,830,020
<b><i>Sub- Total of allocation Sector</i></b>	<b>639,076</b>	<b>583,284</b>	<b>1,830,020</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	7,623,717	5,847,205	8,641,581
Secondary Education	2,812,068	1,789,990	3,283,068
Skills Development	769,804	530,453	1,553,204
Education & Sports Management and Inspection	119,661	83,875	217,206
<b><i>Sub- Total of allocation Sector</i></b>	<b>11,325,250</b>	<b>8,251,523</b>	<b>13,695,060</b>
<b>Sector: Health</b>			
Primary Healthcare	1,655,550	1,125,512	3,341,859
Health Management and Supervision	685,070	96,977	480,315
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,340,620</b>	<b>1,222,489</b>	<b>3,822,174</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	602,692	563,856	657,997
Natural Resources Management	175,906	88,234	196,016
<b><i>Sub- Total of allocation Sector</i></b>	<b>778,598</b>	<b>652,090</b>	<b>854,013</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	977,138	419,776	883,906
<b><i>Sub- Total of allocation Sector</i></b>	<b>977,138</b>	<b>419,776</b>	<b>883,906</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,000,947	1,191,597	2,658,523
Local Statutory Bodies	557,574	271,715	505,333
Local Government Planning Services	143,425	78,525	297,184
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,701,946</b>	<b>1,541,837</b>	<b>3,461,041</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	358,714	287,648	395,800
Internal Audit Services	55,716	34,426	60,229

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<i>Sub- Total of allocation Sector</i>	<i>414,430</i>	<i>322,074</i>	<i>456,029</i>
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# Vote: 561 Kaliro District

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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>1,822,865</b>	<b>1,677,393</b>	<b>2,526,911</b>
District Unconditional Grant (Non-Wage)	93,472	118,489	82,331
District Unconditional Grant (Wage)	264,320	235,260	493,371
General Public Service Pension Arrears (Budgeting)	88,839	88,839	6,451
Gratuity for Local Governments	474,165	355,624	1,227,690
Locally Raised Revenues	39,308	62,538	127,437
Multi-Sectoral Transfers to LLGs_NonWage	206,984	193,663	118,409
Multi-Sectoral Transfers to LLGs_Wage	23,225	61,447	107,685
Pension for Local Governments	284,079	213,059	363,537
Salary arrears (Budgeting)	348,474	348,474	0
<b>Development Revenues</b>	<b>178,082</b>	<b>89,867</b>	<b>131,612</b>
District Discretionary Development Equalization Grant	16,692	16,138	37,184
District Unconditional Grant (Non-Wage)	19,050	690	49,839
Locally Raised Revenues	19,974	0	0
Multi-Sectoral Transfers to LLGs_Gou	122,366	73,038	44,589
Other Transfers from Central Government	0	2	0
<b>Total Revenue Shares</b>	<b>2,000,947</b>	<b>1,767,260</b>	<b>2,658,523</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	221,370	296,707	601,056
Non Wage	1,601,495	811,885	1,925,855
<b>Development Expenditure</b>			
Domestic Development	178,082	83,005	131,612
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,000,947</b>	<b>1,191,597</b>	<b>2,658,523</b>

## Narrative of Workplan Revenues and Expenditure

**Vote: 561 Kaliro District****FY 2018/19**

Total revenue 2,658,523,000, compared to 2,000,947,000 of previous FY budget, 33% more; The over performance is due to the following: Wage is expected to perform at 601,056,000 which is 272 % of previous FY budget. The over performance is due to wage enhancement; Gratuity is expected to perform at 1,227,690,000 which is 259 % of previous FY budget. The over performance is due to more people to pay; DDEG is expected to perform at 37,184,000 which is 223 % of previous FY budget. The over performance is due to more revenue allocations to the dept; LLGs Transfers are expected to perform at 156,515,000 which is 108 % of previous FY budget. The over performance is due to more revenue allocations to the dept by LLGs; UCG non wage is expected to perform at 132,170,000 which is 117 % of previous FY budget. The over performance is due to more revenue allocations to the dept.

The expenditure will be distributed as under: Wage will take up to 601,056,000 which is 23 % of the total revenue; Non Wage will take up to 1,925,855,000, 72 % of the total revenue; Domestic Development will take up to 131,612,000, 5 % of the total revenue

**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>309,413</b>	<b>266,397</b>	<b>366,218</b>
District Unconditional Grant (Non-Wage)	38,500	51,306	42,500
District Unconditional Grant (Wage)	113,187	136,798	187,072
Locally Raised Revenues	10,000	3,978	10,000
Multi-Sectoral Transfers to LLGs_NonWage	104,337	56,981	99,495
Multi-Sectoral Transfers to LLGs_Wage	13,389	17,334	27,151
Other Transfers from Central Government	30,000	0	0
<b>Development Revenues</b>	<b>49,301</b>	<b>21,334</b>	<b>29,582</b>
District Unconditional Grant (Non-Wage)	13,500	0	12,500
Multi-Sectoral Transfers to LLGs_Gou	35,801	21,334	17,082
<b>Total Revenue Shares</b>	<b>358,714</b>	<b>287,731</b>	<b>395,800</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	126,576	154,132	214,223
Non Wage	182,837	112,182	151,995
<b>Development Expenditure</b>			
Domestic Development	49,301	21,334	29,582
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>358,714</b>	<b>287,648</b>	<b>395,800</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 561 Kaliro District****FY 2018/19**

Total revenue will perform at 395,800,000 compared to 358,714,000 of the previous FY budget, 10% more. The over performance is due to more allocations of UCG non wage of 43,500,000 which is 113 % of last FY budget; UCG wage of 187,072,000 which is 165 % of last FY budget, this over performance is due to more staff in the department; LLGs transfers expected to be 159,243,000 which is 104 % of last FY budget, this over performance is due to more LLGs allocations to the department activities. The expenditure of 395,800,000 will be distributed as under: Wage will take 214,223,000 which is 54.1 % of the total revenue; Non Wage 151,995,000 which is 38.4% of the total revenue; Domestic Development will 29,581,000 which is 7.5 % of the total revenue.

**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>511,774</b>	<b>271,715</b>	<b>445,811</b>
District Unconditional Grant (Non-Wage)	220,133	143,841	168,811
District Unconditional Grant (Wage)	195,955	78,084	142,456
Locally Raised Revenues	41,168	10,000	41,168
Multi-Sectoral Transfers to LLGs_NonWage	54,518	39,789	93,376
<b>Development Revenues</b>	<b>45,800</b>	<b>0</b>	<b>59,522</b>
District Discretionary Development Equalization Grant	4,000	0	8,200
District Unconditional Grant (Non-Wage)	0	0	51,322
Locally Raised Revenues	41,800	0	0
<b>Total Revenue Shares</b>	<b>557,574</b>	<b>271,715</b>	<b>505,333</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	199,699	78,084	142,456
Non Wage	312,075	193,631	303,355
<b>Development Expenditure</b>			
Domestic Development	45,800	0	59,522
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>557,574</b>	<b>271,715</b>	<b>505,333</b>

**Narrative of Workplan Revenues and Expenditure**

Total revenue will perform at 505,333,000 compared to 557,574,000 of the previous FY budget. The under performance is due to reduction in the allocation of the District Unconditional Grant (Wage) of 142,456,000 which is 71 % of the previous budget allocation; Locally Raised Revenues 41,168,000 which is 50 % of the previous budget allocation. Total expenditure of 505,333,000,000 will be distributed as under: Wage will take 142,456,000 which is 24% of the budget allocation; Non-Wage will take 303,355,000 which is 60 % of the budget allocation and Domestic Development will take 59,522,000 which is 12 % of the budget allocation.

**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>
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## Vote: 561 Kaliro District

FY 2018/19

A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>577,256</b>	<b>446,366</b>	<b>1,518,667</b>
District Unconditional Grant (Non-Wage)	9,833	120	2,000
District Unconditional Grant (Wage)	129,843	69,658	196,992
Locally Raised Revenues	755	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	9,837	7,505	18,640
Other Transfers from Central Government	0	72,021	288,085
Sector Conditional Grant (Non-Wage)	40,816	30,612	392,850
Sector Conditional Grant (Wage)	355,267	266,450	616,100
Urban Unconditional Grant (Wage)	30,905	0	0
<b>Development Revenues</b>	<b>75,504</b>	<b>68,214</b>	<b>166,108</b>
Multi-Sectoral Transfers to LLGs_Gou	13,751	11,486	22,693
Other Transfers from Central Government	24,000	18,974	24,000
Sector Development Grant	37,753	37,753	119,415
<b>Total Revenue Shares</b>	<b>652,760</b>	<b>514,580</b>	<b>1,684,775</b>
B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	516,015	336,109	813,092
Non Wage	61,241	110,258	705,575
<b>Development Expenditure</b>			
Domestic Development	75,504	53,704	166,108
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>652,760</b>	<b>500,071</b>	<b>1,684,775</b>

## Narrative of Workplan Revenues and Expenditure

Total revenue will perform at 1,684,775,000 compared to 652,760,000 of the previous FY budget 158% more. The over performance is due to more allocations of the following: District Unconditional Grant (Wage) 196,992,000 which is 152% of last FY budget the over performance is due to salary enhancement; Sector Conditional Grant (Non-Wage) 392,850,000 which is 962 % of last FY budget, the over performance is due to more allocations from the centre; Sector Conditional Grant (Wage) 616,100,000 which is 173 % of last FY budget, the over performance is due to more allocations from the centre; Sector OGT 312,085,000 which is 1300 % of last FY budget, the over performance is due to more allocations from the centre, Sector Development Grant 119,415,000 which is 316 % of last FY budget, the over performance is due to more allocations from the centre; LLGs transfers 41,333,000 which is 175 % of last FY budget, the over performance is due to more LLGs allocations to the department activities. The expenditure will be distributed as under: Wage will take 813,092,000 which is 48 % of the total revenue; Non Wage will take 705,575 which is 42 % of the total revenue; Domestic Development will take 166,108,000 which is 10 % of the total revenue.

## Workplan Title : Health

<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>			

**Vote: 561 Kaliro District****FY 2018/19**

<b>Recurrent Revenues</b>	<b>1,865,060</b>	<b>1,194,079</b>	<b>2,284,116</b>
District Unconditional Grant (Wage)	97,524	0	0
Multi-Sectoral Transfers to LLGs_NonWage	44,963	24,406	45,754
Multi-Sectoral Transfers to LLGs_Wage	34,009	0	0
Other Transfers from Central Government	129,000	0	0
Sector Conditional Grant (Non-Wage)	158,717	119,038	158,717
Sector Conditional Grant (Wage)	1,400,847	1,050,635	2,079,645
<b>Development Revenues</b>	<b>475,560</b>	<b>81,825</b>	<b>1,538,058</b>
District Discretionary Development Equalization Grant	7,081	6,931	22,388
Donor Funding	446,106	73,524	448,572
Locally Raised Revenues	15,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	6,873	1,370	16,735
Sector Development Grant	0	0	1,050,363
<b>Total Revenue Shares</b>	<b>2,340,620</b>	<b>1,275,904</b>	<b>3,822,174</b>

**B: Breakdown of Workplan Expenditures**

<b>Recurrent Expenditure</b>			
Wage	1,463,350	997,574	2,079,645
Non Wage	401,710	143,089	204,471
<b>Development Expenditure</b>			
Domestic Development	29,454	8,301	1,089,486
Donor Development	446,106	73,524	448,572
<b>Total Expenditure</b>	<b>2,340,620</b>	<b>1,222,489</b>	<b>3,822,174</b>

**Narrative of Workplan Revenues and Expenditure**

The projected total revenue is 3,822,174,000 compared to 2,340,620,000 of last FY's departmental budget, 63% more. This over performance is due to increase in the following revenue sources: Sector Conditional Grant (Wage) of 2,079,645,000 which is 148 % of last FY budget, the over performance here is due to wage enhancement; DDEG of 22,388,000 which is 316 % of last FY budget, the over performance here is due to more allocations to survey health centres' lands as a government requirement; Donor Funding of 448,572,000 which is 101 % of last FY budget, the over performance is due to expected increase in donor grants; LLGs transfers of 62,489,000 which is 101 % of last FY budget, this the over performance is due to more allocations to the sector by LLGs; Sector Development Grant of 1,050,363,000 also attributes to overall over performance

The expenditure will be distributed as under: Wage will be 2,079,645,000 which is 54 % budget; Non Wage will be 204,471,000 which is 5 % of the budget; Domestic Development will be 1,050,363,000 which is 29 % of the budget; Donor Development will be 448,572,000 which is 12 % of the budget

**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>10,985,572</b>	<b>8,048,944</b>	<b>12,717,817</b>

**Vote: 561 Kaliro District****FY 2018/19**

District Unconditional Grant (Non-Wage)	8,000	7,525	14,000
District Unconditional Grant (Wage)	51,258	44,228	65,359
Locally Raised Revenues	0	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	4,012	2,120	223
Other Transfers from Central Government	12,000	10,545	12,000
Sector Conditional Grant (Non-Wage)	2,378,415	1,585,610	2,315,911
Sector Conditional Grant (Wage)	8,531,888	6,398,916	10,306,324
<b>Development Revenues</b>	<b>339,678</b>	<b>330,153</b>	<b>977,243</b>
District Discretionary Development Equalization Grant	43,596	39,293	9,700
Locally Raised Revenues	4,300	0	0
Multi-Sectoral Transfers to LLGs_Gou	78,588	77,666	35,280
Sector Development Grant	213,194	213,194	932,263
<b>Total Revenue Shares</b>	<b>11,325,251</b>	<b>8,379,097</b>	<b>13,695,060</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,583,146	6,351,540	10,371,683
Non Wage	2,402,427	1,605,800	2,346,134
<b>Development Expenditure</b>			
Domestic Development	339,678	294,183	977,243
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,325,250</b>	<b>8,251,523</b>	<b>13,695,060</b>

**Narrative of Workplan Revenues and Expenditure**

The projected total revenue is 13,695,060,000 compared 11,325,250 of last FY's departmental budget, 21% more. This over performance is due to increase in the following revenue sources: UCG non wage of 14,000,000 which is 175 % of last FY budget, the over performance was due to more allocation to cater for recurrent expenditures; District Unconditional Grant (Wage) of 65,359,000 which is 128 % of last FY budget, the over performance here is due to more staff in the department; Sector Conditional Grant (Wage) of 10,306,324,000 which is 121 % of last FY budget, the over performance here is due to salary enhancement and more staff to be recruited. Sector Development Grant of 932,263,000 which is 437 % of last FY budget, the over performance is due to more allocation from the centre to enhance infrastructural development in schools. The expenditure will be distributed as under: Wage will be 10,371,683,000 which is 76 % of the budget; Non Wage will be 2,351,045,000 which is 17 % of the budget; Domestic Development will be 976,743,000 which is 7 % of the budget.

**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>556,554</b>	<b>505,754</b>	<b>971,796</b>
District Unconditional Grant (Wage)	32,991	17,918	75,724
Multi-Sectoral Transfers to LLGs_NonWage	7,074	90,784	281,693

**Vote: 561 Kaliro District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_Wage	27,994	22,137	31,172
Other Transfers from Central Government	0	374,915	583,207
Sector Conditional Grant (Non-Wage)	488,495	0	0
<b>Development Revenues</b>	<b>82,522</b>	<b>77,531</b>	<b>858,224</b>
Multi-Sectoral Transfers to LLGs_Gou	82,522	77,531	158,224
Other Transfers from Central Government	0	0	700,000
<b>Total Revenue Shares</b>	<b>639,076</b>	<b>583,285</b>	<b>1,830,020</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,985	40,054	106,896
Non Wage	495,569	465,699	864,900
<b>Development Expenditure</b>			
Domestic Development	82,522	77,531	858,224
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>639,076</b>	<b>583,284</b>	<b>1,830,020</b>

**Narrative of Workplan Revenues and Expenditure**

Total revenue will perform at 1,830,020,000 compared to 639,076,000 of the previous FY budget, 186% more. The over performance is due to more allocation of District Unconditional Grant (Wage) of Total revenue will perform at 1,830,020,000 which is 286% of the previous FY budget. The over performance is due to more allocation of District Unconditional Grant (Wage) of 75,724,000 which is 230% of the previous budget, the over performance here is due to wage enhancement, Increased Transfers to LLGs of 471,089,000 which is 401% of the previous budget. This over performance is due to allocation of more funds allocated to roads from the center to LLGs and Other Transfers from the central Government to the district of 1,521,969,000 which is 312 % of the previous budget.

Total expenditure of 1,830,020,000 will be distributed as under: Wage will take 106,896,000 which is 6% of the budget allocation; Non-Wage will take 864,900,000 which is 47.3% of the budget allocation and Domestic Development will take 858,224,000 which is 46.9% of the budget allocation .

**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>66,627</b>	<b>56,509</b>	<b>78,056</b>
District Unconditional Grant (Wage)	32,275	30,745	45,333
Sector Conditional Grant (Non-Wage)	34,352	25,764	32,723
<b>Development Revenues</b>	<b>536,065</b>	<b>536,065</b>	<b>579,941</b>
District Discretionary Development Equalization Grant	0	0	76,902
Sector Development Grant	515,427	515,427	481,986
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>602,692</b>	<b>592,573</b>	<b>657,997</b>

**Vote: 561 Kaliro District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,275	30,745	45,333
Non Wage	34,352	25,764	32,723
<b>Development Expenditure</b>			
Domestic Development	536,065	507,347	579,941
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>602,692</b>	<b>563,856</b>	<b>657,997</b>

**Narrative of Workplan Revenues and Expenditure**

Total revenue will perform at 657,997,000 compared to 602,692,000 of the previous FY budget, 9% more . The over performance is due to more allocation of District Unconditional Grant (Wage) of 45,333,000 which is 140% of the previous budget, the over performance here is due to wage enhancement, Transitional Development Grant of 21,053,000 which is 102% of the previous budget. This over performance is due to more funds allocated to Water sector from the center and DDEG of 76,902,000 also attributes to overall over performance as it was not planned for last FY, Total expenditure of 657,997,000 will be distributed as under: Wage will take 45,333,000 which is 7% of the budget allocation; Non-Wage will take 32,723,000 which is 5% of the budget allocation and Domestic Development will take 579,941,000 which is 88% of the budget allocation.

**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>99,211</b>	<b>45,195</b>	<b>131,057</b>
District Unconditional Grant (Non-Wage)	9,000	588	9,000
District Unconditional Grant (Wage)	77,811	38,520	88,559
Locally Raised Revenues	4,075	0	4,075
Multi-Sectoral Transfers to LLGs_NonWage	1,793	1,188	22,650
Sector Conditional Grant (Non-Wage)	6,532	4,899	6,773
<b>Development Revenues</b>	<b>76,695</b>	<b>43,229</b>	<b>64,959</b>
District Discretionary Development Equalization Grant	67,494	36,757	45,606
District Unconditional Grant (Non-Wage)	0	0	4,000
Multi-Sectoral Transfers to LLGs_Gou	9,201	6,472	15,353
<b>Total Revenue Shares</b>	<b>175,906</b>	<b>88,423</b>	<b>196,016</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	77,811	38,520	88,559
Non Wage	21,400	6,486	42,498
<b>Development Expenditure</b>			

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Domestic Development	76,695	43,229	64,959
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>175,906</b>	<b>88,234</b>	<b>196,016</b>

**Narrative of Workplan Revenues and Expenditure**

Total revenue will perform at 196,016,000 compared to 175,906,000 of the previous FY budget, 11% more. This over performance is due to more allocation of District Unconditional Grant (Wage) of 88,559,000 which is 114% of the previous budget. This over performance is due to wage enhancement; LLGs transfers of 38003,000 which is 346% of the previous budget and Sector Conditional Grant (Non-Wage) of 6,773,000 which is 104 % of the previous budget; District Unconditional Grant (Non-Wage) of 13,000,000 which 144 % of the previous budget, this over performance is due its allocation to development of 4,000,000 as it was not planned for last FY.

Total expenditure of 196,016,000 will be distributed as under: Wage will take 88,559,000 which is 45% of the budget allocation; Non-Wage will take 42,498,000 which is 22% of the budget allocation and Domestic Development will take 64,959,000 which is 33% of the budget allocation.

**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>239,149</b>	<b>153,558</b>	<b>824,511</b>
District Unconditional Grant (Non-Wage)	6,000	0	0
District Unconditional Grant (Wage)	140,000	76,262	165,949
Locally Raised Revenues	7,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	11,505	8,032	13,993
Multi-Sectoral Transfers to LLGs_Wage	21,432	13,097	17,002
Other Transfers from Central Government	0	17,908	565,933
Sector Conditional Grant (Non-Wage)	51,012	38,259	56,634
Urban Unconditional Grant (Non-Wage)	2,200	0	0
<b>Development Revenues</b>	<b>737,989</b>	<b>268,654</b>	<b>59,395</b>
District Discretionary Development Equalization Grant	0	0	1,100
Donor Funding	35,413	52,333	10,000
Multi-Sectoral Transfers to LLGs_Gou	12,051	8,674	48,295
Other Transfers from Central Government	690,525	207,647	0
<b>Total Revenue Shares</b>	<b>977,138</b>	<b>422,212</b>	<b>883,906</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	161,432	89,359	182,951
Non Wage	77,717	62,051	641,560
<b>Development Expenditure</b>			
Domestic Development	702,576	216,033	49,395

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Donor Development	35,413	52,333	10,000
<b>Total Expenditure</b>	<b>977,138</b>	<b>419,776</b>	<b>883,906</b>

**Narrative of Workplan Revenues and Expenditure**

The projected total revenue is 883,906,000 compared to 977.138,000 last FY's departmental budget, 10% less. This under performance is due to decrease in the following revenue sources: Locally Raised Revenues of 5,000,000 which is 71 % of last FY budget, this under performance is due to less prioritization of the sector activities; Donor Funding of 10,000,000 which is 28 % of last FY budget, this under performance is due to lack of development partners committed to fund the sector; OGT of 563,433,000 which is 82 % of last FY budget, this under performance is due to low IPFs allocations to YLP and UWEP in the FY by the centre.

The expenditure of 883,906,000 will be distributed as under: Wage will be 182,951,000 which is 21% of the budget; Non Wage will be 641,560,000 which is 73 % of the budget; Domestic Development will be 49,395,000 which is 6 % of the budget; Donor Development will be 10,000,000 which is 1 % of the budget.

**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>103,357</b>	<b>56,763</b>	<b>128,869</b>
District Unconditional Grant (Non-Wage)	41,000	27,383	69,003
District Unconditional Grant (Wage)	49,186	29,380	58,800
Locally Raised Revenues	13,172	0	1,066
<b>Development Revenues</b>	<b>40,068</b>	<b>21,762</b>	<b>168,315</b>
District Discretionary Development Equalization Grant	22,068	21,762	8,315
Donor Funding	0	0	160,000
Locally Raised Revenues	18,000	0	0
<b>Total Revenue Shares</b>	<b>143,425</b>	<b>78,525</b>	<b>297,184</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,186	29,380	58,800
Non Wage	54,172	27,383	70,069
<b>Development Expenditure</b>			
Domestic Development	40,068	21,762	8,315
Donor Development	0	0	160,000
<b>Total Expenditure</b>	<b>143,425</b>	<b>78,525</b>	<b>297,184</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 561 Kaliro District****FY 2018/19**

Total revenue will perform at 297,184,000 compared to 143,425,000 of the previous FY budget, 107% more. This over performance is due to more allocation of District Unconditional Grant (Wage) of 58,800,000 which is 120% of the previous budget. This over performance is due to salary enhancement, District Unconditional Grant (Non-Wage) of 69,003,000 which is 127% of the previous budget; also Donor funds of 160,000,000 attributes to overall over performance as it was not planned for last FY.

Total expenditure of 297,184,000 will be distributed as under: Wage will take 58,800,000 which is 19.8% of the budget allocation; Non-Wage will take 70,069,000 which is 23.6% of the budget allocation, Domestic Development will take 8,315,000 which is 2.8% of the budget allocation and Donor Development will take 160,000,000 which is 53.8% of the budget allocation.

**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>53,958</b>	<b>33,164</b>	<b>59,229</b>
District Unconditional Grant (Non-Wage)	13,000	10,717	13,000
District Unconditional Grant (Wage)	15,822	11,763	18,093
Locally Raised Revenues	5,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	7,579	3,412	7,579
Multi-Sectoral Transfers to LLGs_Wage	12,557	7,272	12,557
<b>Development Revenues</b>	<b>1,758</b>	<b>1,262</b>	<b>1,000</b>
District Discretionary Development Equalization Grant	1,000	980	1,000
Multi-Sectoral Transfers to LLGs_Gou	379	282	0
Urban Discretionary Development Equalization Grant	379	0	0
<b>Total Revenue Shares</b>	<b>55,716</b>	<b>34,426</b>	<b>60,229</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,106	19,036	30,650
Non Wage	26,852	14,129	28,579
<b>Development Expenditure</b>			
Domestic Development	1,758	1,262	1,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>55,716</b>	<b>34,426</b>	<b>60,229</b>

**Narrative of Workplan Revenues and Expenditure**

Total revenue will perform at 60,229,000 compared to 55,716,000 of the previous FY budget ,08% more. This over performance is due to more allocation of District Unconditional Grant (Wage) of 18,093,000 which is 114% of the previous budget. This over performance is due to staff promotion in the department; also Locally Raised Revenues of 8,000,000 attributes to overall over performance as it was not planned for last FY. Total expenditure of 60,229,000 will be distributed as under: Wage will take 30,650,000 which is 51% of the budget allocation; Non-Wage will take 28,579,000 which is 42% of the budget allocation and Domestic Development will take 1,000,000 which is 2% of the budget allocation.