

# Vote: 562 Kiruhura District

# FY 2018/19

## Terms and Conditions

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

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

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

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

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

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

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

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

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

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

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

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

Signature :

Signature :

Please acknowledge receipt.

Charles Kiberu Nsubuga (CAO)

(Accounting Officer)

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

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

**Vote: 562 Kiruhura 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>	1,460,878	1,026,454	2,568,471
<b>Discretionary Government Transfers</b>	2,935,155	2,322,960	3,284,700
<b>Conditional Government Transfers</b>	16,025,658	11,670,722	19,247,389
<b>Other Government Transfers</b>	315,202	923,510	3,574,325
<b>Donor Funding</b>	1,100,000	83,337	1,226,320
<b>Grand Total</b>	<b>21,836,894</b>	<b>16,026,983</b>	<b>29,901,204</b>

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

Kiruhura District total approved Budget estimates for FY 2017/18 was UGX 21,836,894,000/=. By the end of Quarter 3 the District had received a cumulative total of UGX 16,026,983,000/= which is 73% of the Budget slightly below the expected 75%. Locally raised revenues performed at (70.3%) below expected due to the outbreak of Foot and Mouth Disease that led to closure of livestock markets. Discretionary Government transfers performed at 79% above expected 75% as more funds were released for Capital development. Other government transfers over performed at 293% because more funds were received especially by LLGs. Donor funding poorly performed at (7.6%), because major funders had not released money by end of quarter 3. The future plan is to implement Local Revenue Enhancement Plan to increase Local Revenue in order to realize the projected 2.359Billion in FY 21018/19.

**Planned Revenues for next FY**

The District Total Budget Estimates for FY 2018/19 is projected at UGX: 29,692,227,000/= to be funded by locally raised revenues UGX: 2,359,494,000/= Discretionary Government transfers UGX: 3,284,700,000/=. Conditional Government Transfers 19,247,389,000/=. Other Government transfers UGX: 3,574,325,000/= and Donor Funding of UGX: 1,226,320,000/=. Increase in local revenue is expected to be from implementation of revenue enhancement strategies that the district has instituted following a thorough analysis of all revenue sources. Besides, the District saved money under locally raised revenues for the construction of the construction of the new administration Block and is part of the unspent balances. The District was allocated more funds under Conditional and discretionary government transfers compared to FY 2017/18 hence the boost in budget. The increase is partially due to salary enhancement and more need for strategic sector infrastructural development. Other government transfers will also increase because more funds were allocated to the district under YLP, URF, UWEP and as well as UWA. Donor funding will also increase as a result of funds meant for completion of Construction works at Byanamira and Mbogo Turibamwe P/Schools under a world Bank funded project in the District.

**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	2,528,949	1,767,912	2,536,755
Finance	746,258	415,521	1,032,313
Statutory Bodies	776,297	523,149	916,803
Production and Marketing	619,441	546,624	1,490,996
Health	3,795,817	2,350,523	5,734,152

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Education	9,998,216	7,464,201	12,156,816
Roads and Engineering	1,461,997	992,158	3,181,179
Water	621,663	606,533	628,636
Natural Resources	112,460	40,629	188,815
Community Based Services	911,265	292,176	1,692,708
Planning	158,838	93,720	225,415
Internal Audit	105,693	87,059	116,618
<b>Grand Total</b>	<b>21,836,894</b>	<b>15,180,203</b>	<b>29,901,204</b>
<i>o/w: Wage:</i>	12,378,477	9,073,000	14,510,694
<i>Non-Wage Recurrent:</i>	6,403,220	4,405,143	7,362,439
<i>Domestic Devt:</i>	1,955,197	1,618,724	6,801,752
<i>Donor Devt:</i>	1,100,000	83,337	1,226,320

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

The general overall expenditure performance by the end of the 3rd quarter was at 69.5%. The total budget released was 73%. The difference between budget release and budget spent is mainly attributed to Domestic development funds that were earmarked for Capital development under Education, Production, Roads and Engineering and Water which were not yet spent as projects were not yet complete. Cumulative wage expenditure was at 94% and the balance was mainly meant for the new staff whose recruitment was on going. The cumulative expenditure for Non-wage recurrent stood at 93% as there were funds that were set aside in different departments for the activities that spilled over to the 4th quarter. These are explained in the respective departments. The Cumulative expenditure for Domestic development performed at 24% because most development activities had not started by the end of the 3rd quarter and works were expected to be completed in Q4. Donor Development cumulative expenditure performed at 100%. As all funds released by Unicef under Health department had all been spent.

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

The District Overall Expenditure in FY 2018/19 will be as follows: wage recurrent will be UGX 14.5 Billion compared to 12.4Billion in FY 2017/18 an increase of 16.9% brought about by salary enhancement. Non-wage recurrent expenditure will increase from 6.4 Billion in FY 2017/18 to 7.3 Billion in FY 2018/19 an increase of 12.3% brought about by increased Local Revenue as the District will open all its livestock markets which had remained closed during FY 2017/18 due to the quarantine that was imposed due to Foot and Mouth Disease (FMD) and Anthrax. Besides, the saving meant for the construction on the new administration block is also a reason as to why the revenue increased. The increase under Discretionary Central Government Transfers from 2.9 Billion to 3.2 Billion and increase in Conditional Grants from 16 Billion to 19 Billion especially under explains the increase in the budget. The District expects 3.57Billion in form of Othet government transfers basically URF, UNEB, YLP and UWEP. The funds under UWA include arrears of FY 2015/16, 2016/17 and 2017/18. These funds will be used for domestic development. Changes in work plans are because of Plans to construct a new admin. Block and Park yard.

**Medium Term Expenditure Plans**

The District is prioritising construction of New Administration Block, Fleet Park Yard at the District Headquarters, Construction and rehabilitation of Burunga Health center III (presidential pledge), upgrade of Rweshande HC II and Kitura HC II, provision of medical equipment to Kiruhura Health center IV and Kazo HC IV, Construct 2-classroom blocks at 8 primary schools, staff house construction at 8 primar schools, Completion of World bank funded projects at Byanamira and Mbogo Turibamwe P/Schools, improvement of Safe water coverage, improvement of road network among others. as per the District LGDP II strategies.

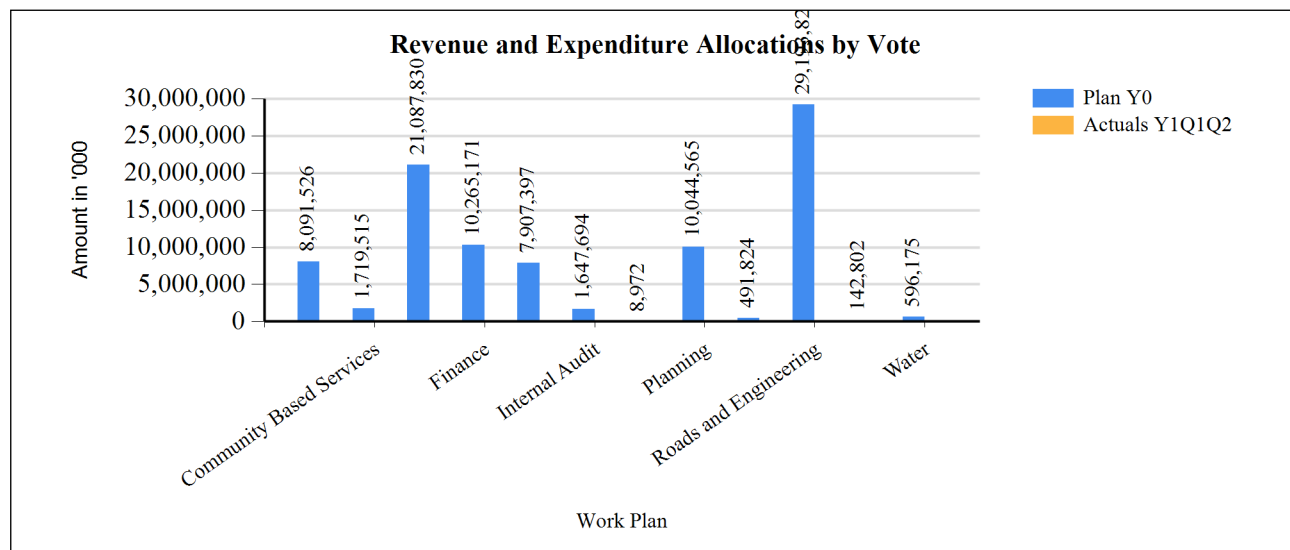
**Challenges in Implementation**

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The District is grossly affected by under staffing having only reached at 68% staffing level from 48% at the end of FY 2016/17. The challenge of high staff turn-over continues to destabilize service delivery. Lack of departmental vehicles to enhance service delivery provision is eminent for many departments especially those that are charged with coordination like Administration, Finance, Statutory Bodies, Planning and Audit, consistent Out-break of Foot and Mouth Diseases has continued to constrain Local Revenue realization and incomes of the entire populace of Kiruhura District. Long distances travelled by Pupils and lack of Public UPE schools and USE schools in some parishes and Sub-counties had hindered access to education in the affected areas.

## G1: Graph on the revenue and expenditure allocations by Department



## 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>1,460,878</b>	<b>1,026,454</b>	<b>2,568,471</b>
Advertisements/Bill Boards	500	11,604	9,650
Agency Fees	24,000	0	0
Animal & Crop Husbandry related Levies	74,810	20,217	203,323
Application Fees	32,173	20,375	56,000
Business licenses	84,341	16,452	276,900
Cess on produce	35,100	10,686	0
Court Filing Fees	1,839	0	2,100
Ground rent	2,258	10,400	14,660
Group registration	0	0	11,000
Inspection Fees	34,351	2,960	67,250
Interest from private entities - Domestic	0	0	1,120
Land Fees	87,735	68,261	219,331
Liquor licenses	1,575	0	4,000
Local Hotel Tax	11,408	18,374	15,643

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Local Services Tax	88,192	186,465	63,424
Market /Gate Charges	570,877	131,735	652,440
Miscellaneous receipts/income	45,678	5,339	0
Other Fees and Charges	67,090	69,223	68,089
Other fines and Penalties - private	0	0	0
Other licenses	0	0	0
Park Fees	130,940	30,416	133,416
Property related Duties/Fees	11,356	9,254	13,600
Registration (e.g. Births, Deaths, Marriages, etc.) fees	15,460	26,252	14,115
Registration of Businesses	71,534	17,886	71,534
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	11,900
Rent & Rates - Non-Produced Assets – from private entities	10,632	9,975	0
Rent & rates – produced assets – from other govt. units	0	0	0
Sale of non-produced Government Properties/assets	0	0	200,000
Unspent balances – Locally Raised Revenues	0	357,039	458,977
Voluntary Transfers	59,031	3,543	0
<b>2a. Discretionary Government Transfers</b>	<b>2,935,155</b>	<b>2,322,960</b>	<b>3,284,700</b>
District Discretionary Development Equalization Grant	430,429	430,429	364,010
District Unconditional Grant (Non-Wage)	826,395	619,796	1,011,841
District Unconditional Grant (Wage)	1,171,743	878,807	1,357,015
Urban Discretionary Development Equalization Grant	55,945	55,945	48,026
Urban Unconditional Grant (Non-Wage)	126,994	95,246	125,780
Urban Unconditional Grant (Wage)	323,649	242,737	378,028
<b>2b. Conditional Government Transfer</b>	<b>16,025,658</b>	<b>11,670,722</b>	<b>19,247,389</b>
General Public Service Pension Arrears (Budgeting)	395,351	395,351	119,426
Gratuity for Local Governments	210,158	157,618	295,368
Pension for Local Governments	334,361	250,771	431,886
Salary arrears (Budgeting)	132,476	132,476	115,385
Sector Conditional Grant (Non-Wage)	2,764,297	1,266,262	2,361,565
Sector Conditional Grant (Wage)	10,883,085	8,162,314	12,775,651
Sector Development Grant	885,291	885,291	3,127,055
Transitional Development Grant	420,638	420,638	21,053
<b>2c. Other Government Transfer</b>	<b>315,202</b>	<b>923,510</b>	<b>3,574,325</b>
Support to PLE (UNEB)	0	0	14,920
Uganda Road Fund (URF)	0	705,839	1,873,470
Uganda Wildlife Authority (UWA)	0	0	483,285
Uganda Women Entrepreneurship Program(UWEP)	83,825	13,682	370,166
Youth Livelihood Programme (YLP)	231,377	203,988	832,484

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<b>3. Donor</b>	<b>1,100,000</b>	<b>83,337</b>	<b>1,226,320</b>
African Development Bank (ADB)	0	0	626,320
United Nations Children Fund (UNICEF)	0	0	500,000
Global Fund for HIV, TB & Malaria	0	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
United Nations Expanded Programme on Immunisation (UNEPI)	0	59,530	0
Support to Decentralisation for Sustainability (SDS)	300,000	0	0
Others	800,000	23,808	0
<b>Total Revenues shares</b>	<b>21,836,894</b>	<b>16,026,983</b>	<b>29,901,204</b>

N/A

## 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	12,364	234,678	986,134
District Production Services	597,077	248,581	485,772
District Commercial Services	10,000	3,604	19,090
<b>Sub- Total of allocation Sector</b>	<b>619,441</b>	<b>486,863</b>	<b>1,490,996</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,208,444	910,935	2,513,679
District Engineering Services	253,553	49,126	667,500
<b>Sub- Total of allocation Sector</b>	<b>1,461,997</b>	<b>960,061</b>	<b>3,181,179</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	8,309,936	5,608,911	9,724,464
Secondary Education	1,563,510	824,430	2,198,931
Education & Sports Management and Inspection	124,769	96,835	233,420
<b>Sub- Total of allocation Sector</b>	<b>9,998,216</b>	<b>6,530,175</b>	<b>12,156,816</b>
<b>Sector: Health</b>			
Primary Healthcare	213,756	167,137	5,606,737
District Hospital Services	159,982	119,987	0
Health Management and Supervision	3,422,079	1,883,361	127,415
<b>Sub- Total of allocation Sector</b>	<b>3,795,817</b>	<b>2,170,484</b>	<b>5,734,152</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	621,663	164,948	628,636
Natural Resources Management	112,460	35,028	188,815
<b>Sub- Total of allocation Sector</b>	<b>734,123</b>	<b>199,976</b>	<b>817,451</b>



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<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	911,266	193,233	1,692,708
<i>Sub- Total of allocation Sector</i>	<i>911,266</i>	<i>193,233</i>	<i>1,692,708</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,528,949	1,508,187	2,536,755
Local Statutory Bodies	776,297	474,387	916,803
Local Government Planning Services	158,838	85,180	225,415
<i>Sub- Total of allocation Sector</i>	<i>3,464,084</i>	<i>2,067,754</i>	<i>3,678,973</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	746,258	415,521	1,032,313
Internal Audit Services	105,693	87,059	116,618
<i>Sub- Total of allocation Sector</i>	<i>851,951</i>	<i>502,579</i>	<i>1,148,930</i>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,230,518</b>	<b>1,549,349</b>	<b>2,290,845</b>
District Unconditional Grant (Non-Wage)	60,292	42,936	89,912
District Unconditional Grant (Wage)	138,879	155,388	217,753
General Public Service Pension Arrears (Budgeting)	395,351	395,351	119,426
Gratuity for Local Governments	210,158	157,618	295,368
Locally Raised Revenues	219,954	48,690	231,063
Multi-Sectoral Transfers to LLGs_NonWage	415,398	274,567	413,319
Multi-Sectoral Transfers to LLGs_Wage	0	91,552	376,731
Pension for Local Governments	334,361	250,771	431,886
Salary arrears (Budgeting)	132,476	132,476	115,385
Urban Unconditional Grant (Wage)	323,649	0	0
<b>Development Revenues</b>	<b>298,431</b>	<b>218,563</b>	<b>245,910</b>
District Discretionary Development Equalization Grant	11,123	10,762	11,762
Locally Raised Revenues	0	0	212,148
Multi-Sectoral Transfers to LLGs_Gou	87,308	7,801	0
Other Transfers from Central Government	0	0	22,000
Transitional Development Grant	200,000	200,000	0
<b>Total Revenue Shares</b>	<b>2,528,949</b>	<b>1,767,912</b>	<b>2,536,755</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	462,527	195,195	594,484
Non Wage	1,767,991	1,302,410	1,696,360
<b>Development Expenditure</b>			
Domestic Development	298,431	10,582	245,910
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,528,949</b>	<b>1,508,187</b>	<b>2,536,755</b>

## Narrative of Workplan Revenues and Expenditure

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Administration Departmental Budget estimates for FY 2018/19 is UGX 2,327,778,000/= compared to UGX 2,528,949,000/= which is a decrease of 7.9% in total expected revenues for the FY 2018/19. The reduction is because in FY 2017/18 the department had received Transitional development Grant worth UGX 200,000,000 Million for the construction of a New Administration Block Admin which will not be received in FY 2018/19. Increments from in Wages are due to salary enhancement and staff recruited & promoted during FY 2017/18. Unlike in 2017/18 the department will receive 22 Millions from Uganda Wildlife Authority (UWA) to cater for Monitoring of projects funded by UWA. The Department expects to spend UGX: 594,484,000/= on wage compared to UGX: 462,527,000/= on staff salaries (wage) implying an increase of 22.2% from FY 2017/18 explained by salary enhancement and newly recruited/promoted staff (Sub-county chiefs, Parish Chiefs, Records personnel, IT Officer and Office attendants) recruited during the FY 2017/18. Recurrent non-wage expenditure will be UGX 1,699,532,000/= (73%) of total Budget FY 2018/19 while UGX: 33,762,000/= will be spent on software Development activities (capacity building and monitoring of UWA funded projects).

**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>722,258</b>	<b>415,521</b>	<b>1,032,313</b>
District Unconditional Grant (Non-Wage)	36,840	29,465	66,840
District Unconditional Grant (Wage)	175,837	111,756	238,331
Locally Raised Revenues	65,024	33,617	80,024
Multi-Sectoral Transfers to LLGs_NonWage	444,557	240,683	647,118
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
<b>Development Revenues</b>	<b>24,000</b>	<b>0</b>	<b>0</b>
District Unconditional Grant (Non-Wage)	24,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>746,258</b>	<b>415,521</b>	<b>1,032,313</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	175,837	111,756	238,331
Non Wage	546,421	303,765	793,982
<b>Development Expenditure</b>			
Domestic Development	24,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>746,258</b>	<b>415,521</b>	<b>1,032,313</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 562 Kiruhura District

# FY 2018/19

Finance Departmental Budget estimates for FY 2018/19 is UGX: 1,032,313,000/= compared to UGX: 746,258,000/= for FY 2017/18 implying an increase of 27.7% explained by more revenue allocations under Locally Raised Revenues from 65,024,000/= to 80,024,000/= and under District Unconditional Grant (Non-Wage) from 36,840,000/= to 66,840,000/= as the District will prioritize implementation of Local Revenue Enhancement Plan to be implemented under the Finance department. The increase in Wage from 175,837,000/= to 238,331,000/= is attributed to newly recruited and promoted staff during FY 2017/18. LLGs will also allocate more funds (647,118,000/=) to finance Revenue enhancement activities compared to only 444,557,000/= in FY 2017/18. The Department will have no funds under development in the FY 2018/19 compared to 24 Million that was allocated to fencing of markets during FY 2017/18. This is because of other priorities especially construction of New Administration Block. The Department expects to spend UGX: 238,331,000/= on wage, UGX 793,983,000/= (77.3%) of total Budget FY 2018/19 on non-wage recurrent activities.

## 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>776,297</b>	<b>523,149</b>	<b>916,803</b>
District Unconditional Grant (Non-Wage)	254,489	237,993	340,923
District Unconditional Grant (Wage)	172,907	109,162	172,907
Locally Raised Revenues	225,896	102,750	221,153
Multi-Sectoral Transfers to LLGs_NonWage	123,005	73,244	180,524
Multi-Sectoral Transfers to LLGs_Wage	0	0	1,297
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>776,297</b>	<b>523,149</b>	<b>916,803</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	172,907	109,161	174,204
Non Wage	603,390	365,226	742,599
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>776,297</b>	<b>474,387</b>	<b>916,803</b>

## Narrative of Workplan Revenues and Expenditure

Statutory Bodies Departmental Budget estimates for FY 2018/19 is UGX: 918,157,000/= compared to UGX: 776,297,000/= for FY 2017/18 implying an increase of 15.4% explained by more revenue allocations under District Unconditional Grant (Non-Wage) to prioritize staff recruitment activities. Increase in Multi-sectoral Transfers from 123,005,000/= to 181,878,000/= is because of increased Local Revenue share for the Council activities in LLGs. The slight decrease in local revenue allocation is attributed to prioritizing the construction of New Administration Block. Compared to 2017/18 where there was no Multi-sectoral transfers to LLGs under Wage, in FY 2018/19 there will be an allocation of 1,297,000 to cater for Urban Town council Wage for contracted personnel. The Department expects to spend UGX: 174,204,000/= on wage and UGX: 743,953,000/= (81%) of total Budget FY 2018/19 on non-wage recurrent activities compared to UGX: 172,907,000/= (22%) of total budget FY 2017/18. The Department does not have any development activities to implement during FY 2018/19.

## Vote: 562 Kiruhura District

FY 2018/19

## Workplan Title : Production and Marketing

<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>559,681</b>	<b>486,863</b>	<b>1,311,944</b>
District Unconditional Grant (Non-Wage)	8,707	3,666	8,681
District Unconditional Grant (Wage)	179,052	207,804	277,072
Locally Raised Revenues	13,000	6,964	11,175
Multi-Sectoral Transfers to LLGs_NonWage	6,060	3,782	35,421
Sector Conditional Grant (Non-Wage)	63,068	47,301	355,614
Sector Conditional Grant (Wage)	289,794	217,345	623,981
<b>Development Revenues</b>	<b>59,761</b>	<b>59,761</b>	<b>179,052</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	59,761	59,761	179,052
<b>Total Revenue Shares</b>	<b>619,441</b>	<b>546,624</b>	<b>1,490,996</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	439,695	425,149	901,054
Non Wage	119,986	61,713	410,890
<b>Development Expenditure</b>			
Domestic Development	59,761	0	179,052
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>619,441</b>	<b>486,863</b>	<b>1,490,996</b>

## Narrative of Workplan Revenues and Expenditure

Production and Marketing Departmental Budget estimates for FY 2018/19 is UGX: 1,490,996,000/= compared to UGX: 619,441,000/= for FY 2017/18 implying an increase of 41.5% explained by more allocations under District Unconditional Grant (Wage) and Sector Conditional grant (wage) to cater for newly recruited staff during and Salary enhancement to be effected w.e.f. FY 2018/19. The Increase from 63,068,000/= in FY 2017/18 to 355,614,000/= in FY 2018/19 under sector Conditional grant 2017/18 to 2018/19 greatly influenced the increase in recurrent revenues. Cuts under Local revenue is due to prioritizing of Construction of New Administration block. Development revenues increased from 59,761,000/= in FY 2017/18 to 179,052,000/= Million for FY 2018/19 to enhance production and marketing infrastructural development. The Department expects to spend UGX: 901,054,000/= (60.4%) of total Budget FY 2018/19 on wage, UGX: 410,890,000/= (27.6%) on non-wage recurrent activities and UGX: 179,052,000/= (12%) of Total budget on Capital Development during FY 2018/19 compared to UGX 59,761,000/= (7%) During FY 2017/18 to be funded by Sector Development Grant.

## 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: 562 Kiruhura District****FY 2018/19**

<b>Recurrent Revenues</b>	<b>2,995,817</b>	<b>2,267,185</b>	<b>4,229,673</b>
District Unconditional Grant (Non-Wage)	6,800	8,007	12,515
District Unconditional Grant (Wage)	0	0	22,206
Locally Raised Revenues	19,544	4,220	32,709
Multi-Sectoral Transfers to LLGs_NonWage	5,158	10,249	53,545
Other Transfers from Central Government	0	21,472	0
Sector Conditional Grant (Non-Wage)	456,648	342,486	425,625
Sector Conditional Grant (Wage)	2,507,667	1,880,750	3,683,073
<b>Development Revenues</b>	<b>800,000</b>	<b>83,337</b>	<b>1,504,479</b>
Donor Funding	800,000	83,337	400,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	0	0	1,104,479
<b>Total Revenue Shares</b>	<b>3,795,817</b>	<b>2,350,523</b>	<b>5,734,152</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,456,467	1,700,712	3,705,279
Non Wage	539,351	386,435	524,394
<b>Development Expenditure</b>			
Domestic Development	0	0	1,104,479
Donor Development	800,000	83,337	400,000
<b>Total Expenditure</b>	<b>3,795,817</b>	<b>2,170,484</b>	<b>5,734,152</b>

**Narrative of Workplan Revenues and Expenditure**

Health Departmental Budget estimates for FY 2018/19 is UGX: 5,734,152,000/= compared to UGX: 3,795,817,000/= for FY 2017/18 implying an increase of 66.2% explained by more revenue allocations under District Unconditional Grant (Non-Wage) and Local revenue to improve Monitoring of Health service delivery. Also, the Increase in Sector Conditional grant (wage) to cater for newly recruited staff and Salary enhancement and an allocation of 1,104,479,000/= under sector development grant to cater for sector development projects explain the big increase in the health sector budget. The Department expects to spend UGX: 3,705,279,000/= (64.6%) of total Budget on wage compared to UGX 2,456,467,000/= (64.7%) in FY 2017/18. The recurrent non-wage expenditure will be UGX: 524,394,000/= (9.1%) compared to 539,351,000/= (14.2%) in FY 2017/18. The department will spend UGX: 1,104,479,000/= (19.3%) of total Budget FY 2018/19 on capital development projects while a total of 400million is expected from \jfor donor funded activities.

**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>9,348,284</b>	<b>6,893,221</b>	<b>10,061,731</b>
District Unconditional Grant (Non-Wage)	12,133	7,476	12,591
District Unconditional Grant (Wage)	38,347	28,760	38,347
Locally Raised Revenues	29,311	2,248	20,744

**Vote: 562 Kiruhura District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	8,222	7,420	64,398
Sector Conditional Grant (Non-Wage)	1,174,648	783,099	1,457,053
Sector Conditional Grant (Wage)	8,085,624	6,064,218	8,468,597
<b>Development Revenues</b>	<b>649,931</b>	<b>570,980</b>	<b>2,095,085</b>
District Discretionary Development Equalization Grant	83,414	71,942	108,502
Donor Funding	0	0	626,320
Multi-Sectoral Transfers to LLGs_Gou	72,816	5,336	16,792
Other Transfers from Central Government	0	0	14,920
Sector Development Grant	293,702	293,702	1,328,551
Transitional Development Grant	200,000	200,000	0
<b>Total Revenue Shares</b>	<b>9,998,216</b>	<b>7,464,201</b>	<b>12,156,816</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,123,971	5,812,605	8,506,944
Non Wage	1,224,313	640,130	1,554,787
<b>Development Expenditure</b>			
Domestic Development	649,931	77,440	1,468,766
Donor Development	0	0	626,320
<b>Total Expenditure</b>	<b>9,998,216</b>	<b>6,530,175</b>	<b>12,156,816</b>

**Narrative of Workplan Revenues and Expenditure**

Education Departmental Budget estimates for FY 2018/19 is UGX: 12,140,024,000/= compared to UGX: 9,998,216,000 /= for FY 2017/18 implying an increase of 17.6% explained by more revenue allocations under Sector Conditional Grants as the number of USE schools increased by from 12 to 13 and due to salary enhancement for science teachers. Also LLGs allocated more funds to cater for education services. There is substantial Increase in allocation under Sector Development Grant from 293 Million to 1.328 Billion which indeed boosted the budget for department. Part of Sector Development Grant includes 250Million (presidential pledge) to cater for rehabilitation of Burunga Primary School. Increase in DDDEG from 83Million to 108Million is due to the need to equip constructed classrooms with Desks. The department also has committed balance of UGX 626.320Million under World-Bank (GPE)-project meant for completion of Byanamira and Mbogo-turibamwe Primary Schools. In summary, the Department expects to spend UGX: 8,506,944,000/= (73.7%) on wage. UGX: 1,554,787,000/= (13.6%) non-wage recurrent activities and all development revenues UGX: 2,078,292,000/= (17.1%) on development projects.

**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>1,108,073</b>	<b>791,346</b>	<b>1,090,522</b>
District Unconditional Grant (Non-Wage)	3,779	26,937	8,686
District Unconditional Grant (Wage)	87,793	16,655	67,501
Locally Raised Revenues	9,077	40,848	22,000
Multi-Sectoral Transfers to LLGs_NonWage	61,993	460,830	36,557

**Vote: 562 Kiruhura District****FY 2018/19**

Other Transfers from Central Government	0	246,077	955,778
Sector Conditional Grant (Non-Wage)	945,431	0	0
<b>Development Revenues</b>	<b>353,924</b>	<b>200,813</b>	<b>2,090,656</b>
District Unconditional Grant (Non-Wage)	15,649	0	100,000
Locally Raised Revenues	30,000	0	367,500
Multi-Sectoral Transfers to LLGs_Gou	308,275	200,813	1,423,156
Other Transfers from Central Government	0	0	200,000
<b>Total Revenue Shares</b>	<b>1,461,997</b>	<b>992,158</b>	<b>3,181,179</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	87,793	16,655	67,501
Non Wage	1,020,280	768,011	1,023,022
<b>Development Expenditure</b>			
Domestic Development	353,924	175,396	2,090,656
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,461,997</b>	<b>960,061</b>	<b>3,181,179</b>

**Narrative of Workplan Revenues and Expenditure**

Roads and Engineering Departmental Budget estimates for FY 2018/19 is UGX: 3,198,471,000/= compared to UGX: 1,461,997,000/= for FY 2017/18 implying an increase of 54.2% is explained by more revenue allocations under District Unconditional grant (non-wage) from UGX 3.7Millions to UGX 8.6Millions, increase in recurrent local revenue from UGX 9Million to UGX 22 Millions, increase in Other Government transfers (URF) from 945Million to 955Miion under recurrent revenue. On the side of Development revenues increase from 308ilions to 1.439 Billion by LLGs is because LLGs allocated all development funds under their respective works department. The District allocated a total of 367.5Million from local revenue of which 350 is meant for District Administration Block and 17.5 for Parking Yard. Allocation of 100 Million from DUCG (non-wage) and 200 Million under Other government transfer is also meant for the New Admin Block. The Department expects to spend 67Million on wage, and 1,023,522,000/= on non-wage roads and engineering recurrent activities while 2.107 will be spent on development district wide.

**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>69,196</b>	<b>54,066</b>	<b>92,611</b>
District Unconditional Grant (Non-Wage)	4,535	2,530	8,281
District Unconditional Grant (Wage)	17,582	16,555	22,074
Locally Raised Revenues	3,372	2,200	20,271
Sector Conditional Grant (Non-Wage)	43,708	32,781	41,985
<b>Development Revenues</b>	<b>552,467</b>	<b>552,467</b>	<b>536,025</b>



## Vote: 562 Kiruhura District

FY 2018/19

Sector Development Grant	531,829	531,829	514,973
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>621,663</b>	<b>606,533</b>	<b>628,636</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	17,582	16,555	22,074
Non Wage	51,614	37,511	70,537
<i>Development Expenditure</i>			
Domestic Development	552,467	110,881	536,025
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>621,663</b>	<b>164,948</b>	<b>628,636</b>

## Narrative of Workplan Revenues and Expenditure

Water Departmental Budget estimates for FY 2018/19 is UGX: 628,636,000/= compared to UGX: 621,663,000/= for FY 2017/18 implying an increase of 1.1% explained by slight increase in District Unconditional Grant from 4.535Million to 8.281Million and under Local revenue from 3.372Million to 20.271Million to cater for Disliting of dams and monitoring of projects. However there was a slight decrease in Sector Conditional Grant from 43Million to 41Million and under sector Development Grant from 531 Million in FY 2017/18 to 514 Million for FY 2018/19. The increase in Wage from 17 Million to 22 Million is due to Salary enhancement. The Department expects to spend UGX: 22,074,000/= on (3.5%) wage. UGX: 70,537,000/= (11.2%) non-wage recurrent activities and UGX: 536,025,000/= (85.3%) on Sector development projects.

## 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>			
<i>Recurrent Revenues</i>	<b>112,460</b>	<b>40,629</b>	<b>188,815</b>
District Unconditional Grant (Non-Wage)	16,871	5,820	15,531
District Unconditional Grant (Wage)	72,005	22,713	85,000
Locally Raised Revenues	13,312	2,784	52,657
Multi-Sectoral Transfers to LLGs_NonWage	1,300	2,584	26,877
Sector Conditional Grant (Non-Wage)	8,972	6,729	8,750
<i>Development Revenues</i>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>112,460</b>	<b>40,629</b>	<b>188,815</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	72,005	22,713	85,000
Non Wage	40,455	12,316	103,815
<i>Development Expenditure</i>			

**Vote: 562 Kiruhura District****FY 2018/19**

Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>112,460</b>	<b>35,028</b>	<b>188,815</b>

**Narrative of Workplan Revenues and Expenditure**

Natural Resources Departmental Budget estimates for FY 2018/19 is UGX: 186,961,000/= compared to UGX: 112,460,000/= for FY 2017/18 implying an increase of 60.2%. This is explained by more revenue allocations under Local revenue from 13.3Million to 52.6Million to cater for securing of Land titles for public Land and guard against encroachment. Slight Cut from 16Million to 15 Million under DUCG (non-age) is attributed to priorities under Works department (construction of admin Block). Wage increase from UGX:72 Million in FY 2017/18 to UGX:85 Million in FY 2018/19 is to cater for salary enhancement for the science category staff. LLGs will allocate UGX 25Million to cater for environmental concerns (wetland conservation) compared to only 1.3 Millions in FY 2017/18. The Department expects to spend UGX: 85,000,000/= on (45.5%) wage and UGX: 101,961,000/= (54.5%) non-wage recurrent activities.

**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>611,265</b>	<b>292,176</b>	<b>346,644</b>
District Unconditional Grant (Non-Wage)	6,802	8,781	10,702
District Unconditional Grant (Wage)	203,917	92,779	123,706
Locally Raised Revenues	13,524	10,118	26,789
Multi-Sectoral Transfers to LLGs_NonWage	0	4,916	56,323
Other Transfers from Central Government	315,202	121,715	56,587
Sector Conditional Grant (Non-Wage)	71,821	53,866	72,538
<b>Development Revenues</b>	<b>300,000</b>	<b>0</b>	<b>1,346,063</b>
Donor Funding	300,000	0	200,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	0	0	1,146,063
<b>Total Revenue Shares</b>	<b>911,265</b>	<b>292,176</b>	<b>1,692,708</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	203,917	92,779	123,706
Non Wage	407,349	100,454	222,939
<b>Development Expenditure</b>			
Domestic Development	0	0	1,146,063
Donor Development	300,000	0	200,000
<b>Total Expenditure</b>	<b>911,266</b>	<b>193,233</b>	<b>1,692,708</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 562 Kiruhura District

# FY 2018/19

Community Based Services Departmental Budget estimates for FY 2018/19 is UGX: 1,692,708,000/= compared to UGX: 911,265,000/= for FY 2017/18 implying an increase of 46.2%. This is explained by more revenue allocations under other government transfers from UGX 315 Million in FY 2017/18 to UGX 1,146,063 Million in FY 2018/19 for YLP and UWEP programs with additional 56 Million to cater for operations. This is attributed to the District's best performance national wide under YLP and UWEP programs. Wage increase is because more CDOs were recruited. Slight Increase in DUCG (Non-wage) was due to focused funding to cater for OVCNIS activities. LLGs will fund Community Based service delivery under their jurisdiction with a total of 56.323Million in FY 2018/19 this had not been captured in FY 2017/18. Overall, the Department expects to spend UGX: 123,706,000/= on (7.3%) wage, UGX: 222,939,000/= (13.2%) non-wage recurrent activities, 1,146,063,000/= (67.7%) on YLP and UWEP programs while 200,000,000/(11.8%) is expected from partners to cater for HIV&AIDS and OVC activities.

## 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>142,155</b>	<b>77,579</b>	<b>194,615</b>
District Unconditional Grant (Non-Wage)	63,843	35,073	66,996
District Unconditional Grant (Wage)	30,457	17,724	39,000
Locally Raised Revenues	43,673	19,561	62,590
Multi-Sectoral Transfers to LLGs_NonWage	4,182	5,221	26,029
<b>Development Revenues</b>	<b>16,683</b>	<b>16,141</b>	<b>30,800</b>
District Discretionary Development Equalization Grant	16,683	16,141	30,800
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>158,838</b>	<b>93,720</b>	<b>225,415</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,457	17,324	39,000
Non Wage	111,697	59,855	155,615
<b>Development Expenditure</b>			
Domestic Development	16,683	8,000	30,800
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>158,838</b>	<b>85,180</b>	<b>225,415</b>

## Narrative of Workplan Revenues and Expenditure

Planning Departmental Budget estimates for FY 2018/19 is UGX: 225,415,000/= compared to UGX: 158,838,000/= for FY 2017/18 implying an increase of 29.5%. The increase is explained by slightly more allocations under DUCG(non-wage) and Local revenue to enhance District Planning capacity. Increase under Multi-sectoral Transfers to LLGs from 4 Million to 26 Million by LLGs is due to appreciation of the importance of Planning function in LLGs. Wage will increase from 30 Million from FY 2017/18 to 39 Million to cater for salary enhancement for Science scale officers. Increased allocation under DDDEG from 16.8 Million in FY 2017/18 to 30 Million in FY 2018/19 is for retooling and monitoring is due to overall increase in DDDEG allocation to the District. The Department expects to spend UGX: 39Million (17.3%) on wage, UGX: 155,615,000/= (69%) on District Planning non-wage recurrent activities and UGX: 30,800,000/= (13.7%) under Development (Monitoring of DDDEG capital projects and retooling). Procurement of Screens and other retooling equipment for the District.

## Workplan Title : Internal Audit

**Vote: 562 Kiruhura District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>105,693</b>	<b>87,059</b>	<b>116,618</b>
District Unconditional Grant (Non-Wage)	26,116	21,474	30,475
District Unconditional Grant (Wage)	54,968	39,839	53,118
Locally Raised Revenues	24,609	20,490	25,000
Multi-Sectoral Transfers to LLGs_NonWage	0	5,256	8,024
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>105,693</b>	<b>87,059</b>	<b>116,618</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,968	39,839	53,118
Non Wage	50,725	47,220	63,499
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>105,693</b>	<b>87,059</b>	<b>116,618</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit Departmental Budget estimates for FY 2018/19 is UGX: 116,618,000/= compared to UGX: 105,693,000/= for FY 2017/18 implying an increase of 9.4%. The increase in total expected revenues expected for the FY 2018/19 is explained by slightly more allocations under locally raised revenue from 24.6 Million to 25 Million and DUCG (non-wage) from 26.1 Million to 30.4 Million meant to expand the Audit scope of coverage to include aspects of Drug Monitoring in all Government Health units and NGO facilities that receive PHC funds i.e Rushere PNFP and St. Marys Kyeibuza PNFP. The increase in Multi-sectoral transfers to LLGs is attributed to LLGs (Town councils) allocating more funds to their respective Internal Audit units. The Department expects to spend UGX: 53,118,000/= on (45.5%) wage. The department will spend UGX: 63,499,000/= (54.5%) on non-wage recurrent Internal Audit activities compared to UGX 50,725,000/= (48%) in FY 2017/18.