

# Vote: 588 Alebtong 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 :



Ben Otim Ogwete - Chief Administrative Officer

(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: 588 Alebtong 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>	369,087	250,887	409,395
<b>Discretionary Government Transfers</b>	3,606,110	3,215,641	3,832,032
<b>Conditional Government Transfers</b>	13,094,902	9,999,113	16,044,668
<b>Other Government Transfers</b>	2,903,046	2,799,718	3,589,508
<b>Donor Funding</b>	150,000	14,453	125,555
<b>Grand Total</b>	<b>20,123,145</b>	<b>16,279,812</b>	<b>24,001,157</b>

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

By the end of Q3, cumulative revenue out turn was 16.28 billion showing a 81% performance against the district annual budget estimates. Central government transfers that consists of Discretionary, conditional and Other government transfers amounted to 16.01 billion and constituted 98% of the cumulative releases. Locally raised revenues amounted to 0.25 billion and contributed 2% while donor funds amounted to 0.01 billion contributed 0.1% of the cumulative revenue out turn respectively. The overall over performance in cumulative revenue out turn ( above 75% by end of Q3) was mainly attributed to over performances in:

- i) Discretionary and Conditional government transfers as transfers over and above what was estimated for the 3 quarters were disbursed from the central treasury and;
- ii) Other government transfers mainly because of receipts of Uganda road fund, NUSAF, Uganda Sanitation Fund and Support to Agriculture extension services funds where some had not earlier on be anticipated while in others receipts were over and above the estimates for the 3 quarters.

**Planned Revenues for next FY**

The amount of resources projected for the FY 2018/2019 is 24 billion representing a 19% increase in resource estimates when compared to the current FY. This is mainly due to an increase in estimates of

- i) Discretionary government transfers by 6% resulting from increase in estimates of District Un conditional grant non wage, District and Urban Un conditional grant wage and Urban DDEG
- ii) Locally raised revenues by 11% as more new sources like group registration, educational related levies, advance recoveries were identified. Also there are increases in estimates of some already existing sources.
- iii) Other government transfers by 24% resulting mainly from increased estimates of funds from Uganda Road Fund and new sources like support to production extension services and Neglected tropical diseases
- iv) Conditional government transfers by 23% mainly resulting from increase in estimates of sector conditional grant non wage and wage, sector development and; pension and gratuity for local governments.

However, despite of the overall increase in revenue estimates, estimates of donor funds declined by 16% resulting from project closure for some development partners and shift to provision of off budget support.

**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	2,878,350	2,899,515	3,134,341
Finance	299,334	217,905	339,700

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Statutory Bodies	513,559	404,670	581,838
Production and Marketing	883,171	883,058	1,103,750
Health	1,924,729	1,387,822	3,369,271
Education	8,963,979	6,925,254	10,565,236
Roads and Engineering	1,100,299	1,012,405	1,541,260
Water	505,350	464,558	446,970
Natural Resources	145,876	99,891	124,949
Community Based Services	2,715,976	1,775,159	2,594,507
Planning	152,435	84,721	154,460
Internal Audit	40,088	25,705	44,874
<b>Grand Total</b>	<b>20,123,145</b>	<b>16,180,663</b>	<b>24,001,157</b>
<i>o/w: Wage:</i>	9,806,687	7,645,535	11,398,023
<i>Non-Wage Recurrent:</i>	4,748,491	3,749,109	5,675,817
<i>Domestic Devt:</i>	5,417,967	4,771,566	6,801,761
<i>Donor Devt:</i>	150,000	14,453	125,555

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

By the end of Quarter three, Ugx. 11.9 billion had been expended, reflecting a 59% performance against the annual expenditure estimate and a 74% utilization rate of the releases. Much of the expenditures (62%) were incurred on wages. Development expenditures were still rated low and was attributed to delayed procurement of service providers and also in some cases laxity of some contractors to kick start works soon after sites were handed over.

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

The total expenditure estimates for FY 2018/2019 will be approx. 24 billion just like revenue receipts reflecting rise by 19% above the current year plan mainly resulting from the reasons fore highlighted. Much of the development funds at the LLGs are for interventions aimed at improving livelihoods and people's incomes, environmental conservation, importation of new technologies and improving on extension services, scaling up LED and functionalizing existing structures and improving on the road network. This partly explains some sectors like Administration, Roads and engineering, Health, Education and Production and marketing have increases in their resource allocations by a proportion relatively greater than others.

**Medium Term Expenditure Plans**

The in the medium term, the district strives to improve on the quality of social services while focusing on education, health, access to safe water, increasing agricultural productivity through increasing access to extension services, promotion of modern technologies and value addition, Conserving the natural and ecological resources, improving on the road infrastructure to link production zones to markets as well as strengthening Public Sector management and accountability for efficient service delivery.

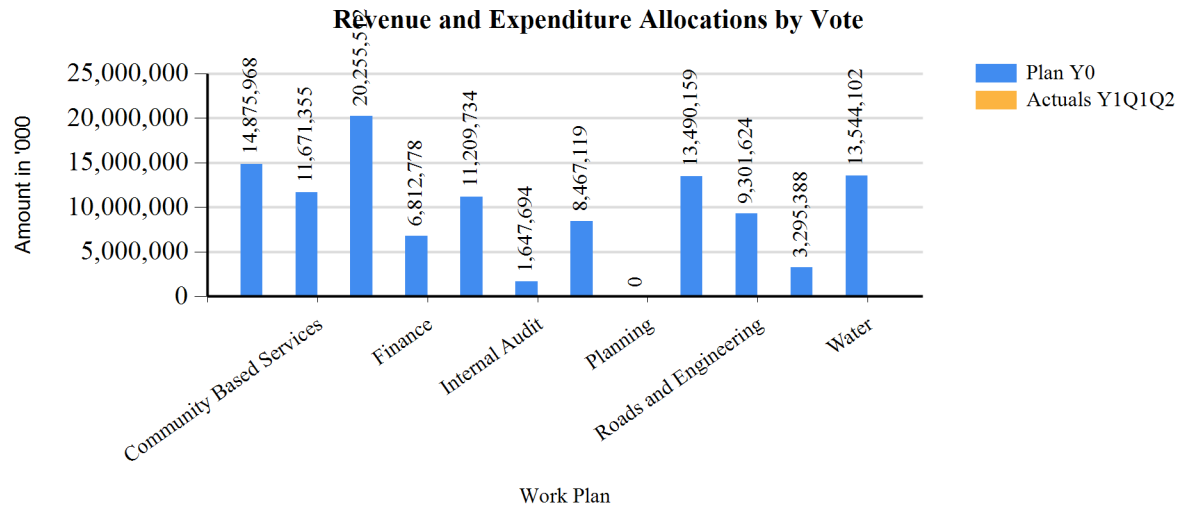
**Challenges in Implementation**

Inadequate transport and communication facilities for distribution of medical supplies and drugs; and monitoring and supervision of programme implementation. Being a rural district, communication facilities like internet, computer, postal and banking services are either still lacking or inadequate. All these have a negative bearing on service delivery standards. Low staffing levels due to wage bill limitations

**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>369,087</b>	<b>250,887</b>	<b>409,395</b>
Advance Recoveries	0	8,049	10,000
Advertisements/Bill Boards	0	0	200
Animal & Crop Husbandry related Levies	0	4,440	30,000
Application Fees	9,480	10,798	11,770
Business licenses	24,000	18,463	21,701
Court Filing Fees	0	0	3,879
Educational/Instruction related levies	0	150	668
Ground rent	0	3,800	7,500
Group registration	0	0	10,386
Inspection Fees	0	0	4,000
Interest from private entities - Domestic	0	1,075	5,130
Land Fees	26,532	4,253	43,939
Liquor licenses	0	60	1,800
Local Services Tax	58,000	59,157	42,000
Market /Gate Charges	130,000	56,604	128,788
Miscellaneous receipts/income	0	31,883	21,124
Other Court Fees	0	1,196	0
Other Fees and Charges	36,000	18,503	30,000
Other fines and Penalties - private	0	0	4,000
Other licenses	0	10,924	4,350
Park Fees	0	30	4,800

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Quarry Charges	0	0	360
Refuse collection charges/Public convenience	8,031	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	26,000	9,215	12,000
Registration of Businesses	0	560	0
Rent & Rates - Non-Produced Assets – from private entities	11,025	5,500	11,000
Stamp duty	40,020	5,586	0
Unspent balances – Locally Raised Revenues	0	640	0
<b>2a. Discretionary Government Transfers</b>	<b>3,606,110</b>	<b>3,215,641</b>	<b>3,832,032</b>
District Discretionary Development Equalization Grant	1,829,070	1,829,070	1,702,833
District Unconditional Grant (Non-Wage)	655,136	491,352	709,261
District Unconditional Grant (Wage)	985,636	767,707	1,219,496
Urban Discretionary Development Equalization Grant	19,837	19,837	25,438
Urban Unconditional Grant (Non-Wage)	35,024	26,268	34,615
Urban Unconditional Grant (Wage)	81,406	81,406	140,387
<b>2b. Conditional Government Transfer</b>	<b>13,094,902</b>	<b>9,999,113</b>	<b>16,044,668</b>
General Public Service Pension Arrears (Budgeting)	182,470	182,470	129,125
Gratuity for Local Governments	579,361	434,521	792,519
Pension for Local Governments	326,640	326,640	436,337
Salary arrears (Budgeting)	383,944	383,944	84,691
Sector Conditional Grant (Non-Wage)	1,796,230	878,793	1,815,562
Sector Conditional Grant (Wage)	8,739,645	6,796,422	10,038,140
Sector Development Grant	996,324	996,324	2,662,334
Transitional Development Grant	90,288	0	85,958
<b>2c. Other Government Transfer</b>	<b>2,903,046</b>	<b>2,799,718</b>	<b>3,589,508</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Global Fund	0	1,000	0
Makerere School of Public Health	50,000	0	0
National Medical Stores (NMS)	242,723	106,897	240,000
Neglected Tropical Diseases (NTDs)	0	0	46,276
Northern Uganda Social Action Fund (NUSAF)	1,620,157	1,593,471	1,620,157
Other	80,000	273,958	0
Support to PLE (UNEB)	7,875	9,696	7,875
Support to Production Extension Services	0	116,047	25,401
Uganda Aids Commission	0	91,476	0
Uganda Road Fund (URF)	0	461,408	907,258
Uganda Sanitation Fund	0	83,531	0
Uganda Women Entrepreneurship Program(UWEP)	262,290	2,629	244,483
Unspent balances - Conditional Grants	0	7,934	0

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Unspent balances - Other Government Transfers	0	37,204	0
Vegetable Oil Development Project	0	0	37,500
Youth Livelihood Programme (YLP)	600,000	14,467	460,558
<b>3. Donor</b>	<b>150,000</b>	<b>14,453</b>	<b>125,555</b>
African Development Bank (ADB)	0	0	0
United Nations Children Fund (UNICEF)	50,000	8,536	119,555
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	5,917	6,000
Development Initiative for Northern Uganda (DINU)	100,000	0	0
<b>Total Revenues shares</b>	<b>20,123,145</b>	<b>16,279,812</b>	<b>24,001,157</b>

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

Local revenue out turn at the end of Quarter three was 0.25 billion reflecting a 68% performance relative to its annual budgeted estimate. The overall under performance in the source out turn (below 75% of its annual estimate) was mainly attributed to low returns from all the other revenue sources except in Local service tax, Application fees and business licenses that all performed above 75% of their respective annual budgeted estimates. The under performance partly resulted from the limited staff capacity to effectively assess and mobilize the resources, high tax avoidance, under declaration of the identified revenue potentials and poor revenue records management.

**Central Government Transfers**

At the end of Quarter three, Central government transfer revenue receipts that comprises of Conditional Government Transfers, Other government transfers and Discretionary government transfers was approximately 16 billion reflecting a 82% performance against its annual approved budget estimate. The over performance registered (above 75% of the its annual estimate) was mainly because of i) Over performance in PLE support funds from UNEB and revenues categorized as other as their respective releases were over and above their estimates ii) All development funds, funds for pension arrears, salary arrears and pension for local governments were released in the quarter to enable timely implementation of capital projects and payments respectively. However, despite the overall over performance, under performance were also registered in Sector conditional grant non wage, funds for National Medical stores to support medicine supplies, Uganda Women Entrepreneurship and Youth livelihood programmes as the cumulative releases were below 75% of their respective annual budgeted figures. Also Transitional development grant was not realized at all.

**Donor Funding**

At the end of Quarter three, donor receipts was 0.01 billion and reflected a 10% performance against its annual budget estimate. This under performance registered was mainly because Unicef, the main partner in this case did not release funds as was anticipated. However, funds which were not estimated were realized from GIZ at the end of Q3.

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

Locally raised revenue estimates for the financial year 2018/2019 is estimated to be approximately 0.41 billion and will constitute 2% of the overall district annual budget revenue estimates. Compared to the current financial year running, local revenue will register a rise in its estimates by 11% mainly arising from identified new sources which include among others liquor licenses, Animal and crop husbandry related levies, educational related levies, inspection fees, quarry charges and park fees.

**Central Government Transfers**

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Central government transfers, that comprises of Conditional government transfers, Discretionary government transfers and Other government transfers is estimated at 23.5 billion and will constitute 98% of the overall district budget estimate. When related to the current financial year, Central government transfers will have an increase in its estimates by 20% mainly resulting from an increase in Discretionary government transfers, Conditional government transfers and Other transfers from central government by 6%, 23% and 24% respectively relative to their estimates of the financial year running.

## Donor Funding

Donor funding is estimated at 0.13 billion and will constitute 0.5% of the annual district budget. The district will register a 16% decline in donor funds mainly resulting from declining IPFs of partners, closure of projects of some partners while others like Rites North, GIZ, Divine Waters, Link to progress and Plan Uganda are providing off budget support.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	567,884
District Production Services	846,315	345,992	517,994
District Commercial Services	36,856	9,500	17,871
<b><i>Sub- Total of allocation Sector</i></b>	<b>883,171</b>	<b>355,492</b>	<b>1,103,750</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,100,299	504,799	1,454,268
District Engineering Services	0	0	86,992
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,100,299</b>	<b>504,799</b>	<b>1,541,260</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	7,199,386	5,253,229	7,911,549
Secondary Education	1,151,366	1,038,040	1,616,078
Skills Development	383,780	253,393	837,734
Education & Sports Management and Inspection	229,447	119,163	193,875
Special Needs Education	0	0	6,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>8,963,979</b>	<b>6,663,825</b>	<b>10,565,236</b>
<b>Sector: Health</b>			
Primary Healthcare	1,463,291	999,329	2,688,715
Health Management and Supervision	461,438	167,838	680,556
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,924,729</b>	<b>1,167,168</b>	<b>3,369,271</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	505,350	193,942	446,970
Natural Resources Management	145,876	50,469	124,949
<b><i>Sub- Total of allocation Sector</i></b>	<b>651,226</b>	<b>244,411</b>	<b>571,919</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	2,715,976	1,036,982	2,594,507

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<i>Sub- Total of allocation Sector</i>	<i>2,715,976</i>	<i>1,036,982</i>	<i>2,594,507</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,878,350	1,225,225	3,134,341
Local Statutory Bodies	513,559	404,670	581,838
Local Government Planning Services	152,435	84,721	154,460
<i>Sub- Total of allocation Sector</i>	<i>3,544,344</i>	<i>1,714,616</i>	<i>3,870,639</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	299,334	217,905	339,700
Internal Audit Services	40,088	25,705	44,874
<i>Sub- Total of allocation Sector</i>	<i>339,421</i>	<i>243,610</i>	<i>384,574</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>2,320,492</b>	<b>2,035,022</b>	<b>2,507,378</b>
District Unconditional Grant (Non-Wage)	118,279	104,043	120,486
District Unconditional Grant (Wage)	447,568	367,746	620,817
General Public Service Pension Arrears (Budgeting)	182,470	182,470	129,125
Gratuity for Local Governments	579,361	434,521	792,519
Locally Raised Revenues	35,025	58,923	35,025
Multi-Sectoral Transfers to LLGs_NonWage	211,564	124,656	209,548
Multi-Sectoral Transfers to LLGs_Wage	35,640	52,079	78,827
Pension for Local Governments	326,640	326,640	436,337
Salary arrears (Budgeting)	383,944	383,944	84,691
<b>Development Revenues</b>	<b>557,858</b>	<b>864,493</b>	<b>626,963</b>
District Discretionary Development Equalization Grant	364,990	354,400	371,641
Locally Raised Revenues	0	29,020	0
Multi-Sectoral Transfers to LLGs_Gou	192,868	224,019	255,323
Other Transfers from Central Government	0	257,055	0
<b>Total Revenue Shares</b>	<b>2,878,350</b>	<b>2,899,515</b>	<b>3,134,341</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	483,109	257,796	699,645
Non Wage	1,837,383	735,133	1,807,733
<b>Development Expenditure</b>			
Domestic Development	557,858	232,297	626,963
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,878,350</b>	<b>1,225,225</b>	<b>3,134,341</b>

## Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the total amount of resources estimated for Administration is approx. 3.13 billion and this will constitute approximately 13% of the Annual Budget Estimate for the year. Compared to the current year's estimates, the Sector estimates will increase by 9% mainly resulting from increases in District Unconditional Grant (Wage and Non-Wage), Gratuity for Local Governments, Multi-Sectoral Transfers to LLGs (Wage, non wage and GoU), DDEG and Pension for Local Governments. However, it will also register a decrease in General Public Service Pension Arrears (Budgeting) and Salary arrears (Budgeting). Approximately 80% of the overall expenditure will be recurrent activities while 20% will be on capital projects.

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## Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>289,937</b>	<b>208,508</b>	<b>329,353</b>
District Unconditional Grant (Non-Wage)	57,079	49,118	60,000
District Unconditional Grant (Wage)	103,096	78,589	117,117
Locally Raised Revenues	17,532	9,808	17,531
Multi-Sectoral Transfers to LLGs_NonWage	94,129	58,150	113,945
Multi-Sectoral Transfers to LLGs_Wage	18,101	12,844	20,760
<b>Development Revenues</b>	<b>9,397</b>	<b>9,397</b>	<b>10,348</b>
District Discretionary Development Equalization Grant	8,000	8,000	8,000
Multi-Sectoral Transfers to LLGs_Gou	1,397	1,397	2,348
<b>Total Revenue Shares</b>	<b>299,334</b>	<b>217,905</b>	<b>339,700</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	121,197	91,433	137,877
Non Wage	168,740	117,076	191,476
<b>Development Expenditure</b>			
Domestic Development	9,397	9,397	10,348
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>299,334</b>	<b>217,905</b>	<b>339,700</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 the resources available to Finance will constitute approx. 1.4% of the overall budget. In comparison to the 2017/2018 FY's budget estimate, the department shall register an increase in its revenues by 13% mainly because of increases in District Unconditional Grant (Wage), Unconditional Grant non Wage, Multi sectoral transfers non wage, Multi sectoral transfers Wage and Multi sectoral transfers GoU by 13.6%, 5.1%, 19% , 14.7% and 3.8% respectively. However, estimates of locally raised revenues and DDEG will remain the same as for the current FY. Recurrent expenditures will constitute 97% of the overall Sector budget while development 3%.

## Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>471,796</b>	<b>355,535</b>	<b>538,338</b>
District Unconditional Grant (Non-Wage)	240,952	161,381	272,598
District Unconditional Grant (Wage)	127,925	109,927	145,630
Locally Raised Revenues	40,020	22,127	40,020

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Multi-Sectoral Transfers to LLGs_NonWage	62,900	62,100	80,090
<b>Development Revenues</b>	<b>41,762</b>	<b>49,135</b>	<b>43,500</b>
District Discretionary Development Equalization Grant	41,762	49,135	31,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	12,500
<b>Total Revenue Shares</b>	<b>513,559</b>	<b>404,670</b>	<b>581,838</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	127,925	109,927	145,630
Non Wage	343,872	245,608	392,708
<b>Development Expenditure</b>			
Domestic Development	41,762	49,135	43,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>513,559</b>	<b>404,670</b>	<b>581,838</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/2019, the total amount of resources estimated for Statutory Bodies stands at 0.58 billion and this will constitute 2.4% of the estimated district annual budget. The department will register a 9% increase in its revenue estimates when compared to the current FY mainly because of increase in Multi-Sectoral Transfers to LLGs\_NonWage by 27% and Multisectoral transfers to LLGs\_GoU as LLGs allocated more funds for recurrent activities, District Unconditional Grant (Wage) by 13.8% due to increment in salaries of some staff and the appointment of the Chairperson to DSC and District Unconditional Grant (Non-wage) by 13% as honoraria for LLG Councilors was also inclusive of the estimates. However, it will register a fall in estimates of DDEG by 25%. Approximately 90% of the expenditure estimates are recurrent revenues.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>293,944</b>	<b>332,588</b>	<b>739,439</b>
Multi-Sectoral Transfers to LLGs_NonWage	9,148	2,717	13,178
Multi-Sectoral Transfers to LLGs_Wage	700	0	0
Other Transfers from Central Government	20,000	116,047	62,901
Sector Conditional Grant (Non-Wage)	46,108	34,581	314,649
Sector Conditional Grant (Wage)	217,987	179,243	348,711
<b>Development Revenues</b>	<b>589,228</b>	<b>550,470</b>	<b>364,310</b>
District Discretionary Development Equalization Grant	101,024	62,875	60,000
Multi-Sectoral Transfers to LLGs_Gou	443,690	435,006	201,630
Other Transfers from Central Government	0	8,076	0
Sector Development Grant	44,513	44,513	102,680
<b>Total Revenue Shares</b>	<b>883,171</b>	<b>883,058</b>	<b>1,103,750</b>

## Vote: 588 Alebtong District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	217,987	158,351	348,711
Non Wage	75,956	136,591	390,728
<b>Development Expenditure</b>			
Domestic Development	589,228	60,549	364,310
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>883,171</b>	<b>355,492</b>	<b>1,103,750</b>

## Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the sector Approved resources estimates for the department is 1.103 billion representing 4.6% of the district annual estimate. The relative increase of 24% of the sector annual approved estimate compared to that of FY 2017/18 estimates is attributed to increase in Sector conditional grant non wage, Sector conditional grant wage, Multisectoral transfers to LLG\_Non wage, Other transfers from central government\_non wage and sector development grant by 582%, 60%, 44%, 215% and 131% respectively. However, the sector will have a decline in estimates of DDEG and Multi sectoral transfers to LLGs\_Development by 41% and 45% respectively as these funds were prioritized to other sectors of intervention. 33% of the expenditure will be on capital investments while 67% on recurrent interventions.

## 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>			
<b>Recurrent Revenues</b>	<b>1,543,800</b>	<b>1,114,055</b>	<b>1,948,795</b>
District Unconditional Grant (Non-Wage)	0	0	4,880
Locally Raised Revenues	6,000	700	0
Multi-Sectoral Transfers to LLGs_NonWage	10,995	2,528	12,667
Other Transfers from Central Government	372,723	208,803	286,276
Sector Conditional Grant (Non-Wage)	118,292	88,719	118,292
Sector Conditional Grant (Wage)	1,035,790	813,305	1,526,680
<b>Development Revenues</b>	<b>380,929</b>	<b>273,767</b>	<b>1,420,476</b>
District Discretionary Development Equalization Grant	86,541	56,882	66,000
Donor Funding	100,000	0	99,555
Multi-Sectoral Transfers to LLGs_Gou	104,100	98,237	118,600
Other Transfers from Central Government	0	118,648	0
Sector Development Grant	0	0	1,050,363
Transitional Development Grant	90,288	0	85,958
<b>Total Revenue Shares</b>	<b>1,924,729</b>	<b>1,387,822</b>	<b>3,369,271</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,035,790	773,345	1,526,680

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Non Wage	508,010	295,724	422,115
<b>Development Expenditure</b>			
Domestic Development	280,929	98,098	1,320,921
Donor Development	100,000	0	99,555
<b>Total Expenditure</b>	<b>1,924,729</b>	<b>1,167,168</b>	<b>3,369,271</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue and expenditure for Health Sector in FY 2018/19 estimated 3.35 billion and will constitute 14% of the overall district budget. Over 48% of the revenues will be spent on Primary Health Care services. Compared to the current FY's estimates, the Sector will experience an increase in its estimates by 75%. This increase is mainly due to new sources like Sector development grant and sector conditional grant wage for salary enhancement; increase in Multi-Sectoral Transfers to LLGs\_Non Wage and Sector conditional grant wage by 47.7% and 39.2% respectively. However, the sector will also experience a drop in estimates of Other Transfers from Central Government, DDEG and Transitional Development Grant by 23%, 24% and 5% respectively. Recurrent expenditures shall constitute 57.8% of the entire sector 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>8,588,419</b>	<b>6,552,819</b>	<b>9,531,960</b>
District Unconditional Grant (Non-Wage)	15,317	11,487	16,000
District Unconditional Grant (Wage)	49,619	36,954	48,750
Multi-Sectoral Transfers to LLGs_NonWage	10,250	2,634	11,375
Other Transfers from Central Government	7,875	18,211	7,875
Sector Conditional Grant (Non-Wage)	1,019,490	679,660	1,285,211
Sector Conditional Grant (Wage)	7,485,868	5,803,873	8,162,749
<b>Development Revenues</b>	<b>375,559</b>	<b>372,435</b>	<b>1,033,276</b>
District Discretionary Development Equalization Grant	55,000	60,000	55,000
Multi-Sectoral Transfers to LLGs_Gou	104,262	96,138	121,275
Sector Development Grant	216,297	216,297	857,001
<b>Total Revenue Shares</b>	<b>8,963,979</b>	<b>6,925,254</b>	<b>10,565,236</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,535,487	5,840,827	8,211,499
Non Wage	1,052,932	711,992	1,320,461
<b>Development Expenditure</b>			
Domestic Development	375,559	111,006	1,033,276
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,963,979</b>	<b>6,663,825</b>	<b>10,565,236</b>

# Vote: 588 Alebtong District

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

The revenue and expenditure estimates for the department for FY 2018/2019 is approx. 10.56 billion and this will constitute 44% of the annual district budget estimate. In comparison to the current FY, the department will have an increment in its revenue and expenditure estimates by 18%, mainly resulting from increase in estimates of District unconditional grant non wage, Sector conditional grant non wage, Sector Development Grant, Sector conditional Grant Wages (due to salary enhancements), Multi-Sectoral Transfers to LLGs\_Non Wage and Multi-Sectoral Transfers to LLGs\_Gou by 4%, 26%, 296%, 9%, 11% and 16% respectively. However, estimates of Other transfers from central government and DDEG have remained the same. Over 90% of the sectors expenditure will be recurrent in nature

### 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>595,014</b>	<b>506,599</b>	<b>1,017,790</b>
District Unconditional Grant (Wage)	68,387	38,661	90,832
Multi-Sectoral Transfers to LLGs_NonWage	1,840	435	5,300
Multi-Sectoral Transfers to LLGs_Wage	13,558	6,095	14,400
Other Transfers from Central Government	0	461,408	907,258
Sector Conditional Grant (Non-Wage)	511,229	0	0
<b>Development Revenues</b>	<b>505,285</b>	<b>505,806</b>	<b>523,470</b>
Multi-Sectoral Transfers to LLGs_Gou	96,160	96,681	114,345
Sector Development Grant	409,125	409,125	409,125
<b>Total Revenue Shares</b>	<b>1,100,299</b>	<b>1,012,405</b>	<b>1,541,260</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,945	44,756	105,232
Non Wage	513,069	384,868	912,558
<b>Development Expenditure</b>			
Domestic Development	505,285	75,175	523,470
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,100,299</b>	<b>504,799</b>	<b>1,541,260</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/19, the total revenue and expenditure for Roads and Engineering is estimated to be approx. 1.54 billion and will constitute 6.4% of the annual district budget. The department will have an increase in its estimates by 40% when compared to the current FY. This increase is mainly resulting from increase in estimates of district unconditional grant wage and Multi-Sectoral Transfers to LLGs\_Wage by 33% and 6% due to increase in salaries, Multi-Sectoral Transfers to LLGs\_non wage and Gou components by wage by 188% and 19% respectively as LLGs allocated more funds towards road network improvement interventions. Also increase in estimates of URF receipts under OGT considerably increased the sector's budget estimates. Sector Development grants estimates will remain the same as the one for the current FY.

### Workplan Title : Water

## Vote: 588 Alebtong District

FY 2018/19

<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>57,527</b>	<b>40,581</b>	<b>66,156</b>
District Unconditional Grant (Wage)	18,233	13,016	31,768
Multi-Sectoral Transfers to LLGs_NonWage	3,130	0	0
Other Transfers from Central Government	0	441	0
Sector Conditional Grant (Non-Wage)	36,164	27,123	34,389
<b>Development Revenues</b>	<b>447,823</b>	<b>423,977</b>	<b>380,814</b>
District Discretionary Development Equalization Grant	72,000	56,554	40,000
Multi-Sectoral Transfers to LLGs_Gou	49,435	41,035	97,650
Sector Development Grant	326,388	326,388	243,163
<b>Total Revenue Shares</b>	<b>505,350</b>	<b>464,558</b>	<b>446,970</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	18,233	13,016	31,768
Non Wage	39,294	26,233	34,389
<b>Development Expenditure</b>			
Domestic Development	447,823	154,693	380,814
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>505,350</b>	<b>193,942</b>	<b>446,970</b>

## Narrative of Workplan Revenues and Expenditure

The total revenue and expenditure estimates for Water Sector is projected at Shs 0.45 billion and this will constitute approximately 1.9% of the overall district budget for 2018/19. When compared to estimates for the current FY, the Sector budget estimates will decline by 12% resulting from declines in estimates of DDEG, Sector Development Grant and Sector Conditional Grant (Non-Wage) by 44%, 25% and 5% respectively. However, despite the overall decrease in estimates, the Sector will register an increase in estimates of Multi-Sectoral Transfers to LLGs\_Gou by 98% when compared to its value of the current FY because LLGs have allocated more funds to increase on safe water coverage and District un conditional wage by 74% due to increase in salaries. In terms of Expenditure in the coming FY approximately 85% of the total funds will be spent on capital interventions.

## Workplan Title : Natural Resources

<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>92,826</b>	<b>52,441</b>	<b>82,863</b>
District Unconditional Grant (Non-Wage)	6,661	4,996	10,000
District Unconditional Grant (Wage)	40,379	24,594	31,854
Locally Raised Revenues	0	5,787	0
Multi-Sectoral Transfers to LLGs_NonWage	5,030	1,690	7,929

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Multi-Sectoral Transfers to LLGs_Wage	14,108	10,389	26,400
Other Transfers from Central Government	20,000	0	0
Sector Conditional Grant (Non-Wage)	6,648	4,986	6,680
<b>Development Revenues</b>	<b>53,050</b>	<b>47,450</b>	<b>42,087</b>
District Discretionary Development Equalization Grant	7,400	1,800	8,000
Donor Funding	0	0	6,000
Multi-Sectoral Transfers to LLGs_Gou	45,650	45,650	28,087
<b>Total Revenue Shares</b>	<b>145,876</b>	<b>99,891</b>	<b>124,949</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,487	34,983	58,254
Non Wage	38,339	11,485	24,609
<b>Development Expenditure</b>			
Domestic Development	53,050	4,000	36,087
Donor Development	0	0	6,000
<b>Total Expenditure</b>	<b>145,876</b>	<b>50,469</b>	<b>124,949</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue and expenditure estimates available for Natural Resources department in the FY 2018/19 is approximately 0.12 billion and will constitute 0.52% of the estimated district annual budget. The department will have a decrease in its revenue allocation when compared to the current Financial Year by 14% mainly resulting from no estimates of other transfers from central government (FIEFOC funds) as it was provided as off budget support in the current FY, a decline in wage by 21% and Multi-Sectoral Transfers to LLGs\_Gou allocations by 38%. Wage funds declined drastically because 2 of the staffs in the department transferred their services elsewhere while Multi-Sectoral Transfers to LLGs\_Gou because LLGs prioritized allocation of their DDEG to other sectors when compared to the current FY. However, despite this overall sharp fall in revenue and expenditure estimates, the department shall register an increase in DDEG and Sector Conditional Grant (Non-Wage) by 8.1% and 0.5% respectively. Recurrent expenditures will constitute 66% while development 34% of the Sector's annual budget.

**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>181,936</b>	<b>125,590</b>	<b>179,470</b>
District Unconditional Grant (Non-Wage)	4,000	3,000	5,000
District Unconditional Grant (Wage)	92,141	70,893	90,089
Multi-Sectoral Transfers to LLGs_NonWage	27,497	7,973	28,040
Sector Conditional Grant (Non-Wage)	58,298	43,724	56,342
<b>Development Revenues</b>	<b>2,534,041</b>	<b>1,649,569</b>	<b>2,415,037</b>
District Discretionary Development Equalization Grant	0	0	20,000
Donor Funding	13,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	38,593	38,540	69,839

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Other Transfers from Central Government	2,482,448	1,611,029	2,325,198
<b>Total Revenue Shares</b>	<b>2,715,976</b>	<b>1,775,159</b>	<b>2,594,507</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	92,141	70,893	90,089
Non Wage	89,795	19,260	89,381
<i>Development Expenditure</i>			
Domestic Development	2,521,041	946,829	2,415,037
Donor Development	13,000	0	0
<b>Total Expenditure</b>	<b>2,715,976</b>	<b>1,036,982</b>	<b>2,594,507</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/19, the total revenue and expenditure estimates for Community Based Services department will be approx. ugx. 2. 59 billion constituting 10.8% of the overall district budget estimate. The department will have a decline in its revenue by approx 4.4 % when compared to the current FY budget. The decline is mainly because the sector expects no receipt of donor funds and a decline in Other government transfers development, District Unconditional Grant (Wage) and Sector Conditional Grant (Non-Wage) by 6.3%, 2.2% and 3.4% respectively. However, the department expects to receive DDEG funds unlike in the current FY running and will register increase in Multi-Sectoral Transfers to LLG Gou and Non wage ; and District Unconditional Grant (Non-wage) by 81%, 2% and 25% respectively. About 93% of the overall budget will be for Development interventions and only 7% for recurrent 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>			
<i>Recurrent Revenues</i>	<b>85,400</b>	<b>49,831</b>	<b>93,425</b>
District Unconditional Grant (Non-Wage)	39,827	28,563	47,000
District Unconditional Grant (Wage)	27,073	18,309	28,725
Locally Raised Revenues	16,000	2,000	16,000
Multi-Sectoral Transfers to LLGs_NonWage	2,500	960	1,700
<i>Development Revenues</i>	<b>67,035</b>	<b>34,890</b>	<b>61,035</b>
District Discretionary Development Equalization Grant	30,035	20,437	41,035
Donor Funding	37,000	14,453	20,000
<b>Total Revenue Shares</b>	<b>152,435</b>	<b>84,721</b>	<b>154,460</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	27,073	18,309	28,725
Non Wage	58,327	31,523	64,700
<i>Development Expenditure</i>			

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Domestic Development	30,035	20,437	41,035
Donor Development	37,000	14,453	20,000
<b>Total Expenditure</b>	<b>152,435</b>	<b>84,721</b>	<b>154,460</b>

**Narrative of Workplan Revenues and Expenditure**

The expected revenue and expenditure estimates for Planning department will increase by about 1.3% when compared to the current FY estimates. This is mainly due to increases in estimates of Un conditional grant non wage by 18% and DDEG by 36.7%.

However, the department will register a decrease in donor funds and Multisectoral transfers to LLG\_non wage by 46% and 32% respectively.

The Sector's revenue and expenditure estimates will constitute approx. 0.64% of the annual budget estimates and 60% of it is Recurrent in nature.

**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>34,088</b>	<b>21,075</b>	<b>38,874</b>
District Unconditional Grant (Non-Wage)	15,073	12,056	16,460
District Unconditional Grant (Wage)	10,515	9,019	13,914
Locally Raised Revenues	8,500	0	8,500
<b>Development Revenues</b>	<b>6,000</b>	<b>4,630</b>	<b>6,000</b>
District Discretionary Development Equalization Grant	6,000	4,630	6,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>40,088</b>	<b>25,705</b>	<b>44,874</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,515	9,019	13,914
Non Wage	23,573	12,056	24,960
<b>Development Expenditure</b>			
Domestic Development	6,000	4,630	6,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>40,088</b>	<b>25,705</b>	<b>44,874</b>

**Narrative of Workplan Revenues and Expenditure**

The total amount of resources available to Internal Audit for the FY 2018/2019 is 0.045 billion and will constitute 0.2% of the total annual district budget. The department will register an increase in its overall revenue estimates by approximately 11.9% when compared to the current FY budget mainly arising from an increase in wage allocation by 32% and Un Conditional Grant non Wage by 6%. However, its estimates of DDEG and Local revenue will remain the same as the one for the current FY running. 86% of the sectors expenditure will be on recurrent interventions and only 14% directed towards development works.