

Vote: 595 Ntoroko 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) 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).

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

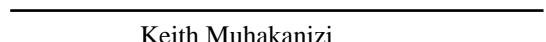
Signature :



Bimbona Simon

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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: 595 Ntoroko 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 |
| Local Revenues | 675,820 | 336,728 | 606,800 |
| Discretionary Government Transfers | 2,076,220 | 1,626,861 | 2,395,730 |
| Conditional Government Transfers | 5,366,800 | 3,521,940 | 6,708,214 |
| Other Government Transfers | 790,000 | 922,595 | 1,652,901 |
| Donor Funding | 780,000 | 55,000 | 20,000 |
| Grand Total | 9,688,840 | 6,463,124 | 11,383,645 |

Revenue Performance by end of March of the Running FY

By the end of March 2017/18, the District had received 6,463,124,000/= which is 67% of the annual budgeted revenues. This is slightly a fair picture given the expected performance by that time was 75%. The best performing revenue category is central government transfers (i.e Conditional Government transfers, Discretionary Government Transfers, Other Government Transfers) which are at 73.7%, with the poor performing revenue category as Donor support at 7% while Local Revenue was at 50% also quite below expectations. The performance of L/revenue was also poor because the District had not yet finalized contracting on collection of L/revenues while some of contractors had not yet fully paid. Further due to the pronouncement of the new policy in transport industry on parking and transport fees, Local revenue was highly affected. Donors support was low due to expiry of some of the MoUs with the District. It is only BAYLOR which had funded the District. These Donors/Development partners now prefer to support the District in kind and this was done through provision of Medical supplies, equipment, capacity building, and construction. Negotiations for re-engagements on full scale with our partners/donors was on.

Planned Revenues for next FY

The Districts projected revenue for 2018/19 is 11,383,645,000/= more than that of 2017/18 by 1.6Bn/=. The increment under Central government transfers category by 862M/= (mainly under road fund and Agriculture extension services), donor by 20M/-. There was however a reduction in local revenue by 69M/= due to pronouncements on levies on transport industry and the centralisation of management of Lake Albert. The increase under Central Government is a result of wages enhancement, Road fund and Health improved IPFs. The main revenue category of this budget is Central Government Transfers which contributes 93.6% while local revenue contributes 6.2 and donor .2%. This budget is mainly recurrent with the wage component contributing 52%, Other recurrent activities at 32% while the development component is only 14%.

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 | 832,012 | 735,308 | 1,167,105 |
| Finance | 342,373 | 199,700 | 319,112 |
| Statutory Bodies | 634,897 | 349,926 | 731,761 |
| Production and Marketing | 491,704 | 429,299 | 1,015,250 |
| Health | 1,582,993 | 811,466 | 1,894,498 |
| Education | 3,463,277 | 2,471,571 | 3,838,595 |
| Roads and Engineering | 949,185 | 630,994 | 1,199,839 |

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| | | | |
|----------------------------|------------------|------------------|-------------------|
| Water | 469,708 | 264,398 | 304,962 |
| Natural Resources | 115,074 | 31,133 | 117,386 |
| Community Based Services | 592,670 | 214,065 | 570,620 |
| Planning | 147,057 | 71,249 | 166,400 |
| Internal Audit | 67,890 | 34,931 | 58,118 |
| Grand Total | 9,688,840 | 6,244,040 | 11,383,645 |
| <i>o/w: Wage:</i> | 5,092,606 | 3,770,280 | 5,864,900 |
| <i>Non-Wage Recurrent:</i> | 3,147,014 | 1,866,232 | 3,708,328 |
| <i>Domestic Devt:</i> | 669,219 | 552,527 | 1,790,418 |
| <i>Donor Devt:</i> | 780,000 | 55,000 | 20,000 |

Expenditure Performance by end of March FY 2017/18

Of the 6.463bn/= received by the March 2018, 6.244bn/= was released to departments leaving a balance of 219M/= on the Main District collection account and Other Donor or Program accounts. Of the balance, 49M/- was wage on District salary accounts, 165M/= on District General Fund account and LLGS Collection accounts of which 114M/= was Urban/District Development Equalization Grant and 51M/= was Non wage recurrent. The reason is that District and LLGs had planned to spend Equalisation grant on Capital projects. Whereas the District had spent about 85% of the DDEG and UCG LLGs had not fully spent on these grants. Implementation of LLGs projects had started late and not paid for fully. Of the 6.244bn/= released to departments, 5.82bn/= i.e 93% had been spent leaving a balance of 421M/= on the various departments and expenditure accounts. The Departments with most unspent are Water with 142 M/- whereby Drilling contract was awarded but the contractor delayed to start. Production with 93M/= whereby funding was received late, Education with 66M/= whereby the Contractor delayed to start, Roads with 23M/- whereby Road works rehabilitation was on going and Community Based Services with 89M/= for groups under YLP and UWEP. Money was received late towards the end of the quarter 3.

Planned Expenditures for the FY 2018/19

In accordance to NDP II and DDP 2015/16 - 2019/20, the District priorities for 2018/19 are Education, health, Roads departments and have a higher share of the budget allocation above 10% each with the highest as Education with 34% budget allocation. The rest of the departments are below 10% budget allocation each with the lowest as internal Natural Resources and planning with less mortuary at Karugutu H/centre IV, completion of a doctors house and Renovation of a ward at Rwebisengo Health Centre II, We 2 - 5 stance latrines, renovation of 5 classroom blocks, maintaining 60% road net work moto-rable household income improvement and demarcation of 50% government land. The district will aim at projects sustainability through improved accountability, community involvement at planning, implementation levels. To achieve middle income status, we shall ensure success of Operation Wealth Creation (OWC) and provision of the necessary infrastructure to the community. To increase on the resources, we shall

Medium Term Expenditure Plans

The medium term expenditure plans are complete construction of administration block and LLGs Education/Production resource centres blocks, 3 market shelters, 16 Classrooms and 8 teachers house. To increase access to health services, the District will complete construction of 4 Structures (Doctors house and Martenity Ward at Rwebisengo H/Centre III Ward at Karugutu Health centre IV and outpatients facility at Kanara H/Centre III), upgrade Karugutu H/centre IV to a hospital, Rwebisengo H/centre III to aH/centre IV and submit for upgrade of two H/Centre II units to Health Centre III units. In line with the vision 2040, the District will support/fund communities towards the development of the tourism industry and key projects are construction of the Tele cabins - mountainous transport system, construction of Budiba bridge to link with DRC and development of a District Website to publicise the District Tourism Potential. On improvement to access of safe water, the District in conjunction with MWE will complete construction of a mega gravity flow scheme (Karugutu - Kanara) for the plains. We shall support farmers with matching grants, inputs and skills to uplift farming. Further under Production, the District will promote and implement the milk and coffee value chains. The District will ensure projects functionality and sustainability by supporting the existing community and institution project committees through training and involvement.

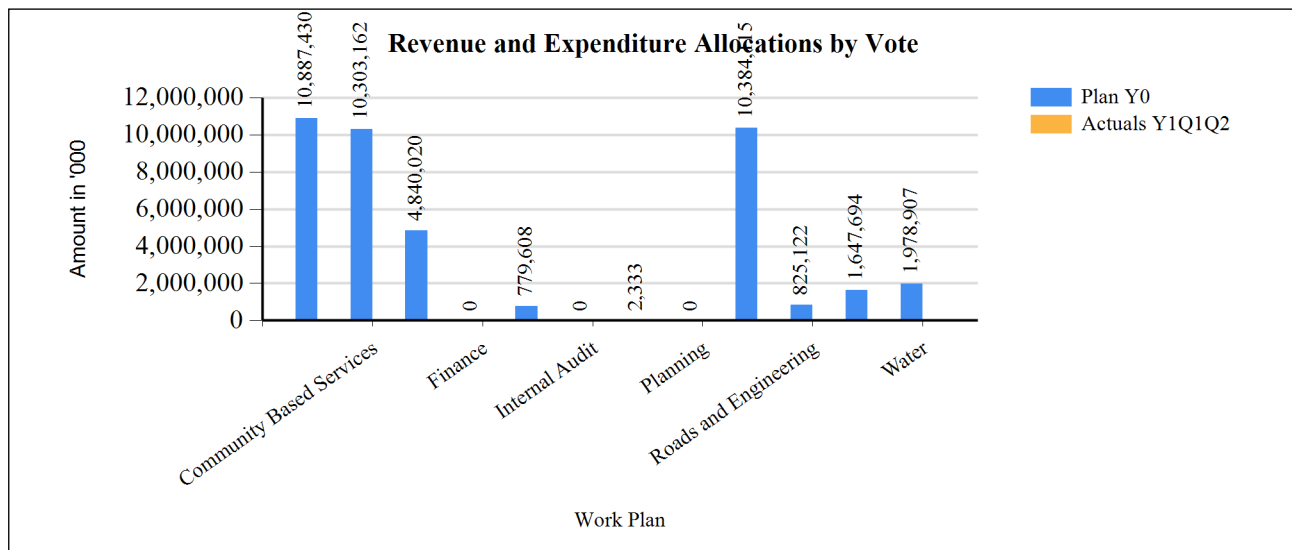
Challenges in Implementation

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The District is hard to reach characterized by a unique terrain with steep mountains, deep valleys, flat land and water bodies. The of construction is higher than costs in the neighboring districts due to the poor terrain. We have extremely poor telephone connectivity and internet. With the current PBS, the reporting and planning is done in Fort-Portal. There are inadequate facilities and services (like accommodation, fuel, photocopying, restaurants and adequate venue for meetings) at the District head quarters

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

| Ushs Thousands | Approved Budget for FY 2017/18 | Cumulative Receipts By End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|---|--------------------------------|---|--------------------------------|
| 1. Locally Raised Revenues | 675,820 | 336,728 | 606,800 |
| Agency Fees | 42,000 | 13,400 | 40,000 |
| Animal & Crop Husbandry related Levies | 5,000 | 22,337 | 3,200 |
| Application Fees | 2,000 | 950 | 2,000 |
| Business licenses | 8,500 | 19,503 | 12,000 |
| Court fines and Penalties – from other government units | 0 | 0 | 1,000 |
| Educational/Instruction related levies | 0 | 0 | 1,000 |
| Group registration | 0 | 0 | 600 |
| Inspection Fees | 12,000 | 2,640 | 0 |
| Land Fees | 35,000 | 9,100 | 0 |
| Liquor licenses | 1,500 | 4,130 | 0 |
| Local Hotel Tax | 1,600 | 4,500 | 1,000 |
| Local Services Tax | 34,500 | 7,880 | 14,591 |
| Lock-up Fees | 2,000 | 7,850 | 0 |
| Market /Gate Charges | 432,720 | 175,043 | 469,000 |
| Miscellaneous receipts/income | 6,000 | 13,658 | 0 |

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|--|------------------|------------------|------------------|
| Occupational Permits | 3,200 | 0 | 0 |
| Other licenses | 1,500 | 4,220 | 0 |
| Park Fees | 52,000 | 43,315 | 62,409 |
| Property related Duties/Fees | 4,500 | 4,812 | 0 |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 1,800 | 730 | 0 |
| Registration of Businesses | 12,000 | 1,260 | 0 |
| Rent & Rates - Non-Produced Assets – from private entities | 1,500 | 1,400 | 0 |
| Royalties | 1,500 | 0 | 0 |
| Stamp duty | 15,000 | 0 | 0 |
| 2a. Discretionary Government Transfers | 2,076,220 | 1,626,861 | 2,395,730 |
| District Discretionary Development Equalization Grant | 211,991 | 211,991 | 295,561 |
| District Unconditional Grant (Non-Wage) | 368,936 | 279,689 | 430,415 |
| District Unconditional Grant (Wage) | 1,062,070 | 796,552 | 1,217,718 |
| Urban Discretionary Development Equalization Grant | 54,845 | 54,845 | 42,817 |
| Urban Unconditional Grant (Non-Wage) | 131,129 | 98,347 | 129,061 |
| Urban Unconditional Grant (Wage) | 247,250 | 185,437 | 280,158 |
| 2b. Conditional Government Transfer | 5,366,800 | 3,521,940 | 6,708,214 |
| General Public Service Pension Arrears (Budgeting) | 0 | 0 | 0 |
| Gratuity for Local Governments | 20,939 | 15,705 | 216,650 |
| Pension for Local Governments | 6,204 | 4,653 | 19,958 |
| Salary arrears (Budgeting) | 6,912 | 6,912 | 0 |
| Sector Conditional Grant (Non-Wage) | 1,217,395 | 325,142 | 907,333 |
| Sector Conditional Grant (Wage) | 3,783,286 | 2,837,465 | 4,367,024 |
| Sector Development Grant | 310,487 | 310,487 | 1,176,197 |
| Transitional Development Grant | 21,576 | 21,576 | 21,053 |
| 2c. Other Government Transfer | 790,000 | 922,595 | 1,652,901 |
| Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project | 0 | 0 | 0 |
| Farm Income Enhancement and Forest Conservation (FIEFOC) Project | 40,000 | 0 | 40,000 |
| Global Fund | 30,000 | 0 | 0 |
| Makerere School of Public Health | 215,500 | 50,806 | 0 |
| National Medical Stores (NMS) | 120,000 | 90,000 | 120,000 |
| Neglected Tropical Diseases (NTDs) | 0 | 0 | 20,000 |
| Other | 0 | 23,800 | 0 |
| Support to PLE (UNEB) | 3,500 | 3,771 | 4,000 |
| Support to Production Extension Services | 0 | 122,000 | 0 |
| Uganda Road Fund (URF) | 0 | 512,929 | 1,087,901 |
| Uganda Wildlife Authority (UWA) | 0 | 0 | 0 |
| Uganda Women Entrepreneurship Program(UWEP) | 108,000 | 83,600 | 108,000 |

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|---------------------------------------|------------------|------------------|-------------------|
| Youth Livelihood Programme (YLP) | 273,000 | 35,689 | 273,000 |
| 3. Donor | 780,000 | 55,000 | 20,000 |
| Baylor International (Uganda) | 280,000 | 55,000 | 0 |
| United Nations Children Fund (UNICEF) | 500,000 | 0 | 20,000 |
| Total Revenues shares | 9,688,840 | 6,463,124 | 11,383,645 |

N/A

Table on the revenues and Budget by Sector and Programme

| <i>Uganda Shillings Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---------------------------------------|--|---------------------------------------|
| Sector: Agriculture | | | |
| Agricultural Extension Services | 8,600 | 38,694 | 723,160 |
| District Production Services | 477,318 | 293,164 | 278,273 |
| District Commercial Services | 5,786 | 4,096 | 13,817 |
| Sub- Total of allocation Sector | 491,704 | 335,953 | 1,015,250 |
| Sector: Works and Transport | | | |
| District, Urban and Community Access Roads | 949,185 | 607,929 | 1,152,686 |
| District Engineering Services | 0 | 0 | 47,153 |
| Sub- Total of allocation Sector | 949,185 | 607,929 | 1,199,839 |
| Sector: Education | | | |
| Pre-Primary and Primary Education | 2,764,861 | 1,925,438 | 2,920,714 |
| Secondary Education | 529,988 | 324,620 | 714,458 |
| Education & Sports Management and Inspection | 168,427 | 77,559 | 203,423 |
| Sub- Total of allocation Sector | 3,463,276 | 2,327,618 | 3,838,595 |
| Sector: Health | | | |
| Primary Healthcare | 905,693 | 669,096 | 1,847,608 |
| Health Management and Supervision | 677,300 | 148,812 | 46,890 |
| Sub- Total of allocation Sector | 1,582,993 | 817,908 | 1,894,498 |
| Sector: Water and Environment | | | |
| Rural Water Supply and Sanitation | 469,708 | 122,176 | 304,962 |
| Natural Resources Management | 115,074 | 31,133 | 117,386 |
| Sub- Total of allocation Sector | 584,782 | 153,309 | 422,347 |
| Sector: Social Development | | | |
| Community Mobilisation and Empowerment | 592,670 | 124,288 | 570,620 |
| Sub- Total of allocation Sector | 592,670 | 124,288 | 570,620 |
| Sector: Public Sector Management | | | |

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|---|-------------------------|-------------------------|-------------------------|
| District and Urban Administration | 832,012 | 733,251 | 1,167,105 |
| Local Statutory Bodies | 634,897 | 348,951 | 731,761 |
| Local Government Planning Services | 147,057 | 70,659 | 166,400 |
| <i>Sub- Total of allocation Sector</i> | <i>1,613,966</i> | <i>1,152,861</i> | <i>2,065,266</i> |
| Sector: Accountability | | | |
| Financial Management and Accountability(LG) | 342,373 | 198,420 | 319,112 |
| Internal Audit Services | 67,890 | 34,334 | 58,118 |
| <i>Sub- Total of allocation Sector</i> | <i>410,263</i> | <i>232,754</i> | <i>377,230</i> |

Vote: 595 Ntoroko District**FY 2018/19****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 |
|---|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 779,720 | 714,848 | 1,124,648 |
| District Unconditional Grant (Non-Wage) | 62,332 | 47,758 | 54,023 |
| District Unconditional Grant (Wage) | 200,000 | 303,494 | 312,949 |
| Gratuity for Local Governments | 20,939 | 15,705 | 216,650 |
| Locally Raised Revenues | 47,000 | 41,520 | 104,075 |
| Multi-Sectoral Transfers to LLGs_NonWage | 179,083 | 109,369 | 136,834 |
| Multi-Sectoral Transfers to LLGs_Wage | 247,250 | 185,437 | 280,158 |
| Other Transfers from Central Government | 10,000 | 0 | 0 |
| Pension for Local Governments | 6,204 | 4,653 | 19,958 |
| Salary arrears (Budgeting) | 6,912 | 6,912 | 0 |
| Development Revenues | 52,292 | 20,460 | 42,456 |
| District Discretionary Development Equalization Grant | 10,810 | 7,765 | 12,267 |
| Multi-Sectoral Transfers to LLGs_Gou | 41,482 | 12,695 | 30,189 |
| Total Revenue Shares | 832,012 | 735,308 | 1,167,105 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 447,250 | 488,931 | 593,107 |
| Non Wage | 332,470 | 223,860 | 531,541 |
| Development Expenditure | | | |
| Domestic Development | 52,292 | 20,460 | 42,456 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 832,012 | 733,251 | 1,167,105 |

Narrative of Workplan Revenues and Expenditure

The Department's Annual Budget for FY 2018/19 is 1,167,105,000/= and is more than that of FY 2017/18 which was 832.012M/=. The significant increase is under Recurrent Revenues, mainly District wages, Multi-Sectoral transfers to LLGs_Wage and Gratuity for Local Governments. These provide the highest contribution, that is 27%, 24%, and 18% of the Budget respectively. Under the expenditure details, recurrent is at 96% and capital development takes only 4%. Under recurrent expenditure, the wage component takes the biggest percentage of 54.6 and other recurrent activities take 45.36%. Furthermore the analysis clearly shows that expenditure at the district level has not been enhanced yet it has clearly been quite insufficient considering the tasks at hand. The district did not receive IPFs for Salary arrears (Budgeting) and other transfers from Central Government, yet these are key budget items and as a district we have some outstanding obligations. The IPFs received for Gratuity for Local governments and Pension for Local governments of 216.6M and 19.9M respectively is still insufficient compared to the actual planned pensioners list that is attached

Vote: 595 Ntoroko District**FY 2018/19****Workplan Title : Finance**

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 341,440 | 199,700 | 319,112 |
| District Unconditional Grant (Non-Wage) | 24,212 | 19,091 | 27,346 |
| District Unconditional Grant (Wage) | 105,295 | 66,290 | 131,295 |
| Locally Raised Revenues | 19,000 | 15,080 | 21,800 |
| Multi-Sectoral Transfers to LLGs_NonWage | 192,933 | 99,239 | 138,671 |
| Development Revenues | 933 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 933 | 0 | 0 |
| Total Revenue Shares | 342,373 | 199,700 | 319,112 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 105,295 | 66,290 | 131,295 |
| Non Wage | 236,145 | 132,130 | 187,817 |
| Development Expenditure | | | |
| Domestic Development | 933 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 342,373 | 198,420 | 319,112 |

Narrative of Workplan Revenues and Expenditure

The Departments budget for 2018/19 is 319m/= which is less than that 2017/18 Budget by 23M/=. The decrease is on Multi-sectoral transfers . The reason is LLGs have a low projection of Local Revenue which cuts across most of the departments while the District's L/Revenue will increase from lease of land. There is also an increase in District Unconditional Grant non wage and wage. All of this budget is recurrent. The main source revenues to the Department are transfer from central Govt at 55% of the total budget of which wages alone is 30% of the department budget. The lowest revenue category is local revenues at 5%. This F/Y, it is only 43M/= that will be spent on the department activities at District Hqrs which is insufficient. The rest is either wages or LLGs funding.

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 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 634,897 | 349,926 | 731,761 |
| District Unconditional Grant (Non-Wage) | 148,040 | 78,944 | 205,865 |
| District Unconditional Grant (Wage) | 294,000 | 145,752 | 304,000 |
| Locally Raised Revenues | 49,000 | 41,760 | 83,000 |

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|--|----------------|----------------|----------------|
| Multi-Sectoral Transfers to LLGs_NonWage | 143,857 | 83,470 | 138,896 |
| Development Revenues | 0 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 0 | 0 | 0 |
| Total Revenue Shares | 634,897 | 349,926 | 731,761 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 294,000 | 145,752 | 304,000 |
| Non Wage | 340,897 | 203,199 | 427,761 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 634,897 | 348,951 | 731,761 |

Narrative of Workplan Revenues and Expenditure

The Department's budget for 2018/19 F/Y is 731M/= slightly higher than that of 2017/18 by 96M/=. The increment is under District Unconditional Grant non wage, wage and L/revenue. The rest of the IPFS for the department have slightly decreased. The main revenue item is wages for both technical and political staff which contributes 41.5% of the budget. The Department's revenue is all recurrent in nature. On expenditure, the department has a budget for Councillors allowance and Exgratia as 149M/=. LLGs budget at 137M/= and wages at 304M/=. The Balance for the departmental activities is only 142M/=. Considering the departmental activities which are mandatory i.e Meetings and allowances for District councils, District Service Commission, Public Accounts Committees, Land Board and Contracts committee meetings. There is only a balance of 48M/= towards other department activities like co-ordination, guidance and oversight. This budget is quite insufficient.

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 |
|---|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 411,548 | 384,678 | 820,622 |
| District Unconditional Grant (Non-Wage) | 5,000 | 4,542 | 5,000 |
| District Unconditional Grant (Wage) | 52,290 | 9,000 | 56,290 |
| Locally Raised Revenues | 5,000 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_NonWage | 23,368 | 4,719 | 17,607 |
| Other Transfers from Central Government | 0 | 122,000 | 0 |
| Sector Conditional Grant (Non-Wage) | 19,531 | 14,648 | 259,087 |
| Sector Conditional Grant (Wage) | 306,359 | 229,769 | 482,639 |
| Development Revenues | 80,156 | 44,620 | 194,628 |
| District Discretionary Development Equalization Grant | 20,000 | 11,200 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 46,496 | 19,760 | 115,717 |
| Sector Development Grant | 13,660 | 13,660 | 78,911 |
| Total Revenue Shares | 491,704 | 429,299 | 1,015,250 |

Vote: 595 Ntoroko District**FY 2018/19**

| B: Breakdown of Workplan Expenditures | | | |
|--|----------------|----------------|------------------|
| <i>Recurrent Expenditure</i> | | | |
| Wage | 358,649 | 238,769 | 538,929 |
| Non Wage | 52,899 | 64,775 | 281,694 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 80,156 | 32,410 | 194,628 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 491,704 | 335,953 | 1,015,250 |

Narrative of Workplan Revenues and Expenditure

The Production sector budget for 2018/19 is 1.015 bn/= showing an increase of 523M/= compared to that of FY 2017/18. The increase is especially by the additional Agricultural Extension wage to cater for salary enhancement of the department with science training background, operation and Development funds also increased. Increase in multi Sectoral funding is significantly high up to 14%. The highest revenue sources are Sector Conditional Grant wage and Sector condition Grant Non-wage contributing 46% and 25% of the annual budget respectively. The least revenue source is District Un conditional grant non-wage contributing 0.5%. No local revenue funds have been allocated to the sector. The budget consists of recurrent funding of 78.5% and development grants of 21.5%. Of the recurrent funding, 65% will be for salaries and 35% Agricultural extension, advisory services and regulatory activities. Therefore, little will be done under capital development since majority of activities will be recurrent in nature.

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 |
|---|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| <i>Recurrent Revenues</i> | 1,162,993 | 756,466 | 1,307,368 |
| Multi-Sectoral Transfers to LLGs_NonWage | 30,885 | 12,125 | 27,404 |
| Other Transfers from Central Government | 352,500 | 161,806 | 139,997 |
| Sector Conditional Grant (Non-Wage) | 78,111 | 56,413 | 77,902 |
| Sector Conditional Grant (Wage) | 701,497 | 526,123 | 1,062,064 |
| <i>Development Revenues</i> | 420,000 | 55,000 | 587,131 |
| District Discretionary Development Equalization Grant | 0 | 0 | 65,000 |
| Donor Funding | 420,000 | 55,000 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 0 | 0 | 4,000 |
| Sector Development Grant | 0 | 0 | 518,131 |
| Total Revenue Shares | 1,582,993 | 811,466 | 1,894,498 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 701,497 | 526,123 | 1,062,064 |
| Non Wage | 461,496 | 236,786 | 245,303 |
| <i>Development Expenditure</i> | | | |

Vote: 595 Ntoroko District**FY 2018/19**

| | | | |
|--------------------------|------------------|----------------|------------------|
| Domestic Development | 0 | 0 | 587,131 |
| Donor Development | 420,000 | 55,000 | 0 |
| Total Expenditure | 1,582,993 | 817,908 | 1,894,498 |

Narrative of Workplan Revenues and Expenditure

The department's budget for 2018/19 is 1.894Bn/= which is more than that of 2017/18 by 311M/=. The increase is mainly under sector development grant by 518.131M/= ,sector condition grant (wage) by 360.567M/= and DDEG by 65M. This is due to the government policy of upgrading health center II in all sub counties without a health center III to Health center III where by the money for the first phase was allocated for the upgrade of Bweramule HCII and salary enhancement for health workers respectively. However, there was a reduction in Multi- sectoral Transfers to LLGs_ Non-Wage, other transfers from central government, sector Conditional Grant (Non-wage) and Donor funding. The reasons are that the MoU between the District and UNICEF expired and Enabel formally called Belgian Technical Co-operation (BTC) withdrew support from the district hence reducing donor funding to zero. The main revenue item is wages contributing 55.6% of the department's budget. The biggest percentage will be from central government transfers in form of wages, sector grant and other central government transfers. Baylor-Uganda and Save the Children other donor support are also expected to boost the budget but mainly in kind. On expenditure 27.1% and 3.4% of the budget will be capital development and DDEG respectively. The reminding 69.5% will be recurrent and mainly spent on wages, health care service delivery, management and sector capacity development

Workplan Title : Education

| <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 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 3,219,887 | 2,367,990 | 3,449,280 |
| District Unconditional Grant (Non-Wage) | 5,000 | 2,042 | 5,000 |
| District Unconditional Grant (Wage) | 82,477 | 57,128 | 82,478 |
| Locally Raised Revenues | 8,500 | 1,700 | 0 |
| Multi-Sectoral Transfers to LLGs_NonWage | 29,474 | 8,639 | 19,695 |
| Other Transfers from Central Government | 3,500 | 6,571 | 4,000 |
| Sector Conditional Grant (Non-Wage) | 315,505 | 210,337 | 515,786 |
| Sector Conditional Grant (Wage) | 2,775,430 | 2,081,573 | 2,822,321 |
| Development Revenues | 243,390 | 103,581 | 389,315 |
| Donor Funding | 140,000 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 2,000 | 2,191 | 4,884 |
| Sector Development Grant | 101,390 | 101,390 | 384,431 |
| Total Revenue Shares | 3,463,277 | 2,471,571 | 3,838,595 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 2,857,907 | 2,061,178 | 2,904,799 |
| Non Wage | 361,979 | 224,178 | 544,481 |
| Development Expenditure | | | |
| Domestic Development | 103,390 | 42,261 | 389,315 |

Vote: 595 Ntoroko District**FY 2018/19**

| | | | |
|--------------------------|------------------|------------------|------------------|
| Donor Development | 140,000 | 0 | 0 |
| Total Expenditure | 3,463,276 | 2,327,618 | 3,838,595 |

Narrative of Workplan Revenues and Expenditure

The department annual (2018/2019) budget is 3.838bn more than that of 2017/2018 by 375M which is as a result of increasing sector development grant to 384M ,sector conditional grant wage and none wage. However , there has been a decrease under multi sectoral transfers to LLGs. Almost the departments revenue will be got from central government with only 24.5M/= (0.6% of the total budget) multi sectoral transfers . Donor financial budget may not be realised this FY 2018/2019 due to direct implementation by donors and expiry of MoUs with the district .The budget revenue and expenditure is mainly recurrent with wages contributing worth 75% of the total budget, other recurrent activities have a component of 15% and sector development at 10% respectively.

Workplan Title : Roads and Engineering

| <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 |
|---|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 802,874 | 483,451 | 943,601 |
| District Unconditional Grant (Wage) | 55,000 | 8,661 | 57,700 |
| Multi-Sectoral Transfers to LLGs_NonWage | 1,953 | 1,861 | 0 |
| Other Transfers from Central Government | 0 | 472,929 | 885,901 |
| Sector Conditional Grant (Non-Wage) | 745,921 | 0 | 0 |
| Development Revenues | 146,311 | 147,543 | 256,238 |
| District Discretionary Development Equalization Grant | 55,757 | 68,230 | 24,651 |
| District Unconditional Grant (Non-Wage) | 15,000 | 17,726 | 25,000 |
| Locally Raised Revenues | 0 | 800 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 75,554 | 20,787 | 4,587 |
| Other Transfers from Central Government | 0 | 40,000 | 202,000 |
| Total Revenue Shares | 949,185 | 630,994 | 1,199,839 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 55,000 | 8,661 | 57,700 |
| Non Wage | 747,874 | 451,769 | 885,901 |
| Development Expenditure | | | |
| Domestic Development | 146,311 | 147,499 | 256,238 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 949,185 | 607,929 | 1,199,839 |

Narrative of Workplan Revenues and Expenditure

Vote: 595 Ntoroko District**FY 2018/19**

Budget for F/Y 2018/19 is Ushs 1.199bn/= of which Ushs 943M/= is Recurrent and 256M/= Development. This budget is more than that of FY 2017/18 by Ugx 250M/=. The increase is mainly under Road Fund, District Unconditional Grant (Non-Wage) and Locally Raised Revenues. However, there is also a decrease on multi- sectoral transfers by 72M/= and District Discretionary Development Grant by 26M/=. The main source is road fund which is 73% of the budget, with the least as Multi-Sectoral Transfers to LLGs_Gou contributing only 1%. The projected expenditure is, 22% will be spent on development budget while 78% will be spent on recurrent activities. Much as the budget appears recurrent, there are some capital development projects there in explained in the details.

Workplan Title : Water

| <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 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 66,999 | 39,185 | 70,026 |
| District Unconditional Grant (Wage) | 32,000 | 12,936 | 32,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 0 | 0 | 3,500 |
| Sector Conditional Grant (Non-Wage) | 34,999 | 26,249 | 34,526 |
| Development Revenues | 402,709 | 225,213 | 234,936 |
| Donor Funding | 160,000 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 25,696 | 8,200 | 19,160 |
| Sector Development Grant | 195,437 | 195,437 | 194,723 |
| Transitional Development Grant | 21,576 | 21,576 | 21,053 |
| Total Revenue Shares | 469,708 | 264,398 | 304,962 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 32,000 | 12,936 | 32,000 |
| Non Wage | 34,999 | 23,573 | 38,026 |
| Development Expenditure | | | |
| Domestic Development | 242,709 | 85,667 | 234,936 |
| Donor Development | 160,000 | 0 | 0 |
| Total Expenditure | 469,708 | 122,176 | 304,962 |

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for the Financial Year 2018/2019 is projected to be UGX. 304,962,000 which is lower than that of last F/Y by 163M. This is due to the withdraw of UNICEF funding (Under Donor) being brought about by the end of UNICEF Programme in Ntoroko. The main revenue source is Sector conditional grant (DWSCG) and it is 72% of the budget, Wage which is 10.4%, Multi – Sectoral Transfers at 10.6% and Transitional Development Grant at 7% as the least. Both the Transitional Development Grant and the Sector Conditional Grant slightly decreased while LLGs have this time round provided to fund the department activities under the multi – Sectoral transfers, Of this budget, 22.9% is under the recurrent budget line and 77.1% under the capital development budget line. The expenditure pattern is similar to revenue with the development taking a higher percentage for capital development activities like Siting, Drilling and Construction of four deep boreholes, rehabilitation of shallow wells and promotion of hygiene and sanitation activities.

Vote: 595 Ntoroko District**FY 2018/19****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 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 114,675 | 31,133 | 117,386 |
| District Unconditional Grant (Non-Wage) | 12,500 | 6,605 | 10,000 |
| District Unconditional Grant (Wage) | 45,000 | 19,714 | 45,000 |
| Locally Raised Revenues | 5,000 | 0 | 7,591 |
| Multi-Sectoral Transfers to LLGs_NonWage | 9,842 | 3,064 | 12,496 |
| Other Transfers from Central Government | 40,000 | 0 | 40,003 |
| Sector Conditional Grant (Non-Wage) | 2,333 | 1,750 | 2,296 |
| Development Revenues | 399 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 399 | 0 | 0 |
| Total Revenue Shares | 115,074 | 31,133 | 117,386 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 45,000 | 19,714 | 45,000 |
| Non Wage | 69,675 | 11,419 | 72,386 |
| Development Expenditure | | | |
| Domestic Development | 399 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 115,074 | 31,133 | 117,386 |

Narrative of Workplan Revenues and Expenditure

The departmental budget for 2018/2019 is 117,385,697/= Million Uganda shillings which is slightly above of 2017/2018 by 2,314,696 Million. This is due to increment in funding under Multisectoral transfers to Lower Local Governments and locally raised revenue. The major sources of revenue are Wages, other Government Transfers, and Multisectoral transfers to LLGs which are 38%, 34% and 11% respectively of the budget. The biggest percentage of the budget will be spent on Staff Salaries followed by forestry activities under the Farm Income Enhancement and Forestry Conservation Project (FIEFOC). Other funds will be spent on Environment Management activities and implementation of activities in Lower Local Governments.

Workplan Title : Community Based Services

| <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 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 524,689 | 214,065 | 509,050 |
| District Unconditional Grant (Wage) | 90,000 | 73,280 | 90,000 |

Vote: 595 Ntoroko District**FY 2018/19**

| | | | |
|--|----------------|----------------|----------------|
| Locally Raised Revenues | 5,000 | 1,407 | 5,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 27,695 | 4,343 | 15,314 |
| Other Transfers from Central Government | 381,000 | 119,289 | 381,000 |
| Sector Conditional Grant (Non-Wage) | 20,994 | 15,746 | 17,736 |
| Development Revenues | 67,981 | 0 | 61,570 |
| Donor Funding | 45,000 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 22,981 | 0 | 61,570 |
| Total Revenue Shares | 592,670 | 214,065 | 570,620 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 90,000 | 73,280 | 90,000 |
| Non Wage | 434,689 | 51,008 | 419,050 |
| Development Expenditure | | | |
| Domestic Development | 22,981 | 0 | 61,570 |
| Donor Development | 45,000 | 0 | 0 |
| Total Expenditure | 592,670 | 124,288 | 570,620 |

Narrative of Workplan Revenues and Expenditure

The departmental annual budget 2018/2019 is 570,620,000/= and is slightly less than that of 2017/2018 by 22M. The decrease is on sector donor support, district unconditional grant, none wage, we have not yet received any commitment for supporting the department from UNICEF our main donor since the expiry of the MoU in 2016/2017. Main revenue sources to the department budget is other government transfers (mainly UWEP and YLP) contributing 66%, wages 15%, multi-Sectoral transfers 13%, while local revenue and sector conditional grant non wage will contribute 6%. The projected expenditure trend is similar to the revenue trend where by 11% development and 89% recurrent. The LLGs budget and plan provide for development revenues and projects under DDEG which is directly wired to LLGs. Of this recurrent budget, 18% is wage expenditure and 77% is earmarked for groups to start income generating activities under YLP and UWEP ie training and funding them. This means that money left for other departmental activities is only 5% of the department recurrent budget and is not enough if all departmental activities are to function properly and offer support to other departments especially on mobilization.

Workplan Title : Planning

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 112,008 | 60,139 | 122,256 |
| District Unconditional Grant (Non-Wage) | 30,000 | 21,651 | 30,000 |
| District Unconditional Grant (Wage) | 71,008 | 28,050 | 71,008 |
| Locally Raised Revenues | 5,000 | 7,770 | 11,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 3,000 | 2,668 | 10,248 |
| Other Transfers from Central Government | 3,000 | 0 | 0 |
| Development Revenues | 35,049 | 11,110 | 44,144 |

Vote: 595 Ntoroko District**FY 2018/19**

| | | | |
|---|----------------|---------------|----------------|
| District Discretionary Development Equalization Grant | 19,050 | 11,110 | 20,740 |
| District Unconditional Grant (Non-Wage) | 0 | 0 | 3,404 |
| Donor Funding | 15,000 | 0 | 20,000 |
| Multi-Sectoral Transfers to LLGs_Gou | 999 | 0 | 0 |
| Total Revenue Shares | 147,057 | 71,249 | 166,400 |

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

| | | | |
|----------|--------|--------|--------|
| Wage | 71,008 | 28,050 | 71,008 |
| Non Wage | 41,000 | 31,499 | 51,248 |

Development Expenditure

| | | | |
|--------------------------|----------------|---------------|----------------|
| Domestic Development | 20,049 | 11,110 | 24,144 |
| Donor Development | 15,000 | 0 | 20,000 |
| Total Expenditure | 147,057 | 70,659 | 166,400 |

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2018/19 is 166M/= higher than that of 2017/18 by 19M/=. The increment is under Donor funding, local revenue and Multi-sectoral transfers. The main revenue source is by District unconditional grant wage which contributes 42% and the least revenue source is L/revenue at only 6% contribution to the department budget. the department's revenue categories are 74% recurrent and 26% development. The Expenditure trend is similar to the revenue one whereby 73% of the budget will be spent on recurrent activities and 27% development. Revenue items like Donor, make the department seem to spending on capital items as well but the reality is that the department spends mainly on recurrent items.

Workplan Title : Internal Audit

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 67,890 | 34,931 | 58,118 |
| District Unconditional Grant (Non-Wage) | 13,500 | 6,513 | 12,000 |
| District Unconditional Grant (Wage) | 35,000 | 23,073 | 34,998 |
| Locally Raised Revenues | 5,200 | 2,000 | 5,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 14,190 | 3,345 | 6,120 |
| Development Revenues | 0 | 0 | 0 |
| N/A | | | |
| Total Revenue Shares | 67,890 | 34,931 | 58,118 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 35,000 | 23,073 | 34,998 |
| Non Wage | 32,890 | 11,261 | 23,120 |
| Development Expenditure | | | |

Vote: 595 Ntoroko District**FY 2018/19**

| | | | |
|--------------------------|---------------|---------------|---------------|
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 67,890 | 34,334 | 58,118 |

Narrative of Workplan Revenues and Expenditure

The department budget for 2018/19 is projected to be 58,118,000/= less than that of F/Y 2017/18 by 9.7M/= the drastic fall in the allocation is due to a reduction in the allocation of District Unconditional Grant non wage to 12M, Local Revenue 5M and multisectoral

transfers to LLgs 6.12M. This is due to a reduced projections under the same grants at LLgs levels as well. The departments budget is

purely recurrent and mainly composed of wage that reflects 60% of the departmental budget. Multisectoral transfers while Sub counties do not provide for internal audit activities yet the department has activities there as well. We plan to conduct four quarterly audits, procure stationery, attend CPD seminars, repair of motorcycle, make annual subscriptions, submission of work plan, internal audit reports, attend seminars under CPD(Continuous Professional Development), and sector monitoring.