

Vote :562 Kiruhura District**FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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 :

Signature :



Charles Kiberu Nsubuga / CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)



Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :562 Kiruhura District**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :562 Kiruhura District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	1,107,136	693,209	1,351,833
Discretionary Government Transfers	2,655,706	2,063,859	2,619,838
Conditional Government Transfers	11,871,331	9,389,206	17,496,872
Other Government Transfers	1,267,100	985,290	2,478,235
External Financing	570,000	233,824	850,000
Grand Total	17,471,273	13,365,387	24,796,778

Revenue Performance by end of March of the Running FY

The cumulative Receipts at the end of the 3rd quarter (March 2020) stood at 13,365,387,000/= (13.36 Billion) representing 76.5% Budget performance slightly above the expected 75% and below is the overview of each: Locally raised revenues UGX 693,209 representing 63%, Discretionary Government Transfers UGX: 2,619,838,000 (82%), Conditional Government Transfers UGX: 9,398,206,000/= (79%) Other Government Transfers UGX 985,290,000 (78.1%) and external financing UGX 233,824,000/= (41%). The over performance was attributed to more receipts under OGGT Other Government Transfers Discretionary and Conditional Government Transfers, which performed above expected 75%. This covered for external financing which performed at 41%. Reasons for over and under performance by each revenue category are explained under each revenue category.

Planned Revenues for next FY

The total budget for FY 2020/2021 stands at UGX: 24,701,053000/= (24.7 Billion) compared to UGX: 17,471,273,000/= (17.4 Billion) implying a 41% increase. This is due to increase in Locally Raised revenues from 1.107 Billion to 1.351 Billion as per the local revenue enhancement plan for FY 2020/21 to FY 2024/25. Conditional government transfers increased from 11.871 Billion to 17.496 Billion due to more enhancement of capitation grants and more allocations under sector development grants. Other government Transfers increased from 1.267 Billion to 2.382 Billion attributed to more funds expected from YLP & UWEP recoveries, start of new program (SAGE) and increased IPFs for Uganda Road Fund. External Financing increased from 570 Million to 850 Million as the district is to benefit from a new program called Result Based Financing (RBF). The budget for FY 2020/2021 will be financed by locally raised revenues of UGX: 1,351,833,000/=, Discretionary Government Transfers UGX: 2,619,838,000/=, Conditional government transfers UGX: 17,496,872,000/= Other Government transfers UGX: 2,382,511,000/= and External Financing UGX: 850,000,000/=.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	2,170,093	1,616,987	4,011,072
Finance	470,754	304,442	551,383
Statutory Bodies	682,302	476,188	708,243
Production and Marketing	955,932	731,999	1,012,907
Health	3,729,811	2,809,886	5,909,367
Education	6,502,019	4,984,242	8,109,351

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Roads and Engineering	1,658,154	1,330,483	2,561,240
Water	471,767	462,874	703,040
Natural Resources	183,391	132,661	196,654
Community Based Services	371,642	277,683	757,602
Planning	164,387	128,436	165,071
Internal Audit	67,226	49,577	68,938
Trade, Industry and Local Development	43,796	33,347	41,910
Grand Total	17,471,273	13,338,803	24,796,778
<i>o/w: Wage:</i>	<i>8,944,161</i>	<i>6,708,121</i>	<i>9,879,958</i>
<i>Non-Wage Recurrent:</i>	<i>4,984,785</i>	<i>3,509,474</i>	<i>8,665,110</i>
<i>Domestic Devt:</i>	<i>2,972,327</i>	<i>2,887,385</i>	<i>5,401,710</i>
<i>External Financing:</i>	<i>570,000</i>	<i>233,824</i>	<i>850,000</i>

Expenditure Performance by end of March FY 2019/20

The cumulative Receipts at the end of the 3rd quarter stood at 13,365,387,000/= (13.4Billion) This means that by end of the 3rd quarter 76% of the total budget had been received. The cumulative expenditure by the end of the 3rd quarter was 68%. Less expenditure was on development funds where projects were not yet complete. Total budget spent by the end of second quarter by category was as follows: Wage expenditure was at 43% non-wage at 32%, development expenditure was at 32% and Donor development expenditure at 37%.

Planned Expenditures for the FY 2020/21

The District will utilize its resources in FY 2020/2021 as follows: Wage UGX: 9,879,958,000/= non-wage UGX: 8,665,110,000/=, Development UGX: 5,401,710,000/= and External financing UGX 850,000,000/=. Expenditure on wage increased from UGX 8,944,161,000/= from FY 2019/2020 to UGX 9,879,958,000/= due to salary enhancement for teachers. Non-wage expenditure will increase from 4,984,785,000/= to 8,665,110,000/= due to more allocation under sector conditional grants non-wage and Other Government transfers as explained before. Development expenditure increased from UGX: 2,972,327,000/= to UGX: 5,401,710,000/= due to more funding under UGIFT and sector development grants including an allocation of UGX: 300 million from locally raised revenues allocated for the ongoing construction of the new administration Block. Donor/External financing will increase from 570 Million to 850 Million due to new program called Results Based Funding (RBF) under Health Department.

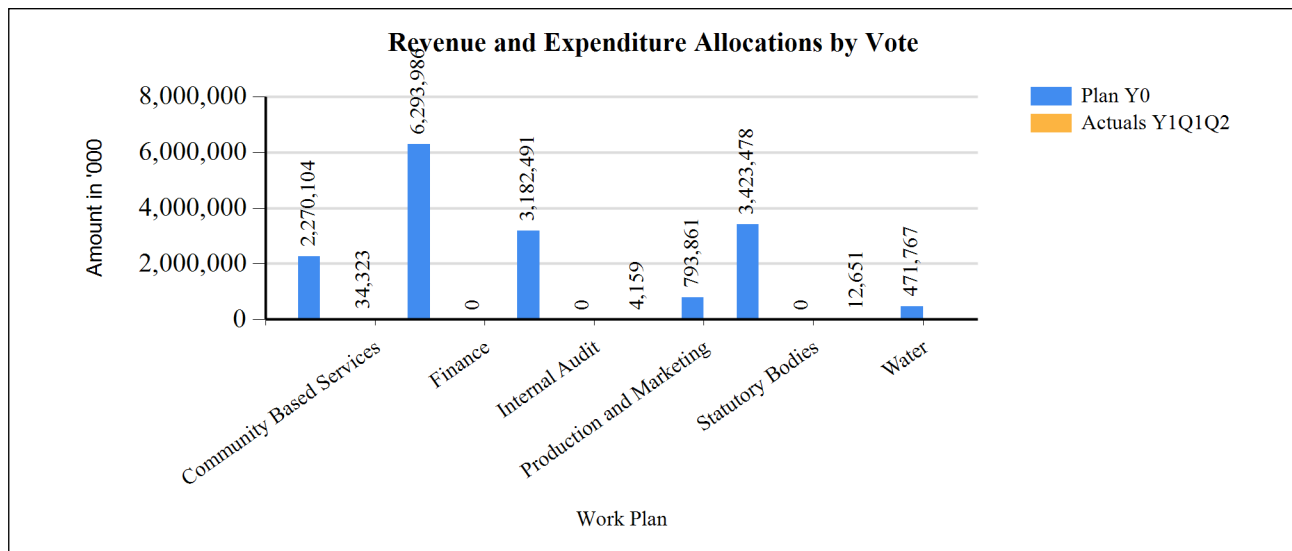
Medium Term Expenditure Plans

Medium term plans include Education (Infrastructure-development and functionality, upgrade of Rurambira HC II, Rwetamu HC II and Rwabarata HCII to HCIII status, Construction of Classroom Blocks at Rwobusiisi, Kaku, Bunonko and Kashongi I Primary Schools, Completion the Construction of Seed School at Kyakabunga in Nyakashashara Sub-County, rehabilitation of Kaaro High school and Lake Mburo SS, supply of furniture and school inspection), Health (Infrastructure-development and functionality and health services Delivery), Road Rehabilitation and maintenance, Water sources rehabilitation and development including institutional rain water tank construction borehole drilling and rehabilitation, pumped water supply system, Livelihood support in Agriculture (Extension Services, crop production and commercial services), Construction of Lined toilets, fiscal management and accountability. The District will prioritize mainstreaming of Gender to foster gender equality and equity in service delivery. Other Crosscutting issues like Nutrition, climate change food security, malaria, HIV&AIDS, youth and elderly people affairs among others. All this is in line with the National Development plan III (NDP-III) and LGDP III as stipulated in the National Strategic Direction.

Challenges in Implementation

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The District is underfunded. To be specific, the District Unconditional Grant (Share for the District is so small compared to service delivery requirements) this means that Public sector management is grossly affected. Under-staffing and staff attrition affects service delivery in Kiruhura given its nature of hard to stay conditions especially field staff like teachers and health staff workers. Lack of departmental vehicles especially Community based services department, Planning, Audit and Finance Departments affects coordination services. Field staff especially CDOs and Parish Chiefs do not have motorcycles to operate effectively.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	1,107,136	693,209	1,351,833
Advertisements/Bill Boards	6,650	1,250	3,220
Animal & Crop Husbandry related Levies	77,195	106,496	217,588
Application Fees	0	0	5,200
Business licenses	76,901	28,160	87,780
Ground rent	8,180	57,062	57,600
Group registration	7,600	31,365	20,710
Inspection Fees	11,000	3,749	14,450
Interest from other government units	240	34	0
Land Fees	40,670	120,464	60,103
Local Hotel Tax	5,843	8,797	17,525
Local Services Tax	74,915	58,574	54,111
Market /Gate Charges	389,086	210,972	383,440
Other Fees and Charges	12,257	61,918	240,969
Park Fees	61,746	1,056	2,400

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Property related Duties/Fees	6,000	269	7,650
Registration (e.g. Births, Deaths, Marriages, etc.) fees	19,140	2,750	11,935
Registration of Businesses	6,713	295	3,000
Rent & Rates - Non-Produced Assets – from other Govt units	3,000	0	0
Unspent balances – Locally Raised Revenues	300,000	0	0
Voluntary Transfers	0	0	164,152
2a. Discretionary Government Transfers	2,655,706	2,063,859	2,619,838
District Discretionary Development Equalization Grant	259,887	259,887	201,142
District Unconditional Grant (Non-Wage)	616,282	462,211	638,539
District Unconditional Grant (Wage)	1,428,911	1,071,683	1,428,911
Urban Discretionary Development Equalization Grant	28,430	28,430	28,984
Urban Unconditional Grant (Non-Wage)	70,177	52,633	70,243
Urban Unconditional Grant (Wage)	252,019	189,014	252,019
2b. Conditional Government Transfer	11,871,331	9,389,206	17,496,872
Sector Conditional Grant (Wage)	7,263,231	5,447,423	8,199,028
Sector Conditional Grant (Non-Wage)	1,445,997	1,018,268	1,902,801
Sector Development Grant	2,064,208	2,064,208	4,075,631
Transitional Development Grant	19,802	19,802	419,802
General Public Service Pension Arrears (Budgeting)	13,898	13,898	0
Salary arrears (Budgeting)	109,842	109,842	0
Pension for Local Governments	558,985	419,239	719,580
Gratuity for Local Governments	395,368	296,526	2,180,030
2c. Other Government Transfer	1,267,100	985,290	2,478,235
Support to PLE (UNEB)	21,000	20,084	21,000
Uganda Road Fund (URF)	646,100	451,699	1,528,682
Uganda Wildlife Authority (UWA)	400,000	348,592	356,151
Youth Livelihood Programme (YLP)	200,000	164,915	572,402
3. External Financing	570,000	233,824	850,000
African Development Bank (ADB)	70,000	0	0
United Nations Children Fund (UNICEF)	100,000	0	0
Global Fund for HIV, TB & Malaria	0	0	200,000
Global Alliance for Vaccines and Immunization (GAVI)	400,000	233,824	400,000
United States Agency for International Development (USAID)	0	0	250,000
Total Revenues shares	17,471,273	13,365,387	24,796,778

Vote :562 Kiruhura District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The Approved Budget for Locally Raised Revenues for FY 2019/2020 was UGX: 1,107,136,033/= the cumulative realization at the end of the 3rd Quarter was UGX: 693,209,000/= giving a performance of 63% less than the expected 75%. The performance was hindered by Foot and Mouth Disease outbreak which closed livestock markets effective December 2019. However, some sources which underperformed were covered up by Land Fees, Local Hotel Tax, Animal & Crop Husbandry related Levies, Other fees, Ground Rent and Group Registration which over performed. The over performance under Land Fees (296%) was due to SLAAC project that targeted land registration and increased the number of persons applying for Land registration far beyond the projections. Animal & Crop Husbandry related Levies over performed at (138%) due to more Livestock loading revenues and revenue from Fishing at Lake Kakyera which was not anticipated at budgeting time. Over-performance under Local Hotel Tax (151%) was because of more hotels that opened business and had not been projected. Other fees also over-performed because one off receipts were obtained especially from Game Park trails and spot hunting, erection of Telecom Masts among the key sources. Group Registration Over performed because many groups registered anticipating Political Support under the presidential initiatives. In general, most of the sources underperformed because of delays in revenue assessment and award of tenders due to lack of Contracts Committee whose term of Office had expired. The covid-19 outbreak will further impact on local revenue sources which normally pay during The last quarter of the year.

Central Government Transfers

The Approved Budget for FY 2019/2020 for Receipts from Central Government was UGX: 14,527,037,188/= The cumulative receipts at the end of the 3rd quarter was UGX:11,453,065,000/= representing a performance of 78.5% of which Discretionary Government transfers performed at 78% and Conditional Government Transfers at 79%. This was slightly above the expected 75%. The over-performance was attributed to funds that are released three times in the financial year i.e the development revenues. Besides, all the funds under Pension Arrears and Salary arrears (budgeting) under conditional government transfers were fully released in the first quarter. In conclusion the budget performance for Central Government Receipts performed on schedule. The Approved Budget for FY: 2019/2020 under Other Government Transfers was UGX: 1,267,100,000/=. The cumulative receipts at the end of the 3rd quarter was UGX: 985,290,000/= representing a performance of 78% of which is slightly above the expected 75%. The reason was that UNEB funds were all released to cater for PLE examinations in Q2 at 96% although slightly less than what was budgeted for. Uganda Road fund performed at 70% less than expected 75% as less funds were released compared to the IPFs. Uganda Wild Life Authority (UWA) which had not released any funds during the 1st quarter released UGX: 348,591,965/= during the 2nd quarter. No funds were received in Q3 The cumulative performance for UWA stood at 87% at the end of the 3rd quarter. YLP & UWEP performed of 82% which is a very good performance. The District expects more funds under URF, UWA and YLP recoveries in Q4.

External Financing

The Approved budget for Donor Funding was 570 Million. by the end of the 3rd Quarter the Cumulative Receipts stood at UGX 233,824,000/=. these funds were received for Mass immunization against Measles and Rubella in Q2 and GAVI to support immunization. The cumulative % tage performance for external financing hence stood at 41% by the end of March 2020. Under performance was due to non release of funds from other partners as had been planned. funds are expected in Q4.

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The Approved Budget for Locally Raised Revenues for FY 2020/2021 is UGX 1,351,833,000/= which is an increase from 1,107,136,000/= (18.1%). the increase is attributed to more revenue sources being created and explored including increased land registration, application fees and nomination fees for electoral positions, more hotels that will yield local hotel tax and increase local service tax, more cattle markets starting up among others. this is in line with the 5 Year Revenue enhancement plan.

Central Government Transfers

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The revenue from Central Government as at Draft budget stands as follows: Discretionary Government transfers will be UGX: 2,619,838,000/= which is a reduction from UGX 2,655,706,000/= attributed to reduction in DDDEG from 259.8 Million to 201.1 million attributed to changes in the allocation formula. Conditional Government transfers will be UGX: 17,496,872,000/= compared to UGX: 11,871,331,000/= the big increase is due to more allocations under education wage, pension and gratuity, sector non-wage and sector development grants as a result of more projects under Health and Education funded by UGIFT program. Other Government transfers will increase from 1,267,100,000/= in FY 2019/2020 to UGX: 2,382,511,000/= as a result of changes in YLP and UWEP programs that will see more recovery funds reimbursed to the District due to recovery enforcement measures put in place by the District leadership. Besides, more funds are expected under Uganda Road Fund.

External Financing

The District expects UGX: 850 Million under external financing which will increase from UGX 570 Million from the FY 2019/2020. the increase is attributed to new program called Results based Financing (RBF) that started effective quarter 4 of FY 2019/2020.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	685,216	152,080	454,545
District Production Services	270,715	544,730	558,362
<i>Sub- Total of allocation Sector</i>	955,932	696,810	1,012,907
Sector :Works and Transport			
District, Urban and Community Access Roads	1,246,154	940,901	1,881,089
District Engineering Services	412,000	272,174	680,151
<i>Sub- Total of allocation Sector</i>	1,658,154	1,213,076	2,561,240
Sector :Trade and Industry			
Commercial Services	43,796	32,698	41,910
<i>Sub- Total of allocation Sector</i>	43,796	32,698	41,910
Sector :Education			
Pre-Primary and Primary Education	4,263,675	1,924,634	5,597,025
Secondary Education	2,091,910	1,874,831	2,354,857
Education & Sports Management and Inspection	139,903	953,801	157,469
Special Needs Education	6,531	3,780	0
<i>Sub- Total of allocation Sector</i>	6,502,019	4,757,046	8,109,351
Sector :Health			
Primary Healthcare	1,379,135	616,255	3,304,984
District Hospital Services	159,982	122,519	268,143
Health Management and Supervision	2,190,694	1,639,509	2,336,240
<i>Sub- Total of allocation Sector</i>	3,729,811	2,378,283	5,909,367
Sector :Water and Environment			
Rural Water Supply and Sanitation	471,767	96,840	703,040
Natural Resources Management	183,391	132,645	196,654

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<i>Sub- Total of allocation Sector</i>	655,159	229,484	899,694
Sector :Social Development			
Community Mobilisation and Empowerment	371,642	113,364	757,602
<i>Sub- Total of allocation Sector</i>	371,642	113,364	757,602
Sector :Public Sector Management			
District and Urban Administration	2,170,093	1,606,066	4,011,072
Local Statutory Bodies	682,302	438,968	708,243
Local Government Planning Services	164,387	115,830	165,071
<i>Sub- Total of allocation Sector</i>	3,016,782	2,160,864	4,884,386
Sector :Accountability			
Financial Management and Accountability(LG)	470,754	295,613	551,383
Internal Audit Services	67,226	48,077	68,938
<i>Sub- Total of allocation Sector</i>	537,980	343,689	620,321

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,166,006	1,612,900	3,993,072
District Unconditional Grant (Non-Wage)	110,723	83,042	133,796
District Unconditional Grant (Wage)	328,071	246,053	328,871
General Public Service Pension Arrears (Budgeting)	13,898	13,898	0
Gratuity for Local Governments	395,368	296,526	2,180,030
Locally Raised Revenues	158,439	76,500	155,305
Multi-Sectoral Transfers to LLGs_NonWage	238,661	178,785	223,472
Multi-Sectoral Transfers to LLGs_Wage	252,019	189,014	252,019
Pension for Local Governments	558,985	419,239	719,580
Salary arrears (Budgeting)	109,842	109,842	0
Development Revenues	4,087	4,087	18,000
District Discretionary Development Equalization Grant	4,087	4,087	6,000
Other Transfers from Central Government	0	0	12,000
Total Revenues shares	2,170,093	1,616,987	4,011,072

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	580,090	435,067	580,890
Non Wage	1,585,916	1,168,337	3,412,182
<i>Development Expenditure</i>			
Domestic Development	4,087	2,662	18,000
External Financing	0	0	0
Total Expenditure	2,170,093	1,606,066	4,011,072

Narrative of Workplan Revenues and Expenditure

The budget for Administration Department for the FY 2020/21 stands at UGX: 4,011,072,000/= compared to UGX 2,170,093,000/= for FY 2019/20. The increase is attributed to more funds received especially: Gratuity and pension for local government, other government transfers(UWA) and more allocation under district unconditional grant (non-wage). The budget is to be funded by locally raised revenues of UGX 155,305,000/= District unconditional grant (non-wage) UGX 133,796,000/=, District unconditional Grant (wage) of UGX 328,871,000/= Pension for Local Governments UGX719,580,000/=. Gratuity for local government UGX 2,180,030,000, Other transfers from central government (UWA) UGX 12,000,000 and District Discretionary Development Equalization Grant of UGX: 6,000,000/=. Overall Wage expenditure will be UGX: 580,890,000/=. non-wage expenditure will be UGX: 3,412,182,000/= and development expenditure UGX 18,000,000/=

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	470,754	304,442	551,383
District Unconditional Grant (Non-Wage)	45,001	33,751	46,000
District Unconditional Grant (Wage)	151,846	113,885	151,846
Locally Raised Revenues	37,600	32,455	47,000
Multi-Sectoral Transfers to LLGs_NonWage	236,307	124,352	306,537
Development Revenues	0	0	0
N/A			
Total Revenues shares	470,754	304,442	551,383
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	151,846	113,885	151,846
Non Wage	318,908	181,728	399,537
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	470,754	295,613	551,383

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 551,383,000/= compared to UGX 470,754,000/= for FY 2019/2020. The slight increase is attributed to more allocations under locally raised revenues under LLGs. The department's budget is purely recurrent to be financed by locally raised revenues UGX: 47,000,000/=. District Unconditional Grant (non-wage) UGX: 46,000,000/= and District Unconditional Grant (wage): 151,846,000/=. while Multi-Sectoral Transfers to LLG's UGX:306,537,000/=.The Department will spend UGX: 151,846,000/ on wage and UGX: 399,537,000/= on non-wage recurrent activities.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	682,302	476,188	708,243
District Unconditional Grant (Non-Wage)	232,854	174,641	233,354
District Unconditional Grant (Wage)	208,458	156,344	208,458
Locally Raised Revenues	153,483	83,946	162,500
Multi-Sectoral Transfers to LLGs_NonWage	87,507	61,258	103,931
Development Revenues	0	0	0
N/A			
Total Revenues shares	682,302	476,188	708,243
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,458	156,343	208,458
Non Wage	473,844	282,625	499,785
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	682,302	438,968	708,243

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 is UGX: 708,243,000/= compared to UGX 682,302,000/= for FY 2019/2020. The increase is attributed to more allocations under Multi-Sectoral Transfers to LLG's, and Local revenue. The department's budget is purely recurrent and will be financed by locally raised revenues UGX: 162,500,000/=, District Unconditional Grant (non-wage) UGX: 233,354/= and District Unconditional Grant (wage): 208,458,000/= The Department will spend UGX: 208,458,000/= on wage and UGX: 499,785,000/= on non-wage recurrent activities.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	859,457	635,525	917,075
District Unconditional Grant (Wage)	143,679	107,759	143,679
Locally Raised Revenues	2,000	2,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	16,391	2,725	20,145
Sector Conditional Grant (Non-Wage)	262,987	197,240	313,851
Sector Conditional Grant (Wage)	434,400	325,800	434,400
Development Revenues	96,474	96,474	95,832
Sector Development Grant	96,474	96,474	95,832
Total Revenues shares	955,932	731,999	1,012,907
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	578,079	433,560	578,079
Non Wage	281,378	198,965	338,996
Development Expenditure			
Domestic Development	96,474	64,285	95,832
External Financing	0	0	0
Total Expenditure	955,932	696,810	1,012,907

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 is UGX: 1,012,907,000/= compared to UGX 955,932,000/= for FY 2019/2020. The increase is attributed to more allocations under locally raised revenues and Sector conditional grant non-wage. The department's budget is to be financed by locally raised revenues UGX: 5,000,000/=-, District Unconditional Grant (wage): 143,679,000/=-, sector conditional Grant (wage): 434,400,000/=-, sector conditional Grant (non-wage): 313,851,000/= and sector development grant of UGX: 321,332,000/=-. The Department will spend UGX: 578,079,000/= on wage, UGX: 338,996,000/= on non-wage recurrent activities and UGX: 95,832,000/= on development projects.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,534,980	1,881,231	2,795,418
District Unconditional Grant (Non-Wage)	8,000	6,000	7,000
Locally Raised Revenues	2,000	1,000	12,500
Multi-Sectoral Transfers to LLGs_NonWage	37,320	8,495	39,014
Sector Conditional Grant (Non-Wage)	336,177	252,125	479,361
Sector Conditional Grant (Wage)	2,151,482	1,613,612	2,257,543
Development Revenues	1,194,831	928,655	3,113,949
External Financing	500,000	233,824	850,000
Sector Development Grant	694,831	694,831	1,863,949
Transitional Development Grant	0	0	400,000
Total Revenues shares	3,729,811	2,809,886	5,909,367
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,151,482	1,613,612	2,257,543
Non Wage	383,497	260,423	537,875
Development Expenditure			
Domestic Development	694,831	294,303	2,263,949
External Financing	500,000	209,946	850,000
Total Expenditure	3,729,811	2,378,283	5,909,367

Narrative of Workplan Revenues and Expenditure

Health Department Budget Estimates for FY 2020/2021 is UGX: 5,909,367,000/= compared to UGX 3,729,811,000/= for FY 2019/2020. The increase is attributed to more allocations under Locally Raised Revenues, Sector conditional grant (non-wage), External financing, Sector Development Grant and the new allocation of Transitional development grant which was not budget for during the FY 2019/20. The department's budget is to be financed by: District Unconditional Grant (non-wage) UGX: 7,000,000/=, locally raised revenues UGX: 12,500,000/=, Multi-sectoral transfers to LLGs non-wage worth UGX: 39,014,000/=, Sector conditional Grant (non-wage): 509,101,000/=, Sector conditional Grant (wage) worth UGX: 2,257,543,000/= as recurrent revenues. Development revenues will be as follows: External financing is estimated at UGX: 850 Million as a result of new source of funding under Results based funding (RBF) framework. Sector development grant will be UGX: 1,863,949,000/= basically for upgrade of Health facilities to HCIII status. The last source of funding is Transitional development grant of UGX: 400,000,000/= earmarked for upgrade of Rurambiira HCII in Nyakashashara Sub-county to HCIII status. The Department will spend UGX: 2,257,543,000/= on wage, UGX: 537,875,000/= on non-wage recurrent activities, UGX: 2,263,949,000/= on development projects and 833,024,000/= on external/donor funded activities.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,535,508	4,087,730	6,563,182
District Unconditional Grant (Non-Wage)	4,000	3,000	0
District Unconditional Grant (Wage)	52,483	39,362	52,483
Locally Raised Revenues	10,000	10,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	10,550	3,400	0
Other Transfers from Central Government	21,000	20,084	21,000
Sector Conditional Grant (Non-Wage)	760,126	503,872	972,614
Sector Conditional Grant (Wage)	4,677,349	3,508,012	5,507,085
Development Revenues	966,511	896,511	1,546,168
District Discretionary Development Equalization Grant	40,000	40,000	43,496
External Financing	70,000	0	0
Sector Development Grant	856,511	856,511	1,502,672
Total Revenues shares	6,502,019	4,984,242	8,109,351
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,729,832	3,547,374	5,559,568
Non Wage	805,676	490,070	1,003,614
Development Expenditure			
Domestic Development	896,511	719,602	1,546,168
External Financing	70,000	0	0
Total Expenditure	6,502,019	4,757,046	8,109,351

Narrative of Workplan Revenues and Expenditure

Education Department Budget for FY 2020/2021 as at Draft budget stands at UGX: 8,109,351,000/= (8.1 Billion) compared to UGX 6,502,019,000/= (6.5 Billion) for FY 2019/2020. The increase is attributed to more allocations under Sector conditional grant non-wage, Sector conditional grant wage, District Discretionary Development Equalization grant and Sector development grant. The department's budget is to be financed by: District Unconditional Grant (wage) UGX: 52,483,000/=, locally raised revenues UGX: 10,000,000/=, Other transfers from Central government (UNEB) UGX: 21 Million to support PLE, Sector conditional Grant (wage): of UGX: 5,507,085,000/= for primary and secondary teachers' salaries, Sector conditional Grant (non-wage): 972,614,000/= as recurrent revenues. Development revenues will be DDDEG of UGX: 43,496,000/= and Sector development grant of UGX: 1,502,672,000/= and The Department will spend UGX: 5,559,568,000/= on wage, UGX: 1,003,614,000/= on non-wage recurrent activities and UGX: 1,546,168,000/= on development projects.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	846,572	603,842	1,756,460
District Unconditional Grant (Non-Wage)	4,000	3,000	0
District Unconditional Grant (Wage)	180,827	135,620	180,827
Locally Raised Revenues	12,000	11,900	16,000
Multi-Sectoral Transfers to LLGs_NonWage	344,167	276,264	1,219,633
Other Transfers from Central Government	305,578	177,058	340,000
Development Revenues	811,582	726,641	804,780
Locally Raised Revenues	200,000	166,667	320,000
Multi-Sectoral Transfers to LLGs_Gou	411,582	411,582	484,780
Other Transfers from Central Government	200,000	148,392	0
Total Revenues shares	1,658,154	1,330,483	2,561,240
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,827	135,613	180,827
Non Wage	665,745	462,380	1,575,633
Development Expenditure			
Domestic Development	811,582	615,082	804,780
External Financing	0	0	0
Total Expenditure	1,658,154	1,213,076	2,561,240

Narrative of Workplan Revenues and Expenditure

Roads & Engineering Department's Budget for FY 2020/2021 is UGX: 2,561,240,000/= compared to UGX 1,658,154,000/= for FY 2019/2020. The increase is attributed to more allocations under other transfers from central government (Uganda Road Fund) and Locally raised revenues. The department's budget is to be financed by: District Unconditional Grant (wage) UGX: 180,827,000/=, locally raised revenues UGX: 16,000,000/=-, Multi-sectoral Transfers to LLGs-Non-wage worth UGX: 1,219,633,000/= and Other transfers from Central government (Uganda Road Fund) UGX: 340,000,000/= as recurrent revenues. Development revenues will be as follows: Locally raised revenues UGX: 320 million for ongoing construction of the Administration Block and Operation and Maintenance including fencing of the District Headquarters. LLGs development will be UGX: 484,780,000/= which is composed of DDDEG and UWA funding. The Department will spend UGX: 180,827,000/= on wage, UGX: 1,575,633,000/= on non-wage recurrent activities and UGX: 804,040,000/= on development projects.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	35,574	26,681	70,060
Sector Conditional Grant (Non-Wage)	35,574	26,681	70,060
Development Revenues	436,193	436,193	632,980
Sector Development Grant	416,391	416,391	613,178
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	471,767	462,874	703,040
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	35,574	22,492	70,060
Development Expenditure			
Domestic Development	436,193	74,348	632,980
External Financing	0	0	0
Total Expenditure	471,767	96,840	703,040

Narrative of Workplan Revenues and Expenditure

The Water Department Budget for the Financial Year 2020/2021 is UGX: 703,040,000/= compared to UGX 471,767,000/= for FY 2019/2020. The increase is attributed to more allocations under sector conditional and development grants from 35.5 Million to 70 Million and from 471.7 Million to 703 Million partially because of improvement in Local Government Performance Assessment Index. The department's budget is to be financed by sector conditional Grant (non-wage): 70,059,901/= and sector development grant of UGX: 613,178,484,000/=. The Department will spend UGX: 70,059,901/= on non-wage recurrent activities and UGX: 613,178,484,000/= on development projects mainly, Construction of 6 New Boreholes, Rehabilitation of boreholes (O&M), Construction of 8 institutional Water Tanks, Procurement of 1 water quality testing kit and Construction of a five stance lined Latrine at Akageti Rural Growth Center (RGC).

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	183,391	132,661	196,654
District Unconditional Grant (Non-Wage)	14,000	10,500	14,000
District Unconditional Grant (Wage)	148,206	111,155	147,406
Locally Raised Revenues	6,000	4,775	10,000
Multi-Sectoral Transfers to LLGs_NonWage	11,026	3,113	3,960
Sector Conditional Grant (Non-Wage)	4,159	3,119	21,288
Development Revenues	0	0	0
N/A			
Total Revenues shares	183,391	132,661	196,654
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,206	111,155	147,406
Non Wage	35,185	21,490	49,248
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	183,391	132,645	196,654

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 196,654,000/= compared to UGX 183,391,000/= for FY 2019/2020. The slight increase is attributed to more allocations under Locally raised revenues and sector conditional grant non-wage. The department's budget is to be financed by locally raised revenues UGX: 10,000,000/=. District Unconditional Grant (non-wage) UGX: 14,000,000/=. District Unconditional Grant (wage): 147,406,000/=. and sector conditional Grant (non-wage): 21,288,000/=. The Department will spend UGX: 147,406,000/= on wage, UGX: 49,248,000/= on non-wage recurrent activities

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	371,642	277,683	757,602
District Unconditional Grant (Non-Wage)	8,000	6,000	8,000
District Unconditional Grant (Wage)	102,487	76,865	102,487
Locally Raised Revenues	4,000	758	4,000
Multi-Sectoral Transfers to LLGs_NonWage	22,832	3,403	37,744
Other Transfers from Central Government	200,000	164,915	572,402
Sector Conditional Grant (Non-Wage)	34,323	25,742	32,969
Development Revenues	0	0	0
N/A			
Total Revenues shares	371,642	277,683	757,602
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	102,487	76,865	102,487
Non Wage	269,155	36,499	655,115
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	371,642	113,364	757,602

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 757,602,000/= compared to UGX 371,642,000/= for FY 2019/2020. The significant increase is attributed to change in government policy to reimburse YLP & UWEP project recoveries back to the District. The department's budget is to be financed by locally raised revenues UGX: 4,000,000/=. Other Government Transfers (YLP Operations) UGX: 572,402,000/=. District Unconditional Grant (non-wage) UGX: 8,000,000/=. District Unconditional Grant (wage): 102,487,000/=. and sector conditional Grant (non-wage): 32,969,000/=. The Department will spend UGX: 102,487,000/= on wage, and UGX 655,115,000/= on non-wage recurrent activities.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	131,739	95,788	125,071
District Unconditional Grant (Non-Wage)	49,999	37,499	57,328
District Unconditional Grant (Wage)	51,743	38,807	51,743
Locally Raised Revenues	16,000	16,000	16,000
Multi-Sectoral Transfers to LLGs_NonWage	13,997	3,481	0
Development Revenues	32,648	32,648	40,000
District Discretionary Development Equalization Grant	32,648	32,648	40,000
Total Revenues shares	164,387	128,436	165,071
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,743	38,807	51,743
Non Wage	79,996	50,070	73,328
Development Expenditure			
Domestic Development	32,648	26,952	40,000
External Financing	0	0	0
Total Expenditure	164,387	115,830	165,071

Narrative of Workplan Revenues and Expenditure

Planning Department has a total of UGX 165,071,000 for the Financial Year 2020/2021. This is compared to UGX 164,387,000/= for FY 2019/2020. The slight increase is attributed to more allocations under Unconditional Grant, cater for PBS recurrent Costs and under DDDEG to cater for development and strategic planning (LGDP-II) The department's budget is to be financed by District unconditional Grant (non-wage): 57,328,000/=-, District unconditional Grant (wage): 51,743,000/=-, Locally raised revenues of UGX: 16,000,000/= and District Discretionary Development Equalization Grant of UGX: 40,000,000/=-. The Department will spend UGX: 51,743,000/= on wage, UGX: 73,328,000/= on non-wage recurrent activities and UGX: 40,000,000/= on development related activities. It is important to note that The Department was allocated a total of UGX 20 Million to cater for Program Budgeting System recurrent costs to enhance Budgeting and Reporting. This was budgeted under IPPS recurrent costs budget-line for ease of budget execution. Planning Department will in the first quarter finalize LGDP III (District Development plan) for the next 5 Years and other 5 year strategic plans across the District.

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,226	49,577	68,938
District Unconditional Grant (Non-Wage)	22,000	16,500	22,000
District Unconditional Grant (Wage)	33,858	25,394	33,858
Locally Raised Revenues	8,000	6,000	8,000
Multi-Sectoral Transfers to LLGs_NonWage	3,368	1,683	5,080
Development Revenues	0	0	0
N/A			
Total Revenues shares	67,226	49,577	68,938
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,858	25,394	33,858
Non Wage	33,368	22,683	35,080
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	67,226	48,077	68,938

Narrative of Workplan Revenues and Expenditure

The Budget for Internal Audit for the FY 2020/2021 is UGX: 68,938,000/= compared to UGX 67,226,000/= for FY 2019/2020. The slight increase is attributed to more allocations by LLGs. The department's budget is to be financed by locally raised revenues of UGX: 8,000,000/= District unconditional Grant (non-wage): 22,000,000/= and District unconditional Grant (wage): 33,858,000/= The Department will spend UGX: 33,858,000/= on wage and UGX: 35,080,000/= on nonwage recurrent activities

Vote :562 Kiruhura District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	43,796	33,347	41,910
District Unconditional Grant (Non-Wage)	1,893	1,420	0
District Unconditional Grant (Wage)	27,252	20,439	27,252
Locally Raised Revenues	2,000	2,000	2,000
Sector Conditional Grant (Non-Wage)	12,651	9,489	12,659
Development Revenues	0	0	0
N/A			
Total Revenues shares	43,796	33,347	41,910
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,252	20,439	27,252
Non Wage	16,544	12,260	14,659
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	43,796	32,698	41,910

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 is UGX: 41,910,114/= compared to UGX 43,796,000/= for FY 2019/2020. The department's budget is to be financed by: District unconditional Grant (wage) UGX: 27,252,000/=: Locally raised revenues of UGX: 2,000,000/= and sector conditional grant non-wage UGX: 12,659,000/=The Department will spend UGX: 27,252,000/= on wage and UGX: 14,658,570/= on non-wage recurrent activities.

Vote :562 Kiruhura District

FY 2020/21
