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**Vote : 562 Kiruhura District****FY 2019/20**

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**Foreword**

The Local Government Act (LGA) as amended 2010, requires Higher Local governments (HLGs) to prepare The Budget Framework Paper (BFP) and submit to Ministry of Finance Planning and Economic Development. (MoPFED) this is also in conformity with the Public Finance Management (PFM) Act 2015. Following the issuance of 2nd Budget Call Circular (BCC) by MoFPED which provided Indicative Planning Figures (IPFs) upon which appropriations by the Budget Desk were made. The District Technical planning Committee approved the allocations and a budget conference was held on 14th November 2018 when the views of stake holders were incorporated and informed the preparation of the Budget Framework Paper (BFP) for the FY 2019/20. The Budget Framework Paper (BFP) for FY 2018/19 for Vote 562-Kiruhura District Local government has been prepared through wider consultations with stake holders and it will serve as the background to the budget 2019/2020. The BFP was an integration and consolidation of the departmental draft Annual work-plans and the Budget estimates. The BFP was prepared using the Program Budgeting System (PBS). Therefore, on behalf of Kiruhura Local Government and on my own behalf I wish to extend my sincere gratitude to Government of Uganda, Ministry of Finance Planning and economic development (MoFPED), all line ministries and all the development partners for your continued support to Kiruhura District Local Government. This support has enabled us to implement development programs in the District. I therefore take this honour to present the BFP for FY 2019/2020 for Vote 562-Kiruhura District Local Government. "For God and my Country"



Rev. Samuel Mugisha Katugunda DISTRICT CHAIRPERSON-KIRUHURA

# Vote : 562 Kiruhura District

# FY 2019/20

## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	2,568,471	170,917	779,845
Discretionary Government Transfers	3,284,700	855,511	1,844,743
Conditional Government Transfers	19,247,389	5,136,908	9,652,028
Other Government Transfers	3,574,325	634,295	1,116,998
Donor Funding	1,226,320	0	0
<b>Grand Total</b>	<b>29,901,204</b>	<b>6,797,632</b>	<b>13,393,614</b>

## Revenue Performance in the First Quarter of 2018/19

By the end of the First Quarter, Kiruhura DLG had received UGX 6,797,632,000/= against the approved Budget of UGX 29,901,204,000/= for FY 2018/19 giving a budget performance of 22.73% against the expected 25%. The under-performance was due to poor realization of Locally raised revenues where the performance was 6.7% against expected 25% as the District Livestock markets remained closed during the quarter as the District finalized control measures for Foot & Mouth Disease out-break in the District.

## Planned Revenues for FY 2019/20

The District expects to run a total local budget of UGX: 13,393,614,000/= for FY 2019/2020 where by the revenue sources are Locally raised revenue of UGX: 779,845,000/= Discretionary government transfers UGX:1,884,743,000/=, Conditional government transfers UGX: 9,652,028,000/= and Other Government transfers of UGX: 1,116,998,000/= The District expects to get IPFs from Donors by the time of preparing Draft Budget. The reduction in all IPFs is because Kazo District was created from Kiruhura and hence affected all the IPFs downwards.

## SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,536,755	467,515	1,702,546
Finance	1,032,313	156,901	82,001
Statutory Bodies	916,803	153,164	380,000
Production and Marketing	1,490,996	378,552	673,222
Health	5,734,152	1,416,375	3,061,008
Education	12,156,816	3,127,663	5,393,112
Roads and Engineering	3,181,179	518,634	814,587
Water	628,636	196,713	364,374
Natural Resources	188,815	30,107	94,569
Community Based Services	1,692,708	280,818	622,812

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Planning	225,415	50,282	133,410
Internal Audit	116,618	20,899	71,973
<b>Grand Total</b>	<b>29,901,204</b>	<b>6,797,622</b>	<b>13,393,614</b>
<i>o/w: Wage:</i>	<i>14,510,694</i>	<i>3,627,674</i>	<i>6,753,045</i>
<i>Non-Wage Reccurent:</i>	<i>7,362,439</i>	<i>1,535,014</i>	<i>3,653,176</i>
<i>Domestic Devt:</i>	<i>6,801,752</i>	<i>1,634,934</i>	<i>2,987,393</i>
<i>Donor Devt:</i>	<i>1,226,320</i>	<i>0</i>	<i>0</i>

### Expenditure Performance in the First Quarter FY 2018/19

.Departments by the end of first quarter had received all the planned revenues within the quarter apart from Locally raised revenues which had not been fully warranted and hence departments were expected to get releases in the 2nd quarter. Development funds had been received in excess of planned 25% and hence boosted budget performance for service delivery sectors (Production, Health Education and Water) The Future plans are that departments will have reduced IPFs for all categories of revenues as a result of formulation of Kazo district Local government which affceyed all the IPFs for the remaining Kiruhura DLG. The District will Allocate 50 Million for the construction of Administration block. This money was allocated to Administration department from District un-conditional Grant (Non-wage).

### Planned Expenditures for The FY 2019/20

The District IPFs for all Revenue sources were grossly affected by the creation of Kazo District which was part of Kiruhura during FY 2018/19. this means that all IPFs reduced and hence reduced allocations to departments.

### Medium Term Expenditure Plans

in the medium term, the District is prioritizing service delivery in the following ways: Disilting of dams to ensure provision of water for production, scaling up of agriculture through a robust agriculture extension staff capacity enhancement, upgrading of health Center IIs to Health Center III status to improve health services, put up seed schools in LLGs without public secondary schools under Education, construct staff houses and classrooms under UPE program to improve education services, recruit staff, improve roads and expand the network, improve safe water coverage using solar powered pumps from safe water sources, construct and rehabilitate boreholes and rain tanks.

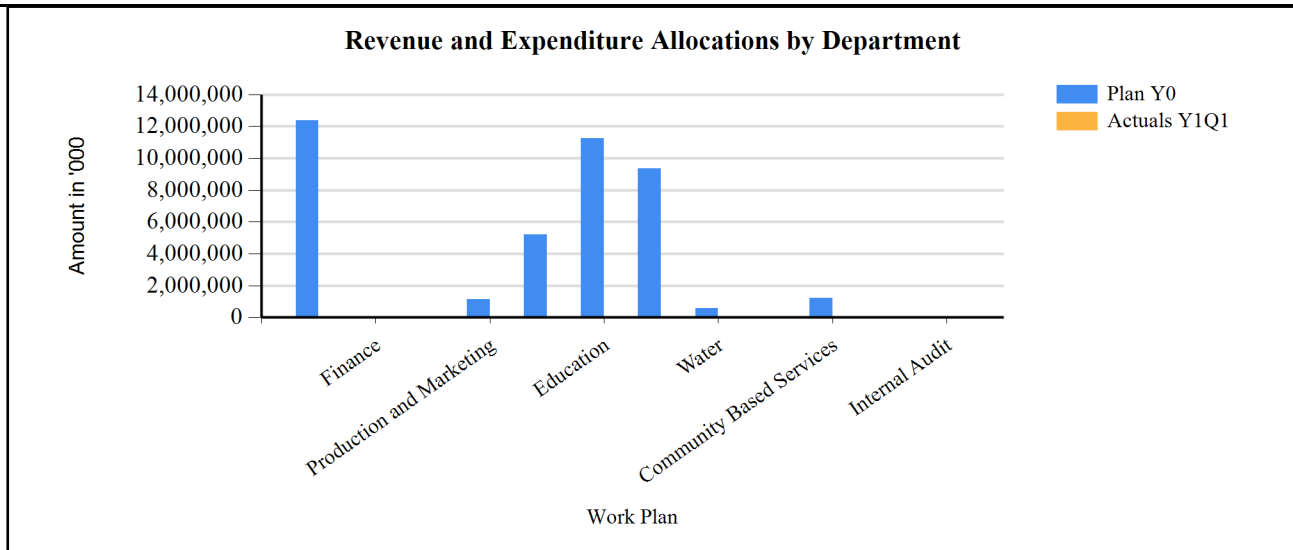
### Challenges in Implementation

The reduction in the IPFs as a result of Curving off Kazo district will pose some great challenges in the first year of this experience. Notwithstanding, Local Revenue continues to be affected by a number of bottlenecks which translate into low realization and hence affects allocations to departments. Under staffing still affects the District amidst wage bill challenges. The other constraint is salary discrepancies for the different staff categories especially for science and non-science categories. this has hindered service delivery indirectly.

### G1: Graph on the Revenue and Expenditure Allocations by Department

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**Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>1. Locally Raised Revenues</b>	<b>2,568,471</b>	<b>170,917</b>	<b>779,845</b>
Local Services Tax	63,424	8,414	39,305
Land Fees	219,331	7,025	24,210
Local Hotel Tax	15,643	5,582	5,843
Application Fees	56,000	830	0
Business licenses	276,900	14,980	76,901
Liquor licenses	4,000	4,710	0
Interest from private entities - Domestic	1,120	1,270	0
Interest from other government units	0	0	220
Rent & Rates - Non-Produced Assets – from other Govt units	11,900	990	3,000
Sale of non-produced Government Properties/assets	200,000	0	0
Park Fees	133,416	27,826	61,746
Property related Duties/Fees	13,600	8,330	11,000
Advertisements/Bill Boards	9,650	0	6,650
Animal & Crop Husbandry related Levies	203,323	24,886	77,195
Registration (e.g. Births, Deaths, Marriages, etc.) fees	14,115	2,735	19,140
Registration of Businesses	71,534	6,560	6,713
Inspection Fees	67,250	2,030	11,000
Market /Gate Charges	652,440	42,033	409,086
Court Filing Fees	2,100	310	0
Other Fees and Charges	68,089	3,469	12,257

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Ground rent	14,660	0	7,980
Group registration	11,000	0	7,600
Unspent balances – Locally Raised Revenues	458,977	0	0
<b>2a. Discretionary Government Transfers</b>	<b>3,284,700</b>	<b>855,511</b>	<b>1,844,743</b>
District Unconditional Grant (Non-Wage)	1,011,841	252,960	596,010
Urban Unconditional Grant (Non-Wage)	125,780	31,445	70,786
District Discretionary Development Equalization Grant	364,010	121,337	272,600
Urban Unconditional Grant (Wage)	378,028	94,507	252,019
District Unconditional Grant (Wage)	1,357,015	339,254	624,227
Urban Discretionary Development Equalization Grant	48,026	16,009	29,101
<b>2b. Conditional Government Transfer</b>	<b>19,247,389</b>	<b>5,136,908</b>	<b>9,652,028</b>
Sector Conditional Grant (Wage)	12,775,651	3,193,913	5,876,800
Sector Conditional Grant (Non-Wage)	2,361,565	711,812	1,218,748
Sector Development Grant	3,127,055	1,042,352	2,104,792
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	119,426	0	0
Salary arrears (Budgeting)	115,385	0	0
Pension for Local Governments	431,886	107,972	431,886
Gratuity for Local Governments	295,368	73,842	0
<b>2c. Other Government Transfer</b>	<b>3,574,325</b>	<b>634,295</b>	<b>1,116,998</b>
Support to PLE (UNEB)	14,920	0	21,000
Uganda Road Fund (URF)	1,873,470	410,295	590,400
Uganda Wildlife Authority (UWA)	483,285	0	0
Uganda Women Entrepreneurship Program(UWEP)	370,166	0	270,879
Youth Livelihood Programme (YLP)	832,484	224,000	234,719
<b>3. Donor</b>	<b>1,226,320</b>	<b>0</b>	<b>0</b>
African Development Bank (ADB)	626,320	0	0
United Nations Children Fund (UNICEF)	500,000	0	0
Global Fund for HIV, TB & Malaria	100,000	0	0
<b>Total Revenues shares</b>	<b>29,901,204</b>	<b>6,797,632</b>	<b>13,393,614</b>

**Table on the Revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	986,134	240,165	495,080
District Production Services	485,772	121,443	166,877
District Commercial Services	19,090	4,772	11,265

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<i>Sub- Total of allocation Sector</i>	<b>1,490,996</b>	<b>366,380</b>	<b>673,222</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	2,513,679	618,256	814,587
District Engineering Services	667,500	166,875	0
<i>Sub- Total of allocation Sector</i>	<b>3,181,179</b>	<b>785,131</b>	<b>814,587</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	9,723,964	2,433,685	4,391,779
Secondary Education	2,198,931	549,731	934,709
Education & Sports Management and Inspection	233,420	58,355	66,624
<i>Sub- Total of allocation Sector</i>	<b>12,156,316</b>	<b>3,041,770</b>	<b>5,393,112</b>
<b>Sector :Health</b>			
Primary Healthcare	5,606,737	1,400,658	3,014,192
Health Management and Supervision	127,415	31,854	46,817
<i>Sub- Total of allocation Sector</i>	<b>5,734,152</b>	<b>1,432,512</b>	<b>3,061,008</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	628,636	157,159	364,374
Natural Resources Management	185,815	43,271	94,569
<i>Sub- Total of allocation Sector</i>	<b>814,451</b>	<b>200,430</b>	<b>458,944</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,692,708	414,177	622,812
<i>Sub- Total of allocation Sector</i>	<b>1,692,708</b>	<b>414,177</b>	<b>622,812</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,536,755	633,531	1,702,546
Local Statutory Bodies	916,803	208,452	380,000
Local Government Planning Services	225,415	61,829	133,410
<i>Sub- Total of allocation Sector</i>	<b>3,678,973</b>	<b>903,813</b>	<b>2,215,956</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	1,032,313	175,907	82,001
Internal Audit Services	116,618	27,148	71,973
<i>Sub- Total of allocation Sector</i>	<b>1,148,930</b>	<b>203,055</b>	<b>153,974</b>

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## SECTION B : Workplan Summary

### Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,290,845</b>	<b>459,585</b>	<b>1,687,546</b>
Locally Raised Revenues	231,063	0	33,389
Multi-Sectoral Transfers to LLGs_NonWage	413,319	102,672	719,019
Multi-Sectoral Transfers to LLGs_Wage	376,731	94,183	252,019
District Unconditional Grant (Non-Wage)	89,912	26,478	150,233
District Unconditional Grant (Wage)	217,753	54,438	101,000
General Public Service Pension Arrears (Budgeting)	119,426	0	0
Salary arrears (Budgeting)	115,385	0	0
Pension for Local Governments	431,886	107,972	431,886
Gratuity for Local Governments	295,368	73,842	0
<b>Development Revenues</b>	<b>245,910</b>	<b>7,930</b>	<b>15,000</b>
Other Transfers from Central Government	22,000	0	0
Locally Raised Revenues	212,148	0	0
District Discretionary Development Equalization Grant	11,762	0	15,000
<b>Total Revenues shares</b>	<b>2,536,755</b>	<b>467,515</b>	<b>1,702,546</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	594,484	148,621	353,019
Non Wage	1,696,360	310,964	1,334,528
<b>Development Expenditure</b>			
Domestic Development	245,910	7,700	15,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,536,755</b>	<b>467,285</b>	<b>1,702,546</b>

### Narrative of Workplan Revenues and Expenditure

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Administration Dept. Budget for FY 2019/20 is UGX: 1,702,546,000/= compared to UGX 2,536,755,000/= for FY 2018/19. The decrease is due to creation of Kazo District from Kiruhura which is a decreased the all IPFs for Kiruhura District. For FY 2019/2020 only 50 Million has been allocated for the Construction of the Admin block from DUCG (Non-wage). The creation of Kazo District from Kiruhura reduced locally raised revenues and Wage allocations for Administration department. Increase in DUCG (non-wage) allocation is due to allocation of 50-Million to cater for the Administration Block. Increase in Multi-sectoral transfers (non-wage) was because most of the LLGs allocated more funds to their respective Administration departments compared to FY 2018/19. The IPFs for general public service pension arrears (budgeting), salary arrears and gratuity for local governments are expected in the 2nd BCC. for Development Revenues, DDEG allocation will slightly increase from 1.7 Million to 15 Million. The Department expects to spend UGX: 353,019,000/= on wage and UGX15 Million on development (capacity building).



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## Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,032,313</b>	<b>156,901</b>	<b>82,001</b>
Locally Raised Revenues	80,024	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	647,118	79,608	0
District Unconditional Grant (Non-Wage)	66,840	17,710	40,001
District Unconditional Grant (Wage)	238,331	59,583	30,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>1,032,313</b>	<b>156,901</b>	<b>82,001</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	238,331	59,583	30,000
Non Wage	793,982	92,929	52,001
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,032,313</b>	<b>152,512</b>	<b>82,001</b>

### Narrative of Workplan Revenues and Expenditure

Finance Department's Budget estimates for FY 2019/20 is UGX 82,001,000/= compared to UGX: 1,032,313,000/= for FY 2018/19. The budget will be funded by Locally raised revenues UGX: 12,000,000/=, District unconditional grant (non-wage) UGX 40,000,000/= and District unconditional grant (wage) UGX 30,000,000/=. The decrease in all the revenues is attributed to the creation of Kazo District which grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department in comparison for last FY. The Department will have no development activities.

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## Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>916,803</b>	<b>153,164</b>	<b>380,000</b>
Locally Raised Revenues	221,153	0	140,000
Multi-Sectoral Transfers to LLGs_NonWage	180,524	24,382	0
Multi-Sectoral Transfers to LLGs_Wage	1,297	324	0
District Unconditional Grant (Non-Wage)	340,923	85,231	185,000
District Unconditional Grant (Wage)	172,907	43,227	55,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>916,803</b>	<b>153,164</b>	<b>380,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	174,204	43,551	55,000
Non Wage	742,599	74,065	325,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>916,803</b>	<b>117,616</b>	<b>380,000</b>

### Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2019/20 is UGX: 380,000,000/= compared to UGX 916,803,000/= for FY 2018/19. The decrease is due to creation of Kazo District from Kiruhura which is a decreased the all IPFs for Kiruhura District. The department's budget is purely recurrent to be financed by locally raised revenues UGX: 140,000,000/=-, District Unconditional Grant (non-wage) UGX: 185,000,000/= and District Unconditional Grant (wage): 55,000,000/= The Department will spend UGX: 55,000,000/= on wage and UGX: 325,000,000/= on non-wage recurrent activities.

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## Production and Marketing

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,311,944</b>	<b>318,868</b>	<b>576,678</b>
Locally Raised Revenues	11,175	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	35,421	2,487	0
District Unconditional Grant (Non-Wage)	8,681	2,215	4,999
District Unconditional Grant (Wage)	277,072	69,268	103,200
Sector Conditional Grant (Wage)	623,981	155,995	287,031
Sector Conditional Grant (Non-Wage)	355,614	88,903	179,447
<b>Development Revenues</b>	<b>179,052</b>	<b>59,684</b>	<b>96,545</b>
Sector Development Grant	179,052	0	96,545
<b>Total Revenues shares</b>	<b>1,490,996</b>	<b>378,552</b>	<b>673,222</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	901,054	225,263	390,231
Non Wage	410,890	75,419	186,446
<b>Development Expenditure</b>			
Domestic Development	179,052	0	96,545
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,490,996</b>	<b>300,682</b>	<b>673,222</b>

### Narrative of Workplan Revenues and Expenditure

Production and Marketing Departmental Budget estimates for FY 2019/20 is UGX: 673,222,000/= compared to UGX: 1,490,996,000/= for FY 2018/19. The decrease in all revenues is because of creation of Kazo District Local government w.e.f 1st July 2019. This greatly affected all the IPFs for Kiruhura DLG including Local revenue. The Department expects to spend UGX: 390,231,000/= on wage (staff salaries) and UGX 186,446,000/= on non-wage recurrent activities. The Department will spend 96,545,000/= on development projects in line with the LGDP II.

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## Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,229,673</b>	<b>1,048,215</b>	<b>2,047,231</b>
Locally Raised Revenues	32,709	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	53,545	12,360	0
District Unconditional Grant (Non-Wage)	12,515	3,129	4,000
District Unconditional Grant (Wage)	22,206	5,552	12,138
Sector Conditional Grant (Wage)	3,683,073	920,768	1,694,213
Sector Conditional Grant (Non-Wage)	425,625	106,406	332,880
<b>Development Revenues</b>	<b>1,504,479</b>	<b>368,160</b>	<b>1,013,777</b>
Donor Funding	400,000	0	0
Sector Development Grant	1,104,479	0	1,013,777
<b>Total Revenues shares</b>	<b>5,734,152</b>	<b>1,416,375</b>	<b>3,061,008</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,705,279	926,320	1,706,351
Non Wage	524,394	116,731	340,880
<b>Development Expenditure</b>			
Domestic Development	1,104,479	9,985	1,013,777
Donor Development	400,000	0	0
<b>Total Expenditure</b>	<b>5,734,152</b>	<b>1,053,036</b>	<b>3,061,008</b>

### Narrative of Workplan Revenues and Expenditure

Health Departmental Budget estimates for FY 2019/20 is UGX: 3,061,008,000/= compared to UGX: 5,734,152,000/= for FY 2018/19. It is noted that all revenue sources decreased tremendously and this is explained by the creation of Kazo District Local Government from Kiruhura District Local government effective FY 2019/20. The Department expects to spend UGX: 1,706,351,000/= on wage and ugx 340,880,000/= on recurrent non-wage. The department will spend UGX: 1,013,777,000/= on capital development projects (upgrade of 2 HCIIIs to HCIII status). The Department expects some donor funding but the partners did not communicate IPFs by the time of compilation of this BFP. IPFs are expected by the time of producing Draft Budget estimates later on.

## Vote : 562 Kiruhura District

FY 2019/20

*Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>10,061,731</b>	<b>2,634,244</b>	<b>4,594,379</b>
Locally Raised Revenues	20,744	0	10,000
Other Transfers from Central Government	0	0	21,000
Multi-Sectoral Transfers to LLGs_NonWage	64,398	18,676	0
District Unconditional Grant (Non-Wage)	12,591	3,148	4,000
District Unconditional Grant (Wage)	38,347	9,587	31,624
Sector Conditional Grant (Wage)	8,468,597	2,117,149	3,895,555
Sector Conditional Grant (Non-Wage)	1,457,053	485,684	632,200
<b>Development Revenues</b>	<b>2,095,085</b>	<b>493,419</b>	<b>798,733</b>
Other Transfers from Central Government	14,920	0	0
Donor Funding	626,320	0	0
Multi-Sectoral Transfers to LLGs_Gou	16,792	0	0
District Discretionary Development Equalization Grant	108,502	0	96,851
Sector Development Grant	1,328,551	0	701,882
<b>Total Revenues shares</b>	<b>12,156,816</b>	<b>3,127,663</b>	<b>5,393,112</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,506,944	2,126,736	3,927,179
Non Wage	1,554,787	505,068	667,200
<b>Development Expenditure</b>			
Domestic Development	1,468,766	4,198	798,733
Donor Development	626,320	0	0
<b>Total Expenditure</b>	<b>12,156,816</b>	<b>2,636,002</b>	<b>5,393,112</b>

**Narrative of Workplan Revenues and Expenditure**

Education Departmental Budget estimates for FY 2019/20 is UGX: 5,393,112,000/= compared to UGX: 12,156,816,000 /= for FY 2018/19 the decline in all revenue allocations for all sources was because of creation of Kazo District Local Government that was carved from Kiruhura. The Department expects to spend UGX: 3,927,179,000/= on wage. UGX: 667,200,000/= on non-wage recurrent activities and UGX 798,733,000/= on capital development projects as per approvals by Council and in line with the LGDP II.

# Vote : 562 Kiruhura District

# FY 2019/20

## Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,090,522</b>	<b>229,367</b>	<b>553,950</b>
Locally Raised Revenues	22,000	0	2,000
Other Transfers from Central Government	955,778	208,076	480,400
Multi-Sectoral Transfers to LLGs_NonWage	36,557	2,244	0
District Unconditional Grant (Non-Wage)	8,686	2,172	4,000
District Unconditional Grant (Wage)	67,501	16,875	67,550
<b>Development Revenues</b>	<b>2,090,656</b>	<b>289,267</b>	<b>260,637</b>
Other Transfers from Central Government	200,000	0	0
Locally Raised Revenues	367,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,423,156	0	260,637
District Unconditional Grant (Non-Wage)	100,000	0	0
<b>Total Revenues shares</b>	<b>3,181,179</b>	<b>518,634</b>	<b>814,587</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	67,501	16,875	67,550
Non Wage	1,023,022	107,233	486,400
<b>Development Expenditure</b>			
Domestic Development	2,090,656	267,267	260,637
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,181,179</b>	<b>391,375</b>	<b>814,587</b>

### Narrative of Workplan Revenues and Expenditure

Roads and Engineering Departmental Budget estimates for FY 2019/20 is UGX 814,587,000/= compared to UGX: : 3,181,179,000/= for FY 2018/19. The creation of Kazo District grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department. The Department expects to spend UGX 67,550,000/= on wage, and 486,400,000/= on non-wage recurrent activities and 260,637,000/= as development under Multi-sectoral Transfers to LLGs (URF and DDEG)

# Vote : 562 Kiruhura District

# FY 2019/20

## Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>92,611</b>	<b>18,038</b>	<b>51,984</b>
Locally Raised Revenues	20,271	0	2,000
District Unconditional Grant (Non-Wage)	8,281	2,023	4,000
District Unconditional Grant (Wage)	22,074	5,518	10,440
Sector Conditional Grant (Non-Wage)	41,985	10,496	35,544
<b>Development Revenues</b>	<b>536,025</b>	<b>178,675</b>	<b>312,391</b>
Sector Development Grant	514,973	0	292,589
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>628,636</b>	<b>196,713</b>	<b>364,374</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	22,074	5,518	10,440
Non Wage	70,537	7,884	41,544
<b>Development Expenditure</b>			
Domestic Development	536,025	19,116	312,391
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>628,636</b>	<b>32,518</b>	<b>364,374</b>

### Narrative of Workplan Revenues and Expenditure

Water Department's Budget estimates for FY 2019/20 is UGX 364,374,000/= compared to UGX: 628,636,000/= for FY 2018/19. The budget will be funded by Locally raised revenues UGX: 2,000,000/=-, District unconditional grant (non-wage) UGX 4,000,000/=-, District unconditional grant (wage) UGX 10,440,000/=-, sector conditional grant (non-wage) of UGX 39,213,000/=-, Sector Development grant UGX: 292,589,000/=- and Transitional Development grant UGX 19,802,000/=- The decrease in all the revenues is attributed to the creation of Kazo District which grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department in comparison for last FY. The Department expects to spend UGX 10,440,000/=- on wage, UGX: 41,544,000/=- on non-wage recurrent activities and 312,391,000/=- on development projects.

# Vote : 562 Kiruhura District

# FY 2019/20

## Natural Resources

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>188,815</b>	<b>30,107</b>	<b>94,569</b>
Locally Raised Revenues	52,657	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	26,877	2,787	0
District Unconditional Grant (Non-Wage)	15,531	3,883	8,000
District Unconditional Grant (Wage)	85,000	21,250	80,400
Sector Conditional Grant (Non-Wage)	8,750	2,187	4,169
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>188,815</b>	<b>30,107</b>	<b>94,569</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	85,000	21,250	80,400
Non Wage	103,815	8,790	14,169
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>188,815</b>	<b>30,040</b>	<b>94,569</b>

### Narrative of Workplan Revenues and Expenditure

Natural Resources Department's Budget estimates for FY 2019/20 is UGX 94,569,000/= compared to UGX: 188,815,000/= for FY 2018/19. The budget will be funded by Locally raised revenues UGX: 2,000,000/=, District unconditional grant (non-wage) UGX 8,000,000/=, District unconditional grant (wage) UGX 80,400,000/= and sector conditional grant (non-wage) of UGX 4,169,000/= The decrease in all the revenues is attributed to the creation of Kazo District which grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department in comparison for last FY. The Department expects to spend UGX 80,400,000/= on wage, UGX: 14,169,000/= on non-wage recurrent activities. The department does not have development expenditure for FY 2019/2020.



# Vote : 562 Kiruhura District

# FY 2019/20

## Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>346,644</b>	<b>56,818</b>	<b>171,714</b>
Locally Raised Revenues	26,789	0	4,000
Other Transfers from Central Government	56,587	0	54,500
Multi-Sectoral Transfers to LLGs_NonWage	56,323	5,081	0
District Unconditional Grant (Non-Wage)	10,702	2,676	10,000
District Unconditional Grant (Wage)	123,706	30,926	68,706
Sector Conditional Grant (Non-Wage)	72,538	18,134	34,508
<b>Development Revenues</b>	<b>1,346,063</b>	<b>224,000</b>	<b>451,098</b>
Donor Funding	200,000	0	0
Other Transfers from Central Government	1,146,063	0	451,098
<b>Total Revenues shares</b>	<b>1,692,708</b>	<b>280,818</b>	<b>622,812</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	123,706	30,926	68,706
Non Wage	222,939	24,291	103,008
<b>Development Expenditure</b>			
Domestic Development	1,146,063	0	451,098
Donor Development	200,000	0	0
<b>Total Expenditure</b>	<b>1,692,708</b>	<b>55,217</b>	<b>622,812</b>

### Narrative of Workplan Revenues and Expenditure

Community Based Services Department's Budget estimates for FY 2019/20 is UGX 622,812,000/= compared to UGX: 1,692,708,000/= for FY 2018/19. The budget will be funded by Locally raised revenues UGX: 4,000,000/=, Other transfers from central government (YLP-Operations) UGX 54,500,000/=, District unconditional grant (non-wage) UGX 10,000,000/=, District unconditional grant (wage) UGX 34,508,000/= and sector conditional grant (non-wage) of UGX 34,508,000/=. The department will also receive UGX 451,098,000/= as YLP & UWEP funds for the beneficiary groups. The decrease in all the revenues is attributed to the creation of Kazo District which grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department in comparison for last FY. The Department expects to spend UGX 68,706,000/= on wage, UGX: 103,008,000/= on non-wage recurrent activities. Under Development (Domestic Development) the department will spend UGX 451,098,000/= on Youth livelihood Program (YLP) and UWEP.

# Vote : 562 Kiruhura District

# FY 2019/20

## Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>194,615</b>	<b>36,482</b>	<b>94,197</b>
Locally Raised Revenues	62,590	0	22,000
Multi-Sectoral Transfers to LLGs_NonWage	26,029	11,983	0
District Unconditional Grant (Non-Wage)	66,996	14,749	42,000
District Unconditional Grant (Wage)	39,000	9,750	30,197
<b>Development Revenues</b>	<b>30,800</b>	<b>13,800</b>	<b>39,213</b>
District Discretionary Development Equalization Grant	30,800	0	39,213
<b>Total Revenues shares</b>	<b>225,415</b>	<b>50,282</b>	<b>133,410</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,000	9,750	30,197
Non Wage	155,615	26,732	64,000
<b>Development Expenditure</b>			
Domestic Development	30,800	13,800	39,213
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>225,415</b>	<b>50,282</b>	<b>133,410</b>

### Narrative of Workplan Revenues and Expenditure

Planning Department's Budget estimates for FY 2019/20 is UGX 133,410,000/= compared to UGX: 225,415,000/= for FY 2018/19. The budget will be funded by Locally raised revenues UGX: 22,000,000/=, District unconditional grant (non-wage) UGX 42,000,000/=, District unconditional grant (wage) UGX 30,197,000/=, and DDDEG of UGX 39,213,000/= The decrease in all the revenues is attributed to the creation of Kazo District which grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department in comparison for last FY. The Department expects to spend UGX 30,197,000/= on wage, UGX: 64,000,000/= on non-wage recurrent activities. The department will spend 39,213,000/= under DDDEG (Domestic development).

# Vote : 562 Kiruhura District

# FY 2019/20

## Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>116,618</b>	<b>20,899</b>	<b>71,973</b>
Locally Raised Revenues	25,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	8,024	0	6,000
District Unconditional Grant (Non-Wage)	30,475	7,619	24,000
District Unconditional Grant (Wage)	53,118	13,280	33,973
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>116,618</b>	<b>20,899</b>	<b>71,973</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	53,118	13,280	33,973
Non Wage	63,499	7,619	38,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>116,618</b>	<b>20,899</b>	<b>71,973</b>

### Narrative of Workplan Revenues and Expenditure

The Internal Audit Department's Budget estimates for FY 2019/20 is UGX 71,973,000/= compared to UGX: 116,618,000/= for FY 2018/19. The budget will be funded by Locally raised revenues UGX: 8,000,000/=-, Multi-sectoral transfers (non-wage) of UGX 6,000,000/=-, District unconditional grant (non-wage) UGX 24,000,000/=- and District unconditional grant (wage) UGX 33,973,000/=-. The decrease in all the revenues is attributed to the creation of Kazo District which grossly affected the IPFs for Kiruhura District and this explains less allocations for all the revenues for the department in comparison for last FY. The Department will have no development activities.