

Vote :527 Kitgum 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 :



Jacan Martin Gwokto
CHIEF ADMINISTRATIVE
OFFICER
(Accounting Officer)

Signature :

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

Signed on Date: _____

Signed on Date: _____

Vote :527 Kitgum 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

Vote :527 Kitgum District

FY 2020/21

monitoring, inspection, audit and feedback processes.

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 :527 Kitgum 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	415,694	106,798	355,876
Discretionary Government Transfers	3,785,395	2,090,317	3,921,099
Conditional Government Transfers	22,343,036	11,665,929	24,346,136
Other Government Transfers	12,184,612	931,082	1,911,866
External Financing	5,052,616	417,892	1,665,685
Grand Total	43,781,354	15,212,018	32,200,662

Revenue Performance by end of December of the Running FY

The District received a cumulative Total Revenue of Shs 15,212,018,000 (External Financing, LRR, Central Government Transfers & Other Government Transfer) indicating only 35% performance of the Annual figure of Shs 43,781,354,000 by the end of Q2. This under performance is because of the following reasons: OGT and External Finance realized only 8% and 8% of their respective annual figures. LRR realized was only 26% of the annual estimate of 415,694,000. These funds have been shared across department/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q2 Shs 11,986,191,000 was spent across departments and LLGs for a number of activities (Wage of Shs 7,814,302,000 was spent across the various sectors leaving unspent balance of shs 506,963,000 which will be spent in the subsequent quarters; Domestic Dev of Shs 649,585,000 was spent leaving unspent balance of Shs 2,189,454,000 which are grants for capital projects which is still being procured; Non Wage Recurrent revenue spent was Shs 3,205,150,000 leaving unspent balance of Shs 428,621,000; External Financing of Shs 317,155,000 was spent leaving unspent balance of Shs 100,737 to be used in the subsequent quarters.). Total unspent balance is Shs 3,225,827,000 which is mainly grants for capital projects being procured. Low capacity of Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of this funds.

Planned Revenues for next FY

For Financial year 2020/21 the District resource envelops is estimated and foretasted to be UGX 32,200,662,000. The estimated revenue represents a decrease of 27% from that of FY 2019/20 much as Discretionary and Conditional Government Transfers and Conditional has increased. The rest of the revenue sources witnessed a huge drop especially Other Government Transfers (NUSAF III & PRELNOR) as indicated above in the Table of Revenue Performance and Plans by source. There are also a number of Development Partners who have not yet communicated about their budget support to the District. LRR estimate is Shs 355,876,000; Discretionary Government Transfers is estimated at Shs 3,921,099,000; Conditional Government Transfers is estimated at Shs 24,346,136,000; Other Government Transfers is estimated at Shs 1,911,866,000; and External Financing of Shs 1,665,685,000

Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	6,365,505	2,635,392	5,094,861
Finance	299,514	134,807	300,334
Statutory Bodies	620,897	269,911	690,515
Production and Marketing	1,763,813	918,447	2,068,571
Health	6,526,777	3,258,001	7,172,254

Vote :527 Kitgum District**FY 2020/21**

Education	13,216,745	6,394,593	12,173,207
Roads and Engineering	8,173,627	712,215	1,638,475
Water	1,143,925	159,943	469,045
Natural Resources	294,493	75,492	253,535
Community Based Services	2,990,270	466,852	1,865,123
Planning	239,666	100,763	336,606
Internal Audit	65,274	27,007	47,393
Trade, Industry and Local Development	2,080,846	58,595	90,742
Grand Total	43,781,354	15,212,018	32,200,662
<i>o/w: Wage:</i>	<i>16,642,530</i>	<i>8,321,265</i>	<i>17,139,103</i>
<i>Non-Wage Recurrent:</i>	<i>7,821,745</i>	<i>3,633,771</i>	<i>8,922,859</i>
<i>Domestic Devt:</i>	<i>14,264,462</i>	<i>2,839,089</i>	<i>4,473,016</i>
<i>External Financing:</i>	<i>5,052,616</i>	<i>417,892</i>	<i>1,665,685</i>

Expenditure Performance by end of December FY 2019/20

The District received a cumulative Total Revenue of Shs 15,212,018,000 (External Financing, LRR, Central Government Transfers & Other Government Transfer) indicating only 35% performance of the Annual figure of Shs 43,781,354,000 by the end of Q2. This under performance is because of the following reasons: OGT and External Finance realized only 8% and 8% of their respective annual figures. LRR realized was only 26% of the annual estimate of 415,694,000. These funds have been shared across department/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q2 Shs 11,986,191,000 was spent across departments and LLGs for a number of activities (Wage of Shs 7,814,302,000 was spent across the various sectors leaving unspent balance of shs 506,963,000 which will be spent in the subsequent quarters; Domestic Dev of Shs 649,585,000 was spent leaving unspent balance of Shs 2,189,454,000 which are grants for capital projects which is still being procured; Non Wage Recurrent revenue spent was Shs 3,205,150,000 leaving unspent balance of Shs 428,621,000; External Financing of Shs 317,155,000 was spent leaving unspent balance of Shs 100,737 to be used in the subsequent quarters.). Total unspent balance is Shs 3,225,827,000 which is mainly grants for capital projects being procured. Low capacity of Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of this funds.

Planned Expenditures for the FY 2020/21

In Financial year 2020/21 the District total expenditures is estimated at UGX 32,200,662,000 indicating a drop of 27% from that of FY 2019/20. This decrease was attributed to decrease in External Financing and Other Government Transfers (NUSAF III & PRELNOR). The various allocations to Sectors and Departments are as highlighted above. Generally most department witness decrease in their allocation. In summary the Wage expenditure estimate is Shs 17,139,103,000; Non-Wage Recurrent Expenditure Estimate is Shs 8,922,859,000; Development Activity Expenditure Estimate is Shs 4,473,016,000 and External Financing of Shs 1,665,685,000. These Expenditures cuts across the various Departments, Sectors and Sub Sector for both the Higher and Lower Local Government.

Medium Term Expenditure Plans

Vote :527 Kitgum District

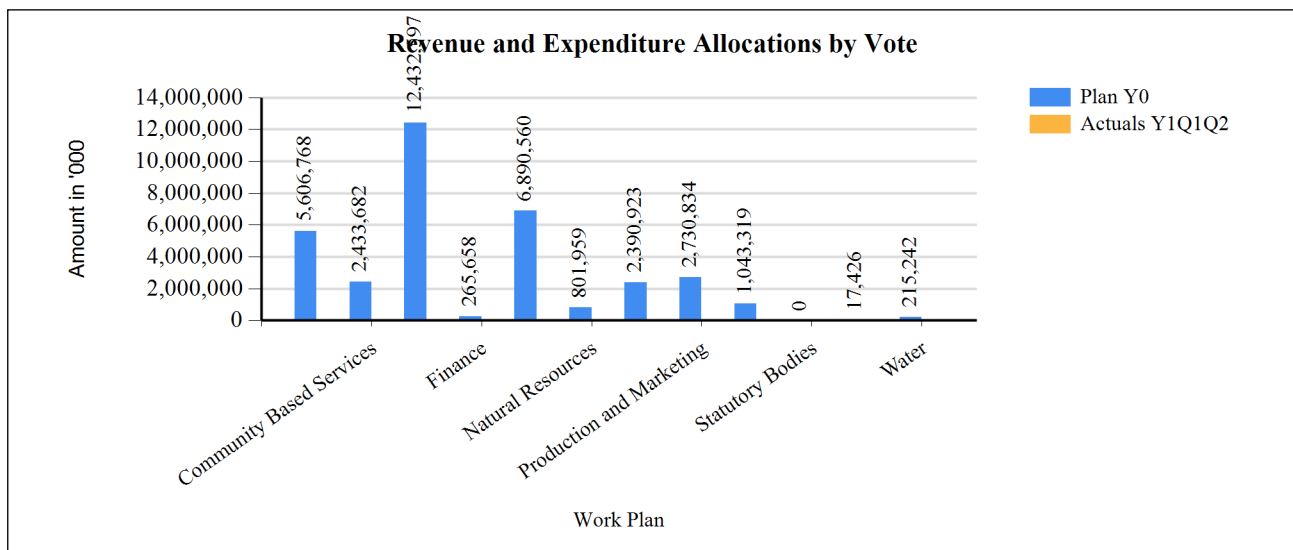
FY 2020/21

Key medium term priorities of Kitgum District Local Government; Infrastructure development especially, opening of new feeder and community access roads, rehabilitation of feeder and community access roads, spot improvements, culvert installation and bridges and routine and periodic maintenance of feeder and community access roads, safe water provision in areas of drilling boreholes, construction of piped water in rural growth centers, construction of gravity flow schemes, construction of latrines in public places and rehabilitation of existing boreholes, provision of energy especially in health facilities and promotion of energy saving stoves in public institutions and homes, Human Resource development especially primary education in areas of construction of school infrastructure, supply of school furniture, teaching and learning materials and career development, Health care in areas of health infrastructure, supply of medical equipment, construction of waste management facilities, Agricultural in areas of provision of critical agricultural inputs like provision of improved planting materials, promotion of use of appropriate technologies, promotion of value chain, establishing demonstrations for soil and water conservation, promotion of water for production, construction of plant clinic and improving cattle crush and dips

Challenges in Implementation

Poor road conditions which was course by heavy down pour in the recent past has made it very hard to have access to development site especially when it comes to drilling bore hall. In addition the challenge of inadequate infrastructure limiting community access to productive land , increasing cost of production and access to markets and social services, inadequate and limited supply of electricity that hinders promotion of value addition and food processing, inadequate skilled manpower and understaffing where the current staffing level is at 52% down from 67% last year, negative community attitudes and cultural practices that impact negatively on health seeking behavior and access to education, and substance abuse especially by youth leading to increased crime rate which has led to a raise in murder rate in the District, conflicting laws on Local Revenue Generation regarding levying of 2% development Fund on all contract works and services. Negative attitude by the Hotel Owners to levy Local Hotel Tax, low rates of Local Service tax.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	415,694	106,798	355,876
Animal & Crop Husbandry related Levies	4,495	0	0

Vote :527 Kitgum District

FY 2020/21

Application Fees	15,000	10,250	25,000
Business licenses	20,000	20,540	50,000
Land Fees	36,000	11,535	19,000
Local Services Tax	255,329	17,263	117,300
Market /Gate Charges	17,000	12,335	24,000
Miscellaneous receipts/income	25,000	9,000	33,000
Other Fees and Charges	12,000	10,000	40,000
Other licenses	24,370	7,500	30,076
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	7,625	500
Registration of Businesses	1,000	750	4,000
Sale of non-produced Government Properties/assets	5,000	0	13,000
2a. Discretionary Government Transfers	3,785,395	2,090,317	3,921,099
District Discretionary Development Equalization Grant	1,185,713	790,475	1,302,585
District Unconditional Grant (Non-Wage)	669,665	334,832	688,497
District Unconditional Grant (Wage)	1,930,018	965,009	1,930,018
2b. Conditional Government Transfer	22,343,036	11,665,929	24,346,136
Sector Conditional Grant (Wage)	14,712,513	7,356,256	15,209,085
Sector Conditional Grant (Non-Wage)	2,458,670	990,998	2,969,913
Sector Development Grant	1,936,207	1,290,804	2,385,088
Transitional Development Grant	29,802	19,868	19,802
General Public Service Pension Arrears (Budgeting)	640,331	640,331	660,145
Salary arrears (Budgeting)	169,829	169,829	406,876
Pension for Local Governments	1,885,615	942,807	2,173,303
Gratuity for Local Governments	510,070	255,035	521,923
2c. Other Government Transfer	12,184,612	931,082	1,911,866
Northern Uganda Social Action Fund (NUSAF)	2,021,239	0	150,000
Support to PLE (UNEB)	449,992	437,992	12,000
Uganda Road Fund (URF)	759,402	279,344	899,214
Uganda Women Entrepreneurship Program(UWEP)	0	0	20,000
Project for Restoration of Livelihood in Northern Region (PRELNOR)	8,920,803	180,570	830,652
Makerere School of Public Health	33,176	33,176	0
3. External Financing	5,052,616	417,892	1,665,685
Democratic Governance Facility (DGF)	835,000	0	206,500
United Nations Children Fund (UNICEF)	1,802,616	264,812	1,097,950
United Nations Population Fund (UNPF)	122,000	0	361,235
Global Alliance for Vaccines and Immunization (GAVI)	153,000	153,080	0
United States Agency for International Development (USAID)	2,140,000	0	0
Total Revenues shares	43,781,354	15,212,018	32,200,662

Vote :527 Kitgum District**FY 2020/21**

i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

Actual Q2 cumulative receipt is Shs 106,798,000 (26%) of the Planned Shs 415,694,000. This performance is because a number of revenue sources including Land Fess, Business Licenses, Registration Fees (Businesses, Births, Deaths & Marriage) perform well. Local Service Tax under performed at only 7% while Sale of Non Produced Government Properties/ Assets and Animal & Crop Husbandry related Levies did not receive even a single shilling.

Central Government Transfers

Cumulative Total Central Government Transfer stands at Shs 13,756,246,000 (52.5%) of the planned Shs 26,128,431,772. This over performance is attributed by 100% release registered under Pension Arrears & Salary Arrears. Sector development grant; Transitional Development grant and DDEG also received up to 67% each. The rest of the grants were received at 25% as expected except for sector NW which received only 40%.

Cumulative Other Central Government Transfers received by the end of Q2 was 931,082,000 which is only 8% of the total planned budget of Shs 12,184,612,062. This under performance was registered in UFR and PRELNOR while NUSAF III was completely not received. Makerere School of Public Health and Support from Ministry of Education all performed above the expected target of 50%

External Financing

Total Donor grant received by the end of Q2 was only Shs 417,892,000 which is only 8% of the total planned budget of Shs 5,052,616,000. This under performance was registered because DGF, UNFPA & USAID (NUDEIL Project) didn't release any fund. While UNICEF released only 15% of its pledged fund for the entire FY. GAVI released 100% of its pledged fund that was used for Measle and Polio campaign and vaccination.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

FY 2020/21 Local Revenue resource envelops is estimated to be UGX 355,876,000 indicating a decrease because the district does not anticipate disposing off its asset during the coming FY. The bulk of this fund is planned to be spent on General Administrative expense and co-funding of conditional Development Grant. The bulk of the planned Locally Raised Revenue shall be raised by the Higher Local Government. Most Lower Local Governments still have miserable Local Revenue base thus leading to a lower projection for FY 2020/21. It is anticipated that if revenue mobilization and sensitization are conducted every now and then in FY 2020/21, LRR shall significantly increase there by allowing the Local Government to Finance up to 5% of its annual Budget which will reduce the frequency of seeking weaver to spent beyond 20% on council expenses

Central Government Transfers

FY 2020/21 CGT is estimated at UGX 30,179,101,000 indicating a 22% decrease compared to 38,313,043,000 for FY 2019/20. This decrease has been significantly noted under OGT (NUSAF III & PRELNOR) while Discretionary Transfers and Conditional Government Transfer increased from 3,785,395,000 to 3,921,099,000 and 22,343,036,000 to 24,346,136,000 respectively.

External Financing

FY 2020/21 External Financing resources is estimated at UGX 1,665,685,000 showing a substantial decrease of 68% compared to UGX 5,052,616,000 for FY 2019/20. The main donor UNICEF and DGF have significantly reduced its funding to the district. NUDEIL & GAVI have also not communicated their IPF for next FY. Hopefully if other Development partners communicate then the budget shall be revised as per the provision in the Local Government Finance and Accounting Regulation 2007.

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
-----------------------------------	---	---	--

Vote :527 Kitgum District**FY 2020/21**

Sector :Agriculture			
Agricultural Extension Services	681,348	325,510	934,445
District Production Services	1,082,466	217,217	1,134,126
<i>Sub- Total of allocation Sector</i>	1,763,813	542,727	2,068,571
Sector :Works and Transport			
District, Urban and Community Access Roads	8,173,627	350,450	1,638,475
<i>Sub- Total of allocation Sector</i>	8,173,627	350,450	1,638,475
Sector :Tourism, Trade and Industry			
Commercial Services	2,080,846	38,665	90,742
<i>Sub- Total of allocation Sector</i>	2,080,846	38,665	90,742
Sector :Education			
Pre-Primary and Primary Education	9,155,579	3,792,258	8,533,048
Secondary Education	2,848,058	909,249	2,871,764
Skills Development	685,925	281,309	247,933
Education & Sports Management and Inspection	527,183	121,680	520,463
<i>Sub- Total of allocation Sector</i>	13,216,745	5,104,496	12,173,207
Sector :Health			
Primary Healthcare	180,829	76,161	841,688
District Hospital Services	523,584	245,204	624,420
Health Management and Supervision	5,822,364	2,597,353	5,706,146
<i>Sub- Total of allocation Sector</i>	6,526,777	2,918,718	7,172,254
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,143,925	39,945	469,045
Natural Resources Management	294,493	41,848	253,535
<i>Sub- Total of allocation Sector</i>	1,438,418	81,793	722,580
Sector :Social Development			
Community Mobilisation and Empowerment	2,990,270	231,801	1,865,123
<i>Sub- Total of allocation Sector</i>	2,990,270	231,801	1,865,123
Sector :Public Sector Management			
District and Urban Administration	6,365,505	2,347,344	5,094,861
Local Statutory Bodies	620,897	197,096	690,515
Local Government Planning Services	239,666	77,589	336,606
<i>Sub- Total of allocation Sector</i>	7,226,069	2,622,028	6,121,982
Sector :Accountability			
Financial Management and Accountability(LG)	299,514	106,404	300,334
Internal Audit Services	65,274	24,051	47,393
<i>Sub- Total of allocation Sector</i>	364,788	130,455	347,727

Vote :527 Kitgum District**FY 2020/21****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,191,560	2,524,197	4,798,901
District Unconditional Grant (Non-Wage)	117,652	61,826	113,652
District Unconditional Grant (Wage)	736,644	368,323	659,866
General Public Service Pension Arrears (Budgeting)	640,331	640,331	660,145
Gratuity for Local Governments	510,070	255,035	521,923
Locally Raised Revenues	62,060	45,600	52,060
Multi-Sectoral Transfers to LLGs_NonWage	69,359	40,445	61,076
Other Transfers from Central Government	0	0	150,000
Pension for Local Governments	1,885,615	942,807	2,173,303
Salary arrears (Budgeting)	169,829	169,829	406,876
Development Revenues	2,173,945	111,196	295,960
District Discretionary Development Equalization Grant	114,530	76,353	117,074
External Financing	0	0	62,292
Multi-Sectoral Transfers to LLGs_Gou	28,176	28,176	116,594
Other Transfers from Central Government	2,021,239	0	0
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	6,365,505	2,635,392	5,094,861
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	736,644	341,051	659,866
Non Wage	3,454,916	1,917,036	4,139,036
Development Expenditure			
Domestic Development	2,173,945	89,257	233,668
External Financing	0	0	62,292
Total Expenditure	6,365,505	2,347,344	5,094,861

Vote :527 Kitgum District**FY 2020/21**

Narrative of Workplan Revenues and Expenditure

Administration has a total revenue estimate of 5,094,861,000. This figure represents a decrease of 20% in revenue compared to last financial year's budget of Shs 6,365,505,000 because NUSAF III IPF has not fully been communicated apart from operations which is only to the tune of 150,000,000. Transitional Development Grant has also not been allocated. District Wage Revenue and Expenditure stands at Shs 659,865,509. Non-Wage recurrent revenue has increased to 4,798,901,000 from 4,191,560,000 because of increase in Gratuity; Pension; and Arrears (Pension & Salary). Domestic Development revenue has decreased from 2,173,945,000 to only 295,960,000 because of none communication of NUSAF III project IPF. A total Expenditure of Shs 5,094,861,000 has been distributed across the department as follows: Operations of administration department UGX 3,875,272,258(Including pension and salary); Human Resource Management UGX 15,015,000, Pay roll management UGX 8,878,332; Capacity Building for HLG and LLG UGX 51,897,148; Public Information UGX 14,184,000 and Records Management UGX 11,110,500, Assets and Facilities Management 3,500,000; Registration of Births, Deaths and Marriages 62,292,000 . Multisectoral allocation is Shs 177,670,000 (DDEG & NW recurrent).

Vote :527 Kitgum District

FY 2020/21

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	298,417	134,807	298,534
District Unconditional Grant (Non-Wage)	49,000	24,500	46,500
District Unconditional Grant (Wage)	169,387	84,694	176,942
Locally Raised Revenues	55,442	8,000	48,442
Multi-Sectoral Transfers to LLGs_NonWage	24,587	17,613	26,650
Development Revenues	1,097	0	1,800
Multi-Sectoral Transfers to LLGs_Gou	1,097	0	1,800
Total Revenues shares	299,514	134,807	300,334
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	169,387	72,063	176,942
Non Wage	129,029	34,340	121,592
Development Expenditure			
Domestic Development	1,097	0	1,800
External Financing	0	0	0
Total Expenditure	299,514	106,404	300,334

Narrative of Workplan Revenues and Expenditure

Finance Sector has total revenue of Shs 300,334,000 for FY 2020/21. District Wage & NW allocated is 176,941,817 and 46,500,000 respectively. LRR allocated is at 48,442,000. There is a decrease in revenue estimate because LRR and District NW allocation to the department has dropped. Total fund of Shs 300,334,000 has been distributed for spending across the sub-sectors as follows: LG Financial Management Office Shs 198,942,117 ; Revenue Management and Collection services Ushs 12,122,100; Budgeting and planning Services Ushs 1,122,100 ; LG Accounting Services Ushs 15,075,400; Integrated Financial Management System USHs 38,000,000; Sector Capacity Dev Ushs 6,500,000; Sector Management & Monitoring Ushs 4,000,000. Multisectoral Allocation is standing at Shs 28,450,000 in summary Wage Expenditure shall amount to Shs 176,941,817 and Non Wage expenditure is amounting to 121,592,000 and Domestic Development revenue of Shs 1,800,000 across all the sub sectors and LLGs.

Vote :527 Kitgum District

FY 2020/21

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	610,501	269,911	690,515
District Unconditional Grant (Non-Wage)	286,579	133,039	297,115
District Unconditional Grant (Wage)	165,231	82,616	240,852
Locally Raised Revenues	95,851	46,623	87,351
Multi-Sectoral Transfers to LLGs_NonWage	62,840	7,633	65,197
Development Revenues	10,396	0	0
External Financing	10,396	0	0
Total Revenues shares	620,897	269,911	690,515
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,231	82,526	240,852
Non Wage	445,270	114,570	449,663
Development Expenditure			
Domestic Development	0	0	0
External Financing	10,396	0	0
Total Expenditure	620,897	197,096	690,515

Narrative of Workplan Revenues and Expenditure

District Council & Statutory Bodies has a Total Revenue Estimate of 690,515,000 for FY 2020/21 and is indicating an increase when compared to that of FY 2019/20. The reason for this is that District Wage and Non Wage allocated to the department is higher than that of last year. Multisectoral allocation to LLGs has also increased. Revenue allocations are as follows: District Wage: Shs 240,852,000; District NW: Shs 297,115,000; LRR Shs 87,351,000. This total revenue of Shs 625,318,000 has been allocated and will be spent across subsectors as follows: LG Council Administration Services Shs 284,352,820,000; LG Procurement Management Services Shs 28,238,000; District Service Commission Shs 44,050,000; Land Management Shs 16,950,000; LG Financial Accountability Shs 16,950,000; LG Political & Executive Oversight Shs 174,777,000; Standing Committee Shs 60,000,000. Multisectoral allocation is Shs 65,197,000. This Expenditure will cover Wages: Shs 240,852,000 and Non Wage Recurrent cost: Shs 449,663,000.

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,390,381	577,556	1,584,154
District Unconditional Grant (Wage)	158,477	79,239	171,600
Locally Raised Revenues	9,412	0	7,412
Multi-Sectoral Transfers to LLGs_NonWage	3,210	0	2,700
Other Transfers from Central Government	445,677	111,515	562,896
Sector Conditional Grant (Non-Wage)	238,124	119,062	217,938
Sector Conditional Grant (Wage)	535,481	267,740	621,607
Development Revenues	373,433	340,892	484,417
Multi-Sectoral Transfers to LLGs_Gou	275,810	275,810	184,986
Sector Development Grant	97,623	65,082	299,432
Total Revenues shares	1,763,813	918,447	2,068,571
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	693,958	325,115	793,207
Non Wage	696,423	217,612	790,946
Development Expenditure			
Domestic Development	373,433	0	484,417
External Financing	0	0	0
Total Expenditure	1,763,813	542,727	2,068,571

Narrative of Workplan Revenues and Expenditure

Production Department will receive a total of UGX 2,068,571,000 for the whole FY 2020/2021. There is an increase of 17% because of increase in Sector Development and Wage grants, District Wage and PRELONOR.

Total Expenditures is Shs 2,068,571,000: 621,607,092 is for salary payment of our agric extension workers at the sub counties; 171,600,000 is salaries District H/Qs staff. 562,896,000 is for implementing PRELNOR activities in Orom, Lagoro and Omiya-Anyima sub counties. 299,431,822 is for development activities: construction of 2 cattle crushes, procuring 1 motorcycle, demonstrating on small-scale solar powered irrigation system, procurement of vector control & apiculture promotion facilities; procurement of fish fingerlings and procurement of extension kits. 217,938,466 is for recurrent activities of advisory services, supervision in crop, veterinary, entomology and fisheries subsectors. 3,000,000 is for supervision and follow-up of OWC inputs in the sub counties. Multisectoral Allocation to LLGs is Shs 187,686,000 (DDEG and NW Recurrent)

In Summary Wage Expenditure is Shs 793,207,092; Non Wage Expenditure is Shs 790,946,000; and Domestic Development Expenditure of Shs 484,417,000 is anticipated to be incurred in FY 2020/21 for both the HLG and LLGs

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,086,586	3,039,285	6,429,614
District Unconditional Grant (Non-Wage)	1,000	500	1,000
Locally Raised Revenues	8,015	0	5,515
Sector Conditional Grant (Non-Wage)	684,734	342,367	1,030,262
Sector Conditional Grant (Wage)	5,392,837	2,696,418	5,392,837
Development Revenues	440,191	218,716	742,640
District Discretionary Development Equalization Grant	0	0	324,000
External Financing	391,000	174,862	245,918
Multi-Sectoral Transfers to LLGs_Gou	0	0	104,327
Other Transfers from Central Government	33,176	33,176	0
Sector Development Grant	16,015	10,677	68,395
Total Revenues shares	6,526,777	3,258,001	7,172,254
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,392,837	2,422,762	5,392,837
Non Wage	693,749	328,466	1,036,777
Development Expenditure			
Domestic Development	49,191	0	496,722
External Financing	391,000	167,490	245,918
Total Expenditure	6,526,777	2,918,718	7,172,254

Narrative of Workplan Revenues and Expenditure

Vote :527 Kitgum District**FY 2020/21**

Directorate of District Health Department has a Total Revenue Estimate of Shs 7,172,254,000 for FY 2020/21 and is indicating an increase when compared to that of FY 2019/20. The reason for this increase is that most DDEG infrastructure component at the District level has been allocated to Health Department. Sector Development and NW has also increased. Locally Raised Revenue and External Financing allocation to the department has significantly decreased. Detailed Revenue allocations are as shown above. Total revenue of Shs 7,172,254,000 has been allocated and will be spent across sub sectors as follows: OPD Construction at Akuna Laber HCIII, 216,000,000; Staff house construction at Pajimo HCIII 108,000,000; Renovation of OPD Lolorom HCIII 15,000,000; Construction of Children Ward at Okidi HCIII, Transfer to LHU 344,965,000; District Hospital Shs 367,638,000; NGO Hospital Shs 256,782,000; Operation in DHO office 67,391,000; Wage 5,392,837,000. Multisectoral allocation for all the LLG is standing at Shs 104,327,000

In summary Wage shall take on Total Shs 5,392,837,000; Non Wage 1,036,777,000; Donor Development Shs 245,918,000 and Domestic Development 496,722,000.

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,356,118	4,906,671	10,879,471
District Unconditional Grant (Wage)	75,799	37,900	69,166
Locally Raised Revenues	8,015	0	5,515
Multi-Sectoral Transfers to LLGs_NonWage	46,086	0	47,384
Other Transfers from Central Government	12,000	0	12,000
Sector Conditional Grant (Non-Wage)	1,430,023	476,674	1,550,765
Sector Conditional Grant (Wage)	8,784,195	4,392,097	9,194,641
Development Revenues	2,860,627	1,487,921	1,293,736
District Discretionary Development Equalization Grant	369,467	246,311	0
External Financing	897,422	33,121	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	80,912
Other Transfers from Central Government	437,992	437,992	0
Sector Development Grant	1,155,746	770,498	1,212,825
Total Revenues shares	13,216,745	6,394,593	12,173,207
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,859,994	4,382,637	9,263,807
Non Wage	1,496,124	435,149	1,615,664
Development Expenditure			
Domestic Development	1,963,205	253,681	1,293,736
External Financing	897,422	33,029	0
Total Expenditure	13,216,745	5,104,496	12,173,207

Narrative of Workplan Revenues and Expenditure

Vote :527 Kitgum District**FY 2020/21**

Education Department is expected to receive 12,173,207,000 in the FY 2020/21, indicating a decrease compared to 13,216,745,000 for the FY 2019/20 arising from none allocation of DDEG, District N Wage and External Financing. Revenue allocation has been as follows: District and Sector Specific Wage: Sh. 69,166,000 and 9,194,641,000. Sector Specific NW: 1,550,765,000. Sector Specific Development Grants: 1,212,825,000 respectively. LLR and Other Central Government Transfer stands at 5,515,000 and 12,000,000 respectively. Expenditures have been planned in the various subsectors as follows: Primary Teaching services 7,038,949,392 and 702,762,000 for wage and Non-Wage respectively. Classroom construction and rehabilitation: 177,000,000; Latrine Construction and Rehabilitation 22,171,751. Secondary Teaching services: 1,562,231,855 and 334,395,000 for Wage and Non-Wage respectively. Establishment of Amida Seed SS: 951,431,565. Tertiary Education Services : 64,919,553 and 183,013,632 for Wage and Non-Wage respectively. Education Management Services Sh. 259,242,811. Multisectoral allocation stands at 128,296,000.

In Summary, Wage expenditure shall be 9,263,807,000; Non-Wage recurrent cost 1,615,664,000 and Development Grant of 1,293,736,000; giving total expenditure of 12,173,207,000 for both the HLG and LLGs

Vote :527 Kitgum District

FY 2020/21

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	333,678	70,923	305,178
District Unconditional Grant (Wage)	116,705	58,353	136,582
Locally Raised Revenues	8,015	0	5,515
Other Transfers from Central Government	208,958	12,570	163,081
Development Revenues	7,839,949	641,292	1,333,297
External Financing	421,228	0	0
Multi-Sectoral Transfers to LLGs_Gou	136,385	33,184	55,753
Other Transfers from Central Government	6,770,333	266,774	765,541
Sector Development Grant	512,002	341,335	512,002
Total Revenues shares	8,173,627	712,215	1,638,475
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	116,705	53,695	136,582
Non Wage	216,973	12,570	168,596
Development Expenditure			
Domestic Development	7,418,721	284,184	1,333,297
External Financing	421,228	0	0
Total Expenditure	8,173,627	350,450	1,638,475

Narrative of Workplan Revenues and Expenditure

The department expects to realize a total revenue of Ushs 1,638,475,455 from the following sources: GoU (Wage) – Ushs 136,582,320; GoU (Non-Wage) – Ushs 163,081,021; GoU PRELNOR/(Development) – Ushs 1,277,543,919; LRR – Ushs 5,515,000 and Multi-sectoral Transferred GoU Shs.55,753,499 . This shows a significant drop of up to 78% because External Multisectoral Allocation to LLG; Financing (USAID) and Other Transfers from Central Government (PRELNOR) was completely not allocated to the Department.

The following activities are planned: Manual routine road maintenance – Ushs 284,502,068=; Periodic road maintenance and Bottle neck improvement Ushs 306,776,304=; Upgrading of district road to bitumen standard – Ushs 488,960,000=; Payment of staff salaries – Ushs 136,582,320=; Funds transferred to LLGs for removal of bottlenecks on CARs – Ushs 174,262,956=; Repair and maintenance of district road equipments – Ushs 72,610,214=; Road safety activities – Ushs 15,000,000=; and miscellaneous activities under Engineering department – Ushs 146,679,770=

In summary the the Total Expenditure of Shs 1,638,475,455 has been categorized into Wage of Shs 136582,320; Non Wage of Shs 163,081021 and Domestic Development of Shs 1,277,543,919

Vote :527 Kitgum District

FY 2020/21

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	87,057	43,529	130,810
District Unconditional Grant (Wage)	46,437	23,219	40,800
Sector Conditional Grant (Non-Wage)	40,620	20,310	90,010
Development Revenues	1,056,868	116,415	338,235
District Discretionary Development Equalization Grant	0	0	26,000
External Financing	882,246	0	0
Sector Development Grant	154,820	103,213	292,433
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	1,143,925	159,943	469,045
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,437	15,751	40,800
Non Wage	40,620	8,479	90,010
Development Expenditure			
Domestic Development	174,622	15,715	338,235
External Financing	882,246	0	0
Total Expenditure	1,143,925	39,945	469,045

Narrative of Workplan Revenues and Expenditure

The total revenue estimate for FY 2020/21 is UGX: 469,045,225/= (Development revenues of 338,235,401/= and recurrent revenue of 130,809,824/=) . There has been a drop of up to 59% in revenue estimate for FY 2020/21 compared to that of FY 2019/20 as a result of drastic drop in External Financing (NUDEIL – USAID Fund). These revenue shall be spent across sectors as highlighted below: Operation of District water office – 63,900,000/=; Supervision, monitoring and coordination of 8,600,000/=; Support for O&M of District water and sanitation - 21,509,824/=; Promotion of community based management – 36,800,000/=; Construction of public toilet - 24,000,000/=; Borehole drilling and rehabilitation – 248,433,421/= and Design and Construction of Piped water supply system - 46,000,000/=.

In summary the total expenditure of 469,045,225/= is translated to Wage of Shs 40,800,000; Non Wage of Shs 90,009,824/= and Domestic Development of Shs 338,235,401/=.

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	220,726	67,492	243,965
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	130,000	65,000	118,005
Locally Raised Revenues	6,412	0	4,412
Multi-Sectoral Transfers to LLGs_NonWage	1,050	0	2,179
Other Transfers from Central Government	78,280	0	96,736
Sector Conditional Grant (Non-Wage)	4,984	2,492	20,633
Development Revenues	73,767	8,000	9,570
District Discretionary Development Equalization Grant	12,000	8,000	0
External Financing	5,004	0	0
Multi-Sectoral Transfers to LLGs_Gou	56,763	0	9,570
Total Revenues shares	294,493	75,492	253,535
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,000	39,358	118,005
Non Wage	90,726	2,490	125,960
Development Expenditure			
Domestic Development	68,763	0	9,570
External Financing	5,004	0	0
Total Expenditure	294,493	41,848	253,535

Narrative of Workplan Revenues and Expenditure

Vote :527 Kitgum District**FY 2020/21**

Natural Resources Department is expected to receive Shs. 253,535,000 in the FY 2020/21 indicating a decrease of 14% from the total revenue for the previous FY because there has been decrease in the following revenues: District Wage; LRR; Multisectoral allocation to LLGs and none allocation of DDEG to the department.

This total budget of 253,535,000 shall be spent as follows: Shs 118,004,892 will be for payment of wage while 108,085,303 will represent non wage component of the grant. The non wage is again broken down into 4,937,303 (Sector Conditional Grant) for wetlands management, 4412,000 (locally raised revenue) for the department operations for Lands and Forestry sub sectors. District Unconditional Grant will be 2,000,000 and this will be used for office operations. Other Central Government transfers (96,736,000) is project fund for PRELNOR (Project for the Restoration of Livelihood in Northern Region) activities. Shs 11,749,000 shall be spent by LLGs.

In summary the Total fund of Shs 253,535,000 is translated into Wage of Shs 118,005,000; Non Wage of Shs 125,960,000; and Development of Shs 9,570,000 for both HLG and LLGs

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	389,945	141,049	366,614
District Unconditional Grant (Non-Wage)	6,800	3,400	5,800
District Unconditional Grant (Wage)	157,350	78,675	163,577
Locally Raised Revenues	15,927	0	11,427
Multi-Sectoral Transfers to LLGs_NonWage	16,729	0	13,720
Other Transfers from Central Government	150,380	37,595	129,092
Sector Conditional Grant (Non-Wage)	42,759	21,379	42,998
Development Revenues	2,600,325	325,802	1,498,509
External Financing	2,420,462	209,909	1,357,475
Multi-Sectoral Transfers to LLGs_Gou	179,863	115,894	141,035
Total Revenues shares	2,990,270	466,852	1,865,123
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,350	58,660	163,577
Non Wage	232,595	56,506	203,037
Development Expenditure			
Domestic Development	179,863	0	141,035
External Financing	2,420,462	116,636	1,357,475
Total Expenditure	2,990,270	231,801	1,865,123

Narrative of Workplan Revenues and Expenditure

Vote :527 Kitgum District**FY 2020/21**

Community Based Services Department has estimated revenue of 1,865,123,000 indicating decrease compared to that of FY 2020/21. This decrease is as a result of decrease in the following revenues: District unconditional grant NW; LRR; PRELNOR; External Financing; and Multisectoral allocation to LLGs.

A total Fund of Shs 1,865,123,000 has been planned for spending as follows in the various sub-sectors: Operation of the Community Based Services Department 284,612,703; Probation and Welfare Support 10,700,061; Social Rehabilitation Services 8,982,026; Facilitation of Community Development Workers 5,400,000; Adult Learning 5,500,000; Gender Mainstreaming 2,167,582; Children and Youth Services 581,792,693; Support to Youth Councils 5,000,000; Support to Disabled and the Elderly 5,227,992; Work based inspections 1,000,000; Labour dispute settlement 1,167,582; Representation on Women's Councils 4,889,753; Multisectoral allocation to LLGs 154,755,000.

In summary the total Expenditure for the department is categorized as a follow: Wage Expenditure: 163,577,000; Non-Wage Recurrent Cost: 203,037,000; Donor Development: 1,35,475,000 and Domestic Development of Shs 141,035,000 for both HLG and LLG

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	207,826	94,015	196,071
District Unconditional Grant (Non-Wage)	60,000	37,250	84,050
District Unconditional Grant (Wage)	110,729	55,365	92,041
Locally Raised Revenues	19,630	1,400	14,630
Multi-Sectoral Transfers to LLGs_NonWage	17,467	0	5,350
Development Revenues	31,840	6,748	140,535
District Discretionary Development Equalization Grant	10,122	6,748	51,897
External Financing	20,218	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	88,638
Total Revenues shares	239,666	100,763	336,606
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,729	32,607	92,041
Non Wage	97,097	38,234	104,030
Development Expenditure			
Domestic Development	11,622	6,748	140,535
External Financing	20,218	0	0
Total Expenditure	239,666	77,589	336,606

Narrative of Workplan Revenues and Expenditure

Total budget allocation for Planning Department in FY 2020/21 amounts to 336,606,000 UGX indicating an increase of 40% as compared to the budget for the F/Y 2019/2020. The increase is arising from more allocation under DDEG (10% Investment service cost); Non Wage recurrent cost meant for PBS management and Multisectoral allocation (10% DDEG meant for Parish planning). External Financing were completely not allocated to the department.

Under each sub sector the expenditure allocation is as follows: Management of District Planning Office UGX 109,210,697; District Planning UGX 10,000,000; Statistical Data Collection UGX 3,500,000; Demographic Data Collection UGX 2,000,000; Project Formulation = UGX 17,000,000 ; Development Planning = UGX 19,000,000; MIS = UGX 3,600,000; Operational Planning = UGX 27,500,000; Monitoring and Evaluating Sector Plans = UGX 49,397,148. Multisectoral allocation = UGX 93,988,000
The entire expenditure of Shs 336,535,000 translates to the following: Wage = 92,041,452; Non Wage recurrent expenditures = 104,030,000 and GoU Dev = 140,535,000

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	60,634	27,007	47,393
District Unconditional Grant (Non-Wage)	23,000	11,500	13,000
District Unconditional Grant (Wage)	26,413	13,207	26,672
Locally Raised Revenues	11,221	2,300	7,721
Development Revenues	4,640	0	0
External Financing	4,640	0	0
Total Revenues shares	65,274	27,007	47,393
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,413	10,251	26,672
Non Wage	34,221	13,800	20,721
Development Expenditure			
Domestic Development	0	0	0
External Financing	4,640	0	0
Total Expenditure	65,274	24,051	47,393

Narrative of Workplan Revenues and Expenditure

Internal Audit has anticipated total allocation of Shs 47,393,172 for FY 2019/20 accruing from Wage and Non-wage which indicate a decrease because of decrease in District Non Wage; LRR and External Financing which was not allocated completely. Detailed Revenue Estimates are as follows: LRR: 7,721,000; District Wage: 26,672,000; & NW is at 13,000,000. These funds shall be spend as follows: Management of Internal Audit Office 29,872,000 and Internal Audit 17,521,000 which can also be translated into the following expenditure lines: Wage 26,672,000 and Non- Wage Recurrent cost 20,721,000 Totalling to Shs 47,393,172

Vote :527 Kitgum 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	230,846	58,595	90,742
District Unconditional Grant (Wage)	36,844	18,422	33,915
Locally Raised Revenues	0	0	7,000
Other Transfers from Central Government	176,576	31,460	32,520
Sector Conditional Grant (Non-Wage)	17,426	8,713	17,307
Development Revenues	1,850,000	0	0
Other Transfers from Central Government	1,850,000	0	0
Total Revenues shares	2,080,846	58,595	90,742
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,844	10,507	33,915
Non Wage	194,002	28,158	56,827
Development Expenditure			
Domestic Development	1,850,000	0	0
External Financing	0	0	0
Total Expenditure	2,080,846	38,665	90,742

Narrative of Workplan Revenues and Expenditure

Trade, Industry and Local Economic Development Department has an estimated revenue of Shs 90,742,000 indicating a big drop from the Total budget estimate for FY 2019/20. This drop is because PRELNOR and Wage allocation to the department has significantly reduced. This revenue has been earmarked for spending on a number of activities across the subsectors as follows: Trade Development and Promotion Services = 39,121,307; Enterprise Development Services = 1,735,347; Market Linkage Services = 34,255,347; Cooperatives Mobilisation and Outreach Services = 4,338,369; Tourism Promotional Services = 1,735,848; Industrial Development Services = 2,603,021. These entire expenditure of Shs 90,742,000 translates to Wage of Shs 33,915,265 and Non Wage of Shs 56,827,000.

Vote :527 Kitgum District

FY 2020/21
