

# Vote: 527 Kitgum District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

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

Signature :



ADONGO ROSELINE LUHONI

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

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

Signed on Date: \_\_\_\_\_

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

**Vote: 527 Kitgum District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	1,074,471	486,769	570,659
<b>Discretionary Government Transfers</b>	3,787,878	3,222,250	4,147,757
<b>Conditional Government Transfers</b>	16,796,490	12,377,531	21,004,549
<b>Other Government Transfers</b>	2,858,651	3,075,452	4,652,094
<b>Donor Funding</b>	441,483	167,855	450,000
<b>Grand Total</b>	<b>24,958,972</b>	<b>19,329,857</b>	<b>30,825,059</b>

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

By the end of the Third Quarter of Financial year 2017/18, Kitgum District Local Government Received cumulative receipt of UGX 19,329,857,000 against approved annual plan of UGX 24,958,972,000. This shows a 77% performance as a result of the government's commitment of sending grants to the district as planned while LRR and Donor grants underperformed at only 45% & 38% respectively. By the end of Q3 a total fund of Shs 15,714,922,000 was spent across departments/sectors and LLGs within the District (Direct Transfers) leaving unspent balance of Shs 3,614,935,000. Most of these unspent funds meant for capital projects were not spent because works were still ongoing. Frequent IFMS break down has also affected absorption of funds by departments.

**Planned Revenues for next FY**

For Financial Year 2018/19 The District resource envelops is estimated and forecasted to be at Shs 30,825,059,000. The estimated revenue represents an increase of 23.5% from that of FY 2017/18. This increment has been attributed by significant increased registered under Discretionary Government Transfers; Conditional Government Transfers and Other Government Transfers. There has also been decrease registered under LRR estimates because the district does not anticipate sale of asset in the coming FY. Our Development Partner UNICEF has promised to continue offering budget support.

**Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department**

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,546,187	3,608,684	6,094,445
Finance	420,522	237,451	370,356
Statutory Bodies	634,110	484,682	643,632
Production and Marketing	1,507,760	1,146,303	2,386,352
Health	5,143,462	3,934,487	6,601,249
Education	9,361,371	7,065,221	10,782,031
Roads and Engineering	1,458,019	1,278,804	1,818,681
Water	528,566	511,113	512,773
Natural Resources	122,014	92,142	179,101
Community Based Services	1,017,036	827,171	1,209,062
Planning	158,578	104,962	182,753

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Internal Audit	61,347	38,837	44,622
<b>Grand Total</b>	<b>24,958,972</b>	<b>19,329,857</b>	<b>30,825,059</b>
<i>o/w: Wage:</i>	12,928,776	9,696,582	16,253,000
<i>Non-Wage Recurrent:</i>	6,573,584	4,481,300	7,300,821
<i>Domestic Devt:</i>	5,015,130	4,984,120	6,821,238
<i>Donor Devt:</i>	441,483	167,855	450,000

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

The District received a Total of Shs 19,329,857,000 (Donor, LRR & Central Government Transfers) indicating 77% of the Annual figure of 24,958,972,000. A total fund of Shs 15,714,922,000 has been spent across departments/sectors and LLGs within the District (Direct Transfers) as highlighted above leaving unspent balance of Shs 3,614,935,000. Most of these unspent funds meant for capital projects were not spent because works were still ongoing. Frequent IFMS break down has also affected absorption of funds by departments.

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

In Financial year 2018/19 the District total expenditures is estimated at Shs 30,825,059,000 indicating a 23.5% increase from that of FY 2017/18. This increase was attributed to increase in Central Government Transfers.

**Medium Term Expenditure Plans**

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

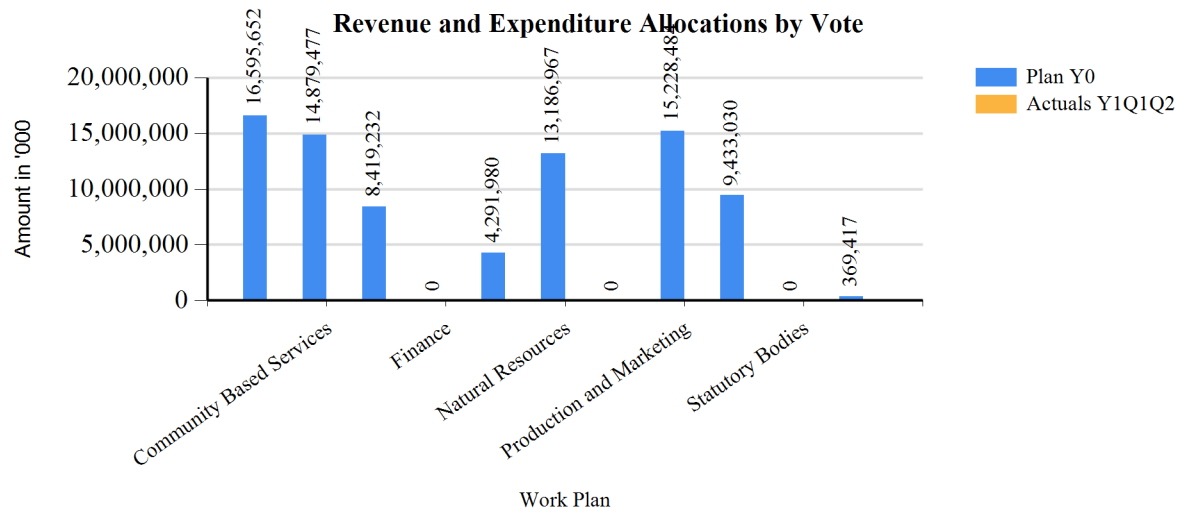
**Challenges in Implementation**

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**

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>1,074,471</b>	<b>486,769</b>	<b>570,659</b>
Application Fees	41,000	12,259	41,000
Business licenses	70,400	39,767	80,000
Land Fees	46,140	34,608	46,140
Local Services Tax	159,641	197,356	158,360
Market /Gate Charges	40,000	11,053	40,000
Miscellaneous receipts/income	36,000	27,817	36,000
Other Fees and Charges	32,206	26,308	40,000
Other licenses	0	0	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	1,520	96,159
Registration of Businesses	3,000	3,440	3,000
Sale of non-produced Government Properties/assets	489,214	0	0
Stamp duty	24,370	0	0
Unspent balances – Locally Raised Revenues	132,000	132,641	0
<b>2a. Discretionary Government Transfers</b>	<b>3,787,878</b>	<b>3,222,250</b>	<b>4,147,757</b>
District Discretionary Development Equalization Grant	1,525,368	1,525,368	1,539,972
District Unconditional Grant (Non-Wage)	644,514	483,385	691,407
District Unconditional Grant (Wage)	1,466,790	1,100,092	1,916,377
Urban Unconditional Grant (Wage)	151,206	113,404	0
<b>2b. Conditional Government Transfer</b>	<b>16,796,490</b>	<b>12,377,531</b>	<b>21,004,549</b>
General Public Service Pension Arrears (Budgeting)	0	0	475,992

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Gratuity for Local Governments	547,224	410,418	410,070
Pension for Local Governments	1,149,998	862,499	1,666,877
Salary arrears (Budgeting)	69,186	69,186	184,524
Sector Conditional Grant (Non-Wage)	2,333,411	1,166,453	2,239,741
Sector Conditional Grant (Wage)	11,310,780	8,483,085	14,336,622
Sector Development Grant	1,065,253	1,065,253	1,669,671
Transitional Development Grant	320,638	320,638	21,053
<b>2c. Other Government Transfer</b>	<b>2,858,651</b>	<b>3,075,452</b>	<b>4,652,094</b>
Northern Uganda Social Action Fund (NUSAF)	1,300,000	1,339,484	2,000,000
Other	0	31,244	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	915,033	612,438	915,033
Support to PLE (UNEB)	0	8,264	3,000
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	533,180	1,036,487
Uganda Women Entrepreneurship Program(UWEP)	250,000	0	303,956
Youth Livelihood Programme (YLP)	393,618	550,842	393,618
<b>3. Donor</b>	<b>441,483</b>	<b>167,855</b>	<b>450,000</b>
United Nations Children Fund (UNICEF)	441,483	62,051	450,000
World Health Organisation (WHO)	0	84,548	0
Food For The Hungry (U)	0	310	0
Others	0	20,946	0
<b>Total Revenues shares</b>	<b>24,958,972</b>	<b>19,329,857</b>	<b>30,825,059</b>

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

Actual Q3 cumulative receipt is Shs 486,769,000 (45%) of the Planned Shs 1,074,471,000. This under performance is because a number of revenue sources including Sale of Non produced Government Properties/ Assets are not yet undertaken, Stamp duty, Market/ Gate Charges, Business Licenses and Application Fees have all performed very poorly. While Land Fees, Local Service Tax, Miscellaneous Fees & Land Fees have performed relatively quite well.

**Central Government Transfers**

Cumulative Total Government Transfer now stands at Shs 18,675,233,000(80%) of the planned Shs 23,443,019,000. This over performance is attributed by full(100%) release registered in DDEG; Sector Deveopment Grant; Transitional Development Grant; Salary Arrears; NUSAF III (103%) and YLP (140%). Despite of this over performance a number of grants has also not done to the expectation. This includes UWEP (0%); PRELNOR (67%) and Sector Conditional Grant Non Wage (50%). Others like UNEB and Restocking fund were not planned for therefore rated as 0%.

**Donor Funding**

Cumulative receipt is standing at Shs 167,855,000 (38%) of the planned Shs 441,483,000 for FY 2017/18. This under performance is because UNICEF which is the main funder here has released only Shs 62,051,000 (14%) while the rest of the donor funds received from FHI, WHO and RTI were not planned for.

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

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## Locally Raised Revenues

FY 2018/19 Local Revenue resource envelop is estimated to be UGX 570,659,000 indicating a decrease because the district does not anticipate to dispose of 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 like FAL as clearly reflected on the table above. The bulk of the planned Locally Raised Revenue is planned to come from Higher Local Government. Most Lower Local Government still have miserable Local Revenue base thus leading to a lower projection for FY 2018/19. It is anticipated that if revenue mobilization and sensitization are conducted every now and then in FY 2018/19, 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 2018/19 CGT is estimated at UGX 29,804,400,000 indicating a 27.1% increase compared to 23,443,019,000 for FY 2017/18. This increase has been significantly noted under NUSAF III, Salary Arrears, Pension Arrears, Pension for Local Government, Sector Conditional Grant Wage, Sector Development Grant, District unconditional Grant Wage and Support to Production Extension services). While Gratuity for new retiree has drop

## Donor Funding

FY 2018/19 Donor fund resources are estimated at UGX 450,000,000 showing a small increase compared to UGX 441,483,000 for FY 2017/18. This Donor fund will be finance by UNICEF following their confirmation. Hopefully if they 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>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
District Production Services	1,396,966	692,384	2,129,229
District Commercial Services	110,795	25,111	257,123
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,507,760</i></b>	<b><i>717,495</i></b>	<b><i>2,386,352</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,458,019	920,360	1,818,681
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,458,019</i></b>	<b><i>920,360</i></b>	<b><i>1,818,681</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	7,104,960	5,142,523	8,359,916
Secondary Education	1,349,714	976,649	1,614,530
Skills Development	468,609	132,682	472,971
Education & Sports Management and Inspection	438,087	240,312	334,613
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>9,361,371</i></b>	<b><i>6,492,165</i></b>	<b><i>10,782,031</i></b>
<b>Sector: Health</b>			
Primary Healthcare	2,510,281	1,669,198	422,659
District Hospital Services	2,261,345	1,794,948	501,537
Health Management and Supervision	371,835	234,108	5,677,053
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,143,462</i></b>	<b><i>3,698,254</i></b>	<b><i>6,601,249</i></b>
<b>Sector: Water and Environment</b>			



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Rural Water Supply and Sanitation	528,567	73,878	512,773
Natural Resources Management	122,014	55,968	179,101
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>650,581</i></b>	<b><i>129,845</i></b>	<b><i>691,874</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,017,036	246,335	1,209,062
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,017,036</i></b>	<b><i>246,335</i></b>	<b><i>1,209,062</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,546,187	2,836,801	6,094,445
Local Statutory Bodies	634,110	475,228	643,632
Local Government Planning Services	158,578	96,372	182,753
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,338,875</i></b>	<b><i>3,408,401</i></b>	<b><i>6,920,830</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	420,522	237,451	370,356
Internal Audit Services	61,347	23,620	44,622
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>481,868</i></b>	<b><i>261,071</i></b>	<b><i>414,978</i></b>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,915,226</b>	<b>1,975,892</b>	<b>3,871,407</b>
District Unconditional Grant (Non-Wage)	95,096	71,322	86,885
District Unconditional Grant (Wage)	477,065	357,799	885,584
General Public Service Pension Arrears (Budgeting)	0	0	475,992
Gratuity for Local Governments	547,224	410,418	410,070
Locally Raised Revenues	360,857	33,095	94,260
Multi-Sectoral Transfers to LLGs_NonWage	64,594	58,169	67,216
Pension for Local Governments	1,149,998	862,499	1,666,877
Salary arrears (Budgeting)	69,186	69,186	184,524
Urban Unconditional Grant (Wage)	151,206	113,404	0
<b>Development Revenues</b>	<b>1,630,961</b>	<b>1,632,792</b>	<b>2,223,038</b>
District Discretionary Development Equalization Grant	159,719	159,279	139,772
Donor Funding	40,796	6,248	60,000
Multi-Sectoral Transfers to LLGs_Gou	130,446	127,781	23,266
Other Transfers from Central Government	1,300,000	1,339,484	2,000,000
<b>Total Revenue Shares</b>	<b>4,546,187</b>	<b>3,608,684</b>	<b>6,094,445</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	628,271	420,158	885,584
Non Wage	2,286,955	1,171,274	2,985,823
<b>Development Expenditure</b>			
Domestic Development	1,590,165	1,239,122	2,163,038
Donor Development	40,796	6,248	60,000
<b>Total Expenditure</b>	<b>4,546,187</b>	<b>2,836,801</b>	<b>6,094,445</b>

## Narrative of Workplan Revenues and Expenditure

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Administration has a total revenue estimate of 6,094,445,000. This figure represents an increase in revenue compare to last financial year's budget because, District Unconditional Grant (Non Wage) is 86,885,000, District Conditional Grant (Wage) is 885,584,000, General Public Service Pension Arrears (Budgeting) is worth 475,992,000, Donor Development is 60,000,000; Multi Sectoral Transfer to LLG \_ Non Wage is 71,934,000, Pension for Local Governments is worth 1,666,877,000; also other transfers from Central Government 2,000,000,000 which consists of NUSAF and other Administrative Infrastructures under DDEG. Detail revenues are as highlighted in the above table under section A. In terms of subsectors Administration Department has allocated and planned its FY 2018/19 expenditure covering HLG and LLGs as follows; Operations of administration department UGX 3,698,285,982 (Including projects, pension and gratuity); Human Resource Management UGX 53,954,568; Public Information UGX 24,146,365; and Records Management UGX 18,925,285 Administrative capital 2,199,772,128 and lastly Pay roll and human resource management system 8,878,332. LLGs allocation stands at 90,482,502. Generally the expenditure has been categorized in the following: Wage 885,584,000; NW 2,985,823,000; Domestic Development 2,163,038; Donor Development 60,000,000

## Workplan Title : Finance

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>420,193</b>	<b>236,668</b>	<b>370,356</b>
District Unconditional Grant (Non-Wage)	85,823	64,367	73,261
District Unconditional Grant (Wage)	158,213	118,660	139,168
Locally Raised Revenues	155,846	28,469	132,482
Multi-Sectoral Transfers to LLGs_NonWage	20,311	25,172	25,444
<b>Development Revenues</b>	<b>328</b>	<b>783</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	328	783	0
<b>Total Revenue Shares</b>	<b>420,522</b>	<b>237,451</b>	<b>370,356</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	158,213	118,660	139,168
Non Wage	261,980	118,008	231,188
<b>Development Expenditure</b>			
Domestic Development	328	783	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>420,522</b>	<b>237,451</b>	<b>370,356</b>

## Narrative of Workplan Revenues and Expenditure

Finance Sector has total revenue of 370,356,000 for both HLG and LLGs for the FY 2018/2019. District Wage & NW allocated is 139,168,193 and 73,261,401 respectively. Total NW stands at 229,887,705. Multisectoral Transfers and LRR allocated is 25,444,000 and 132,482,000 respectively. There is increase in revenue estimate because more funds has been allocated for IFMS operation and maintenance due to expiry of the warranty. Total fund of Shs 369,055,898 has been distributed for spending across the sub-sectors as follows: LG Financial Management services 158,157,398 ; Revenue Management and Collection Services 29,332,246; Budgeting and Planning Services 6,332,145; LG Expenditure management Services 10,332,145; LG Accounting Services 26,757,660; Integrated Financial Management System 85,000,000; Sector Capacity Development 10,000,000; Sector Management and Monitoring 19,000,000 and Multi sectoral Transfer of Shs 24,144,304 for LLGs. In summary Wage expenditure shall amount to Shs 139,168,193; Non-Wage expenditure is amounting to 231,188,000 across this department for both HLG and LLGs

## Vote: 527 Kitgum District

FY 2018/19

## Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>634,110</b>	<b>484,682</b>	<b>643,632</b>
District Unconditional Grant (Non-Wage)	240,032	178,701	293,878
District Unconditional Grant (Wage)	230,378	172,783	195,331
Locally Raised Revenues	107,571	82,850	101,471
Multi-Sectoral Transfers to LLGs_NonWage	56,129	50,347	52,952
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>634,110</b>	<b>484,682</b>	<b>643,632</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	230,378	172,783	195,331
Non Wage	403,732	302,444	448,301
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>634,110</b>	<b>475,228</b>	<b>643,632</b>

## Narrative of Workplan Revenues and Expenditure

District Council & Statutory Bodies has a Total Revenue Estimate of 643,632,000 for FY 2018/19 and is indicating an increase when compared to that of FY 2017/18. The reason for the increment is due to the introduction of honoraria meant to pay lower local governments. Revenue allocations are as follows: District Wage: UGX. 195,330,600; District Nonwage: Shs 293,878,000; LRR Shs 101,471,000; Multi sectoral Transfers are Shs: 52,952,000. The total revenue has been allocated and will be spent across the following subsectors: LG Council Administration Services; LG Procurement Management Services; District Service Commission; Land Management; LG Financial Accountability; LG Political & Executive Oversight; Standing Committee; and Multisectoral Transfers to LLGs. A Total Expenditure of Shs 6463,632,000 is categorize into Wage:195,331,000; and NW:448,301,000

## Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,318,176</b>	<b>934,900</b>	<b>1,826,575</b>
District Unconditional Grant (Non-Wage)	3,537	2,653	1,760
District Unconditional Grant (Wage)	40,576	30,432	130,652
Locally Raised Revenues	11,252	0	10,852

**Vote: 527 Kitgum District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	3,600	0	3,665
Other Transfers from Central Government	915,033	643,682	915,033
Sector Conditional Grant (Non-Wage)	54,959	41,219	229,132
Sector Conditional Grant (Wage)	289,220	216,915	535,481
<b>Development Revenues</b>	<b>189,584</b>	<b>211,403</b>	<b>559,777</b>
Locally Raised Revenues	24,813	46,632	0
Multi-Sectoral Transfers to LLGs_Gou	109,708	109,708	454,340
Sector Development Grant	55,062	55,062	105,438
<b>Total Revenue Shares</b>	<b>1,507,760</b>	<b>1,146,303</b>	<b>2,386,352</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	329,796	227,751	666,133
Non Wage	988,381	390,097	1,160,442
<b>Development Expenditure</b>			
Domestic Development	189,584	99,648	559,777
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,507,760</b>	<b>717,495</b>	<b>2,386,352</b>

**Narrative of Workplan Revenues and Expenditure**

Production and marketing Sub Sector has been allocated total work plan revenue of 2,386,352 District Unconditional Grant NW of 1,760,000; Sector specific wage: 535,481,000, Sector specific development and NW:105,438,000 and 229,132,000; Respectively, LRR is 10,852,000; PRELNOR:915,000,000; Multisectoral Transfers is standing at 3,665,000 and 454,340,000 for both NW and Development respectively. The work plan revenues are to be spent 100% within the sub sectors of crop, veterinary, Fisheries, Entomology and Commercial services, except for PRELNOR which shall be spent in the Sub sectors of Community Development Services, Commercial services, Natural Resources , Works, Water and Crop. Total Wage expenditure shall be 666,133,000; Total Non-Wage and Domestic Development expenditure shall be 1,160,442,000 and 559,777 respectively for both the District and LLGs.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,434,752</b>	<b>3,297,420</b>	<b>6,167,851</b>
District Unconditional Grant (Non-Wage)	7,421	5,566	5,200
District Unconditional Grant (Wage)	97,036	72,777	107,960
Locally Raised Revenues	37,815	0	37,315
Multi-Sectoral Transfers to LLGs_NonWage	500	92	0
Sector Conditional Grant (Non-Wage)	657,539	493,154	657,539
Sector Conditional Grant (Wage)	3,634,441	2,725,831	5,359,837
<b>Development Revenues</b>	<b>708,710</b>	<b>637,067</b>	<b>433,398</b>

**Vote: 527 Kitgum District****FY 2018/19**

District Discretionary Development Equalization Grant	162,115	162,115	233,269
Donor Funding	200,000	127,893	140,000
Locally Raised Revenues	135,439	135,903	0
Multi-Sectoral Transfers to LLGs_Gou	211,156	211,156	0
Sector Development Grant	0	0	60,129
<b>Total Revenue Shares</b>	<b>5,143,462</b>	<b>3,934,487</b>	<b>6,601,249</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	3,731,477	2,798,608	5,467,797
Non Wage	703,275	498,720	700,054
<i>Development Expenditure</i>			
Domestic Development	508,710	273,033	293,398
Donor Development	200,000	127,893	140,000
<b>Total Expenditure</b>	<b>5,143,462</b>	<b>3,698,254</b>	<b>6,601,249</b>

**Narrative of Workplan Revenues and Expenditure**

Directorate of District Health Department has a Total Revenue Estimate of 6,601,249,000/= for FY 2018/19 indicating an increase when compared to that of FY 2017/18. The reason for this increase is because of Sector Conditional Grant Wage, District Wage, Sector Development Grant & DDEG. Donor Development has drop. In summary this Expenditures will cover a Total Wage 5,467,797,000; NW of 700,054,000; Domestic Development of 293,398,000 and Donor Development of Shs 140,000,000.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>8,363,275</b>	<b>6,200,709</b>	<b>9,828,424</b>
District Unconditional Grant (Non-Wage)	12,421	9,316	9,200
District Unconditional Grant (Wage)	77,440	58,080	72,412
Locally Raised Revenues	7,815	9,935	7,315
Multi-Sectoral Transfers to LLGs_NonWage	44,069	18,501	39,922
Other Transfers from Central Government	0	8,264	3,000
Sector Conditional Grant (Non-Wage)	834,412	556,274	1,255,270
Sector Conditional Grant (Wage)	7,387,119	5,540,339	8,441,304
<i>Development Revenues</i>	<b>998,095</b>	<b>864,512</b>	<b>953,607</b>

**Vote: 527 Kitgum District****FY 2018/19**

District Discretionary Development Equalization Grant	121,865	121,865	116,634
Donor Funding	133,483	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	245,045	244,945	0
Sector Development Grant	197,702	197,702	786,974
Transitional Development Grant	300,000	300,000	0
<b>Total Revenue Shares</b>	<b>9,361,371</b>	<b>7,065,221</b>	<b>10,782,031</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	7,464,559	5,596,228	8,513,717
Non Wage	898,716	602,290	1,314,707
<i>Development Expenditure</i>			
Domestic Development	864,612	293,648	903,607
Donor Development	133,483	0	50,000
<b>Total Expenditure</b>	<b>9,361,371</b>	<b>6,492,165</b>	<b>10,782,031</b>

**Narrative of Workplan Revenues and Expenditure**

Education department is expected to receive 10,782,031,000 in FY 2018/19 indicating an increase compared to 9,361,371,000 for FY 2017/18 arising from increased Multisectoral Transfers, Development Grants and Donor grants. Revenue allocation has been as follows: District and Sector Specific Wage: Shs 72,412,000 and 8,441,304,000; District and Sector Specific NW: Shs 9,200,000 and Shs 1,255,270,000; DDEG and Sector Specific Development: Shs 116,633,600 and 786,974,000 respectively; LRR and Multisectoral Transfers Shs: 7,315,000 and 39,922,000 respectively and Donor Development of Shs 50,000,000. Expenditures was planned across subsectors as follows: Multisectoral Transfers 39,922,000; Primary Teaching Services 7,456,308,714 (Wage and UPE Grant); Classroom construction and rehabilitation 705,707,238; Latrine construction and rehabilitation 71,270,000; Teachers House Construction and Rehabilitation 120,000,000; Supply of Desks 6,630,000; Secondary Teaching Services 1,614,530,154 (wage and USE Grant); Tertiary Education Services 125,006,664 (wage); Tertiary Institutions Services (NW) 333,963,554; Education Management Services – 120,902,182; Monitoring and Supervision of Primary & secondary Education 52,203,944; Sports Development services 5,000,000. In Summary Wage expenditure shall be Shs 8,513,717,000; Non-Wage Recurrent cost Shs 1,332,672,000 and Development cost Shs 903,607,000 for both the Higher and Lower LGs giving a total Expenditure of Shs 10,749,996,000.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>859,855</b>	<b>680,639</b>	<b>232,451</b>
District Unconditional Grant (Non-Wage)	4,421	3,316	2,200
District Unconditional Grant (Wage)	92,190	69,143	79,416
Locally Raised Revenues	77,815	75,000	7,315
Other Transfers from Central Government	0	533,180	143,519
Sector Conditional Grant (Non-Wage)	685,428	0	0
<i>Development Revenues</i>	<b>598,165</b>	<b>598,165</b>	<b>1,586,231</b>
District Discretionary Development Equalization Grant	41,367	41,367	0

**Vote: 527 Kitgum District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	47,664	47,664	375,917
Other Transfers from Central Government	0	0	701,180
Sector Development Grant	509,133	509,133	509,133
<b>Total Revenue Shares</b>	<b>1,458,019</b>	<b>1,278,804</b>	<b>1,818,681</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	92,190	69,143	79,416
Non Wage	767,664	578,334	153,034
<i>Development Expenditure</i>			
Domestic Development	598,165	272,884	1,586,231
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,458,019</b>	<b>920,360</b>	<b>1,818,681</b>

**Narrative of Workplan Revenues and Expenditure**

Road Sector has estimated revenue of 1,818,681,000 for FY 2018/19 indicating increase of 24.7% compared to that of FY 2017/18. This increase has come as a result of increase In Transfers from central government ( URF Development Grant and DDEG to sub counties, ). Wage allocated is Shs 79,416,324; District and Sector Specific NW allocated is Shs 2,200,323 and LRR 7,315,000 respectively; Development Grant allocated is Shs 1,586,231,000 (LLG:375,917,000 & District 1,210,313,000);. All the fund totaling to Shs 1,818,681,000 for FY 2018/19 shall be utilized in the various sub sectors within roads as follows: District Road Equipment and Machinery Repaired 84,469,944; Operation of District Roads Office: Shs 147,980,812; District Roads Maintenance (URF): Shs 701,180,340; Rural roads construction and rehabilitation: Shs.509,133,333 and Multispectral Transfers: Shs.375,917,029. For both District and Lower Local Governments, the expenditure is summarized as follows: Wage – 79,416,524; Non-Wage recurrent cost – 153,034,000 and Development activity cost – Shs.1,586,231,000.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>65,554</b>	<b>48,101</b>	<b>67,089</b>
District Unconditional Grant (Wage)	18,711	14,033	23,210
Multi-Sectoral Transfers to LLGs_NonWage	1,420	0	0
Sector Conditional Grant (Non-Wage)	45,424	34,068	43,879
<i>Development Revenues</i>	<b>463,012</b>	<b>463,012</b>	<b>445,684</b>
District Discretionary Development Equalization Grant	121,865	121,865	116,634
Donor Funding	0	0	100,000
Multi-Sectoral Transfers to LLGs_Gou	17,153	17,153	0
Sector Development Grant	303,356	303,356	207,998
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>528,566</b>	<b>511,113</b>	<b>512,773</b>



**Vote: 527 Kitgum District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	18,711	4,588	23,210
Non Wage	46,844	29,839	43,879
<b>Development Expenditure</b>			
Domestic Development	463,012	39,451	345,684
Donor Development	0	0	100,000
<b>Total Expenditure</b>	<b>528,567</b>	<b>73,878</b>	<b>512,773</b>

**Narrative of Workplan Revenues and Expenditure**

District Water Sector has been allocated a total work plan revenue of Shs: 512,773,000: District Unconditional Grant Wage of 23,210,000; Sector specific Non-wage of 43,878,889; Donor Development of Shs 100,000,000 Sector specific development of 207,997,843; Transitional Development Grant of 21,052,632 and DDEG of: 116,633,654. 100% of the above fund shall fund activities within the sector: Shs 23,210,244 shall be spent on Wage payment; Shs 43,878,889 shall be spent on Non-wage recurrent activities within the sectors; and total Shs 345,684,129 shall go into funding development activities like Deep Borehole drilling, Rehabilitation of boreholes and installation of a unit of rain water harvest system.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>100,432</b>	<b>70,560</b>	<b>107,011</b>
District Unconditional Grant (Non-Wage)	3,537	2,653	1,760
District Unconditional Grant (Wage)	85,127	63,845	63,498
Locally Raised Revenues	6,252	0	35,852
Multi-Sectoral Transfers to LLGs_NonWage	100	0	300
Sector Conditional Grant (Non-Wage)	5,417	4,062	5,601
<b>Development Revenues</b>	<b>21,582</b>	<b>21,582</b>	<b>72,090</b>
Multi-Sectoral Transfers to LLGs_Gou	21,582	21,582	72,090
<b>Total Revenue Shares</b>	<b>122,014</b>	<b>92,142</b>	<b>179,101</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	85,127	35,202	63,498
Non Wage	15,305	6,715	43,513
<b>Development Expenditure</b>			
Domestic Development	21,582	14,051	72,090
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>122,014</b>	<b>55,968</b>	<b>179,101</b>

**Vote: 527 Kitgum District****FY 2018/19****Narrative of Workplan Revenues and Expenditure**

Natural Resource Department is expected to receive Shs 179,101,000 for FY 2018-19 indicating an increment mainly because of increase in Multisectoral Transfers allocation, Locally Raised Revenue (LRR) and Sector Conditional Grant (Non-Wage). Therefore, the District Wage and NW provisions stands at Shs 63,498,000 and 1,760,000 respectively; Sector Specific NW: Shs 5,601,000; LRR stands at Shs 35,852,000 and Multisectoral Transfers is at 72,389,727 for both Development and NW. These funds have been allocated across the department within the Natural Resources Department for spending as follows: Wage: Shs 63,498,000; Non-Wage: Shs 43,513,000, and Development Activity Cost: Shs 72,090,000 giving a general Total Expenditure of Shs 176,101,000

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>206,699</b>	<b>140,350</b>	<b>244,429</b>
District Unconditional Grant (Non-Wage)	12,758	9,568	8,761
District Unconditional Grant (Wage)	117,310	87,983	158,175
Locally Raised Revenues	15,567	0	14,667
Multi-Sectoral Transfers to LLGs_NonWage	10,830	5,124	14,507
Sector Conditional Grant (Non-Wage)	50,234	37,675	48,320
<b>Development Revenues</b>	<b>810,337</b>	<b>686,821</b>	<b>964,633</b>
Donor Funding	67,204	33,714	100,000
Multi-Sectoral Transfers to LLGs_Gou	99,515	102,265	167,059
Other Transfers from Central Government	643,618	550,842	697,574
<b>Total Revenue Shares</b>	<b>1,017,036</b>	<b>827,171</b>	<b>1,209,062</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	117,310	87,983	158,175
Non Wage	89,389	49,682	86,254
<b>Development Expenditure</b>			
Domestic Development	743,133	93,030	864,633
Donor Development	67,204	15,641	100,000
<b>Total Expenditure</b>	<b>1,017,036</b>	<b>246,335</b>	<b>1,209,062</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 527 Kitgum District

# FY 2018/19

Community Based Services Department has an estimated revenue of 1,209,062,000 indicating an increase compared to that of FY 2017/18. This increase is as a result of increase in IPF for UWEP & YLP. Wage provision is 158,175,000; District and Sector Specific NW allocation is 8,761,000 and 48,320,000 respectively. Multisectoral Transfers is 167,059,000 and 14,507,000 for both Development and NW; LRR and OGT is 14,667,000 and 697,574,000 respectively. These Fund has been planned for spending as follows in the various sub-sectors: Operation of the Community Based Services Department 172,659,869; Administrative Capital 797,574,285; Social Rehabilitation Services 12,034,000; Representation on Women's Councils 5,700,000; Labour Dispute Settlement 1,000,000; Work based Inspections 2,460,580; Culture mainstreaming 2,000,000; Support to Disabled and the Elderly 2,248,000; Support to Youth Councils 5,700,000; Children and Youth Services 7,000,000; Gender Mainstreaming 3,500,000; Adult Learning 10,500,000; Facilitation of Community Development Workers 5,120,000 and Multisectoral Transfer to LLGs is 181,565,194 from unconditional grant and development grant Generally Total Wage Expenditure: 158,175,000; Non-Wage Recurrent Cost: 86,254,000; Development Activity cost: 864,633,000; and Donor Development of Shs 100,000,000

## Workplan Title : Planning

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>122,741</b>	<b>69,124</b>	<b>149,973</b>
District Unconditional Grant (Non-Wage)	45,823	34,368	66,401
District Unconditional Grant (Wage)	36,527	27,395	42,671
Locally Raised Revenues	24,230	5,000	23,230
Multi-Sectoral Transfers to LLGs_NonWage	16,161	2,360	17,672
<b>Development Revenues</b>	<b>35,838</b>	<b>35,838</b>	<b>32,780</b>
District Discretionary Development Equalization Grant	31,944	31,944	32,780
Multi-Sectoral Transfers to LLGs_Gou	3,894	3,894	0
<b>Total Revenue Shares</b>	<b>158,578</b>	<b>104,962</b>	<b>182,753</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,527	23,516	42,671
Non Wage	86,214	41,008	107,303
<b>Development Expenditure</b>			
Domestic Development	35,838	31,847	32,780
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>158,578</b>	<b>96,372</b>	<b>182,753</b>

## Narrative of Workplan Revenues and Expenditure

Planning Unit in FY 2017/18 has estimated revenue amounting to 182,753,000 UGX indicating an increase arising from increase in District NW and Wage. Detailed Revenue Estimates are as follows: LRR: 23,230,000; District NW is 66,401,000 and Multisectoral NW is 17,672,000 respectively; Wage: 42,671,000 and DDEG: 32,780,000. Under each sub sector the revenue & expenditure allocations are as follows: Management of District Planning Office UGX 51,701,168,000; District Planning UGX 10,000,000; Statistical Data Collection UGX 5,000,000; Demographic Data Collection UGX 6,000,000 ; Project Formulation UGX 8,000,000; Development Planning UGX 8,000,000 ; MIS UGX 10,600,000; Operational Planning UGX 8,000,000 ; Monitoring and Evaluating Sector Plans UGX 25,000,000 Administrative Capital is 32,780,000 and Multisectoral Transfer to LLGs is 17,672,028. In summary Shs 182,753,000 has been categorized into the following expenditure lines: Wage – 42,671,000; Non-Wage recurrent cost – 107,303,000 and Development activity cost – 32,780,000.

## Vote: 527 Kitgum District

FY 2018/19

## Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>61,347</b>	<b>38,837</b>	<b>44,622</b>
District Unconditional Grant (Non-Wage)	14,190	10,642	16,080
District Unconditional Grant (Wage)	36,216	27,162	18,301
Locally Raised Revenues	10,941	1,033	10,241
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>61,347</b>	<b>38,837</b>	<b>44,622</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,216	11,945	18,301
Non Wage	25,131	11,675	26,321
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,347</b>	<b>23,620</b>	<b>44,622</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/19 Internal Audit has a total allocation of Shs 44,622,279 accruing from Wage and Non-wage which indicate a decrease because District Wage and NW has drop. . Detailed Revenue Estimates are as follows: LRR: 10,241,000; District Wage is 18,300,828 & District NW is standing at 16,080,451. These funds shall be spend as follows: Management of Internal Audit Office – 21,380,828 and Internal Audit – 23,241,451 which can also be translated into the following expenditure lines: Wage – 18,300,828; and Non- Wage Recurrent cost – 26321451 Totaling to Shs 44,622,279