

Vote :527 Kitgum District**FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Mr, Martin Jacan Gwokto
CHIEF ADMINISTRATIVE OFFICER
(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 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	570,659	173,858	415,694
Discretionary Government Transfers	4,147,757	3,504,019	3,785,395
Conditional Government Transfers	21,004,549	16,171,997	22,343,036
Other Government Transfers	4,652,094	1,549,965	12,184,612
External Financing	450,000	159,107	5,052,616
Grand Total	30,825,059	21,558,945	43,781,354

Revenue Performance by end of March of the Running FY

The District received a cumulative Total Revenue of Shs 21,558,945,000 (Donor, LRR & Central Government Transfers) indicating 70% performance of the Annual figure of Shs 30,825,059,000 by the end of Q3. This under performance is because OGT, LRR and Donor grants realized on 33%, 30% and 35% of their annual figure respectively. These funds have been shared across departments/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q3 Shs 16,414,933,000 was been spent across departments and LLGs for a number of activities (Wage of Shs 11,234,020,000 was spent across the various sectors leaving unspent balance of 994,632,000 which are for staffs who are yet to access payroll or be recruited; Non Wage of Shs 3,960,830,000 was spent leaving unspent balance of shs 893,327,000 which will be spent in the subsequent quarters; Domestic Dev of Shs 1,137,867,000 was spent leaving unspent balance of Shs 3,183,162,000 which are grants for capital projects whose works were still ongoing; 92,967,000 of the Donor grants was spent leaving unspent balance of Shs 66,140,000). Total unspent balance is Shs 5,144,012,000 which is mainly grants meant for capital projects whose works are still ongoing. Low capacity of Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of these funds.

Planned Revenues for next FY

For Financial year 2019/20 The District resource envelops is estimated and foretasted to be UGX 43,781,354,000. The estimated revenue represents a decrease of 42% from that of FY 2018/19. This is because Conditional Government Transfers; Other Government Transfers and External Financing increased by 6%; 162% & 112280% respectively. While Locally Raised Revenue and Discretionary Government Transfers have all dropped by 38% and 8.8% respectively as indicated below in the Table of Revenue Performance, Plans and Projections by source. In summary for both the HLG and all the LLGs within Kitgum District – VOTE 527: LRR estimate is Shs 411,199,000; Discretionary Government Transfers is estimated at Shs 3,781,474,000; Conditional Government Transfers is estimated at Shs 22,343,036,000; Other Government Transfers is estimated at Shs 12,184,612,000; and Donor funding of Shs 5,052,616,000.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	6,094,445	3,604,228	6,365,505
Finance	370,356	213,587	299,514
Statutory Bodies	643,632	418,317	620,897
Production and Marketing	2,386,352	1,638,726	1,763,813

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Health	6,601,249	4,966,229	6,526,777
Education	10,782,031	8,083,442	13,216,745
Roads and Engineering	1,818,681	1,511,320	8,173,627
Water	512,773	396,001	1,143,925
Natural Resources	179,101	128,905	294,493
Community Based Services	1,209,062	426,036	2,990,270
Planning	182,753	145,307	239,666
Internal Audit	44,622	26,848	65,274
Trade, Industry and Local Development	0	0	2,080,846
Grand Total	30,825,059	21,558,945	43,781,354
<i>o/w: Wage:</i>	<i>16,253,000</i>	<i>12,228,652</i>	<i>16,642,530</i>
<i>Non-Wage Recurrent:</i>	<i>7,300,821</i>	<i>4,854,157</i>	<i>7,821,745</i>
<i>Domestic Devt:</i>	<i>6,821,238</i>	<i>4,317,029</i>	<i>14,264,462</i>
<i>External Financing:</i>	<i>450,000</i>	<i>159,107</i>	<i>5,052,616</i>

Expenditure Performance by end of March FY 2018/19

The District received a cumulative Total Revenue of Shs 21,558,945,000 (Donor, LRR & Central Government Transfers) indicating 70% performance of the Annual figure of Shs 30,825,059,000 by the end of Q3. This under performance is because OGT, LRR and Donor grants realized on 33%, 30% and 35% of their annual figure respectively. These funds have been shared across departments/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q3 Shs 16,414,933,000 was spent across departments and LLGs for a number of activities (Wage of Shs 11,234,020,000 was spent across the various sectors leaving unspent balance of 994,632,000 which are for staffs who are yet to access payroll or be recruited; Non Wage of Shs 3,960,830,000 was spent leaving unspent balance of shs 893,327,000 which will be spent in the subsequent quarters; Domestic Dev of Shs 1,137,867,000 was spent leaving unspent balance of Shs 3,183,162,000 which are grants for capital projects whose works were still ongoing; 92,967,000 of the Donor grants was spent leaving unspent balance of Shs 66,140,000). Total unspent balance is Shs 5,144,012,000 which is mainly grants meant for capital projects whose works are still ongoing. Low capacity of Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of these funds.

Planned Expenditures for the FY 2019/20

For Financial year 2019/20 The District resource envelops is estimated and foretasted to be UGX 43,781,354,000. The estimated revenue represents a decrease of 42% from that of FY 2018/19. The estimated revenue represents a decrease of 42% from that of FY 2018/19. This is because Conditional Government Transfers; Other Government Transfers and External Financing increased by 6%; 162% & 112280% respectively. While Locally Raised Revenue and Discretionary Government Transfers have all dropped by 38% and 8.8% respectively as indicated below in the Table of Revenue Performance, Plans and Projections by source. In summary for both the HLG and all the LLGs within Kitgum District – VOTE 527: LRR estimate is Shs 411,199,000; Discretionary Government Transfers is estimated at Shs 3,781,474,000; Conditional Government Transfers is estimated at Shs 22,343,036,000; Other Government Transfers is estimated at Shs 12,184,612,000; and Donor funding of Shs 5,052,616,000. 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

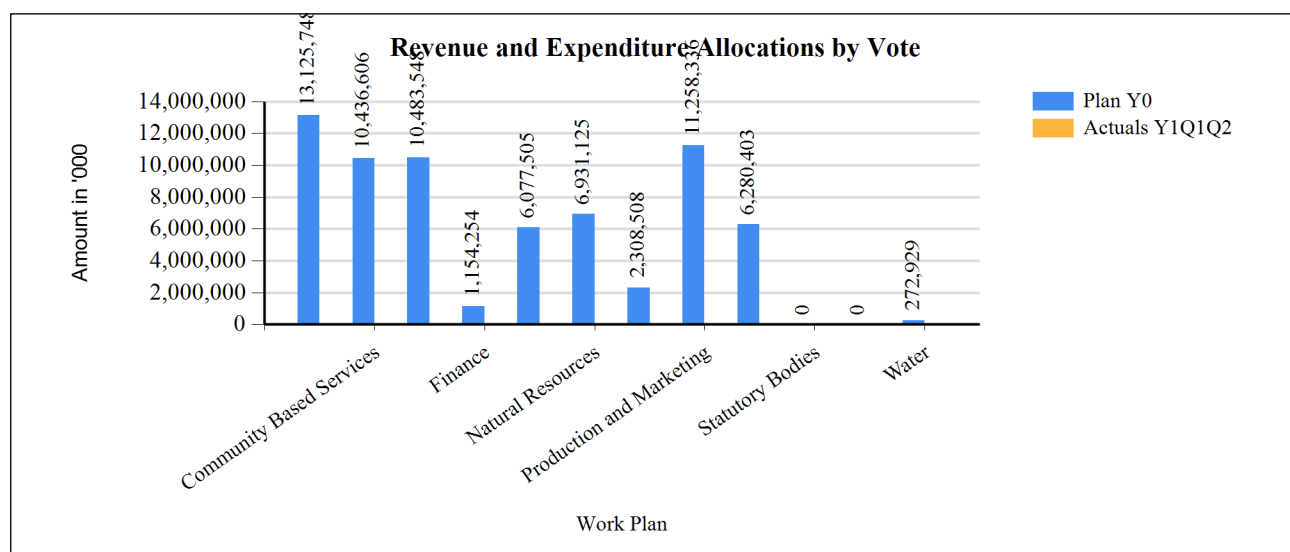
FY 2019/20

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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	570,659	173,858	415,694
Animal & Crop Husbandry related Levies	0	0	4,495

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Application Fees	41,000	16,625	15,000
Business licenses	80,000	18,792	20,000
Land Fees	46,140	9,552	36,000
Local Services Tax	158,360	31,630	255,329
Market /Gate Charges	40,000	19,306	17,000
Miscellaneous receipts/income	36,000	37,109	25,000
Other Fees and Charges	40,000	11,555	12,000
Other licenses	30,000	18,880	24,370
Registration (e.g. Births, Deaths, Marriages, etc.) fees	96,159	9,410	500
Registration of Businesses	3,000	1,000	1,000
Sale of non-produced Government Properties/assets	0	0	5,000
2a. Discretionary Government Transfers	4,147,757	3,504,019	3,785,395
District Discretionary Development Equalization Grant	1,539,972	1,539,972	1,185,713
District Unconditional Grant (Non-Wage)	691,407	518,555	669,665
District Unconditional Grant (Wage)	1,916,377	1,445,492	1,930,018
2b. Conditional Government Transfer	21,004,549	16,171,997	22,343,036
Sector Conditional Grant (Wage)	14,336,622	10,783,160	14,712,513
Sector Conditional Grant (Non-Wage)	2,239,741	1,479,888	2,458,670
Sector Development Grant	1,669,671	1,669,671	1,936,207
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	475,992	475,992	640,331
Salary arrears (Budgeting)	184,524	184,524	169,829
Pension for Local Governments	1,666,877	1,250,157	1,885,615
Gratuity for Local Governments	410,070	307,552	510,070
2c. Other Government Transfer	4,652,094	1,549,965	12,184,612
Northern Uganda Social Action Fund (NUSAF)	2,000,000	382,634	2,021,239
Support to PLE (UNEB)	3,000	10,748	449,992
Uganda Road Fund (URF)	1,036,487	756,007	759,402
Uganda Women Entrepreneurship Program(UWEP)	303,956	0	0
Youth Livelihood Programme (YLP)	393,618	0	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	915,033	400,576	8,920,803
Makerere School of Public Health	0	0	33,176
3. External Financing	450,000	159,107	5,052,616
Democratic Governance Facility (DGF)	0	0	835,000
United Nations Children Fund (UNICEF)	450,000	159,107	1,802,616
United Nations Population Fund (UNPF)	0	0	122,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	153,000
United States Agency for International Development (USAID)	0	0	2,140,000

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Total Revenues shares	30,825,059	21,558,945	43,781,354
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Vote :527 Kitgum District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Actual Q3 cumulative receipt is Shs 173,858,000 (25%) of the Planned Shs 570,659,000. This under performance is because a number of revenue sources including Land Fess, Business Licenses, Registration Fees didn't perform well. Miscellaneous receipts/income performed well as a result of sale of District Assets in FY 2017/18 among others.

Central Government Transfers

Cumulative Total Government Transfer stands at Shs 21,225,981,000 (71%) of the planned Shs 29,806,400,000. This under performance is attributed by none release registered under UWEP Fund and YLP Fund. PRELNOR Fund and NUSAF III were low below 75%. While the rest of the grants under this category performed at 75% and above. These are DDEG; Sector Development Grant; Transitional Development Grant; Sector Conditional Grant Wage among many

External Financing

Cumulative receipt is standing at Shs 159,107,000 (35%) of the planned Shs 450,000,000 for FY 2018/19. This under performance is because of UNICEF didn't release to the anticipated target.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

FY 2019/20 Local Revenue resource envelops is estimated to be UGX 415,694,000 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 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 2019/20. It is anticipated that if revenue mobilization and sensitization are conducted every now and then in FY 2019/20, 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 2019/20 CGT is estimated at UGX 38,309,122,000 indicating a 28.5% increase compared to 29,804,400,000 for FY 2018/19. This increase has been significantly noted under OGT (PRENOR & NUSAF III); all grants under Conditional Government Transfer (Sector conditional Development, Wage & Non wage) have increased.

External Financing

FY 2019/20 Donor fund resources are estimated at UGX 5,052,616,000 showing a substantial increase of compared to UGX 450,000,000 for FY 2018/19. These projected Donor fund will all be finance by UNICEF, GAVI, Makerere School of Public Health, NUDEIL (USAID), UNFPA and DGF

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	0	0	681,348
District Production Services	2,129,229	673,236	1,082,466
District Commercial Services	257,123	32,455	0
Sub- Total of allocation Sector	2,386,352	705,691	1,763,813
Sector :Works and Transport			

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District, Urban and Community Access Roads	1,818,681	876,206	8,173,627
<i>Sub- Total of allocation Sector</i>	1,818,681	876,206	8,173,627
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	2,080,846
<i>Sub- Total of allocation Sector</i>	0	0	2,080,846
Sector :Education			
Pre-Primary and Primary Education	8,359,916	5,691,601	9,155,579
Secondary Education	1,614,530	1,159,451	2,848,058
Skills Development	472,971	283,282	685,925
Education & Sports Management and Inspection	334,613	85,861	527,183
<i>Sub- Total of allocation Sector</i>	10,782,031	7,220,196	13,216,745
Sector :Health			
Primary Healthcare	422,659	166,394	180,829
District Hospital Services	501,537	368,051	523,584
Health Management and Supervision	5,677,053	3,581,741	5,822,364
<i>Sub- Total of allocation Sector</i>	6,601,249	4,116,186	6,526,777
Sector :Water and Environment			
Rural Water Supply and Sanitation	512,773	36,948	1,143,925
Natural Resources Management	179,101	55,601	294,493
<i>Sub- Total of allocation Sector</i>	691,874	92,549	1,438,418
Sector :Social Development			
Community Mobilisation and Empowerment	1,209,062	367,910	2,990,270
<i>Sub- Total of allocation Sector</i>	1,209,062	367,910	2,990,270
Sector :Public Sector Management			
District and Urban Administration	6,094,445	2,383,169	6,365,505
Local Statutory Bodies	643,632	331,091	620,897
Local Government Planning Services	182,753	89,274	239,666
<i>Sub- Total of allocation Sector</i>	6,920,830	2,803,533	7,226,069
Sector :Accountability			
Financial Management and Accountability(LG)	370,356	213,587	299,514
Internal Audit Services	44,622	25,825	65,274
<i>Sub- Total of allocation Sector</i>	414,978	239,412	364,788

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	3,871,407	3,058,499	4,191,560
District Unconditional Grant (Non-Wage)	86,885	70,164	117,652
District Unconditional Grant (Wage)	885,584	672,396	736,644
General Public Service Pension Arrears (Budgeting)	475,992	475,992	640,331
Gratuity for Local Governments	410,070	307,552	510,070
Locally Raised Revenues	94,260	35,951	62,060
Multi-Sectoral Transfers to LLGs_NonWage	67,216	61,763	69,359
Pension for Local Governments	1,666,877	1,250,157	1,885,615
Salary arrears (Budgeting)	184,524	184,524	169,829
Development Revenues	2,223,038	545,728	2,173,945
District Discretionary Development Equalization Grant	139,772	139,772	114,530
External Financing	60,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	23,266	23,323	28,176
Other Transfers from Central Government	2,000,000	382,634	2,021,239
Transitional Development Grant	0	0	10,000
Total Revenues shares	6,094,445	3,604,228	6,365,505
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	885,584	396,917	736,644
Non Wage	2,985,823	1,944,424	3,454,916
Development Expenditure			
Domestic Development	2,163,038	41,828	2,173,945
External Financing	60,000	0	0
Total Expenditure	6,094,445	2,383,169	6,365,505

Narrative of Workplan Revenues and Expenditure

Administration has a total revenue estimate of 6,365,505,000. This figure represents an increase in revenue compared to last financial year's budget 6,094,445,000 because OCGT (NUSAF III), Multisectoral Trafers to LLG, Pension, Gratuity, Pension Arrears and Unconditional Grant NW have all increased. Transitional grant was also allocated to the Department. District Wage Revenue and Expenditure stands at Shs 736,644,000. Non Wage revenue is 3,454,916,000 for both HLG and LLG. Domestic Development Grant and expenditure is also amounting to Shs 2,173,945,000 and it covers NUSAF III. A total Expenditure of Shs 6,361,011,000 has been distributed across the department as follows: Operations of administration department UGX 3,228,636,000 (Including pension and gratuity); Human Resource Management UGX 8,412,000, pay roll management UGX 8,878,000. Capacity Building for HLG and LLG UGX 55,853,000; Public Information UGX 10,446,000 and Assets and facilities management 3,500,000. Records Management UGX 7,412,000, Lower Local Government Administration 1,861,526,000 (NUSAF III Subprojects). administrative capital 213,782,000. Multisectral allocation is Shs 93,293,000.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	370,356	213,587	298,417
District Unconditional Grant (Non-Wage)	73,261	62,419	49,000
District Unconditional Grant (Wage)	139,168	104,376	169,387
Locally Raised Revenues	132,482	42,337	55,442
Multi-Sectoral Transfers to LLGs_NonWage	25,444	4,455	24,587
Development Revenues	0	0	1,097
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,097
Total Revenues shares	370,356	213,587	299,514
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	139,168	104,376	169,387
Non Wage	231,188	109,211	129,029
Development Expenditure			
Domestic Development	0	0	1,097
External Financing	0	0	0
Total Expenditure	370,356	213,587	299,514

Narrative of Workplan Revenues and Expenditure

Finance Sector has total revenue of 299,514,000 for FY 2019/2020 indicating a significant drop because of decrease in District unc G NW, LRR. District Wage & NW allocated is 169,387,000 and 49,000,000 respectively. LRR allocated is at 55,442,000. There is a decrease in revenue estimate because LRR and District NW allocation to the department has dropped. Total fund of Shs 299,514,000 has been distributed for spending across the sub-sectors as follows: LG Financial Management Office Shs 178,589,000; Revenue Ushs 13,122,000; Budgeting Ushs 5,122,000; Expenditure Mgt Ushs 7,122,000; Accounting services Ushs 14,977,000 Sector Capacity Dev Ushs 5,000,000; Monitoring Ushs 4,000,000. In summary Wage Expenditure shall amount to Shs 169,387,000 and Non-Wage expenditure is amounting to 129,029,000 across all the sub sectors and LLG

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	643,632	418,317	610,501
District Unconditional Grant (Non-Wage)	293,878	203,535	286,579
District Unconditional Grant (Wage)	195,331	146,498	165,231
Locally Raised Revenues	101,471	38,732	95,851
Multi-Sectoral Transfers to LLGs_NonWage	52,952	29,552	62,840
Development Revenues	0	0	10,396
External Financing	0	0	10,396
Total Revenues shares	643,632	418,317	620,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	195,331	146,498	165,231
Non Wage	448,301	184,593	445,270
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	10,396
Total Expenditure	643,632	331,091	620,897

Narrative of Workplan Revenues and Expenditure

District Council & Statutory Bodies has a Total Revenue Estimate of 620,897,000 for FY 2019/20 and is indicating a small decrease compared to that of FY 2018/19. The reason for this is that Non Wage & Wage allocation has drop. Revenue allocations are as highlighted above. This total revenue of Shs 6280,897,000 has been allocated and will be spent across subsectors as follows: Multisectoral Transfers 62,840,000; LG Council Administration Services 226,608,000; LG Procurement Management Services 17,842,000; LG staff Recruitment services 44,050,000; LG Land Management services 16,950,000; LG Financial Accountability 16,950,000; LG Political & Executive Oversight 179,777,000; Standing Committee 60,000,000. This Expenditure will cover Wages: Shs 165,231,000 and Non Wage Recurrent cost: Shs 445,270,000 for both HLG and LLGs.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,826,575	1,079,003	1,390,381
District Unconditional Grant (Non-Wage)	1,760	1,320	0
District Unconditional Grant (Wage)	130,652	97,989	158,477
Locally Raised Revenues	10,852	671	9,412
Multi-Sectoral Transfers to LLGs_NonWage	3,665	0	3,210
Other Transfers from Central Government	915,033	400,576	445,677
Sector Conditional Grant (Non-Wage)	229,132	171,849	238,124
Sector Conditional Grant (Wage)	535,481	406,598	535,481
Development Revenues	559,777	559,723	373,433
Multi-Sectoral Transfers to LLGs_Gou	454,340	454,285	275,810
Sector Development Grant	105,438	105,438	97,623
Total Revenues shares	2,386,352	1,638,726	1,763,813
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	666,133	407,163	693,958
Non Wage	1,160,442	298,528	696,423
Development Expenditure			
Domestic Development	559,777	0	373,433
External Financing	0	0	0
Total Expenditure	2,386,352	705,691	1,763,813

Narrative of Workplan Revenues and Expenditure

Production and marketing Sub Sector has been allocated total work plan revenue of 1,763,813,000: District Unconditional Grant Wage 158,477,000; Sector specific wage: 535,481,000; Sector specific development and NW: 97,623,000 and 238,124,000. Respectively, Local revenue: 9,412,000, PRELNOR: 445,677,000. This is indicating a drop of 27% in the Total revenue as a result of reduction in PRELNOR and Sector Development allocation to the District. These work plan revenues will be spent 100% within the sub sectors of crop, veterinary, Fisheries, Entomology. Multi-sectoral allocation of Shs 279,020,000 has also been planned by LLGs. In summary: Total Wage expenditure shall be 693,958,000; Total Non-Wage and Domestic Development expenditure shall be 696,423,000 and 373,433,000 respectively for both the District and LLGs.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,167,851	4,606,694	6,086,586
District Unconditional Grant (Non-Wage)	5,200	3,900	1,000
District Unconditional Grant (Wage)	107,960	80,970	0
Locally Raised Revenues	37,315	2,858	8,015
Sector Conditional Grant (Non-Wage)	657,539	493,453	684,734
Sector Conditional Grant (Wage)	5,359,837	4,025,513	5,392,837
Development Revenues	433,398	359,536	440,191
District Discretionary Development Equalization Grant	233,269	233,267	0
External Financing	140,000	66,140	391,000
Other Transfers from Central Government	0	0	33,176
Sector Development Grant	60,129	60,129	16,015
Total Revenues shares	6,601,249	4,966,229	6,526,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,467,797	3,560,823	5,392,837
Non Wage	700,054	490,806	693,749
Development Expenditure			
Domestic Development	293,398	64,557	49,191
External Financing	140,000	0	391,000
Total Expenditure	6,601,249	4,116,186	6,526,777

Narrative of Workplan Revenues and Expenditure

Directorate of District Health Department has a Total Revenue Estimate of 6,526,777,000 for FY 2019/20 and is indicating a decrease when compared to that of FY 2018/19. The reason for this decrease is that District Non Wage, LRR; Domestic Development & Locally Raised Revenue allocation to the department has significantly decreased. While External Financing, Sector conditional Grant NW have increased. Detailed Revenue allocations are as follows: Sector Specific Wage: 5,392,837,000; District and Sector Specific NW: Shs 3,000,000 and Shs 684,734,000; LRR Shs: 8,015,000. This total revenue of Shs 6,526,777,000 has been allocated and will be spent across sub sectors as follows: Promotion of hygiene and sanitation 6,685,245, OPD Construction 113,584,948, Staff house construction 60,765,068, Transfer to KGH 288,245,651, SJH 202,162,356; Operation in DHO office 37,756,872 and transfer to LHU 133,704,893. In summary Wage shall take on Total Shs 5,392,837,000; Non Wage 693,749,000; External Financing of 391,000,000 and Domestic Development 49,191,000

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,828,424	7,179,834	10,356,118
District Unconditional Grant (Non-Wage)	9,200	6,900	0
District Unconditional Grant (Wage)	72,412	54,309	75,799
Locally Raised Revenues	7,315	838	8,015
Multi-Sectoral Transfers to LLGs_NonWage	39,922	14,755	46,086
Other Transfers from Central Government	3,000	10,748	12,000
Sector Conditional Grant (Non-Wage)	1,255,270	741,236	1,430,023
Sector Conditional Grant (Wage)	8,441,304	6,351,048	8,784,195
Development Revenues	953,607	903,607	2,860,627
District Discretionary Development Equalization Grant	116,634	116,634	369,467
External Financing	50,000	0	897,422
Other Transfers from Central Government	0	0	437,992
Sector Development Grant	786,974	786,974	1,155,746
Total Revenues shares	10,782,031	8,083,442	13,216,745
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,513,717	6,388,876	8,859,994
Non Wage	1,314,707	774,233	1,496,124
Development Expenditure			
Domestic Development	903,607	57,086	1,963,205
External Financing	50,000	0	897,422
Total Expenditure	10,782,031	7,220,196	13,216,745

Narrative of Workplan Revenues and Expenditure

Vote :527 Kitgum District**FY 2019/20**

Education Department is expected to receive 13,216,745,000 in the FY 2019/2020 indicating an increase compared to 10,782,031,000 for the FY 2018/2019 arising from increment in Sector conditional grant-wage, Sector Conditional Grant-Non-Wage and Sector Development Grant. Revenue allocations are as follows: District and Sector Specific Wage: Sh. 75,799,032 and 8,784,195,000. District Sector Specific NW: 1,430,023,000. DDEG and Sector Specific Development Grants: 369,467,000 and 1,155,746,000 respectively. LLR and Other transfers from Central Government stand at 8,015,000 and 12,000,000 respectively. External financing amounts to 897,422,000. Expenditures have been planned in the various subsectors as follows: Primary School services 7,038,949,392 and 702,762,000 for wage and Non-Wage respectively. Establishment of Amida Seed SS: 951,432,000; 6,716,000 is expected to meet retention and bal. for construction of latrines. Classroom construction and rehabilitation: 703,892,000. Secondary school services: 1,562,232,000 and 334,395,000 for Wage and Non-Wage respectively. Tertiary Education Services: 183,000,000 and 64,919,553 for Wage and Non-Wage respectively. Education Management Services Sh 90,711,000. Other govt Transfer of 437,992,000. In Summary: Wage expenditure shall be 8,859,000,000; Non-Wage recurrent cost 1,496,124,000; External Financing of Shs 897,422,000 and Development Grant of 1,963,205,000 giving total expenditure of 13,216,745,000.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	232,451	114,358	333,678
District Unconditional Grant (Non-Wage)	2,200	1,650	0
District Unconditional Grant (Wage)	79,416	59,562	116,705
Locally Raised Revenues	7,315	838	8,015
Other Transfers from Central Government	143,519	52,308	208,958
Development Revenues	1,586,231	1,396,963	7,839,949
External Financing	0	0	421,228
Multi-Sectoral Transfers to LLGs_Gou	375,917	375,917	136,385
Other Transfers from Central Government	701,180	511,912	6,770,333
Sector Development Grant	509,133	509,133	512,002
Total Revenues shares	1,818,681	1,511,320	8,173,627
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,416	59,562	116,705
Non Wage	153,034	40,098	216,973
Development Expenditure			
Domestic Development	1,586,231	776,545	7,418,721
External Financing	0	0	421,228
Total Expenditure	1,818,681	876,206	8,173,627

Narrative of Workplan Revenues and Expenditure

Road and Engineering Sector has estimated revenue of 8,173,627,000 for FY 2019/20 indicating an increase compared to that of FY 2018/19. This increase came as a result of increase of funding from PRELNOR Shs. 6,220,114,252 for CAR Rehabilitation, NUDEIL (External Financing) Shs.421,228,000 for Bridge Construction ,District Sector Specific grant RTI (DANIDA) Shs. 512,002,281, Wage allocated is Shs 116,704,856, LRR Shs. 8,105,000 Conditional Grant . All the fund totaling to Shs 7,839,949,073 for FY 2019/20 shall be utilized in the various sub sectors within roads as follows: URF 759,401,711 were District Road equipment and machinery repaired Shs. 61,888,340, Operation of District Roads Office 48,849,830; District Road Maintenance Shs. 508,146,769 ,CAR Shs. 140,516,602; Rural roads construction and rehabilitation Shs 512,002,128 and Multi-Sectoral Transfers Shs 136,385,000. , PRELNOR Shs. 6,220,114,252, NUDELI Shs..421,228,000 In summary: Wage; 116,704,856, Non-wage recurrent cost Shs.216,973,340, and Development Shs. 7,418,721,000, External Financing Shs. 421,228,000 and Multi-Sectoral Transfer Shs. 136,385,421

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,089	50,317	87,057
District Unconditional Grant (Wage)	23,210	17,408	46,437
Sector Conditional Grant (Non-Wage)	43,879	32,909	40,620
Development Revenues	445,684	345,684	1,056,868
District Discretionary Development Equalization Grant	116,634	116,634	0
External Financing	100,000	0	882,246
Sector Development Grant	207,998	207,998	154,820
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	512,773	396,001	1,143,925
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,210	4,588	46,437
Non Wage	43,879	11,959	40,620
Development Expenditure			
Domestic Development	345,684	20,401	174,622
External Financing	100,000	0	882,246
Total Expenditure	512,773	36,948	1,143,925

Narrative of Workplan Revenues and Expenditure

The total sector budget for FY 2019/2020 is UGX: 1,143,924,657 (Development revenues of 174,621,788, recurrent revenue of 87,056,869 and donor fund of 882,246,000). There has been an increase in the revenue estimate from FY 2018/2019 as a result of donor funding from USAID. These revenue shall be spent across sectors as highlighted before; Operation of District water office 69,043,524; Supervision, monitoring and coordination of 4,388,000; Support for O&M of District water and sanitation 21,975,000; Promotion of community based management 27,896,345 and hygiene & Sanitation promotion 19,433,345; Rehabilitation and repair of rural water sources 11,125,488; Construction of public toilet 24,000,000; Borehole drilling and rehabilitation - 119,696,320, Construction of two solar motorised piped water scheme.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	107,011	56,815	220,726
District Unconditional Grant (Non-Wage)	1,760	1,320	0
District Unconditional Grant (Wage)	63,498	47,624	130,000
Locally Raised Revenues	35,852	3,671	6,412
Multi-Sectoral Transfers to LLGs_NonWage	300	0	1,050
Other Transfers from Central Government	0	0	78,280
Sector Conditional Grant (Non-Wage)	5,601	4,201	4,984
Development Revenues	72,090	72,090	73,767
District Discretionary Development Equalization Grant	0	0	12,000
External Financing	0	0	5,004
Multi-Sectoral Transfers to LLGs_Gou	72,090	72,090	56,763
Total Revenues shares	179,101	128,905	294,493
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,498	46,713	130,000
Non Wage	43,513	8,888	90,726
Development Expenditure			
Domestic Development	72,090	0	68,763
External Financing	0	0	5,004
Total Expenditure	179,101	55,601	294,493

Narrative of Workplan Revenues and Expenditure

Natural Resources Department is expected to receive shs. 294,493,000 in the FY 2019/2020 indicating an increase of 64% from the previous FY because unconditional grant (wage) was increased from 63,498,000 to 130,000,000 and DDEG of 12,000,000 was allocated to the department; PRELNOR was also allocated to the tune of 78,280,000 and External Financing of shs 5,004,000. The new budget now include DDEG of shs. 12,000,000, Sector Dev of shs 4,984,381, wage of Locally raised revenue of 6,412,000. The revenue are allocated to the various sub sector as follows: Lands 20,000,000 (DDEG), 4,412,000 (LRR), Natural Resources wage of 140,400,000, Wetlands sector will take 4,984,381 (sector cond grant) and the Forestry sector will take 2,000,000. (Other transfers) 78,280,000: Multiculturalism Transfers is amounting to Shs 56,762,595, and Multi sect transfer Uncond NW (1,050,000). External financing amounts to 5,004,000 (USAID) NUDEIL Projects).

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	244,429	166,010	389,945
District Unconditional Grant (Non-Wage)	8,761	6,571	6,800
District Unconditional Grant (Wage)	158,175	118,631	157,350
Locally Raised Revenues	14,667	1,509	15,927
Multi-Sectoral Transfers to LLGs_NonWage	14,507	3,059	16,729
Other Transfers from Central Government	0	0	150,380
Sector Conditional Grant (Non-Wage)	48,320	36,240	42,759
Development Revenues	964,633	260,026	2,600,325
External Financing	100,000	92,967	2,420,462
Multi-Sectoral Transfers to LLGs_Gou	167,059	167,059	179,863
Other Transfers from Central Government	697,574	0	0
Total Revenues shares	1,209,062	426,036	2,990,270
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	158,175	73,940	157,350
Non Wage	86,254	33,944	232,595
Development Expenditure			
Domestic Development	864,633	167,059	179,863
External Financing	100,000	92,967	2,420,462
Total Expenditure	1,209,062	367,910	2,990,270

Narrative of Workplan Revenues and Expenditure

Community Based Services Department has estimated revenue of 2,990,270,000 indicating an increase as a result of increased External Financing from UNICEF. DGF, PRELNOR, UNFPA and Multisectoral Transfers, OGT also drop because UWEP and YLP will no longer be disbursed to the District. A total Fund of Shs 2,990,270,000 has been planned for spending as follows in the various sub-sectors: Children & youth services 1,401,664,000; Facilitation to Community Development Wrkers 5,120,000; Adult Learning 8,000,000; Gender Mainstreaming 37,500,000; Support to Youth Councils 4,120,000; Support to Disabled and the Elderly 3,500,000; Culture mainstreaming 2,000,000; Work based inspections 1,500,000; Labour dispute settlement 1,500,000; Representation on Women's Councils 4,120,000; Social Rehabilitation Services 8,240,000; and Operation of the Community Based Services Department 123,299,000. Multisectoral Transfers is Shs 196,592,000. Generally Total Wage Expenditure: 157,350,000; Non-Wage Recurrent Cost: 232,595,000 External Financing 2,420,462,000 and Domestic Development budget of Shs 179,863,000.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	149,973	112,527	207,826
District Unconditional Grant (Non-Wage)	66,401	57,050	60,000
District Unconditional Grant (Wage)	42,671	32,003	110,729
Locally Raised Revenues	23,230	7,174	19,630
Multi-Sectoral Transfers to LLGs_NonWage	17,672	16,300	17,467
Development Revenues	32,780	32,780	31,840
District Discretionary Development Equalization Grant	32,780	32,780	10,122
External Financing	0	0	20,218
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,500
Total Revenues shares	182,753	145,307	239,666
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,671	31,860	110,729
Non Wage	107,303	51,024	97,097
Development Expenditure			
Domestic Development	32,780	6,390	11,622
External Financing	0	0	20,218
Total Expenditure	182,753	89,274	239,666

Narrative of Workplan Revenues and Expenditure

The total budget allocation for Planning Department in FY 2019/20 amount to 239,666,000 UGX indicating an increase arising from District Unconditional Grant Wage and External Financing. Under each sub sector the expenditure allocation is as follows: Multisectoral Transfers UGX 18,967,000; Management of District Planning Office UGX 118,759,247; District Planning UGX 13,000,000; Statistical Data Collection UGX 3,500,000 ; Demographic Data Collection UGX 4,000,000 ; Project Formulation = UGX 8,500,000 ; Development Planning = UGX 8,000,000; MIS = UGX 4,600,000; Operational Planning = UGX 8,000,000 ; Monitoring and Evaluating Sector Plans = UGX 53,840,000.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	44,622	26,848	60,634
District Unconditional Grant (Non-Wage)	16,080	12,040	23,000
District Unconditional Grant (Wage)	18,301	13,726	26,413
Locally Raised Revenues	10,241	1,082	11,221
Development Revenues	0	0	4,640
External Financing	0	0	4,640
Total Revenues shares	44,622	26,848	65,274
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,301	12,703	26,413
Non Wage	26,321	13,122	34,221
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	4,640
Total Expenditure	44,622	25,825	65,274

Narrative of Workplan Revenues and Expenditure

Internal Audit has anticipated total allocation of Shs 65,274,000 for FY 2019/20 accruing from Wage and Non-wage which indicate a increase because of District Wage, Non Wage, External Financing & LRR. Detailed Revenue Estimates are as follows: LRR: 11,221,000; District Wage: 26,413,000; External Financing : 4,640,000 & NW is at 23,000,000. These funds shall be spend as follows: Management of Internal Audit Office – 37,634,000 and Internal Audit – 27,640,000 which can also be translated into the following expenditure lines: Wage – 26,413,000; and Non- Wage Recurrent cost – 34,221,000 and External Financing of Shs 4,640,000 all Totaling to Shs 65,274,000.

Vote :527 Kitgum District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	230,846
District Unconditional Grant (Wage)	0	0	36,844
Other Transfers from Central Government	0	0	176,576
Sector Conditional Grant (Non-Wage)	0	0	17,426
Development Revenues	0	0	1,850,000
Other Transfers from Central Government	0	0	1,850,000
Total Revenues shares	0	0	2,080,846
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	36,844
Non Wage	0	0	194,002
Development Expenditure			
Domestic Development	0	0	1,850,000
External Financing	0	0	0
Total Expenditure	0	0	2,080,846

Narrative of Workplan Revenues and Expenditure

Trade, Industry and Local Development has a total revenue estimate of 2,080,846,000. This is both Wage (36,844,000) , Non Wage (17,431,000), OGT of Shs 176,576,000 and Development of Shs 1,850,000,000. A total Expenditure of Shs 2,080,846,000 has been distributed across the department as follows: Trade Development and Promotion Services 63,451,000; Market Linkage Services 57,716,000; Cooperative Mobilization and Outreach Services 6,588,000; Tourism Promotional Services 1,716,000; Industrial Development Services 49,099,000; and Sector Management and Monitoring 52,276,000 and Construction and Rehabilitation of Markets 1,850,000,000

Vote :527 Kitgum District

FY 2019/20
