

Vote :527 Kitgum District**FY 2020/21****Terms and Conditions**

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

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

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

Signature :



Jacan Martin Gwokto
CHIEF ADMINISTRATIVE OFFICER
(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :527 Kitgum District**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via 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 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	415,694	262,683	355,876
Discretionary Government Transfers	3,785,395	3,135,475	3,921,099
Conditional Government Transfers	22,343,036	17,530,213	24,522,207
Other Government Transfers	12,184,612	2,601,643	2,655,619
External Financing	5,052,616	678,010	1,933,961
Grand Total	43,781,354	24,208,024	33,388,762

Revenue Performance by end of March of the Running FY

The District received a cumulative Total Revenue of Shs 24,208,024,000 (External Financing, LRR, Central Government Transfers & Other Government Transfer) indicating only 55% performance of the Annual figure of Shs 43,781,354,000 by the end of Q3. This under performance is because of the following reasons: OGT and External Finance realized only 21% and 13% of their respective annual estimates. LRR realized was only 63% of the annual estimate of 415,694,000. These funds have been shared across department/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q3 Shs 19,658,753,000 was spent across departments and LLGs for a number of activities (Wage of Shs 11,920,320,000 was spent across the various sectors leaving unspent balance of shs 759,656,000 which will be spent in the subsequent Qtr; Domestic Dev of 2,217,596,000 was spent leaving unspent balance of 3,125,675,000 which are grants for capital projects which is still ongoing; NW Recurrent revenue spent was 4,999,882,000 leaving unspent balance of 506,886,000; External Financing of Shs 520,955,000 was spent leaving unspent balance of Shs 157,055,000 to be used in the subsequent quarters.). Total unspent balance is 4,549,271,000 which is mainly grants for capital projects being procured. Low capacity of already procured Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of this funds.

Planned Revenues for next FY

For Financial year 2020/21 the District resource envelops is estimated and foretasted to be UGX 33,388,762,000. The estimated revenue represents a decrease of 23% from that of FY 2019/20 much as Discretionary and Conditional Government Transfers and Conditional has increased. The rest of the revenue sources witnessed a huge drop especially Other Government Transfers (NUSAF III & PRELNOR) as indicated above in the Table of Revenue Performance and Plans by source. USAID being one of our major Development Partners did not communicate about their budget support to the District. LRR estimate is Shs 355,876,000; Discretionary Government Transfers is estimated at Shs 3,921,099,000; Conditional Government Transfers is estimated at Shs 24,522,207,000; Other Government Transfers is estimated at Shs 2,655,619,000; and External Financing of Shs 1,933,961,000

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	6,365,505	4,285,446	5,793,648
Finance	299,514	213,603	332,844
Statutory Bodies	620,897	419,718	659,627
Production and Marketing	1,763,813	1,301,025	1,851,412
Health	6,526,777	4,823,259	7,312,987

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Education	13,216,745	10,390,516	12,523,947
Roads and Engineering	8,173,627	1,208,884	1,549,099
Water	1,143,925	239,915	565,343
Natural Resources	294,493	188,201	305,801
Community Based Services	2,990,270	843,258	1,997,706
Planning	239,666	153,980	335,777
Internal Audit	65,274	44,360	32,005
Trade, Industry and Local Development	2,080,846	95,861	128,566
Grand Total	43,781,354	24,208,024	33,388,762
<i>o/w: Wage:</i>	<i>16,642,530</i>	<i>12,679,976</i>	<i>17,301,082</i>
<i>Non-Wage Recurrent:</i>	<i>7,821,745</i>	<i>5,506,768</i>	<i>8,842,124</i>
<i>Domestic Devt:</i>	<i>14,264,462</i>	<i>5,343,271</i>	<i>5,311,595</i>
<i>External Financing:</i>	<i>5,052,616</i>	<i>678,010</i>	<i>1,933,961</i>

Expenditure Performance by end of March FY 2019/20

The District received a cumulative Total Revenue of Shs 24,208,024,000 (External Financing, LRR, Central Government Transfers & Other Government Transfer) indicating only 55% performance of the Annual figure of Shs 43,781,354,000 by the end of Q3. This under performance is because of the following reasons: OGT and External Finance realized only 21% and 13% of their respective annual estimates. LRR realized was only 63% of the annual estimate of 415,694,000. These funds have been shared across department/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q3 Shs 19,658,753,000 was spent across departments and LLGs for a number of activities (Wage of Shs 11,920,320,000 was spent across the various sectors leaving unspent balance of shs 759,656,000 which will be spent in the subsequent Qtr; Domestic Dev of 2,217,596,000 was spent leaving unspent balance of 3,125,675,000 which are grants for capital projects which is still ongoing; NW Recurrent revenue spent was 4,999,882,000 leaving unspent balance of 506,886,000; External Financing of Shs 520,955,000 was spent leaving unspent balance of Shs 157,055,000 to be used in the subsequent quarters.). Total unspent balance is 4,549,271,000 which is mainly grants for capital projects being procured. Low capacity of already procured Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of this funds.

Planned Expenditures for the FY 2020/21

In Financial year 2020/21 the District total expenditures is estimated at UGX 33,388,762,000 indicating a drop of 23% from that of FY 2019/20. This decrease was attributed to decrease in External Financing and Other Government Transfers (NUSAF III & PRELNOR). The various allocations to Sectors and Departments are as highlighted above. Generally most department witness decrease in their allocation. In summary the Wage expenditure estimate is Shs 17,301,082,000; Non-Wage Recurrent Expenditure Estimate is Shs 8,842,124,000; Development Activity Expenditure Estimate is Shs 5,311,595,000 and External Financing of Shs 1,933,961,000. These Expenditures cuts across the various Departments, Sectors and Sub Sector for both the Higher and Lower Local Government.

Medium Term Expenditure Plans

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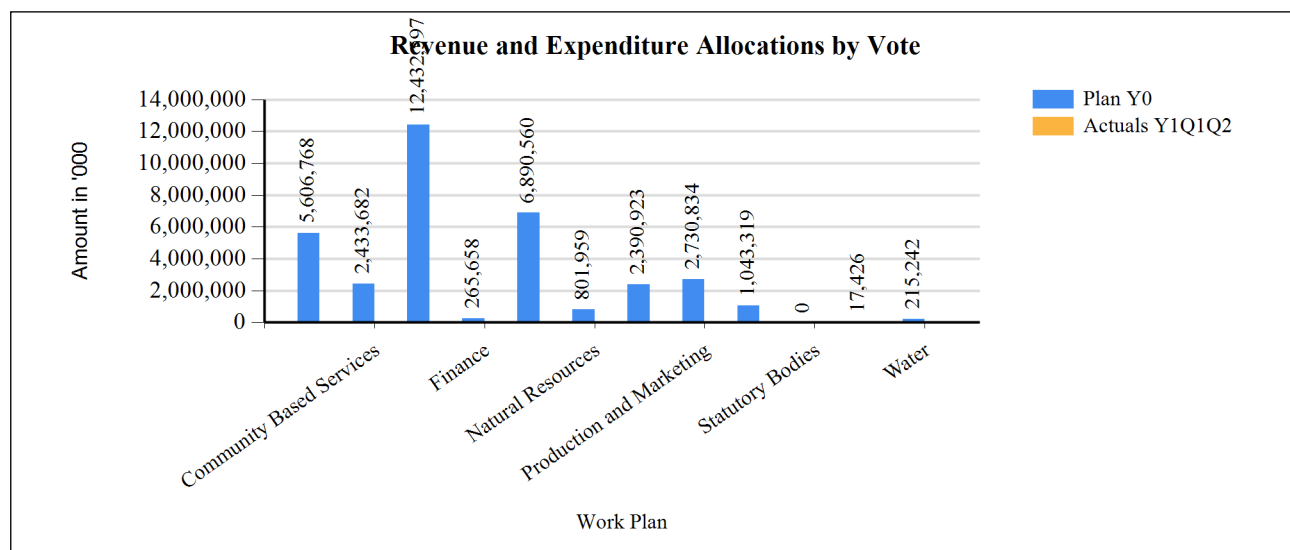
FY 2020/21

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

Challenges in Implementation

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

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	415,694	262,683	355,876
Animal & Crop Husbandry related Levies	4,495	4,000	0

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Application Fees	15,000	10,250	25,000
Business licenses	20,000	20,540	50,000
Land Fees	36,000	31,535	19,000
Local Services Tax	255,329	126,148	117,300
Market /Gate Charges	17,000	12,335	24,000
Miscellaneous receipts/income	25,000	19,000	33,000
Other Fees and Charges	12,000	10,000	40,000
Other licenses	24,370	20,500	30,076
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	7,625	500
Registration of Businesses	1,000	750	4,000
Sale of non-produced Government Properties/assets	5,000	0	13,000
2a. Discretionary Government Transfers	3,785,395	3,135,475	3,921,099
District Discretionary Development Equalization Grant	1,185,713	1,185,713	1,302,585
District Unconditional Grant (Non-Wage)	669,665	502,248	688,497
District Unconditional Grant (Wage)	1,930,018	1,447,513	1,930,018
2b. Conditional Government Transfer	22,343,036	17,530,213	24,522,207
Sector Conditional Grant (Wage)	14,712,513	11,232,462	15,371,064
Sector Conditional Grant (Non-Wage)	2,458,670	1,724,819	2,880,652
Sector Development Grant	1,936,207	1,936,207	2,488,442
Transitional Development Grant	29,802	29,802	19,802
General Public Service Pension Arrears (Budgeting)	640,331	640,331	660,145
Salary arrears (Budgeting)	169,829	169,829	406,876
Pension for Local Governments	1,885,615	1,414,211	2,173,303
Gratuity for Local Governments	510,070	382,552	521,923
2c. Other Government Transfer	12,184,612	2,601,643	2,655,619
Northern Uganda Social Action Fund (NUSAF)	2,021,239	735,193	896,125
Support to PLE (UNEB)	449,992	1,009,961	10,674
Uganda Road Fund (URF)	759,402	450,762	807,696
Uganda Women Entrepreneurship Program(UWEP)	0	0	17,399
Project for Restoration of Livelihood in Northern Region (PRELNOR)	8,920,803	372,551	873,726
Makerere School of Public Health	33,176	33,176	0
Parish Community Associations (PCAs)	0	0	50,000
3. External Financing	5,052,616	678,010	1,933,961
Democratic Governance Facility (DGF)	835,000	129,799	279,647
United Nations Children Fund (UNICEF)	1,802,616	328,131	1,097,950
United Nations Population Fund (UNPF)	122,000	67,000	361,235
Global Alliance for Vaccines and Immunization (GAVI)	153,000	153,080	195,129
United States Agency for International Development (USAID)	2,140,000	0	0

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Total Revenues shares	43,781,354	24,208,024	33,388,762
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Vote :527 Kitgum District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Actual Q3 cumulative receipt is Shs 262,683,000 (63%) of the Planned Shs 415,694,000. This performance is because a number of revenue sources including Land Fess, Business Licenses, Animal & Crop Husbandry related Levies, Registration Fees (Businesses, Births, Deaths & Marriage) perform well. Local Service Tax under performed at only 49% while Sale of Non Produced Government Properties/ Assets and did not receive even a single shilling.

Central Government Transfers

Cumulative Total Central Government Transfer stands at Shs 20,665,688,000 (79%) of the planned Shs 26,128,431,772. This over performance is attributed by 100% release registered under Pension Arrears & Salary Arrears; Sector development grant; Transitional Development grant and DDEG. While the rest performed at 75%.

While Cumulative Other Central Government Transfers received by the end of Q3 was 2,601,643,000 which is only 21% of the total planned budget of Shs 12,184,612,062. This under performance was registered in UFR; PRELNOR and NUSAF III while YLP has not released even a single shilling to the district. UGIF supplementary has been added to Support to PLE (UNEP) that is why its performance is up to 224%. Makerere School of Public Health received 100%

External Financing

Total Donor grant received by the end of Q3 was only Shs 678,010,000 which is only 13% of the total planned budget of Shs 5,052,616,000. This under performance was registered because USAID (NUDEIL Project) has not released any fund. While UNICEF, DGF and UNFPA has released only 18%; 16% and 55% of its pledged fund respectively for the entire FY. GAVI released 100% of its pledged fund that was used for Measle and Polio campaign and vaccination.

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

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

Central Government Transfers

FY 2020/21 CGT is estimated at UGX 31,098,925,000 indicating a decrease compared to 38,313,043,000 for FY 2019/20. This decrease has been significantly noted under OGT (NUSAF III & PRELNOR) while Discretionary Transfers and Conditional Government Transfer increased from 3,785,395,000 to 3,921,099,000 and 22,343,036,000 to 24,522,207,000 respectively.

External Financing

FY 2020/21 External Financing resources is estimated at UGX 1,933,961,000 showing a substantial decrease of compared to UGX 5,052,616,000 for FY 2019/20. The main donor UNICEF, GAVI and DGF have significantly reduced its funding to the district. NUDEIL have also not communicated their IPF for next FY. Hopefully if other Development partners communicate then the budget shall be revised as per the provision in the Local Government Finance and Accounting Regulation 2007.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			

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Agricultural Extension Services	681,348	484,809	810,013
District Production Services	1,082,466	350,952	1,041,399
Sub- Total of allocation Sector	1,763,813	835,760	1,851,412
Sector :Works and Transport			
District, Urban and Community Access Roads	8,173,627	543,801	1,549,099
Sub- Total of allocation Sector	8,173,627	543,801	1,549,099
Sector :Trade and Industry			
Commercial Services	2,080,846	76,589	128,566
Sub- Total of allocation Sector	2,080,846	76,589	128,566
Sector :Education			
Pre-Primary and Primary Education	9,155,579	6,465,243	8,764,519
Secondary Education	2,848,058	2,027,988	3,264,947
Skills Development	685,925	414,529	247,933
Education & Sports Management and Inspection	527,183	189,447	246,548
Sub- Total of allocation Sector	13,216,745	9,097,207	12,523,947
Sector :Health			
Primary Healthcare	180,829	133,408	852,851
District Hospital Services	523,584	384,100	588,966
Health Management and Supervision	5,822,364	3,918,658	5,871,169
Sub- Total of allocation Sector	6,526,777	4,436,165	7,312,987
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,143,925	88,595	565,343
Natural Resources Management	294,493	80,083	305,801
Sub- Total of allocation Sector	1,438,418	168,678	871,144
Sector :Social Development			
Community Mobilisation and Empowerment	2,990,270	484,898	1,997,706
Sub- Total of allocation Sector	2,990,270	484,898	1,997,706
Sector :Public Sector Management			
District and Urban Administration	6,365,505	3,324,765	5,793,648
Local Statutory Bodies	620,897	308,774	659,627
Local Government Planning Services	239,666	176,899	335,777
Sub- Total of allocation Sector	7,226,069	3,810,438	6,789,051
Sector :Accountability			
Financial Management and Accountability(LG)	299,514	164,990	332,844
Internal Audit Services	65,274	40,227	32,005
Sub- Total of allocation Sector	364,788	205,217	364,850

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,191,560	3,397,547	4,686,687
District Unconditional Grant (Non-Wage)	117,652	91,239	113,652
District Unconditional Grant (Wage)	736,644	552,484	612,527
General Public Service Pension Arrears (Budgeting)	640,331	640,331	660,145
Gratuity for Local Governments	510,070	382,552	521,923
Locally Raised Revenues	62,060	106,455	52,060
Multi-Sectoral Transfers to LLGs_NonWage	69,359	40,445	61,076
Other Transfers from Central Government	0	0	85,125
Pension for Local Governments	1,885,615	1,414,211	2,173,303
Salary arrears (Budgeting)	169,829	169,829	406,876
Development Revenues	2,173,945	887,898	1,106,960
District Discretionary Development Equalization Grant	114,530	114,530	117,074
External Financing	0	0	62,292
Multi-Sectoral Transfers to LLGs_Gou	28,176	28,176	116,594
Other Transfers from Central Government	2,021,239	735,193	811,000
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	6,365,505	4,285,446	5,793,648
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	736,644	475,950	612,527
Non Wage	3,454,916	2,678,190	4,074,160
Development Expenditure			
Domestic Development	2,173,945	170,625	1,044,668
External Financing	0	0	62,292
Total Expenditure	6,365,505	3,324,765	5,793,648

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Narrative of Workplan Revenues and Expenditure

Administration has a total revenue estimate of 5,793,647,622. This figure represents a decrease of 9% in revenue compared to last financial year's budget of Shs 6,365,505,000 because NUSAF III IPF has drop significantly from 2,000,000,000 to only 896,125,000. Transitional Development Grant has also not been allocated. District Wage Revenue and Expenditure stands at Shs 612,527. Non-Wage recurrent revenue has increased to 4,074,160,000 from 3,454,916,000 because of increase in Gratuity; Pension; and Arrears (Pension & Salary). Domestic Development revenue has decreased from 2,173,945,000 to only 1,106,960,000 because of drop in NUSAF III project IPF. A total Expenditure of Shs 5,793,648,000 has been distributed across the department as follows: Operations of administration department UGX 3,875,272,258(Including pension and salary); Human Resource Management UGX 15,015,000, Pay roll management UGX 8,878,332; Capacity Building for HLG and LLG UGX 51,897,148; Public Information UGX 14,184,000 and Records Management UGX 11,110,500, Assets and Facilities Management 3,500,000; Registration of Births, Deaths and Marriages 62,292,000, Administrative capital 873,000,000. Multisectoral allocation is Shs 177,670,000 (DDEG & NW recurrent).

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	298,417	213,603	331,044
District Unconditional Grant (Non-Wage)	49,000	36,750	46,500
District Unconditional Grant (Wage)	169,387	127,040	209,452
Locally Raised Revenues	55,442	32,200	48,442
Multi-Sectoral Transfers to LLGs_NonWage	24,587	17,613	26,650
Development Revenues	1,097	0	1,800
Multi-Sectoral Transfers to LLGs_Gou	1,097	0	1,800
Total Revenues shares	299,514	213,603	332,844
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	169,387	110,506	209,452
Non Wage	129,029	54,484	121,592
Development Expenditure			
Domestic Development	1,097	0	1,800
External Financing	0	0	0
Total Expenditure	299,514	164,990	332,844

Narrative of Workplan Revenues and Expenditure

Finance Sector has total revenue of Shs 332,844,276 for FY 2020/21. District Wage & NW allocated is 209,452,190 and 46,500,000 respectively. LRR allocated is at 48,442,000. There is an increase in total revenue estimate because wage allocation to the department was increased by 24% while LRR and District NW allocation to the department has dropped. Total fund of Shs 332,844,276 has been distributed for spending across the sub-sectors as follows: LG Financial Management Office Shs 219,901,000 ; Revenue Management and Collection services Ushs 12,122,100; Budgeting and planning Services Ushs 1,122,100 ; LG Accounting Services Ushs 15,075,400; Integrated Financial Management System US\$ 38,000,000; Sector Capacity Dev Ushs 6,500,000; Sector Management & Monitoring Ushs 4,000,000. Multisectoral Allocation is standing at Shs 28,450,000 in summary Wage Expenditure shall amount to Shs 209,452,190 and Non Wage expenditure is amounting to 121,592,000 and Domestic Development revenue of Shs 1,800,000 across all the sub sectors and LLGs.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	610,501	419,718	659,627
District Unconditional Grant (Non-Wage)	286,579	205,309	301,115
District Unconditional Grant (Wage)	165,231	123,923	205,964
Locally Raised Revenues	95,851	82,853	87,351
Multi-Sectoral Transfers to LLGs_NonWage	62,840	7,633	65,197
Development Revenues	10,396	0	0
External Financing	10,396	0	0
Total Revenues shares	620,897	419,718	659,627
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,231	123,909	205,964
Non Wage	445,270	184,865	453,663
Development Expenditure			
Domestic Development	0	0	0
External Financing	10,396	0	0
Total Expenditure	620,897	308,774	659,627

Narrative of Workplan Revenues and Expenditure

District Council & Statutory Bodies has a Total Revenue Estimate of 659,626,613 for FY 2020/21 and is indicating an increase when compared to that of FY 2019/20. The reason for this is that District Wage and Non Wage allocated to the department is higher than that of last year. Multisectoral allocation to LLGs has also increased. Revenue allocations are as follows: District Wage: Shs 205,964,000; District NW: Shs 301,115,000; LRR Shs 87,351,000. This total revenue of Shs 625,318,000 has been allocated and will be spent across subsectors as follows: LG Council Administration Services Shs 253,464,000; LG Procurement Management Services Shs 28,238,000; District Service Commission Shs 44,050,000; Land Management Shs 16,950,000; LG Financial Accountability Shs 16,950,000; LG Political & Executive Oversight Shs 174,777,000; Standing Committee Shs 60,000,000. Multisectoral allocation is Shs 65,197,000. This Expenditure will cover Wages: Shs 205,963,000 and Non Wage Recurrent cost: Shs 453,663,000.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,390,381	924,995	1,569,447
District Unconditional Grant (Wage)	158,477	118,858	176,865
Locally Raised Revenues	9,412	3,000	7,412
Multi-Sectoral Transfers to LLGs_NonWage	3,210	0	2,700
Other Transfers from Central Government	445,677	222,934	542,924
Sector Conditional Grant (Non-Wage)	238,124	178,593	217,938
Sector Conditional Grant (Wage)	535,481	401,610	621,607
Development Revenues	373,433	376,030	281,965
Multi-Sectoral Transfers to LLGs_Gou	275,810	278,407	184,986
Sector Development Grant	97,623	97,623	96,980
Total Revenues shares	1,763,813	1,301,025	1,851,412
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	693,958	480,345	798,472
Non Wage	696,423	355,415	770,974
Development Expenditure			
Domestic Development	373,433	0	281,965
External Financing	0	0	0
Total Expenditure	1,763,813	835,760	1,851,412

Narrative of Workplan Revenues and Expenditure

District Production Department (HLG) will receive a total of UGX 1,851,412,000 for the whole FY 2020/2021. There is an increase of 4% in funding compared to last FY. This is because of increases in Sector Wage, District Wage and PRELNOR. However, there were decreases in LRR, Sector Non-wage and in Sector Development allocations.

Total Expenditures is Shs 1,851,412,000: 798,472,000 is for salary payment of our agric extension workers and District Production staffs; 542,924,000 is for implementing PRELNOR activities in Orom, Lagoro and Omiya-Anyima sub counties. UGX 96,979,851 is for development activities: construction of Livestock Market in Labongo-Akwang S/c and procurement of motorcycle. 217,938,466 is for recurrent activities of advisory services, supervision in Crop, Veterinary, Entomology and Fisheries subsectors. 3,000,000 is for supervision and follow-up of OWC inputs in the sub counties. Multisectoral Allocation to LLGs is Shs 187,685,647 (DDEG and NW Recurrent)

In Summary Wage Expenditure is Shs 798,472,140; Non Wage Expenditure is Shs 770,974,466; and Development Expenditure of Shs 281,965,498 is anticipated to be incurred in FY 2020/21 for both the HLG and LLGs

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,086,586	4,561,913	6,375,217
District Unconditional Grant (Non-Wage)	1,000	750	1,000
District Unconditional Grant (Wage)	0	0	8,036
Locally Raised Revenues	8,015	3,000	5,515
Sector Conditional Grant (Non-Wage)	684,734	513,535	967,830
Sector Conditional Grant (Wage)	5,392,837	4,044,628	5,392,837
Development Revenues	440,191	261,347	937,770
District Discretionary Development Equalization Grant	0	0	324,000
External Financing	391,000	212,155	441,047
Multi-Sectoral Transfers to LLGs_Gou	0	0	104,327
Other Transfers from Central Government	33,176	33,176	0
Sector Development Grant	16,015	16,015	68,395
Total Revenues shares	6,526,777	4,823,259	7,312,987
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,392,837	3,695,069	5,400,873
Non Wage	693,749	510,640	974,345
Development Expenditure			
Domestic Development	49,191	30,082	496,722
External Financing	391,000	200,374	441,047
Total Expenditure	6,526,777	4,436,165	7,312,987

Narrative of Workplan Revenues and Expenditure

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

Directorate of District Health Department has a Total Revenue Estimate of Shs 7,312,987,000 for FY 2020/21 indicating an increase when compared to that of FY 2019/20. The reason for this increase is that most DDEG infrastructure component at the District level has been allocated to Health Department. Sector Development and NW has also increased. External Financing and Multisectoral allocation to the department has also significantly increased. Detailed Revenue allocations are as shown above. Total revenue of Shs 7,312,987,000 has been allocated and will be spent across sub sectors as follows: General Ward Construction at Akuna Laber HCIII, 216,000,000; Staff house construction at Pajimo HCIII 108,000,000; Renovation of OPD Loborom HCIII 15,000,000; Construction of Children Ward at Okidi HCIII, Transfer to LHU 344,965,000; District Hospital Shs 367,638,000; NGO Hospital Shs 256,782,000; Operation in DHO office 67,391,000; Wage 5,392,837,000. Multisectoral allocation for all the LLG is standing at Shs 104,327,000. In summary Wage shall take on Total Shs 5,400,873,000; Non Wage 974,345,000; Donor Development Shs 441,047,000 and Domestic Development 496,722,000.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,356,118	7,822,220	11,029,282
District Unconditional Grant (Wage)	75,799	56,849	77,840
Locally Raised Revenues	8,015	5,000	5,515
Multi-Sectoral Transfers to LLGs_NonWage	46,086	20,798	47,384
Other Transfers from Central Government	12,000	0	10,674
Sector Conditional Grant (Non-Wage)	1,430,023	953,349	1,531,250
Sector Conditional Grant (Wage)	8,784,195	6,786,224	9,356,620
Development Revenues	2,860,627	2,568,295	1,494,665
District Discretionary Development Equalization Grant	369,467	369,467	0
External Financing	897,422	33,121	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	80,912
Other Transfers from Central Government	437,992	1,009,961	0
Sector Development Grant	1,155,746	1,155,746	1,413,753
Total Revenues shares	13,216,745	10,390,516	12,523,947
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,859,994	6,683,348	9,434,459
Non Wage	1,496,124	855,414	1,594,822
Development Expenditure			
Domestic Development	1,963,205	1,525,415	1,494,665
External Financing	897,422	33,029	0
Total Expenditure	13,216,745	9,097,207	12,523,947

Narrative of Workplan Revenues and Expenditure

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

Education Department is expected to receive 12,523,947,000 in the FY 2020/21, indicating a decrease compared to 13,216,745,000 for the FY 2019/20 arising from none allocation of DDEG, Other Government Transfers (development) and External Financing. LRR has also been reduced. Revenue allocation has been as follows: District and Sector Specific Wage: Sh. 77,840,000 and 9,356,620,000. Sector Specific NW: 1,531,250,000. Sector Specific Development Grants: 1,413,753,000. LLR and Other Central Government Transfer stands at 5,515,000 and 10,674,000 respectively. Expenditures have been planned in the various subsectors as follows: Primary Teaching services 7,449,396,000 and 942,471,000 for wage and Non-Wage respectively. Classroom construction and rehabilitation: 244,357,000; Secondary Teaching services: 1,724,210,000 and 371,340,000 for Wage and Non-Wage respectively. Establishment of Amida Seed SS and Layamo Seed SS: 1,169,396,000. Tertiary Education Services : 64,919,553 and 183,013,632 for Wage and Non-Wage respectively. Education Management Services: Sh. 155,936,000. In Summary, Wage expenditure shall be 9,434,459,000; Non-Wage recurrent cost 1,594,822,000 and Development Grant of 1,4964,665,000; giving total expenditure of 12,523,947,000 for both the HLG and LLGs

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	333,678	147,278	291,577
District Unconditional Grant (Wage)	116,705	87,529	138,725
Locally Raised Revenues	8,015	7,815	5,515
Other Transfers from Central Government	208,958	51,934	147,337
Development Revenues	7,839,949	1,061,607	1,257,522
External Financing	421,228	0	0
Multi-Sectoral Transfers to LLGs_Gou	136,385	136,385	55,753
Other Transfers from Central Government	6,770,333	413,219	689,767
Sector Development Grant	512,002	512,002	512,002
Total Revenues shares	8,173,627	1,208,884	1,549,099
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	116,705	82,497	138,725
Non Wage	216,973	44,921	152,852
Development Expenditure			
Domestic Development	7,418,721	416,383	1,257,522
External Financing	421,228	0	0
Total Expenditure	8,173,627	543,801	1,549,099

Narrative of Workplan Revenues and Expenditure

The department expects to realize a total revenue of Ushs 1,549,099,247 from the following sources: GoU (Wage) – Ushs 138,724,659; GoU (Non-Wage) – Ushs 152,852,108; GoU (Development) – Ushs 1,257,522,480; LRR – Ushs 5,515,000 and Multi-sectoral Transferred GoU Shs.55,753,499 . This shows a significant drop of up to 81% because Multisectoral Allocation to LLG; External Financing (USAID) and Other Transfers from Central Government (PRELNOR) was completely not allocated to the Department.

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

In summary the the Total Expenditure of Shs 1,549,099,247 has been categorized into Wage of Shs 138,724,659; Non Wage of Shs 152,852,108 and Domestic Development of Shs 1,257,522,480 for both HLG and LLGs

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	87,057	65,293	122,230
District Unconditional Grant (Wage)	46,437	34,828	40,800
Sector Conditional Grant (Non-Wage)	40,620	30,465	81,430
Development Revenues	1,056,868	174,622	443,113
District Discretionary Development Equalization Grant	0	0	26,000
External Financing	882,246	0	0
Sector Development Grant	154,820	154,820	397,311
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	1,143,925	239,915	565,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,437	23,109	40,800
Non Wage	40,620	17,388	81,430
Development Expenditure			
Domestic Development	174,622	48,099	443,113
External Financing	882,246	0	0
Total Expenditure	1,143,925	88,595	565,343

Narrative of Workplan Revenues and Expenditure

The total revenue estimate for FY 2020/21 is UGX: 565,342,684/= (Development revenues of 443,112,881/= and recurrent revenue of 122,229,803/=) . There has been a drop of up to 59% in revenue estimate for FY 2020/21 compared to that of FY 2019/20 as a result of drastic drop in External Financing (NUDEIL – USAID Fund). These revenue shall be spent across sectors as highlighted below: Operation of District water office – 60,500,000/=; Supervision, monitoring and coordination of 8,419,979/=; Support for O&M of District water and sanitation 18,509,824/=; Promotion of community based management – 34,800,000/=; Sanitation and hygiene - 19,801,980; Construction of public toilet - 24,000,000/=; Borehole drilling and rehabilitation – 353,310,901/= and Design and Construction of Piped water supply system - 46,000,000/=.

In summary the total expenditure of 565,342,684/= is translated to Wage of Shs 40,800,000; Non Wage of Shs 81,429,803/= and Domestic Development of Shs 443,112,881/=.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	220,726	119,438	296,232
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	130,000	97,500	143,783
Locally Raised Revenues	6,412	3,000	4,412
Multi-Sectoral Transfers to LLGs_NonWage	1,050	0	2,179
Other Transfers from Central Government	78,280	15,200	121,958
Sector Conditional Grant (Non-Wage)	4,984	3,738	21,899
Development Revenues	73,767	68,763	9,570
District Discretionary Development Equalization Grant	12,000	12,000	0
External Financing	5,004	0	0
Multi-Sectoral Transfers to LLGs_Gou	56,763	56,763	9,570
Total Revenues shares	294,493	188,201	305,801
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,000	58,934	143,783
Non Wage	90,726	21,149	152,448
Development Expenditure			
Domestic Development	68,763	0	9,570
External Financing	5,004	0	0
Total Expenditure	294,493	80,083	305,801

Narrative of Workplan Revenues and Expenditure

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

Natural Resources Department is expected to receive Shs. 305,801,000 in the FY 2020/21 indicating an increase of 4% from the total revenue for the previous FY because there has been increase in the following revenues: Sector Conditional Grant NW; OTCG (Prelnor); District Wage; and Multisectoral allocation to LLGs.

This total budget of 305,801,000 shall be spent as follows: Shs 143,783,452 will be for payment of wage while 152,449,000 will represent non wage component of the grant. The non wage is again broken down into 21,899,000 (Sector Conditional Grant) for wetlands management, 4,412,000 (locally raised revenue) for the department operations for Lands and Forestry sub sectors. District Unconditional Grant will be 2,000,000 and this will be used for office operations. Other Central Government transfers (121,958,000) is project fund for PRELNOR (Project for the Restoration of Livelihood in Northern Region) activities. Shs 11,749,000 shall be spent by LLGs.

In summary the Total fund of Shs 305,801,000 is translated into Wage of Shs 143,783,000; Non Wage of Shs 152,449,000,000; and Development of Shs 9,570,000 for both HLG and LLGs

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	389,945	230,660	426,050
District Unconditional Grant (Non-Wage)	6,800	5,100	5,800
District Unconditional Grant (Wage)	157,350	118,013	175,614
Locally Raised Revenues	15,927	0	11,427
Multi-Sectoral Transfers to LLGs_NonWage	16,729	10,610	13,720
Other Transfers from Central Government	150,380	64,868	176,491
Sector Conditional Grant (Non-Wage)	42,759	32,069	42,998
Development Revenues	2,600,325	612,598	1,571,656
External Financing	2,420,462	432,735	1,430,622
Multi-Sectoral Transfers to LLGs_Gou	179,863	179,863	141,035
Total Revenues shares	2,990,270	843,258	1,997,706
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,350	99,086	175,614
Non Wage	232,595	98,260	250,436
Development Expenditure			
Domestic Development	179,863	0	141,035
External Financing	2,420,462	287,552	1,430,622
Total Expenditure	2,990,270	484,898	1,997,706

Narrative of Workplan Revenues and Expenditure

Community Based Services Department has estimated revenue of 1,997,706,189 indicating decrease compared to that of FY 2020/21. This decrease is as a result of decrease in the following revenues: District unconditional grant NW; LRR; PRELNOR; External Financing; and Multisectoral allocation to LLGs.

A total Fund of Shs 1,997,706,189 has been planned for spending as follows in the various sub-sectors: Operation of the Community Based Services Department 341,771,705; Probation and Welfare Support 10,700,061; Social Rehabilitation Services 8,982,026; Facilitation of Community Development Workers 5,400,000; Adult Learning 5,500,000; Gender Mainstreaming 270,540,940; Children and Youth Services 581,792,693; Support to Youth Councils 5,000,000; Support to Disabled and the Elderly 5,227,992; Work based inspections 1,000,000; Labour dispute settlement 1,167,582; Representation on Women's Councils 4,889,753; Multisectoral allocation to LLGs 154,755,000.

In summary the total Expenditure for the department is categorized as a follow: Wage Expenditure: 175,614,281; Non-Wage Recurrent Cost: 250,435,664; Donor Development: 1,430,622,000 and Domestic Development of Shs 141,035,000 for both HLG and LLG

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	207,826	143,858	195,242
District Unconditional Grant (Non-Wage)	60,000	51,625	80,050
District Unconditional Grant (Wage)	110,729	83,047	95,212
Locally Raised Revenues	19,630	9,186	14,630
Multi-Sectoral Transfers to LLGs_NonWage	17,467	0	5,350
Development Revenues	31,840	10,122	140,535
District Discretionary Development Equalization Grant	10,122	10,122	51,897
External Financing	20,218	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	88,638
Total Revenues shares	239,666	153,980	335,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,729	53,303	95,212
Non Wage	97,097	96,604	100,030
Development Expenditure			
Domestic Development	11,622	26,992	140,535
External Financing	20,218	0	0
Total Expenditure	239,666	176,899	335,777

Narrative of Workplan Revenues and Expenditure

Total budget allocation for Planning Department in FY 2020/21 amounts to 335,777,000 UGX indicating an increase of 40% as compared to the budget for the F/Y 2019/2020. The increase is arising from more allocation under DDEG (10% Investment service cost); Non Wage recurrent cost meant for PBS management and Multisectoral allocation (10% DDEG meant for Parish planning). External Financing were completely not allocated to the department.

Under each sub sector the expenditure allocation is as follows: Management of District Planning Office UGX 111,792,000; District Planning UGX 10,000,000; Statistical Data Collection UGX 3,500,000; Demographic Data Collection UGX 2,000,000; Project Formulation = UGX 13,500,000 ; Development Planning = UGX 19,000,000; MIS = UGX 3,600,000; Operational Planning = UGX 36,000,000; Monitoring and Evaluating Sector Plans = UGX 45,397,000. Multisectoral allocation = UGX 93,988,000

The entire expenditure of Shs 335,777,000 translates to the following: Wage = 95,212,000; Non Wage recurrent expenditures = 100,030,000 and GoU Dev = 140,535,000

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	60,634	44,360	32,005
District Unconditional Grant (Non-Wage)	23,000	17,250	13,000
District Unconditional Grant (Wage)	26,413	19,810	11,284
Locally Raised Revenues	11,221	7,300	7,721
Development Revenues	4,640	0	0
External Financing	4,640	0	0
Total Revenues shares	65,274	44,360	32,005
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,413	15,377	11,284
Non Wage	34,221	24,850	20,721
Development Expenditure			
Domestic Development	0	0	0
External Financing	4,640	0	0
Total Expenditure	65,274	40,227	32,005

Narrative of Workplan Revenues and Expenditure

Internal Audit has anticipated total allocation of Shs 32,005,000 for FY 2020/21 accruing from Wage and Non-wage which indicate a decrease because of decrease in District Non Wage; Wage; LRR and External Financing which was not allocated completely. Detailed Revenue Estimates are as follows: LRR: 7,721,000; District Wage: 11,384,000; & NW is at 13,000,000. These funds shall be spend as follows: Management of Internal Audit Office 14,484,000 and Internal Audit 17,521,000 which can also be translated into the following expenditure lines: Wage 11,384,000 and Non- Wage Recurrent cost 20,721,000 Totalling to Shs 32,005,000

Vote :527 Kitgum District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	230,846	95,861	128,566
District Unconditional Grant (Wage)	36,844	27,633	33,915
Locally Raised Revenues	0	0	7,000
Other Transfers from Central Government	176,576	55,158	70,344
Sector Conditional Grant (Non-Wage)	17,426	13,070	17,307
Development Revenues	1,850,000	0	0
Other Transfers from Central Government	1,850,000	0	0
Total Revenues shares	2,080,846	95,861	128,566
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,844	18,888	33,915
Non Wage	194,002	57,701	94,651
Development Expenditure			
Domestic Development	1,850,000	0	0
External Financing	0	0	0
Total Expenditure	2,080,846	76,589	128,566

Narrative of Workplan Revenues and Expenditure

Trade, Industry and Local Economic Development Department has an estimated revenue of Shs 128,566,328 indicating a big drop from the Total budget estimate for FY 2019/20. This drop is because PRELNOR and Wage allocation to the department has significantly reduced. This revenue has been earmarked for spending on a number of activities across the subsectors as follows: Trade Development and Promotion Services = 39,121,307; Enterprise Development Services = 1,735,347; Market Linkage Services = 72,079,347; Cooperatives Mobilisation and Outreach Services = 4,338,369; Tourism Promotional Services = 1,735,848; Industrial Development Services = 2,603,021. These entire expenditure of Shs 128,566,328 translates to Wage of Shs 33,915,265 and Non Wage of Shs 94,651,063.

Vote :527 Kitgum District

FY 2020/21
