

Vote :604 Napak 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 :



Mr. Ssebandeke Richard, Chief Administrative Officer – Napak

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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 :604 Napak 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 | 180,000 | 215,474 | 180,000 |
| Discretionary Government Transfers | 4,447,889 | 3,742,493 | 4,457,749 |
| Conditional Government Transfers | 8,986,199 | 7,079,856 | 10,456,564 |
| Other Government Transfers | 6,756,243 | 2,315,544 | 850,127 |
| External Financing | 2,130,000 | 569,434 | 1,483,783 |
| Grand Total | 22,500,331 | 13,922,800 | 17,428,223 |

Revenue Performance by end of March of the Running FY

By the end of third quarter, the District cumulatively collected a total of UGX 13,922.800 billion, which was 61.9% of the planned UGX. 22,500,331 billion in the financial year. Local Revenue in the three quarters cumulatively performed at more than 100% of the planned annual collection, and contributed only 1.5% to the total District revenue collection. Central Government transfers cumulative collection by end of Q3 was UGX. 10,822.349 billion i.e. 81% of planned annual collection from Central Government of UGX. 13,434.088 billion. This was 77.7% contribution to the total District revenue collection by end of third quarter. The District had other government transfers receipt cumulatively amounting to UGX. 2,315.544 billion, which was only 34.3% of expected annual collection of UGX. 6,756.243 billion from other government transfers. The District did not receive any external financing by the end of Q3. This implied that, external financing receipt cumulatively in the three (03) quarters remained at UGX. 569.434 million as it was by Q2, i.e. 27% of expected annual collection from this source and overall, contributed just 7% to the District total revenue collection by the end of quarter three.

Planned Revenues for next FY

In FY 2020/21, the District is making a total revenue forecast of UGX. 17,428.223 billion, showing a decrease of about 22.5% when compared to the approved budget estimates of UGX. 22,500.331 billion in the FY 2019/20. This drastic decrement is attributed to anticipated end of NUSAF 3 programme hence no sub project funds a part from operation funds expected under NUSAF 3 Programme for the FY 2020/21. Local revenue will contribute UGX. 180 million or 1%, Central Government Grants will contribute UGX. 14,913.313 billion or 85.6%, this represents 9.9% raise from the UGX. 13,434.088 billion of FY 2019/20, Other Gov't Transfers (OGT) estimated at only UGX. 850.127 million showing a drastic fall of 87.4% compared to FY 2019/20 estimates under Other Government Transfers of UGX. 6,756.243 billion. The reduction in OGT is because of end of NUSAF 3 programme and centralization of YLP and UWEP group funds. External financing for FY 2020/21 is anticipated at UGX. 1,483,783 billion or 8.5% of the projected total District estimate for FY 2020/2021. This estimates from external financing shows a reduction of 30.3% from UGX. 2,130 billion that was approved in FY 2019/20. The overall reduction in the total expected District revenues for FY 2020/21 is mainly attributed to closure of most donor projects and general budget cuts from Central Gov't as reflected in the final Budget Call Circular for FY 2020/2021.

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 | 8,958,415 | 4,359,539 | 3,296,810 |

Vote :604 Napak District**FY 2020/21**

| | | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| Finance | 225,876 | 163,907 | 309,646 |
| Statutory Bodies | 527,164 | 393,069 | 543,842 |
| Production and Marketing | 712,626 | 570,652 | 651,245 |
| Health | 3,934,521 | 2,396,548 | 3,744,865 |
| Education | 5,556,728 | 4,371,747 | 6,095,999 |
| Roads and Engineering | 740,489 | 668,148 | 700,185 |
| Water | 575,531 | 395,224 | 867,960 |
| Natural Resources | 208,596 | 143,290 | 217,568 |
| Community Based Services | 786,231 | 267,271 | 708,367 |
| Planning | 172,890 | 117,538 | 194,864 |
| Internal Audit | 58,710 | 42,703 | 59,429 |
| Trade, Industry and Local Development | 42,553 | 33,165 | 37,444 |
| Grand Total | 22,500,331 | 13,922,800 | 17,428,223 |
| <i>o/w: Wage:</i> | <i>7,847,059</i> | <i>5,907,911</i> | <i>8,077,984</i> |
| <i>Non-Wage Recurrent:</i> | <i>9,394,088</i> | <i>4,316,273</i> | <i>3,921,838</i> |
| <i>Domestic Devt:</i> | <i>3,129,183</i> | <i>3,129,183</i> | <i>3,944,618</i> |
| <i>External Financing:</i> | <i>2,130,000</i> | <i>569,434</i> | <i>1,483,783</i> |

Expenditure Performance by end of March FY 2019/20

Cumulative receipts by the end of March FY 2019/20 was UGX. 13,922.800 billion, out of which education department received the highest proportion of the release of UGX. 4,371.747 billion i.e. 31.4% of the total collection, followed by admin with UGX. 4,359.539 million (31.3%), while Trade and Internal Audit were the lowest at only 0.3% and 0.2% respectively. By the end of Q3, the District expended a total of UGX. 11,472.747 billion which was 82% of the total release spent and overall 51% of the annual estimated budget of UGX. 22,500.331 billion. This left UGX. 2,450.053 billion as unspent balance for capital investments whose works are ongoing. The following key physical performance were realized:

- 4100 children immunized with pentavalent vaccine in all Health facilities
- Vaccinated a total of 20,802 cattle, 23,437 sheep/goats were vaccinated, benefiting so far 842 farmers in the district.
- 3081 inpatients and 33,319 outpatients treated in health facilities, and 2,740 deliveries conducted in health facilities
- 16,211 pupils and 1133 students enrolled in UPE and USE schools respectively,
- 13 cases of juvenile handled in all the LLGs
- Demarcated 60 plots of land at the District headquarters
- Worked on a total of 92.6 Km road at District, 35 Km at Sub county, and 50.1 Km road at Town Council.
- Safe water coverage now stands at 82% and functional at 74%, while latrine coverage is at 31.5%.

Planned Expenditures for the FY 2020/21

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The District plans to expend a total of UGX. 17,428.223 billion in the FY 2020/21, which is a 22.5% decrease compared to the approved budget expenditure estimates of FY 2019/20 of UGX. 22,500.331 billion. The decrease in expenditure estimates is due to anticipated closure of NUSAF 3 Programme hence operation funds only planned in the FY 2020/2021. Also registered was general budget cuts of Central Government transfers as provided in the Indicative Planning Figures by MoFPED, and low expected external financing due to closure of most projects.

From the above planned expenditure estimates, the following are some of planned investments for the ensuing financial year 2020/2021:

- Rehabilitation of school and health infrastructures and supply of furniture.
- Construction and Rehabilitation of infrastructure (Staff Houses, Classrooms and Latrine stances)
- Procurement of school furniture
- Drilling of boreholes in water stressed Sub counties
- Opening access roads in hard to reach areas of the Sub counties
- Provision of agromical trainings and farm inputs to farmers selected from all Sub counties
- Conducting routine immunization exercises, ANC's, supervised deliveries in health facilities
- Supporting PWDs thru disability grant, women council meetings, Youth Livelihood Programme, Uganda Women Empowerment Programme, Social Assistance Grant for the Elder among others.
- Payment of staff salaries, pension and gratuity

Medium Term Expenditure Plans

In the medium term, the District intends to expend UGX. 96,301.934 billion spread as follows; UGX. 17,428.223 billion FY 2020/21, UGX. 18,299.634 billion FY 2021/22, UGX. 19,214.616 billion FY 2022/23, UGX. 20,175.347 billion FY 2023/24, and UGX. 21,184.114 billion FY 2024/25. This funding will be directed towards achieving the following strategic and intermediate objectives:

- Improve on maternal and child health through up scaling immunization coverage to 100%, ANC attendance & supervised health facility deliveries,
- Promote quality education at all levels for both girls and boys as well as attracting and retaining girl children in schools.
- Enhance access and equity in universal primary Education and Universal Secondary Education for all children of primary & Secondary school age including ABEK
- Socio-economic empowerment of communities through skills enhancement and capacity-building of all vulnerable groups
- Provision of capacity building to youths, women and men in modern agronomic practices
- Organize PWDs and Elder persons into groups with less labour intensive like poultry, weaving among others.
- Improve road access in the hard to reach areas in the District to ease access to social services
- Provision of clean and safe water in all areas of the District and construction of sanitation facilities in Rural Growth Centres for both males and females with consideration of the disabled persons
- Undertake infrastructural development at Institutions and communities.

Challenges in Implementation

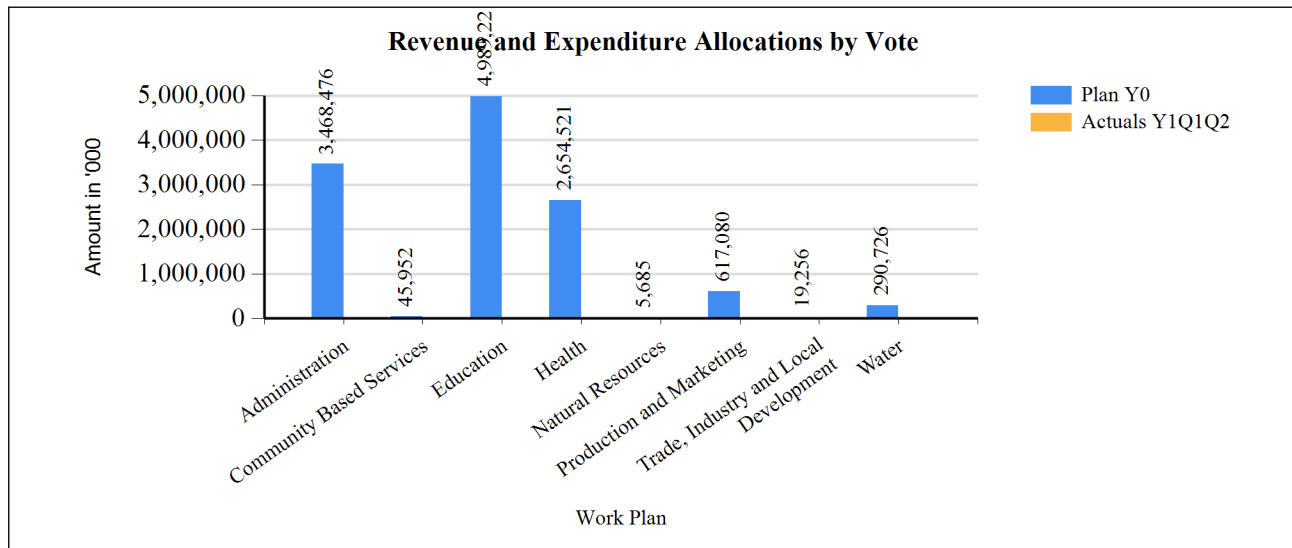
The major challenges foreseen to impede the implementation of the District budget for FY 2020/2021 include the following:

- Limited disaggregated data by gender & disability in most departments to inform planning and decision making
- Limited access to information especially in rural areas regarding development interventions undertaken in the District
- Hard to reach nature of some areas in the District affecting service delivery
- Low enrollment and retention in schools especially girl children
- Rapidly changing prices of construction materials, making contract management and administration a challenge leading to incomplete projects
- Unpredictable weather changes causing delays in budget execution especially construction works
- The narrow Local Revenue base making the policy of 20% of previous collections to be spent for council allowances unrealistic hence hindering council activities

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

| <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 |
|--|-----------------------------------|---|-----------------------------------|
| 1. Locally Raised Revenues | 180,000 | 215,474 | 180,000 |
| Agency Fees | 15,000 | 12,138 | 15,000 |
| Animal & Crop Husbandry related Levies | 20,000 | 7,800 | 20,000 |
| Application Fees | 2,000 | 200 | 2,000 |
| Business licenses | 4,500 | 249 | 4,500 |
| Group registration | 4,000 | 200 | 4,000 |
| Inspection Fees | 1,258 | 0 | 1,258 |
| Land Fees | 15,000 | 129,449 | 15,000 |
| Local Hotel Tax | 1,000 | 0 | 1,000 |
| Local Services Tax | 24,000 | 42,558 | 24,000 |
| Market /Gate Charges | 12,000 | 2,411 | 12,000 |
| Miscellaneous receipts/income | 20,000 | 4,517 | 20,000 |
| Other Fees and Charges | 45,902 | 15,069 | 45,902 |
| Park Fees | 7,000 | 0 | 7,000 |
| Property related Duties/Fees | 4,840 | 0 | 4,840 |
| Quarry Charges | 1,000 | 0 | 1,000 |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 2,500 | 883 | 2,500 |
| 2a. Discretionary Government Transfers | 4,447,889 | 3,742,493 | 4,457,749 |
| District Discretionary Development Equalization Grant | 1,605,432 | 1,605,432 | 1,567,418 |
| District Unconditional Grant (Non-Wage) | 564,313 | 423,235 | 613,613 |

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| | | | |
|--|-------------------|-------------------|-------------------|
| District Unconditional Grant (Wage) | 1,629,640 | 1,222,230 | 1,629,640 |
| Urban Discretionary Development Equalization Grant | 20,874 | 20,874 | 19,713 |
| Urban Unconditional Grant (Non-Wage) | 27,573 | 20,680 | 27,308 |
| Urban Unconditional Grant (Wage) | 600,056 | 450,042 | 600,056 |
| 2b. Conditional Government Transfer | 8,986,199 | 7,079,856 | 10,456,564 |
| Sector Conditional Grant (Wage) | 5,617,362 | 4,235,639 | 5,848,288 |
| Sector Conditional Grant (Non-Wage) | 1,502,201 | 1,068,522 | 1,751,397 |
| Sector Development Grant | 1,483,076 | 1,483,076 | 2,337,685 |
| Transitional Development Grant | 19,802 | 19,802 | 19,802 |
| Pension for Local Governments | 53,623 | 40,218 | 74,804 |
| Gratuity for Local Governments | 310,134 | 232,601 | 424,588 |
| 2c. Other Government Transfer | 6,756,243 | 2,315,544 | 850,127 |
| Northern Uganda Social Action Fund (NUSAF) | 6,144,444 | 1,866,683 | 44,876 |
| Support to PLE (UNEB) | 0 | 0 | 0 |
| Uganda Road Fund (URF) | 484,357 | 448,860 | 552,810 |
| Uganda Women Entrepreneurship Program(UWEP) | 0 | 0 | 18,774 |
| Youth Livelihood Programme (YLP) | 127,442 | 0 | 80,000 |
| Regional Pastoral Livelihoods Resilience Project | 0 | 0 | 0 |
| Uganda Sanitation Fund | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Uganda Sanitation Fund (USF) | 0 | 0 | 42,000 |
| Micro Projects under Karamoja Development Programme | 0 | 0 | 55,000 |
| Development Initiative for Northern Uganda (DINU) | 0 | 0 | 56,668 |
| 3. External Financing | 2,130,000 | 569,434 | 1,483,783 |
| United Nations Children Fund (UNICEF) | 2,000,000 | 558,141 | 1,330,688 |
| United Nations Population Fund (UNPF) | 80,000 | 11,293 | 40,000 |
| Global Alliance for Vaccines and Immunization (GAVI) | 0 | 0 | 73,095 |
| Gesellschaft fur Internationale Zusammenarbeit (GIZ) | 50,000 | 0 | 40,000 |
| Total Revenues shares | 22,500,331 | 13,922,800 | 17,428,223 |

Vote :604 Napak District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The District cumulative local revenue out-turn by third quarter was UGXs. 215.474 million, which was more than 100% of the expected receipt by end of the quarter. The good performance in the local revenue was attributed to land compensation fee receipt from Uganda National Road Authority (UNRA) amounting to 129 million. However, there was no collection realized in the planned local revenue sources of Local Hotel Tax, Park Fees, Property related Duties/Fees, Inspection Fees and Quarry Charges because of inadequate management capacity of the Lower Local governments (LLGs), under reporting and centralization of parking fee which used to be collected at LLGs.

Central Government Transfers

By the end of Quarter three of FY 2019/20, the District had cumulatively collected UGX. 10,822.348 billion from Central Government grants, which was 81% of the expected receipt by end of the financial year of UGX. 13,434.088 billion. This performance was good and it was attributed to Central Government fulfillment of its pledges, and release of development grants beyond what was planned in the quarter.

By the end of third quarter of FY 2019/20, the District cumulatively collected a total of UGXs. 2,315.544 billion from Other Gov't Transfers (OGT). These funds were exclusively from Uganda Road Fund (URF) and NUSAF 3. In terms of OGT revenue performance by end of Q3, it was cumulatively realized at 34% of UGX. 6,756.243 billion expected in the whole financial year. The poor performance in OGT was due to no funds received from the Youth Livelihood Programme (YLP) and Regional Pastoral Livelihoods Resilience Project as planned in the District budget for FY 2019/20.

External Financing

The District did not receive any external financing by the end of Q3. This implied that, external financing receipt cumulatively in the three (03) quarters remained at UGX. 569.434 million as it was by Q2, i.e. 27% of expected annual collection from this source. This performance was poor and it came as a result of non-receipt of pledges from the donors as planned in the work plans for quarter three (03).

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

In the FY 2020/2021, the District is making a local revenue forecast of UGX. 180 million or 1% of the total District revenue estimates for next financial year. This estimate also includes UGX. 66.367 million expected from Lower Local Governments which is not shared with the District. This forecast is based on the local revenue performance by the end of the third quarter of FY 2019/20.

Central Government Transfers

In the FY 2020/2021, the District anticipates to collect UGX. 14,913.313 billion from Central Gov't transfers, which is 85.6% of the total District forecast of UGX. 17,428.223 billion. This represents 9.9% raise from the UGX. 13,434.088 billion of FY 2019/20. The increase is attributed to enhancement of Conditional transfer to the departments of Health, Education, Production, Natural Resources and Water by Central Government.

The District also expects Other Gov't Transfers (OGT) of UGX. 850.127 million, contributing only 4.9% to the total District estimated revenue collection for FY 2020/2021. This estimate of OGT is showing a drastic fall of 87.4% compared to FY 2019/20 estimates under Other Government Transfers of UGX. 6,756.243 billion. The reduction in OGT is because of anticipated end of NUSAF 3 programme, centralization of YLP and UWEP group funds.

External Financing

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In the FY 2020/2021, the District expects a receipt of UGX. 1,483.783 billion from external financing, which is 8.5% of the total District forecast of UGX. 17,428.223 billion. This shows a 30.3% decrease when compared to donor estimates of the current FY 2019/20 of UGX. 2,130 billion. The decrease in estimated external financing is because of expected closure of most partner projects in the District in the ensuing financial year.

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 | | | |
| Agricultural Extension Services | 441,619 | 331,010 | 441,336 |
| District Production Services | 271,006 | 94,909 | 209,909 |
| <i>Sub- Total of allocation Sector</i> | 712,626 | 425,919 | 651,245 |
| Sector :Works and Transport | | | |
| District, Urban and Community Access Roads | 740,489 | 479,451 | 700,185 |
| <i>Sub- Total of allocation Sector</i> | 740,489 | 479,451 | 700,185 |
| Sector :Trade and Industry | | | |
| Commercial Services | 42,553 | 33,165 | 37,444 |
| <i>Sub- Total of allocation Sector</i> | 42,553 | 33,165 | 37,444 |
| Sector :Education | | | |
| Pre-Primary and Primary Education | 2,975,996 | 1,824,718 | 3,034,604 |
| Secondary Education | 1,539,906 | 485,186 | 2,357,478 |
| Skills Development | 300,920 | 215,836 | 300,921 |
| Education & Sports Management and Inspection | 739,907 | 497,777 | 399,795 |
| Special Needs Education | 0 | 0 | 3,201 |
| <i>Sub- Total of allocation Sector</i> | 5,556,728 | 3,023,518 | 6,095,999 |
| Sector :Health | | | |
| Primary Healthcare | 1,221,392 | 432,505 | 1,243,336 |
| District Hospital Services | 293,200 | 219,900 | 239,533 |
| Health Management and Supervision | 2,419,929 | 1,635,586 | 2,261,997 |
| <i>Sub- Total of allocation Sector</i> | 3,934,521 | 2,287,992 | 3,744,865 |
| Sector :Water and Environment | | | |
| Rural Water Supply and Sanitation | 575,531 | 267,096 | 867,960 |
| Natural Resources Management | 208,596 | 125,209 | 217,568 |
| <i>Sub- Total of allocation Sector</i> | 784,127 | 392,305 | 1,085,527 |
| Sector :Social Development | | | |
| Community Mobilisation and Empowerment | 786,231 | 267,271 | 708,367 |
| <i>Sub- Total of allocation Sector</i> | 786,231 | 267,271 | 708,367 |
| Sector :Public Sector Management | | | |
| District and Urban Administration | 8,958,415 | 4,308,138 | 3,296,810 |

Vote :604 Napak District**FY 2020/21**

| | | | |
|---|------------------|------------------|------------------|
| Local Statutory Bodies | 527,164 | 410,696 | 543,842 |
| Local Government Planning Services | 172,890 | 99,162 | 194,864 |
| Sub- Total of allocation Sector | 9,658,469 | 4,817,996 | 4,035,516 |
| Sector :Accountability | | | |
| Financial Management and Accountability(LG) | 225,876 | 163,907 | 309,646 |
| Internal Audit Services | 58,710 | 42,703 | 59,429 |
| Sub- Total of allocation Sector | 284,586 | 206,610 | 369,075 |

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 | 7,885,651 | 3,286,776 | 1,923,444 |
| District Unconditional Grant (Non-Wage) | 75,000 | 61,696 | 75,000 |
| District Unconditional Grant (Wage) | 472,465 | 354,349 | 481,541 |
| Gratuity for Local Governments | 310,134 | 232,601 | 424,588 |
| Locally Raised Revenues | 30,600 | 169,846 | 23,600 |
| Multi-Sectoral Transfers to LLGs_NonWage | 199,328 | 111,342 | 198,977 |
| Multi-Sectoral Transfers to LLGs_Wage | 600,056 | 450,042 | 600,056 |
| Other Transfers from Central Government | 6,144,444 | 1,866,683 | 44,876 |
| Pension for Local Governments | 53,623 | 40,218 | 74,804 |
| Development Revenues | 1,072,764 | 1,072,764 | 1,373,366 |
| District Discretionary Development Equalization Grant | 166,943 | 166,943 | 435,879 |
| Multi-Sectoral Transfers to LLGs_Gou | 905,821 | 905,821 | 937,487 |
| Total Revenues shares | 8,958,415 | 4,359,539 | 3,296,810 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 1,072,522 | 804,391 | 1,081,598 |
| Non Wage | 6,813,129 | 2,548,865 | 841,846 |
| Development Expenditure | | | |
| Domestic Development | 1,072,764 | 954,882 | 1,373,366 |

Vote :604 Napak District**FY 2020/21**

| | | | |
|--------------------------|------------------|------------------|------------------|
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 8,958,415 | 4,308,138 | 3,296,810 |

Narrative of Workplan Revenues and Expenditure

The department of administration and management expects to receive and spend a total of UGX. 3,296.810 billion, which almost 19% of the District forecast for FY 2020/21. This allocation shows a reduction of over 63% when compared to the FY 2019/20 budget under administration of UGX. 8,958.415 billion. The decrease was due to anticipated end of NUSAF 3 Programme hence only operational funds have been provided for NUSAF3 in the FY 2020/21.

The expected expenditures will comprise of UGX. 1,081.598 billion wage distributed as UGX. 481.541 million District wage and the balance of UGX. 600,056 million as urban wage. The department anticipates a non-wage receipt of UGX. 841.846 million distributed as follows: multisectoral transfers to Lower Local Governments non-wage of UGX. 198.977 million, high local government non-wage allocation of UGX. 574.392 million including pensions & gratuity, NUSAF3 operation funds estimated at UGX. 44.876 million and local revenue allocation of UGX. 23.6 million.

The department also anticipates domestic development mainly DDEG of UGX. 1,373.366 billion out of which, UGX. 435.879 million will cater for administrative infrastructure, retooling, as well as performance improvement, and UGX. 937.487 million are multi-sectoral transfers of District Discretionary Equalization Grant to Lower Local Gov'ts.

Vote :604 Napak 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 | 213,876 | 151,907 | 300,544 |
| District Unconditional Grant (Non-Wage) | 42,500 | 31,875 | 72,500 |
| District Unconditional Grant (Wage) | 153,376 | 115,032 | 153,376 |
| Locally Raised Revenues | 18,000 | 5,000 | 18,000 |
| Other Transfers from Central Government | 0 | 0 | 56,668 |
| Development Revenues | 12,000 | 12,000 | 9,102 |
| District Discretionary Development Equalization Grant | 12,000 | 12,000 | 9,102 |
| Total Revenues shares | 225,876 | 163,907 | 309,646 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 153,376 | 115,032 | 153,376 |
| Non Wage | 60,500 | 36,875 | 147,168 |
| Development Expenditure | | | |
| Domestic Development | 12,000 | 12,000 | 9,102 |
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 225,876 | 163,907 | 309,646 |

Narrative of Workplan Revenues and Expenditure

Finance department has an allocation of UGX. 309.646 million which is just 1.8% of the total District projected revenues for the next FY 2020/21. This allocation shows about 27% increment compared to the approved budget estimates of UGX. 225.876 million in the FY 2019/20. The increase is due to expected receipt of DINU funds worth UGX. 56.668 million and allocation of IFMS funds of 30 million to the department for the next FY 2020/2021.

The anticipated expenditures will be as follows: wage UGX. 153.376 million, DDEG of UGX. 9.102 million, and non-wage of UGX. 147.168 million out of which UGX. 56.668 as DINU contribution and the balance from local revenue (UGX. 18 million) and unconditional grant non-wage (UGX. 72.5 million).

Vote :604 Napak 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 | 524,664 | 390,569 | 543,842 |
| District Unconditional Grant (Non-Wage) | 266,772 | 200,079 | 276,950 |
| District Unconditional Grant (Wage) | 222,859 | 167,144 | 222,859 |
| Locally Raised Revenues | 35,033 | 23,346 | 44,033 |
| Development Revenues | 2,500 | 2,500 | 0 |
| District Discretionary Development Equalization Grant | 2,500 | 2,500 | 0 |
| Total Revenues shares | 527,164 | 393,069 | 543,842 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 222,859 | 167,144 | 222,859 |
| Non Wage | 301,805 | 241,052 | 320,983 |
| Development Expenditure | | | |
| Domestic Development | 2,500 | 2,500 | 0 |
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 527,164 | 410,696 | 543,842 |

Narrative of Workplan Revenues and Expenditure

Statutory Bodies' total revenue for FY 2020/21 is projected at UGX. 543.842 million i.e. 3.3% of the District forecast for FY 2020/21, representing 3.1% increased from the previous FY 2019/20 approved budget under statutory bodies. The increase was attributed to allocation of more nonwage to the department to close a few gaps realized during the implementation of FY 2019/20 budget.

In terms of expenditure, the department intends to expend UGX. 222.859 million on wage, and UGX. 320.983 million on non-wage recurrent activities.

Vote :604 Napak 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 | 567,892 | 425,919 | 557,154 |
| District Unconditional Grant (Wage) | 45,546 | 34,160 | 45,546 |
| Sector Conditional Grant (Non-Wage) | 189,292 | 141,969 | 178,554 |
| Sector Conditional Grant (Wage) | 333,054 | 249,791 | 333,054 |
| Development Revenues | 144,733 | 144,733 | 94,091 |
| District Discretionary Development Equalization Grant | 50,000 | 50,000 | 0 |
| Sector Development Grant | 94,733 | 94,733 | 94,091 |
| Total Revenues shares | 712,626 | 570,652 | 651,245 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 378,600 | 283,950 | 378,600 |
| Non Wage | 189,292 | 141,969 | 178,554 |
| Development Expenditure | | | |
| Domestic Development | 144,733 | 0 | 94,091 |
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 712,626 | 425,919 | 651,245 |

Narrative of Workplan Revenues and Expenditure

Production department is making a revenue forecast of UGX. 651.245 million, which is 3.7% of the total District projected revenue for FY 2020/21. This budget estimate represents a 9.9% decrease from the approved budget estimates of FY 2019/20 of UGX. 712.626 million. The decrease is attributed to general budget cuts by Central Government as per the final Budget Call Circular for FY 2020/21.

The expenditure will comprise of UGX. 94.091 million on domestic development activities, UGX. 378.600 million on wage and UGX. 178.554 million on non-wage recurrent activities.

Vote :604 Napak 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 | 2,626,903 | 1,970,167 | 2,834,758 |
| Other Transfers from Central Government | 0 | 0 | 42,000 |
| Sector Conditional Grant (Non-Wage) | 478,602 | 358,940 | 644,456 |
| Sector Conditional Grant (Wage) | 2,148,302 | 1,611,226 | 2,148,302 |
| Development Revenues | 1,307,618 | 426,381 | 910,108 |
| District Discretionary Development Equalization Grant | 100,000 | 100,000 | 50,000 |
| External Financing | 1,180,000 | 298,763 | 820,246 |
| Sector Development Grant | 27,618 | 27,618 | 39,861 |
| Total Revenues shares | 3,934,521 | 2,396,548 | 3,744,865 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 2,148,302 | 1,611,226 | 2,148,302 |
| Non Wage | 478,602 | 359,590 | 686,456 |
| Development Expenditure | | | |
| Domestic Development | 127,618 | 18,412 | 89,861 |
| External Financing | 1,180,000 | 298,763 | 820,246 |
| Total Expenditure | 3,934,521 | 2,287,992 | 3,744,865 |

Narrative of Workplan Revenues and Expenditure

Health department anticipates an allocation of UGX. 3,744.865 billion i.e. 21.5% of the District forecast for FY 2020/21. This allocation represents a decrease of 4.8% from the FY 2019/20 approved budget estimates for health of UGX. 3,934.521 billion. The reduction is attributed to low expected revenue from external financing due to the closure of most partner projects which had been supporting the department.

The expenditure will constitute of wage of UGX. 2,148.302 billion, non-wage UGX. 686.456 million, Domestic development UGX. 89.861 million, and external financing of UGX. 820.246 million.

Vote :604 Napak 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 | 3,983,804 | 2,946,905 | 4,228,949 |
| District Unconditional Grant (Non-Wage) | 7,262 | 0 | 0 |
| District Unconditional Grant (Wage) | 120,246 | 90,185 | 120,246 |
| Sector Conditional Grant (Non-Wage) | 720,290 | 482,099 | 741,771 |
| Sector Conditional Grant (Wage) | 3,136,006 | 2,374,622 | 3,366,932 |
| Development Revenues | 1,572,925 | 1,424,841 | 1,867,051 |
| District Discretionary Development Equalization Grant | 120,000 | 120,000 | 40,000 |
| External Financing | 320,000 | 171,917 | 211,023 |
| Sector Development Grant | 1,132,925 | 1,132,925 | 1,616,028 |
| Total Revenues shares | 5,556,728 | 4,371,747 | 6,095,999 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 3,256,252 | 2,464,806 | 3,487,178 |
| Non Wage | 727,551 | 372,268 | 741,771 |
| Development Expenditure | | | |
| Domestic Development | 1,252,925 | 14,526 | 1,656,028 |
| External Financing | 320,000 | 171,917 | 211,023 |
| Total Expenditure | 5,556,728 | 3,023,518 | 6,095,999 |

Narrative of Workplan Revenues and Expenditure

Education department expects to receive and expend funds to a tune of UGX. 6,095.999 billion, which is 35% of the District forecast for FY 2020/21. This allocation shows an increase of about 8.8% when compared to FY 2019/20 approved budget estimates of UGX. 5,556.728 billion to the department. The increase was due to enhanced allocation of Sector Conditional Grants to the department to cater for staff recruitment and construction of the Seeds Secondary School under UGIFT.

The expenditure will comprise of wage of UGX. 3,487.178 billion, non-wage UGX. 741.771 million, domestic development of UGX. 1,656.028 billion meant for capital investments, and external financing from UNICEF of UGX. 211.023 million.

Vote :604 Napak 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 | 631,732 | 559,391 | 700,185 |
| District Unconditional Grant (Wage) | 147,375 | 110,531 | 147,375 |
| Other Transfers from Central Government | 484,357 | 448,860 | 552,810 |
| Development Revenues | 108,757 | 108,757 | 0 |
| District Discretionary Development Equalization Grant | 108,757 | 108,757 | 0 |
| Total Revenues shares | 740,489 | 668,148 | 700,185 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 147,375 | 147,375 | 147,375 |
| Non Wage | 484,357 | 332,076 | 552,810 |
| Development Expenditure | | | |
| Domestic Development | 108,757 | 0 | 0 |
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 740,489 | 479,451 | 700,185 |

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the road sector expects to receive and spend UGX. 700.185 million, which is 4% of UGX. 17,428.223 billion expected as total District revenue collection for FY 2020/21. This allocation shows a 5.4% reduction from the previous FY 2019/20 budget estimates of UGX. 740,489 million for the Sector. The decrease was because of non-allocation of DDEG to the sector as it was done in the previous financial year.

Expenditures will be incurred as follows: wage of UGX. 147.375 million and non-wage of UGX. 552.81 million.

Vote :604 Napak 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 | 87,929 | 65,947 | 129,269 |
| District Unconditional Grant (Wage) | 44,805 | 33,604 | 44,805 |
| Sector Conditional Grant (Non-Wage) | 43,124 | 32,343 | 84,464 |
| Development Revenues | 487,601 | 329,277 | 738,691 |
| District Discretionary Development Equalization Grant | 40,000 | 40,000 | 0 |
| External Financing | 200,000 | 41,675 | 131,184 |
| Sector Development Grant | 227,799 | 227,799 | 587,705 |
| Transitional Development Grant | 19,802 | 19,802 | 19,802 |
| Total Revenues shares | 575,531 | 395,224 | 867,960 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 44,805 | 33,604 | 44,805 |
| Non Wage | 43,124 | 32,343 | 84,464 |
| Development Expenditure | | | |
| Domestic Development | 287,601 | 159,474 | 607,507 |
| External Financing | 200,000 | 41,675 | 131,184 |
| Total Expenditure | 575,531 | 267,096 | 867,960 |

Narrative of Workplan Revenues and Expenditure

The sector expects UGX. 867.960 million as revenue for FY 2020/21, this contributes about 5% of the District forecasted total revenue collection for FY 2020/21. This allocation shows an increase of 33.7% from FY 2019/20 approved budget to water sector of UGX. 575.531 million. This budget increase was because of the world Bank funding (UGIFT) to the Water Sectors country wide.

The expenditure will constitute of UGX. 44.805 million on wage, UGX. 84.464 million to support non-wage recurrent activities, UGX. 607.507 million on domestic development, and UGX 131.184 million from external financing mainly UNICEF.

Vote :604 Napak 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 | 147,225 | 106,919 | 172,868 |
| District Unconditional Grant (Non-Wage) | 8,000 | 6,000 | 3,750 |
| District Unconditional Grant (Wage) | 127,540 | 95,655 | 127,540 |
| Locally Raised Revenues | 6,000 | 1,000 | 4,000 |
| Sector Conditional Grant (Non-Wage) | 5,685 | 4,264 | 37,578 |
| Development Revenues | 61,371 | 36,371 | 44,699 |
| District Discretionary Development Equalization Grant | 36,371 | 36,371 | 24,699 |
| External Financing | 25,000 | 0 | 20,000 |
| Total Revenues shares | 208,596 | 143,290 | 217,568 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 127,540 | 95,655 | 127,540 |
| Non Wage | 19,685 | 11,264 | 45,328 |
| Development Expenditure | | | |
| Domestic Development | 36,371 | 18,290 | 24,699 |
| External Financing | 25,000 | 0 | 20,000 |
| Total Expenditure | 208,596 | 125,209 | 217,568 |

Narrative of Workplan Revenues and Expenditure

Natural Resources has an allocation of UGX. 217.568 million which is about 1.2% of the District forecast for FY 2020/21. This allocation shows an increase of about 1.6% compared to the approved estimates of UGX. 208.596 million in FY 2019/20. The increase followed the general enhancement of Sector conditional grant Non-wage allocation to the department as per the final Indicative Planning Figures for FY 2020/2021.

The expenditures will comprise of wages of UGX. 127.540 million, non-wage of UGX. 45.328 million, external financing of UGX. 20 million and domestic development of UGX. 24.699 million mainly from DDEG intending to carry out land demarcations, forestry and environmental management in the District.

Vote :604 Napak 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 | 376,231 | 180,192 | 402,037 |
| District Unconditional Grant (Non-Wage) | 8,000 | 6,100 | 8,000 |
| District Unconditional Grant (Wage) | 184,837 | 138,628 | 184,837 |
| Locally Raised Revenues | 10,000 | 1,000 | 10,000 |
| Other Transfers from Central Government | 127,442 | 0 | 153,774 |
| Sector Conditional Grant (Non-Wage) | 45,952 | 34,464 | 45,427 |
| Development Revenues | 410,000 | 87,079 | 306,330 |
| District Discretionary Development Equalization Grant | 30,000 | 30,000 | 25,000 |
| External Financing | 380,000 | 57,079 | 281,330 |
| Total Revenues shares | 786,231 | 267,271 | 708,367 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 184,837 | 138,628 | 184,837 |
| Non Wage | 191,394 | 41,564 | 217,200 |
| Development Expenditure | | | |
| Domestic Development | 30,000 | 30,000 | 25,000 |
| External Financing | 380,000 | 57,079 | 281,330 |
| Total Expenditure | 786,231 | 267,271 | 708,367 |

Narrative of Workplan Revenues and Expenditure

The department anticipates an allocation of UGX. 708.367 million i.e. about 4.1% of the District forecast for FY 2020/21. This allocation shows a decline of 9.9% in comparison to the FY 2019/20 approved estimates of UGX. 786.231 million. This decline was brought about by centralization of skills development & project funds for Youth Livelihood Programme (YLP) and Uganda Women Entrepreneurship Programme (UWEP) grants by Ministry of Gender, Labour & Social Dev't. The District now anticipates only operational funds under YLP and UWEP in the FY 2020/2021.

In the FY 2020/21, Community Based Services intends to spend UGX. 184.837 million on wage, UGX. 217.2 million on non-wage recurrent activities, external financing of UGX. 281.330 million, domestic development of UGX. 25 million mainly DDEG funds for supporting organized groups on livelihood interventions.

Vote :604 Napak 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 | 98,976 | 68,624 | 109,900 |
| District Unconditional Grant (Non-Wage) | 35,500 | 26,625 | 55,500 |
| District Unconditional Grant (Wage) | 53,476 | 40,107 | 44,400 |
| Locally Raised Revenues | 10,000 | 1,892 | 10,000 |
| Development Revenues | 73,914 | 48,914 | 84,964 |
| District Discretionary Development Equalization Grant | 48,914 | 48,914 | 64,964 |
| External Financing | 25,000 | 0 | 20,000 |
| Total Revenues shares | 172,890 | 117,538 | 194,864 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 53,476 | 40,107 | 44,400 |
| Non Wage | 45,500 | 28,517 | 65,500 |
| Development Expenditure | | | |
| Domestic Development | 48,914 | 30,538 | 64,964 |
| External Financing | 25,000 | 0 | 20,000 |
| Total Expenditure | 172,890 | 99,162 | 194,864 |

Narrative of Workplan Revenues and Expenditure

The Planning department revenue allocation for FY 2020/21 is estimated at UGX. 194.864 million i.e. over 1.2% of the overall District forecast of FY 2020/21. This allocation indicates 11.3% increase when compared to the approved budget estimates of FY 2019/20 of UGX. 172.89 million. The increase is because of allocation of 20 million to support Programme Budgeting System (PBS) by the MoFPED and enhancement of DDEG monitoring funds from initial 2% in FY 2019/20 to 5% in FY 2020/21 as per the new DDEG guidelines.

The department intends to expend in the areas of wage UGX. 44.4 million, non-wage UGX. 65.5 million and development of UGX. 84,964 million distributed as follows: UGX. 64.964 million from District Discretionary Equalization Grant (DDEG) and UGX. 20 million as anticipated receipt from external financing mainly GIZ.

Vote :604 Napak 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 | 58,710 | 42,703 | 59,429 |
| District Unconditional Grant (Non-Wage) | 15,892 | 11,919 | 16,611 |
| District Unconditional Grant (Wage) | 38,818 | 29,114 | 38,818 |
| Locally Raised Revenues | 4,000 | 1,670 | 4,000 |
| Development Revenues | 0 | 0 | 0 |
| N/A | | | |
| Total Revenues shares | 58,710 | 42,703 | 59,429 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 38,818 | 29,114 | 38,818 |
| Non Wage | 19,892 | 13,589 | 20,611 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 58,710 | 42,703 | 59,429 |

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Unit expects a total revenue receipt of UGX. 59.429 million i.e. 0.3% of the District forecast of FY 2020/21. This allocation shows a slight 1.2% increment compared to approved budget estimates of UGX. 58.710 million in the FY 2019/20. The increase was due to allocation of more non-wage to enable the Unit implement activities not catered for in the previous financial year.

The expenditure will be incurred as follows: wage UGX. 38.818 million and non-wage UGX. 20.611 million.

Vote :604 Napak 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 | 37,553 | 28,165 | 37,444 |
| District Unconditional Grant (Wage) | 18,297 | 13,723 | 18,297 |
| Sector Conditional Grant (Non-Wage) | 19,256 | 14,442 | 19,147 |
| Development Revenues | 5,000 | 5,000 | 0 |
| District Discretionary Development Equalization Grant | 5,000 | 5,000 | 0 |
| Total Revenues shares | 42,553 | 33,165 | 37,444 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 18,297 | 13,723 | 18,297 |
| Non Wage | 19,256 | 14,442 | 19,147 |
| Development Expenditure | | | |
| Domestic Development | 5,000 | 5,000 | 0 |
| External Financing | 0 | 0 | 0 |
| Total Expenditure | 42,553 | 33,165 | 37,444 |

Narrative of Workplan Revenues and Expenditure

The department expects revenue receipt and expenditure of UGX. 37.444 million in the FY 2020/21. This will contribute only 0.2% of the anticipated District total collection for FY 2020/21. This forecasted department collection indicates 12% reduction compared to the current FY 2019/20 approved budget of UGX. 42.553 million. The decrease was because the department was not allocated DDEG funds which was the case in FY 2019/20 for retooling.

Expenditure will comprise of wage UGX. 18.297 million and non-wage of UGX. 19.147 million.

Vote :604 Napak District

FY 2020/21
