

Vote :635 Kalaki 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 :



Opio Pauline Epodoi - Chief Administrative Officer,
Kalaki DLG

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :635 Kalaki 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	690,653	223,040	315,476
Discretionary Government Transfers	3,880,581	3,300,076	3,420,948
Conditional Government Transfers	8,468,379	6,958,707	9,726,119
Other Government Transfers	253,961	1,319,544	1,513,399
External Financing	0	0	101,866
Grand Total	13,293,574	11,801,367	15,077,809

Revenue Performance by end of March of the Running FY

The District realized a total of UGX. 11,801,367,000 in receipts; representing 89% of the annual budget, and, over performance of 13% against the 76% target for the first three quarters of the FY. Out of the total receipts, UGX. 223,040,000 (2%) was local revenue, UGX. 10,258,783,000 (87%) Central Gov't Transfers; and, UGX. 1,319,544,000 (11%) Other Gov't Transfers (OGT).

Although overall revenue over performed (by 13%), detailed analysis shows that this overall positive performance was largely because of over transfers in OGT which posted an out turn above the target for the end of March, 2020 by 445%. This arose due to over transfers in URF and receipts from unplanned sources (NUSAF, UWEP & Others - OPM Micro Projects). Central Gov't Grants also performed above the individual annual target by 10% but its influence on the overall positive performance was minimal. Otherwise, local revenue underperformed by "43%". The over performance in Central Gov't Grants was because of over transfers in sector conditional wage.

Planned Revenues for next FY

A total of UGX. 15,077,089,000 is estimated to be received for the FY 2020/2021; constituted of LR, UGX. 315,476,000 (2.1%); Central Gov't Transfers, UGX. 13,147,068,000 (87.2%); Other Government Transfers, UGX. 1,513,399,000 (10.0%); and, Donor Grants, UGX. 101,866,000 (0.7%). These forecasts show that most of the DLG financing shall be from Central Government transfers including OGT (97.2%).

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	2,490,827	1,906,285	1,635,990
Finance	303,220	226,422	337,638
Statutory Bodies	617,172	448,114	604,550
Production and Marketing	1,212,073	1,112,225	880,014
Health	1,521,143	1,154,951	2,296,644
Education	4,573,011	3,575,011	6,304,595
Roads and Engineering	1,258,964	1,149,720	802,757
Water	380,010	359,672	655,644

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Natural Resources	268,582	197,440	300,750
Community Based Services	391,135	310,348	964,783
Planning	131,871	125,852	148,515
Internal Audit	52,961	30,713	50,261
Trade, Industry and Local Development	92,605	62,845	95,668
Grand Total	13,293,574	10,659,598	15,077,809
<i>o/w: Wage:</i>	<i>6,687,072</i>	<i>5,227,847</i>	<i>7,483,902</i>
<i>Non-Wage Recurrent:</i>	<i>3,104,249</i>	<i>1,932,841</i>	<i>4,519,996</i>
<i>Domestic Devt:</i>	<i>3,502,254</i>	<i>3,498,910</i>	<i>2,972,045</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>101,866</i>

Expenditure Performance by end of March FY 2019/20

A total of UGX. 8,270,909,000 (62% of the annual budget and 78% of the releases) was spent against the annual budget of UGX. 13,293,574,000. Expenditure fell short of the half year target by 14%; this largely being due to: (i) Non recruitment of staff as clearance of the recruitment plan and use of a different DSC by MoPS took so long. This left much of the wage receipts unconsumed (ii) Delays in the procurement processes (iii) Under staffing whereby only a skeleton staff are available at the DLG Hqtrs some of whom with very little experience.

Out of total actual expenditure, the DLG departments spent and performed as follows: Administration, UGX. 1,293,667,000 (52%); Finance, UGX. 100,923,000 (33%); Statutory Bodies, UGX. 171,171,000 (27.7%); Production, UGX. 420,963,000 (34.7%); Health, UGX. 709,218,000 (65%); Education, UGX. 3,333,361,000 (73%); Roads and Engineering, UGX. 694,308,000 (55%); Water, UGX. 124,186,000 (33%); Natural Resources, UGX. 116,333,000 (43%); Community Based Services, UGX. 166,098,000 (42%); Planning, UGX. 62,304,000 (47%); Internal Audit, UGX. 14,998,000 (28%); and, Trade, UGX. 13,525,000 (15%).

Planned Expenditures for the FY 2020/21

A total of UGX 15,077,089,000 is projected to be spent in the FY 2020/2021 at both the DHLG & LLGs' levels. This is constituted of UGX. 3,073,911,000 (20.4%) for Dev't; UGX. 7,483,902,000 (49.6%) for wages; and, UGX. 4,519,996,000 (30.0%) for recurrent NW activities. The development budget has declined by 12.2% of the previous budget arising mainly from the removal of startup capital and the decline of Dist. DDEG IPFs. Meanwhile both Wage & recurrent NW expenditure proposals have appreciated by 11.9% & 45.6% respectively; both due to increased Central Gov't Grants.

Out of the total expenditure estimates, the highest allocation has been maintained in the Education Dep't at a proportion of 41.8% against 40.0% of the previous DLG budget. This is followed by Health Dep't at 15.2%; replacing the Roads & Eng. dep't which was previously second at 13.4% but now takes sixth position with 5.3% of the DLG budget. Third is Administration at 10.9% of the total budget, having risen due to more considerations given to the dep't by the LLGs. The least expenditure allocations are in the dep'ts of I. Audit (0.3%), Trade (0.6%); and, Planning (1.0%). Higher allocations to Education, Health, Administration, CBS, Production & Roads are associated with dev't projects & staff salaries – but also O&M activities for road works & equipment; and, donor grants for Health & CBS.

Medium Term Expenditure Plans

Kalaki DLG medium term expenditure plans as drawn from the draft DLG DDP include among others; community empowerment through social action funds, rehabilitation of Bululu HC III maternity ward accessible by all expecting mothers, equipping of Kalaki HC III Theater and the DHLG/LLGs' departments, construction of classrooms and latrines in primary schools to access all categories of children including the disabled, furnishing of primary schools; opening, rehabilitation and maintenance of roads; construction of production infrastructure, provision of extension services to all farmers; construction of offices and re-tooling of departments, procurement of a double cabin pickup for Education dep't, provision of plant clinics, improving accountability and local governance, and, mainstreaming crosscutting issues including HIV/AIDS, nutrition, gender, equity, population, environment, climate change, GBV and disability; among others into LG plans and budgets.

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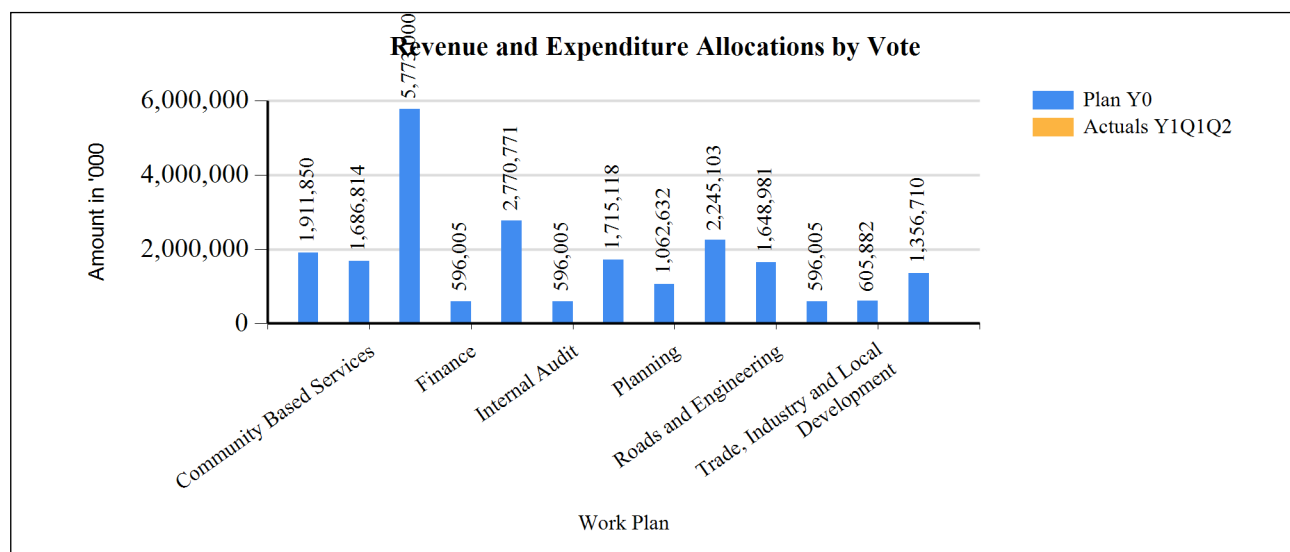
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Challenges in Implementation

The following constraints are envisaged:

- 1) Abrupt Changes in Government Policies - especially after approval of the LG Budgets. This affects execution of the budgets and plans due to delays in seeking for authorization for change in the plans and denial of resources to the plans that had hitherto been approved.
- 2) Dwindling Financing of Projects - This is especially in respect of Local Revenue and DDEG which are the main discretionary funds that the DLG can use to fund its local priorities , especially at the LLGs level. Failure to finance planned projects frustrates and discourages the local community to actively participate in planning and budgeting.
- 3) Low Staffing Levels - Which means that execution of plans is compromised by delays and quality issues as the few staff get overstretched to handle multiple tasks.
- 4) Inadequate transport and office equipment to facilitate field programmes and office functionality.
- 5) Less release and non release of funds by some MDAs to the DLG
- 6) Erratic weather leading to production failures and disillusionment of farmers.

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	690,653	223,040	315,476
Advertisements/Bill Boards	1,779	0	1,500
Agency Fees	18,795	21,343	19,300
Animal & Crop Husbandry related Levies	15,862	11,505	13,300
Application Fees	725	0	1,140
Business licenses	14,172	9,844	11,407
Court Filing Fees	105	0	205

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Educational/Instruction related levies	5,080	0	1,335
Inspection Fees	1,478	975	1,500
Land Fees	26,849	8,409	14,297
Liquor licenses	1,499	68	658
Local Hotel Tax	1,649	0	850
Local Services Tax	37,520	35,934	36,215
Market /Gate Charges	121,979	122,261	166,271
Miscellaneous receipts/income	370,678	0	23
Occupational Permits	0	0	0
Other Fees and Charges	30,829	4,163	16,761
Other licenses	1,434	0	950
Park Fees	13,383	700	6,800
Property related Duties/Fees	11,664	80	3,952
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,262	6,231	6,630
Registration of Businesses	1,321	1,133	1,535
Rent & Rates - Non-Produced Assets – from private entities	6,200	85	10,850
Sale of non-produced Government Properties/assets	390	0	0
Unspent balances – Locally Raised Revenues	0	309	0
2a. Discretionary Government Transfers	3,880,581	3,300,076	3,420,948
District Discretionary Development Equalization Grant	1,539,331	1,539,331	977,549
District Unconditional Grant (Non-Wage)	449,111	336,833	502,115
District Unconditional Grant (Wage)	1,618,897	1,214,173	1,618,897
Urban Discretionary Development Equalization Grant	19,231	19,231	37,436
Urban Unconditional Grant (Non-Wage)	29,291	21,968	60,231
Urban Unconditional Grant (Wage)	224,720	168,540	224,720
2b. Conditional Government Transfer	8,468,379	6,958,707	9,726,119
Sector Conditional Grant (Wage)	4,843,455	3,845,134	5,640,285
Sector Conditional Grant (Non-Wage)	1,447,020	998,972	1,892,166
Sector Development Grant	774,691	774,691	1,618,961
Transitional Development Grant	1,150,000	1,150,000	42,882
Pension for Local Governments	53,212	39,909	93,339
Gratuity for Local Governments	200,000	150,000	438,486
2c. Other Government Transfer	253,961	1,319,544	1,513,399
Northern Uganda Social Action Fund (NUSAF)	0	1,001,242	377,173
Support to PLE (UNEB)	9,000	0	9,000
Uganda Road Fund (URF)	244,961	193,336	272,239
Uganda Women Entrepreneurship Program(UWEP)	0	12,028	133,255
Unspent balances - Other Government Transfers	0	244	0
Unspent balances - UnConditional Grants	0	394	0

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Other	0	112,300	0
Uganda Sanitation Fund (USF)	0	0	0
Micro Projects under Karamoja Development Programme	0	0	250,000
Results Based Financing (RBF)	0	0	279,133
Parish Community Associations (PCAs)	0	0	192,600
3. External Financing	0	0	101,866
The AIDS Support Organisation (TASO)	0	0	35,635
Global Alliance for Vaccines and Immunization (GAVI)	0	0	66,231
Total Revenues shares	13,293,574	11,801,367	15,077,809

Vote :635 Kalaki District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

A total of UGX. 223,040,000 was realized in direct local revenue collections by the DHLG and all the 7 LLGs. This represents 32% of the annual LR target; meaning under performance of “43% against the target of 75%” for the first three quarters of the FY. Total Local revenue underperformed because, other than Agency Fees, Market/Gate Charges, LST, Registration of Businesses and Registration of Births, Deaths and Marriages; all LR items registered less than 75% returns or nothing at all. The poor performance in the majority of LR items can be attributed to: Unfavorable policy from MoLG on park fees collection, Low staffing, unreliable data for LR estimation and the error in fixing the DLG LR estimates at UGX. 690,653,107 during preparation of the approved performance contract instead of UGX. 317,728,000 which was the estimate for the draft budget/draft performance contract and also the approved LR budget for FY 2019/2020.

Central Government Transfers

Central Gov't Grants had a total out turn of UGX. 11,578,327,000; an equivalent of 92% of the annual expected revenue. In cumulative terms, this presented over performance by 13% against the 79% target for the first three quarters of the FY 2019/2020.

This over performance is attributed to over transfers in OGT and conditional Gov't Transfers; particularly NUSAF, UWEP and Micro Projects from OPM that had not been planned for; sector conditional grants (NW); and, Transitional Dev Grant for Administration.

External Financing

Not Applicable

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

A total of UGX. 315,476,000 is forecast to be realized in FY 2020/2021. This is an overall "reduction of 54.3% from the previous budget of UGX. 690,653,000". This is a fundamentally high decline and is not realistic because there was an error in the LR estimate uploaded on the DLG PBS (Instead of UGX. 317,728,000 the DLG approved, UGX. 690,653,000 was the one uploaded).

In real terms therefore, LR forecast has declined by 0.7%; if UGX. 317,728,000 is considered as the correct estimate for FY 2019/2020; and, as the baseline for analysis. This decline is especially from miscellaneous receipts which in real terms was an over estimate caused by the high LR set up for the final budget approval. Many other local revenue items had a decline especially Other fees and charges, property related duties and land fees. Most of these have not performed well in the first half of the FY 2019/2020 leading to their revision downwards for the FY 2020/2021.

Central Government Transfers

UGX. 14,660,467,000 is projected to be received in total in the FY 2020/2021 which means an increase of 16.3% from the previous budget of UGX. 12,603,921,000. The increase is attributed to appreciation of most Discretionary and Conditional grants and more than doubling of OGT as new sources of Transfers especially from OPM are captured onto the District budget.

External Financing

UGX. 101,866,000 is estimated to be realised from donor grants in the FY 2020/2021. Unlike the FY 2019/2021, donor grants are envisaged in the FY 2020/2021 as donor begin taking interest in Kalaki DLG, despite the slow down in global economies and financial squeeze associated to the COVID-19 pandemic. This interest in Kalaki DLG is attributed to the seriousness that the district has exhibited in execution of government programmes. In addition, the staffing levels are beginning to take shape as recruitment of personnel takes to the final stages. The increased staffing is expected to boost capacity to implement donor projects.

Table on the revenues and Budget by Sector and Programme

Vote :635 Kalaki District**FY 2020/21**

<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	61,825	47,660	155,491
District Production Services	1,150,248	1,012,240	724,524
<i>Sub- Total of allocation Sector</i>	1,212,073	1,059,900	880,014
Sector :Works and Transport			
District, Urban and Community Access Roads	1,225,764	693,586	773,957
District Engineering Services	33,200	721	28,800
<i>Sub- Total of allocation Sector</i>	1,258,964	694,308	802,757
Sector :Trade and Industry			
Commercial Services	92,605	13,525	95,668
<i>Sub- Total of allocation Sector</i>	92,605	13,525	95,668
Sector :Education			
Pre-Primary and Primary Education	3,475,677	2,543,413	4,287,154
Secondary Education	845,219	648,231	1,786,801
Education & Sports Management and Inspection	252,115	141,716	230,640
<i>Sub- Total of allocation Sector</i>	4,573,011	3,333,361	6,304,595
Sector :Health			
Primary Healthcare	106,710	46,283	413,748
District Hospital Services	60,233	45,173	372,837
Health Management and Supervision	1,354,200	898,165	1,510,059
<i>Sub- Total of allocation Sector</i>	1,521,143	989,621	2,296,644
Sector :Water and Environment			
Rural Water Supply and Sanitation	380,010	124,186	651,144
Urban Water Supply and Sanitation	0	0	4,500
Natural Resources Management	268,582	116,333	300,750
<i>Sub- Total of allocation Sector</i>	648,592	240,519	956,394
Sector :Social Development			
Community Mobilisation and Empowerment	391,135	166,098	964,783
<i>Sub- Total of allocation Sector</i>	391,135	166,098	964,783
Sector :Public Sector Management			
District and Urban Administration	2,490,827	1,293,667	1,635,990
Local Statutory Bodies	617,172	302,115	604,550
Local Government Planning Services	131,871	62,304	148,515
<i>Sub- Total of allocation Sector</i>	3,239,870	1,658,086	2,389,054
Sector :Accountability			
Financial Management and Accountability(LG)	303,220	102,374	337,638

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Internal Audit Services	52,961	14,998	50,261
<i>Sub- Total of allocation Sector</i>	356,181	117,372	387,899

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	1,298,691	721,720	1,251,676
District Unconditional Grant (Non-Wage)	29,323	25,931	51,621
District Unconditional Grant (Wage)	451,377	338,533	451,377
Gratuity for Local Governments	200,000	150,000	438,486
Locally Raised Revenues	385,647	23,611	63,504
Multi-Sectoral Transfers to LLGs_NonWage	98,040	82,916	72,256
Multi-Sectoral Transfers to LLGs_Wage	81,092	60,819	81,092
Pension for Local Governments	53,212	39,909	93,339
Development Revenues	1,192,136	1,184,566	384,314
District Discretionary Development Equalization Grant	20,322	20,322	352,615
Locally Raised Revenues	9,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	12,814	14,244	31,700
Transitional Development Grant	1,150,000	1,150,000	0
Total Revenues shares	2,490,827	1,906,285	1,635,990
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	532,469	307,786	532,469
Non Wage	766,222	170,962	719,207
Development Expenditure			
Domestic Development	1,192,136	814,919	384,314
External Financing	0	0	0
Total Expenditure	2,490,827	1,293,667	1,635,990

Narrative of Workplan Revenues and Expenditure

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The dep't forecasts to receive & spend a total of UGX. 1,635,990,000 in the FY 2020/2021; an increase of UGX. 304,163,000 (22.8%) compared to the budget estimates of UGX. 1,331,826,759 for FY 2019/2020. Total Revenue Estimates is composed of LR (3.9%), CG Grants (84.8%) & Multi-Sectoral Transfers to LLGs (11.3%) while Total Expenditure Estimates is composed of Wages (32.4%), NW-Recurrent (44.1%) & Dev't Grant (23.5%).

Both the total expected revenue & expenditure have increased because of an increase in DUCG-NW (76.0%), Pensions for LLGs (75.4%), Gratuity for LLGs (119.2%), DDEG (1635.1%) & Multi Sectoral Transfers to LLGs-DDEG (147.4%). Although there was an increase of most of the expected grants, TDG was dropped since the DLG has already benefited from its share of startup capital in FY 2019/2020. The drastically declined in LR arose from the erroneous LR that was set for the DLG in the FY 2019/2020 in the last stages of preparing the Final PC. Otherwise most other grants have appreciated by over 50% as indicated above especially the Dis't DDEG since the DHLG allocated most of its share towards completion of the Dis't Admin office block, compensating the startup capital for Kalaki TC & paying retention for phase 1 of Admin block construction.

In terms of expenditure, Wages have remained static at both HLG and LLG levels while both Recurrent-NW & Dev't expenditure proposals at HLG level have reduced by 3.2% and 70.1% respectively due to reduced allocations to the dep't.

Vote :635 Kalaki 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	303,220	226,422	321,338
District Unconditional Grant (Non-Wage)	23,404	22,210	48,564
District Unconditional Grant (Wage)	175,730	131,798	175,730
Locally Raised Revenues	10,807	5,404	10,807
Multi-Sectoral Transfers to LLGs_NonWage	65,278	46,011	58,236
Multi-Sectoral Transfers to LLGs_Wage	28,000	21,000	28,000
Development Revenues	0	0	16,300
District Discretionary Development Equalization Grant	0	0	6,500
Multi-Sectoral Transfers to LLGs_Gou	0	0	9,800
Total Revenues shares	303,220	226,422	337,638
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	203,730	33,396	203,730
Non Wage	99,490	68,978	117,608
Development Expenditure			
Domestic Development	0	0	16,300
External Financing	0	0	0
Total Expenditure	303,220	102,374	337,638

Narrative of Workplan Revenues and Expenditure

Vote :635 Kalaki District**FY 2020/21**

The department plans to receive and spend UGX 337,638,000 for the financial year 2020/2021. Out of this, UGX, 10,807,000 is LR (3.2%); and, UGX. 326,831,000 is Central Gov't Grants (96.8%).

In terms of expenditure categories, the total expenditure is composed of: UGX 203,730,000 is for wages (60.3%), 117,608,000 non wage recurrent (34.8%), and, development grant is UGX 16,300,000 (4.8%). Out of the total expenditure estimates, UGX 241,601,000 (71.6%) is for DHLG and UGX 96,036,000 (28.4%) is for LLGs.

Both total revenue and total expenditure have appreciated by 11.4% arising from allocation of development funds for the first time both at the DHLG & LLG's levels and special allocations of UCG NW recurrent for IFMS operations. Proposed wage expenditure has remained static while recurrent NW allocations have appreciated by 18.2%. The appreciation in recurrent NW allocations as already mentioned is mainly due to special allocations for IFMS running costs to the department.

As for dev't expenditure, this is a new development with the department being allocated capital dev't funds for the first time at both the DHLG and at the LLG levels.

Vote :635 Kalaki 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	617,172	448,114	604,550
District Unconditional Grant (Non-Wage)	263,644	187,375	253,886
District Unconditional Grant (Wage)	218,551	163,913	218,551
Locally Raised Revenues	73,527	42,360	66,818
Multi-Sectoral Transfers to LLGs_NonWage	56,506	50,758	60,352
Multi-Sectoral Transfers to LLGs_Wage	4,944	3,708	4,944
Development Revenues	0	0	0
N/A			
Total Revenues shares	617,172	448,114	604,550
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	223,495	67,398	223,495
Non Wage	393,678	234,717	381,055
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	617,172	302,115	604,550

Narrative of Workplan Revenues and Expenditure

The dep't projects to receive & spend a total of UGX. 604,550,000 out of which 11.1%) is local revenue, 78.1% Central Gov't Transfers and 10.9% Multi-sectoral Transfers.

In terms of expenditure, UGX. 223,495,000 (37.0%) is for Wages & UGX. 381,055,000 (63.0%) is for NW Recurrent.

In comparative terms, the revenue & expenditure budgets have declined by UGX. 12,623,000 (2.0%), this being due to a reduction in allocations to DEC operations as the District reduces the high expenses associated with establishment of new offices.

Vote :635 Kalaki 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	570,064	420,358	690,022
Multi-Sectoral Transfers to LLGs_NonWage	12,014	1,820	7,814
Multi-Sectoral Transfers to LLGs_Wage	37,800	28,350	37,800
Sector Conditional Grant (Non-Wage)	168,498	126,373	151,666
Sector Conditional Grant (Wage)	351,753	263,814	492,742
Development Revenues	642,009	691,867	189,992
Multi-Sectoral Transfers to LLGs_Gou	575,793	625,652	124,419
Sector Development Grant	66,215	66,215	65,573
Total Revenues shares	1,212,073	1,112,225	880,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	389,553	292,164	530,542
Non Wage	180,511	121,454	159,480
Development Expenditure			
Domestic Development	642,009	646,281	189,992
External Financing	0	0	0
Total Expenditure	1,212,073	1,059,900	880,014

Narrative of Workplan Revenues and Expenditure

The department of Production projects to receive and spend a total of UGX 880,014,046 of which UGX 530,542,404 (60.29%) is wage, 159,479,740 (18.12 %) is NW Recurrent and 189,991,902 (21.59 %) is GoU Dev't. UGX 65,572,753 is Sector development allocation to HLG representing 34.51% of the total development while UGX 124,419,149 (65.49%) is multi-sectoral transfers to LLGs.

In comparative terms, there is an overall budget decline of UGX. 332,058,954 (27.4%) both in total revenue and total expenditure estimates taking into account the budget for the FY 2019/2020. This decline is mainly due to the drastic reduction in dev't allocations by LLGs to the dep't. With the lifting of the DDEG guideline conditions that hitherto directed most of the DDEG funds to livelihood/wealth creation projects, LLGs shifted their priorities to other departments especially in the area of social infrastructure. There is also a decline in the allocation of NW to both HLG and LLGs.

Wage revenue and expenditure proposals have increased by 140,989,811. This provision is now adequate to pay staff in post and recruit the DPO, SAO, SFO and VO. However, additional wage will still be required for recruitment of staff in critical positions, namely: PFO, SEO, SVO, Senior Agric Eng. and AHO at district level.

Vote :635 Kalaki 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	1,442,371	1,076,179	2,025,522
District Unconditional Grant (Non-Wage)	3,000	1,555	3,000
Locally Raised Revenues	2,000	2,000	0
Multi-Sectoral Transfers to LLGs_NonWage	15,082	5,911	12,900
Other Transfers from Central Government	0	0	279,133
Sector Conditional Grant (Non-Wage)	171,865	128,895	480,065
Sector Conditional Grant (Wage)	1,250,424	937,818	1,250,424
Development Revenues	78,772	78,772	271,123
District Discretionary Development Equalization Grant	46,581	46,581	0
External Financing	0	0	94,356
Multi-Sectoral Transfers to LLGs_Gou	12,000	12,000	66,781
Sector Development Grant	20,191	20,191	67,103
Transitional Development Grant	0	0	42,882
Total Revenues shares	1,521,143	1,154,951	2,296,644
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,250,424	845,058	1,250,424
Non Wage	191,947	126,314	775,098
Development Expenditure			
Domestic Development	78,772	18,248	176,767
External Financing	0	0	94,356
Total Expenditure	1,521,143	989,621	2,296,644

Narrative of Workplan Revenues and Expenditure

Vote :635 Kalaki District**FY 2020/21**

The Dep't plans to receive & spend Shs. 2,296,644,488 This money is composed of Shs. 506,380,442.000 (25.6%) Recurrent NW, Shs. 1,250,424,000 (61.0%) Wage & Shs. 271,122,696.000 (13.4%) Dev't.

Overall, the projected revenue and expenditure for FY 2020/2021 have both appreciated by 35%. This is because of increased recurrent NW & dev't allocations to the dep't especially from Sector Conditional NW Grant - as the DHLG has earmarked funds for rehabilitation and expansion of 1 maternity ward at Bululu HC III in Bululu SC

However, the total projected recurrent revenue and expenditure declined marginally by 0.47%. This declined is mainly attributed to a decline in multisectoral allocations to the dep't, reduction in TASO funds to one quarters transfer and reduction in the HSCG NW

Vote :635 Kalaki 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	4,378,775	3,401,053	5,155,151
District Unconditional Grant (Non-Wage)	3,500	2,625	4,000
District Unconditional Grant (Wage)	81,264	60,948	81,264
Locally Raised Revenues	4,200	3,600	0
Multi-Sectoral Transfers to LLGs_NonWage	4,059	63	8,638
Other Transfers from Central Government	9,000	0	9,000
Sector Conditional Grant (Non-Wage)	1,035,473	690,315	1,155,130
Sector Conditional Grant (Wage)	3,241,278	2,643,502	3,897,119
Development Revenues	194,237	173,958	1,149,444
Multi-Sectoral Transfers to LLGs_Gou	26,279	6,000	151,050
Other Transfers from Central Government	0	0	250,000
Sector Development Grant	167,958	167,958	748,394
Total Revenues shares	4,573,011	3,575,011	6,304,595
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,322,543	2,515,834	3,978,383
Non Wage	1,056,232	683,889	1,176,768
Development Expenditure			
Domestic Development	194,237	133,638	1,149,444
External Financing	0	0	0
Total Expenditure	4,573,011	3,333,361	6,304,595

Narrative of Workplan Revenues and Expenditure

Vote :635 Kalaki District**FY 2020/21**

The Dep forecasts to receive & spend a total of U. Shs. 6,304,595,000. This is constituted by Central Govt Transfers; U. Shs. 6,144,907,000 (97.5%) & Multisectoral Transfers; U. Shs. 159,688,000 (2.5%).

Both the total revenue & total expenditure estimates have appreciated by 30.5%; the main reason being increased allocations to the dep at the LLGs' level - although there is also substantial increase in Central Gov't Grants. Overall, LLGs' allocations to the dep have increased by 426.4%. This exceptionally high increase in LLGs' allocations is explained by the opening up of DDEG to fund even social infrastructure projects - which is popular & on high demand by LLGs & the community as experienced in community meetings, Sub-county & the Dis. Budget Conferences.

Out of the total expenditure estimates for FY 2020/2021, U. Shs. 3,978,383,000 (63.1%) is for recurrent wage expenditure, U. Shs. 1,176,768,000 (18.7%) for recurrent NW expenditure; and, U. Shs. 1,149,444,000 (18.2%) for dev't expenditure.

The wage expenditure estimates for FY 2020/2021 have increased by 14.9% compared to that of the FY 2019/2020 while recurrent NW expenditure estimates have appreciated by 10.2%. Dev't expenditure on its part has appreciated by 407.3% of the previous allocation. This is due to increase in resource allocations by LLGs to the Dep for reasons already advanced above; and, allocation of dev't funds by the Central Gov't for seed sec. sch and prim sch constructions.

Vote :635 Kalaki 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	460,235	350,954	482,613
District Unconditional Grant (Non-Wage)	4,400	3,330	0
District Unconditional Grant (Wage)	166,098	124,573	166,098
Multi-Sectoral Transfers to LLGs_NonWage	6,777	1,215	6,277
Multi-Sectoral Transfers to LLGs_Wage	38,000	28,500	38,000
Other Transfers from Central Government	244,961	193,336	272,239
Development Revenues	798,729	798,766	320,144
District Discretionary Development Equalization Grant	248,788	248,788	3,000
Multi-Sectoral Transfers to LLGs_Gou	293,940	293,977	61,143
Sector Development Grant	256,001	256,001	256,001
Total Revenues shares	1,258,964	1,149,720	802,757
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	204,098	40,308	204,098
Non Wage	256,137	182,216	278,515
Development Expenditure			
Domestic Development	798,729	471,783	320,144
External Financing	0	0	0
Total Expenditure	1,258,964	694,308	802,757

Narrative of Workplan Revenues and Expenditure

The Dep't projects to receive and spend a total of UGX. 802,757,000 in the FY 2020/2021. All the total expected revenue are Central Gov't Transfers while in terms of expenditure categories; UGX. 204,098,000 (25.4%) is for wages, UGX. 278,515,000 (34.7%) is for recurrent NW, and, UGX. 320,144,000 (39.9%) for dev't.

Both total expected revenue and expenditure have declined by 36.2% which is explained by the decline in the Dist DDEG, District Unconditional Grant NW and Multisectoral Dev't Transfers allocations to the department. The decline in Dist. DDEG allocations is attributed to the lifting of DDEG conditions which has allowed LLGs to shift their investments to other dep'ts. In addition, the District DDEG had a general decline in the IPF which partly also contributed to reduced allocations from the DHLG and LLGs.

Vote :635 Kalaki 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	73,252	52,914	95,959
District Unconditional Grant (Wage)	40,800	30,600	40,800
Multi-Sectoral Transfers to LLGs_NonWage	2,700	0	1,675
Sector Conditional Grant (Non-Wage)	29,752	22,314	53,484
Development Revenues	306,758	306,758	559,684
District Discretionary Development Equalization Grant	40,000	40,000	0
Multi-Sectoral Transfers to LLGs_Gou	2,432	2,432	77,794
Sector Development Grant	264,326	264,326	481,890
Total Revenues shares	380,010	359,672	655,644
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,800	21,700	40,800
Non Wage	32,452	19,210	55,159
Development Expenditure			
Domestic Development	306,758	83,276	559,684
External Financing	0	0	0
Total Expenditure	380,010	124,186	655,644

Narrative of Workplan Revenues and Expenditure

The sector forecasts to receive in 2020/2021 a total of Shs. 655,644,000. Of this total revenue, 86% is proposed to be dev't expenditure, 6% Wage expenditure and 8% NW recurrent expenditure.

Both total revenue and total expenditure estimates have appreciated by 193%. This increase has greatly been facilitated by increases in the Dist. Central Govt allocation and multi-sectoral LLG allocations especially the former (DDEG) as LLGs have prioritized delivery of clean and safe water in the FY 2020/2021 budget.

Vote :635 Kalaki 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	235,957	173,735	246,960
District Unconditional Grant (Non-Wage)	3,000	3,000	3,196
District Unconditional Grant (Wage)	222,901	167,176	222,901
Locally Raised Revenues	4,176	800	3,980
Multi-Sectoral Transfers to LLGs_NonWage	2,501	225	6,300
Sector Conditional Grant (Non-Wage)	3,379	2,535	10,583
Development Revenues	32,625	23,704	53,791
District Discretionary Development Equalization Grant	4,224	4,224	0
Multi-Sectoral Transfers to LLGs_Gou	28,401	19,480	53,791
Total Revenues shares	268,582	197,440	300,750
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,901	109,388	222,901
Non Wage	13,057	4,129	24,059
Development Expenditure			
Domestic Development	32,625	2,816	53,791
External Financing	0	0	0
Total Expenditure	268,582	116,333	300,750

Narrative of Workplan Revenues and Expenditure

The dep't projects to receive and spend a total of UGX 300,750,000 of which wage is UGX. 222,901,000 (72.6%), NW Recurrent is UGX. 26,158,000 (8.5%), and GOU Devt is 57,791,000 (18.8%).

In comparison to the FY 2019/2020, both the revenue and expenditure estimates for the FY 2020/2021 have appreciated by 14.2%. The increase in revenue and expenditure estimates is associated to increased allocations to the dep't by LLGs and exceptionally high appreciation of 275.3% in the Sector Conditional Grant NW.

Vote :635 Kalaki 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	187,572	123,255	888,763
District Unconditional Grant (Non-Wage)	4,175	3,131	4,000
District Unconditional Grant (Wage)	113,078	84,809	113,078
Locally Raised Revenues	3,260	0	3,935
Multi-Sectoral Transfers to LLGs_NonWage	24,362	3,293	19,303
Multi-Sectoral Transfers to LLGs_Wage	14,520	10,890	14,520
Other Transfers from Central Government	0	0	703,028
Sector Conditional Grant (Non-Wage)	28,176	21,132	30,899
Development Revenues	203,563	187,093	76,021
External Financing	0	0	7,510
Multi-Sectoral Transfers to LLGs_Gou	203,563	187,093	68,511
Total Revenues shares	391,135	310,348	964,783
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,598	52,340	127,598
Non Wage	59,973	27,460	761,165
Development Expenditure			
Domestic Development	203,563	86,298	68,511
External Financing	0	0	7,510
Total Expenditure	391,135	166,098	964,783

Narrative of Workplan Revenues and Expenditure

Vote :635 Kalaki District**FY 2020/21**

The Dep't Projects to receive and spend a total of UGX.964,783,360 in the FY 2020/2021. Out of this revenue; Local Revenue is UGX 3,935,000 (0.4 %), Central Gov't Transfers is UGX. 851,004 (88.2 %), Multisecoral transfers 102,334,000(10.6%) while Donor fund is UGX 7,510,000 (0.7%)

Out of the total expenditure estimates, Non Wage Recurrent expenditure is the highest allocation at 78.9%, followed by Recurrent Wage expenditure allocations at 13.2%; and Development at 9.1 %, least is the Donor expenditure allocations at 0.7 %.

In comparative terms, the overall budget has increased by 59.5% from the budget of the FY 2019/2020. While there was overall increase in expenditure proposals, dev't expenditure drastically declined by 131.8.3%; and, Recurrent Wage expenditure remained static. Recurrent NW expenditure estimate, however, astronomically increased by 92.1 %). Dev't expenditure declined because of reduced allocations from LLGs following the lifting of DDEG conditions that required LLGs to invest these funds on either livelihood/wealth creation ventures or economic infrastructure. With that lifted, the LLGs shifted their DDEG funds to other priority areas.

As for the recurrent NW expenditure, the increase is majorly due to the introduction of external finance (TASO) and increased allocations to OGT (NUSAF3, UWEP, Micro Projects) IPFs in the sector budget.

Vote :635 Kalaki 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	78,445	72,426	95,416
District Unconditional Grant (Non-Wage)	19,035	15,954	37,875
District Unconditional Grant (Wage)	50,210	37,658	50,210
Locally Raised Revenues	5,000	5,750	4,000
Multi-Sectoral Transfers to LLGs_NonWage	4,200	3,200	3,331
Development Revenues	53,426	53,426	53,098
District Discretionary Development Equalization Grant	43,129	43,129	43,568
Multi-Sectoral Transfers to LLGs_Gou	10,297	10,297	9,530
Total Revenues shares	131,871	125,852	148,515
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,210	0	50,210
Non Wage	28,235	17,441	45,206
Development Expenditure			
Domestic Development	53,426	44,863	53,098
External Financing	0	0	0
Total Expenditure	131,871	62,304	148,515

Narrative of Workplan Revenues and Expenditure

The dep't forecasts to receive & spend a total of UGX. 148,515,000 in the FY 2020/2021; an increase of UGX. 16,644,000 in absolute terms & 12.6% in proportionate terms, when compared to the budget of the FY 2019/2020. The total revenue estimates is composed of LR (2.7%), Central Gov't Grants (88.6%) and Multi-sectoral transfers (8.7%). Meanwhile, total expenditure estimates is composed of wages (33.8%), NW recurrent (30.4%) & Dev't (35.8%).

Both the total expected revenue & total expenditure have increased by 12.6%. Revenue has increased because of the introduction of special funding for PBS coordination and increased allocation of the District DDEG at the DHLG level for investment servicing costs.

The proposed wage expenditure has remained static, the recurrent NW expenditure increased by 60.1% & the dev't expenditure proposals declined marginally by 0.6%. The decline in proposed dev't expenditures is because of reduced allocations to the dep't at the LLGs level. Meanwhile, the total NW recurrent expenditure over appreciated (60.1%) because of an increase in allocation of the District UCG NW recurrent to the department to cater for PBS activities; as already mentioned.

Vote :635 Kalaki 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	52,961	30,713	50,261
District Unconditional Grant (Non-Wage)	6,100	4,575	5,100
District Unconditional Grant (Wage)	24,972	18,729	24,972
Locally Raised Revenues	3,000	2,000	3,000
Multi-Sectoral Transfers to LLGs_NonWage	5,737	0	4,037
Multi-Sectoral Transfers to LLGs_Wage	13,152	5,409	13,152
Development Revenues	0	0	0
N/A			
Total Revenues shares	52,961	30,713	50,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,124	9,923	38,124
Non Wage	14,837	5,075	12,137
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	52,961	14,998	50,261

Narrative of Workplan Revenues and Expenditure

A total of UGX. 50,261,000 is projected to be received and spent in the FY 2020/2021. Out of this, UGX. 3,000,000 (6.0%) is local revenue and UGX. 47,261,000 (94.0%) is Central Gov't Transfers. Out of the total expenditure estimate, UGX. 38,124,000 (75.9%) is for Wages and UGX. 12,137,000 (24.1%) for Recurrent NW.

Compared to the budget for the FY 2019/2020, the revenue and expenditure budgets for FY 2020/2021 have declined by 18.2%. This decline in both revenue and expenditure is explained by reductions in District Unconditional Grants NW recurrent allocations to the dep't at the DHLG and reduced multisectoral NW recurrent allocations to Internal Audit dep't at Kalaki Town Council.

Vote :635 Kalaki 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	92,605	62,845	95,668
District Unconditional Grant (Wage)	73,917	55,438	73,917
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	1,600	0	2,200
Multi-Sectoral Transfers to LLGs_Wage	7,212	0	7,212
Sector Conditional Grant (Non-Wage)	9,877	7,407	10,339
Development Revenues	0	0	0
N/A			
Total Revenues shares	92,605	62,845	95,668
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,129	6,921	81,129
Non Wage	11,477	6,603	14,539
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	92,605	13,525	95,668

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department expects to receive and spend a total of UGX.95,668,000. Total expected revenue is composed of LR (3.3%) and Central Gov't Grants (96.7%).

Total estimated revenue and expenditure for FY 2020/2021 have appreciated by 3.3% . The overall increase in revenue and expenditure are due to appreciation of revenue from sector conditional grant NW, Multisectoral transfers NW recurrent and allocation of local revenue to the department this time.

In terms of expenditure categories, most of the expected funds have been allocated for wages (84.8%); and, only 15.2% is earmarked for recurrent NW activities. No funds have been allocated for dev't.

Wage expenditure estimates have remained static while recurrent expenditure estimates have appreciated by 26.7% due to appreciation of the revenue sources.

Vote :635 Kalaki District

FY 2020/21
