

Vote :784 Kitgum Municipal Council**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 :

Banya Emmanuel Natal_Town Clerk

(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 :784 Kitgum Municipal Council**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	474,964	368,714	815,307
Discretionary Government Transfers	9,633,830	1,035,398	15,383,054
Conditional Government Transfers	5,101,526	3,774,145	5,313,989
Other Government Transfers	955,166	388,289	703,758
External Financing	0	0	0
Grand Total	16,165,486	5,566,546	22,216,108

Revenue Performance by end of March of the Running FY

The Municipality has receipted a total collection of 5,566,546,000 by end of Quarter III. This is just 34% of the approved annual budget of the Council. The total release has been broken into Locally Raised Revenue of 368,265,000 (7% of the total receipt), Discretionary Government Transfer (DGT) of 1,035,398,000 (19% of the total receipt), Other Gov't Transfers (OGT) of 388,289,000 (7% of the total receipt) and finally Conditional Government Transfer (CGT) of 3,774,145,000 (68% of the total receipt).

The vote has under-performed since the overall actual collection is less than the expected 75% (i.e. the released amount was short by 2.1bn. The under receipts was due non- release of planned grants (e.g. MAAIF grant, UWEP grant and TREP) grants under Other Government Transfers (OGT) and also low 4% Discretionary Transfers as a result of not receiving USMID-AF grant which was planned.

Planned Revenues for next FY

The draft budget for the FY 2020-2021 is estimated at 22,216,108,000: This constitutes of Discretionary Government Transfers of 15,383,054,000, Conditional Government Transfers of 5,313,989,000, Other Government Transfer of 703,758,000 and Locally raised revenue of 815,307,000.

The projected budget for FY 2020-2021 actually increases by 6bn i.e. from 16.165bn to 22.216bn. This was due to the availed USMID_AF budget estimate for the forthcoming year of 14.381bn; constituting of components for infrastructural development grant and Municipal Institutional strengthening grant.

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	2,374,813	1,482,540	2,971,743
Finance	212,391	127,314	205,459
Statutory Bodies	284,991	155,269	242,635
Production and Marketing	255,882	99,032	98,132
Health	314,586	277,224	446,667
Education	3,534,072	2,555,825	3,304,890

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Roads and Engineering	8,527,781	472,608	14,303,383
Natural Resources	128,526	92,325	248,299
Community Based Services	358,598	50,061	87,868
Planning	104,270	69,880	234,968
Internal Audit	44,970	30,963	45,970
Trade, Industry and Local Development	24,605	14,076	26,094
Grand Total	16,165,486	5,427,116	22,216,108
<i>o/w: Wage:</i>	<i>3,416,716</i>	<i>2,562,537</i>	<i>3,416,716</i>
<i>Non-Wage Recurrent:</i>	<i>4,161,685</i>	<i>2,528,716</i>	<i>3,675,203</i>
<i>Domestic Devt:</i>	<i>8,587,085</i>	<i>335,864</i>	<i>15,124,189</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

The overall expenditure for the vote totaled to 5,376,882,000. Out of this Wage expenditure accumulated to 2,562,537,000, Non-wage recurrent accumulated to 2,528,716,000 and finally Domestic development accumulated to 285,630,000.

Planned Expenditures for the FY 2020/21

The planned expenditure for the FY totaled to 25,216,108,000. Of this planned estimate; wage constitutes 3,416,716,000, Recurrent Non-wage expenditure of 3,675,203,000 and finally Domestic development amounting to 15,124,189,000.

Comparing the two FYs 2019-2020 and 2020-2021, the planned expenditure showed higher estimate and this has majorly been due big expenditure enhancement under Infrastructure development grants.

Medium Term Expenditure Plans

The council medium term expenditure framework for FY 2020-2021 are: Tarmacking of urban roads; Developing of Livelihood projects and UWEP projects; Supporting livelihood through operation wealth creation (OWC) to the community; LG expenditure management; LG accounting; LG development planning; Management Information System; Human Resource Management; Rehabilitation of roads, Market Linkages, Tourism promotion services, Cooperatives mobilization and outreaches to the community, Enterprise development services, Construction of facility at the School, etc.

Challenges in Implementation

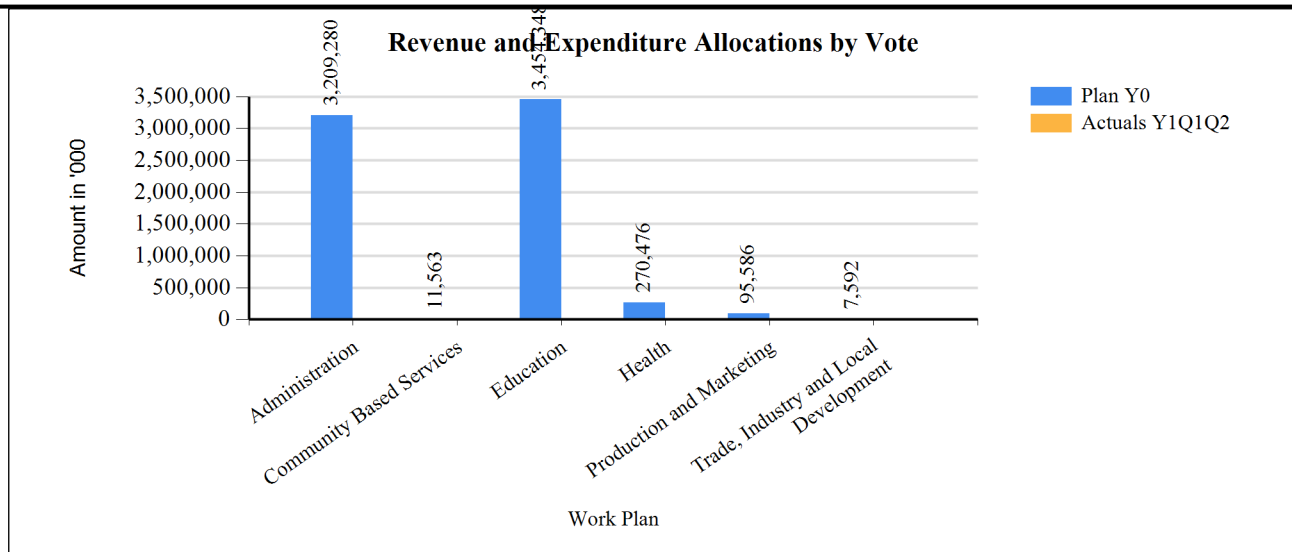
Kitgum Municipality major constraints in future implementations are:

1. Resource constraint has always been a problem now and in future which greatly affect the realization of the intended outputs from future implementation.
2. Fear of the unknown; for instance new things (policy reforms, fiscal reforms, technological advancement, e.t.c.) which really influences the products/ results of the implementations.
3. The possible impediments that will affect the achievement of the intended outputs/outcomes of the future plans, i.e. especially projects to do with community like opening of roads, planting of trees (greening) where these requires constant enforcement.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	474,964	368,714	815,307
Advertisements/Bill Boards	7,835	320	34,000
Application Fees	26,800	5,925	36,800
Business licenses	40,000	11,554	195,657
Casinos and Gaming	0	0	0
Fees from appeals	1,000	0	0
Ground rent	0	0	71,745
Group registration	1,000	0	3,000
Inspection Fees	15,270	2,180	16,800
Land Fees	75,000	36,112	75,000
Liquor licenses	11,535	0	0
Local Hotel Tax	25,750	3,644	25,750
Local Services Tax	47,250	134,778	47,250
Market /Gate Charges	23,089	27,641	53,000
Miscellaneous receipts/income	16,530	17,853	16,530
Occupational Permits	61,320	36,235	61,320
Other Fees and Charges	0	0	19,670
Other licenses	50,785	26,572	50,785
Park Fees	30,000	17,297	45,000
Property related Duties/Fees	0	0	10,000
Rates – Produced assets – from other govt. units	0	0	15,500

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Rates – Produced assets- from private entities	0	0	10,000
Refuse collection charges/Public convenience	22,800	1,600	22,500
Rent & rates – produced assets – from other govt. units	6,500	16,866	0
Rent & rates – produced assets – from private entities	7,500	17,608	0
Street Parking fees	5,000	12,529	5,000
2a. Discretionary Government Transfers	9,633,830	1,035,398	15,383,054
Urban Discretionary Development Equalization Grant	8,445,925	144,469	14,181,563
Urban Unconditional Grant (Non-Wage)	324,969	243,727	338,556
Urban Unconditional Grant (Wage)	862,935	647,201	862,935
2b. Conditional Government Transfer	5,101,526	3,774,145	5,313,989
Sector Conditional Grant (Wage)	2,553,781	1,915,336	2,553,781
Sector Conditional Grant (Non-Wage)	1,144,624	771,179	915,070
Sector Development Grant	141,160	141,160	322,269
Pension for Local Governments	804,977	603,733	804,977
Gratuity for Local Governments	456,984	342,738	717,893
2c. Other Government Transfer	955,166	388,289	703,758
Support to PLE (UNEB)	3,600	0	3,600
Uganda Road Fund (URF)	533,112	388,289	689,286
Uganda Women Entrepreneurship Program(UWEP)	0	0	2,872
Youth Livelihood Programme (YLP)	285,176	0	0
Support to Production Extension Services	129,277	0	0
District Commercial Services Support (DICOSS) Project	4,000	0	8,000
3. External Financing	0	0	0
N/A			
Total Revenues shares	16,165,486	5,566,546	22,216,108

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The total release of Locally Raised Revenue by end of Quarter III was 368,714,000. This has been 87% of the approved budget for the year. The performance hid beyond the expected target by end of Quarter III due to realized over-performance in other sources.

Central Government Transfers

The total of 5,198,832,000 as part of the approved Conditional Government Transfers (CGT) was receipted by end of Quarter III.

It constituted 33% of the approved annual budget, and this was more than the expected by 75%.

The over-performance was due to more grants receipted under sector conditional grants (because of UPE, USE, & skilled dev't grants) and also the sector development grant which are normally released within three Quarters arrangement (to avoid procurement delays).

External Financing

Kitgum MC has MAATIP2 project which is being funded by African Development Bank (ADB)

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Kitgum Municipality has a total budget estimate for Locally Raised Revenue at 815,307,000. This is 0.9% of the total budget estimate for the FY 2020-2021.

Central Government Transfers

Out of the overall estimate of 22,216,108,000 for FY 2020-2021; the total Central Government Transfers is projected at 21,400,801,000. This is 96% of the estimated budget for the FY. Categorized into; Discretionary Government Transfer (DGT) of 15,383,054,000 (68% of the total estimate), Conditional Government Transfers (CGT) of 5,313,989,000 (24% of the total budget estimate) and Other Government Transfer (OGT) of 703,758,000 (0.5% of the total budget estimate).

The Central Gov't Transfers increased due to the increase in Uganda Support to Municipal Infrastructures Development, Additional Funding (USMID_AF).

External Financing

Modern Market construction under MATTIP II program, being funded by African Development Bank (ADB)

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	177,791	17,396	48,513
District Production Services	78,091	24,033	49,619
<i>Sub- Total of allocation Sector</i>	255,882	41,429	98,132
Sector :Works and Transport			
District, Urban and Community Access Roads	8,523,129	418,502	14,276,815
Municipal Services	4,652	0	26,568

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<i>Sub- Total of allocation Sector</i>	8,527,781	418,502	14,303,383
Sector :Trade and Industry			
Commercial Services	24,605	4,899	26,094
<i>Sub- Total of allocation Sector</i>	24,605	4,899	26,094
Sector :Education			
Pre-Primary and Primary Education	1,417,116	640,395	1,478,119
Secondary Education	755,087	302,151	532,512
Skills Development	1,117,170	473,515	1,143,148
Education & Sports Management and Inspection	240,203	41,311	147,072
Special Needs Education	4,496	1,499	4,039
<i>Sub- Total of allocation Sector</i>	3,534,072	1,458,871	3,304,890
Sector :Health			
Primary Healthcare	299,447	157,190	438,484
Health Management and Supervision	15,140	5,519	8,183
<i>Sub- Total of allocation Sector</i>	314,586	162,709	446,667
Sector :Water and Environment			
Natural Resources Management	128,526	47,247	248,299
<i>Sub- Total of allocation Sector</i>	128,526	47,247	248,299
Sector :Social Development			
Community Mobilisation and Empowerment	358,598	31,497	87,868
<i>Sub- Total of allocation Sector</i>	358,598	31,497	87,868
Sector :Public Sector Management			
District and Urban Administration	2,374,813	1,071,705	2,971,743
Local Statutory Bodies	284,991	151,172	242,635
Local Government Planning Services	104,270	48,442	234,968
<i>Sub- Total of allocation Sector</i>	2,764,074	1,271,318	3,449,346
Sector :Accountability			
Financial Management and Accountability(LG)	212,391	97,147	205,459
Internal Audit Services	44,970	14,184	45,970
<i>Sub- Total of allocation Sector</i>	257,361	111,331	251,429

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	1,887,157	1,421,711	2,645,668

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Gratuity for Local Governments	456,984	342,738	717,893
Locally Raised Revenues	46,173	57,284	47,272
Multi-Sectoral Transfers to LLGs_NonWage	92,959	53,408	589,223
Pension for Local Governments	804,977	603,733	804,977
Urban Unconditional Grant (Non-Wage)	50,447	37,835	50,686
Urban Unconditional Grant (Wage)	435,617	326,712	435,617
Development Revenues	487,656	60,829	326,076
Locally Raised Revenues	0	2,719	0
Multi-Sectoral Transfers to LLGs_Gou	39,160	39,160	161,422
Urban Discretionary Development Equalization Grant	448,496	18,950	164,654
Total Revenues shares	2,374,813	1,482,540	2,971,743
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	435,617	151,889	435,617
Non Wage	1,451,541	858,987	2,210,051
Development Expenditure			
Domestic Development	487,656	60,829	326,076
External Financing	0	0	0
Total Expenditure	2,374,813	1,071,705	2,971,743

Narrative of Workplan Revenues and Expenditure

The approved budget for FY 2020-2021, was an estimate of Ugx 2,971,123,212. Of which Locally Raised Revenues Ugx 47,272,195, Multisectoral Non wage transfers to LLGs Ugx 589, 223,039, LLG DDEG of 161,422,000, Urban Unconditional Grant -Non wage being Ugx 50, 685,658, Gratuity of 717,892,806, LG pension of 804,977,214, Urban Wage - Ugx 435,616,641, Urban DDEG-HQ of 164,033,656, and Multi-sectoral Transfers/LLG-Urban DDEG of 161,422,002.

The budget increased due to increase in gratuity, and inclusion of Municipal Institutional Grant(USMID-AF) in FY 2020/21 estimate.

The total planned expenditure for the year is Ugx 2,971,123,212. Of this, Ugx 435,616,641 is Planned wage expenditure, planned Urban NW - exp. Ugx 2,210,050,912, and finally planned domestic development expenditure of 323,456,000.

Vote :784 Kitgum Municipal Council**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	212,391	127,314	178,891
Locally Raised Revenues	57,538	18,044	57,538
Multi-Sectoral Transfers to LLGs_NonWage	39,500	25,755	0
Other Transfers from Central Government	4,000	0	8,000
Urban Unconditional Grant (Non-Wage)	40,730	30,547	42,730
Urban Unconditional Grant (Wage)	70,623	52,967	70,623
Development Revenues	0	0	26,568
Urban Discretionary Development Equalization Grant	0	0	26,568
Total Revenues shares	212,391	127,314	205,459
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	70,623	44,625	70,623
Non Wage	141,768	52,521	108,268
Development Expenditure			
Domestic Development	0	0	26,568
External Financing	0	0	0
Total Expenditure	212,391	97,147	205,459

Narrative of Workplan Revenues and Expenditure

The department has a total budget estimate of 205,458,847 for FY 2020-2021. Of this Wage constituted of 70,622,968, Urban NW of 42,729,572, Locally raised revenue of 57,538,378 and Other Government Transfer (TREP grant) of 8,000,000 and Dev't grant (USMID) of 26,567,931.

The budget has decreased compared to previous estimate due non inclusion of the Lower Local Government Budget in FY 2020/21

The planned expenditure totaled to 205,458,847. Of which planned wage expenditure is 70,622,968, and the recurrent NW expenditure of 108,267,948 and Dev't expenditure being 26,567,931.

Vote :784 Kitgum Municipal Council**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	284,991	155,269	242,635
Locally Raised Revenues	100,962	27,381	102,962
Multi-Sectoral Transfers to LLGs_NonWage	45,253	23,806	0
Urban Unconditional Grant (Non-Wage)	107,625	80,719	108,522
Urban Unconditional Grant (Wage)	31,150	23,363	31,150
Development Revenues	0	0	0
N/A			
Total Revenues shares	284,991	155,269	242,635
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,150	21,821	31,150
Non Wage	253,840	129,351	211,485
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	284,991	151,172	242,635

Narrative of Workplan Revenues and Expenditure

The department has an estimate for FY 2020-2021 of Ugx 242,635,108: Wage constituted of Ugx 31,150,416, Urban NW constituted of Ugx 108,522,337 and Locally raised revenue of 102,962,355.

The FY 2020-2021 projection reflect a general cut in budget by Ugx 3,103,083 especially with LLG budget having no estimate, and also cut in the Urban unconditional grant from the Ministry of Finance Planning and Econ. Development.

The planned expenditure amounted to 242,635,108: This is broken into wage expenditure of Ugx 31,150,416, and Recurrent Non wage expenditure of Ugx 209,482,472

Vote :784 Kitgum Municipal Council**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	215,997	59,147	79,490
Locally Raised Revenues	5,354	673	5,354
Multi-Sectoral Transfers to LLGs_NonWage	3,400	0	0
Other Transfers from Central Government	129,277	0	0
Sector Conditional Grant (Non-Wage)	34,787	26,090	32,622
Sector Conditional Grant (Wage)	41,513	31,135	41,513
Urban Unconditional Grant (Non-Wage)	1,665	1,249	0
Development Revenues	39,885	39,885	18,642
Multi-Sectoral Transfers to LLGs_Gou	10,599	10,599	0
Sector Development Grant	19,285	19,285	18,642
Urban Discretionary Development Equalization Grant	10,000	10,000	0
Total Revenues shares	255,882	99,032	98,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,513	20,241	41,513
Non Wage	174,484	20,945	37,977
Development Expenditure			
Domestic Development	39,885	243	18,642
External Financing	0	0	0
Total Expenditure	255,882	41,429	98,132

Narrative of Workplan Revenues and Expenditure

The total departmental revenues are 98,132,198 and these are broken down into; Locally raised revenue 5,354,347, wage of 41,513,316, sector conditional grant (NW) of 32,622,317 and sector development grant of 18,642,218

Fy 2020-21 budget has decreased by 12.9% due to the deductions in the sector development grant

The planned expected expenditure for the FY is 98,132,198: Wage constitutes of 41,513,316, Non-wage recurrent expenditure 32,622,317 and finally sector development expenditure of 18,642,218.

Vote :784 Kitgum Municipal Council**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	267,098	182,220	240,318
Locally Raised Revenues	12,032	1,462	12,032
Multi-Sectoral Transfers to LLGs_NonWage	29,015	11,220	0
Sector Conditional Grant (Non-Wage)	43,221	32,415	47,456
Sector Conditional Grant (Wage)	179,766	134,825	179,766
Urban Unconditional Grant (Non-Wage)	3,064	2,298	1,064
Development Revenues	47,488	95,003	206,348
Locally Raised Revenues	0	47,515	0
Sector Development Grant	47,488	47,488	206,348
Total Revenues shares	314,586	277,224	446,667
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	179,766	48,360	179,766
Non Wage	87,332	19,346	60,552
Development Expenditure			
Domestic Development	47,488	95,003	206,348
External Financing	0	0	0
Total Expenditure	314,586	162,709	446,667

Narrative of Workplan Revenues and Expenditure

The department has a total budget of Ugx 446,666,522 for the FY 2020-2021: Sector Urban wage of Ugx 179,766,154, Sector Cond. NW of Ugx 47,456,175, locally raised revenue of 12,031,520, Urban Unconditional Grant NW of Ugx 1,064,352 and Sector Dev't grant of 206,348,321.

There is a rise of Ugx 156,859,907 in budget for the FY 2020/21. This is because of an increase in budget Grant under the Sector Development Grant (from 47m to 206m).

The planned expenditure for FY 2020/21 is Ugx 446,666,522. Out of this total, wage expenditure constitutes 179,766,154, Non-wage expenditure is 60,552,047 and Development expenditure amounting to Ugx 206,348,321

Vote :784 Kitgum Municipal Council**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	3,459,686	2,481,439	3,207,612
Locally Raised Revenues	30,773	3,868	26,773
Multi-Sectoral Transfers to LLGs_NonWage	12,300	5,100	0
Other Transfers from Central Government	3,600	0	3,600
Sector Conditional Grant (Non-Wage)	1,047,460	698,307	815,874
Sector Conditional Grant (Wage)	2,332,501	1,749,376	2,332,501
Urban Unconditional Grant (Non-Wage)	4,187	3,141	0
Urban Unconditional Grant (Wage)	28,864	21,648	28,864
Development Revenues	74,386	74,386	97,278
Sector Development Grant	74,386	74,386	97,278
Total Revenues shares	3,534,072	2,555,825	3,304,890
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,361,365	1,068,455	2,361,365
Non Wage	1,098,321	386,508	846,247
Development Expenditure			
Domestic Development	74,386	3,908	97,278
External Financing	0	0	0
Total Expenditure	3,534,072	1,458,871	3,304,890

Narrative of Workplan Revenues and Expenditure

The department has a total budget estimate FY 2020-2021 projected at 3,304,890,291. Of this, sector conditional grant (W) is 2,332,501,323, sector conditional grant (NW) is 815,873,748, Urban Unconditional grant(W) is 28,863,780, Locally raised revenue is 26,772,978, Other Gov't Transfer (OGT) is 3,600,000 and Dev't grant(Ugif) of 98,149,989.

The budget has reduced this FY 2020-2021 when compared to the current FY. It dropped due to cut in USE capitaion(under phasing out prog.) and cut in Urban NW.

The planned expenditure for FY 2020-2021 is 3,304,890,291. Of this, wage expenditure is 2,361,365,103, Non-wage expenditure of 846,246,726 and finally development expenditure amounting to 97,278,462.

Vote :784 Kitgum Municipal Council**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	642,870	459,608	167,675
Locally Raised Revenues	12,032	1,513	12,032
Multi-Sectoral Transfers to LLGs_NonWage	4,652	0	0
Other Transfers from Central Government	533,112	388,289	68,929
Urban Unconditional Grant (Non-Wage)	6,359	4,769	0
Urban Unconditional Grant (Wage)	86,715	65,036	86,715
Development Revenues	7,884,910	13,000	14,135,707
Other Transfers from Central Government	0	0	620,357
Urban Discretionary Development Equalization Grant	7,884,910	13,000	13,515,350
Total Revenues shares	8,527,781	472,608	14,303,383
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	86,715	41,971	86,715
Non Wage	556,155	373,519	80,960
Development Expenditure			
Domestic Development	7,884,910	3,012	14,135,707
External Financing	0	0	0
Total Expenditure	8,527,781	418,502	14,303,383

Narrative of Workplan Revenues and Expenditure

Vote :784 Kitgum Municipal Council**FY 2020/21**

The department has a total recurrent budget estimate of Ushs 167,675,277 and development budget of Ushs 14,135,707.188 in FY 2020/2021, amounting to an over Budget of Ushs 14,303,382,578. The recurrent budget comprises of Wage Ushs 86,715,180, LRR of Ushs 12,031,520, and OGT recurrent (URF) of Ushs 68,928,577.

Development budget comprises of an OGT_ development (URF) of 620,357,188 and USMID grant of Ushs13,515,350.113.

The budget for the FY 2020 increased by 5.78bn compared to the FY 2019/2020 due to inclusion of a figure for USMID_AF, meant for infrastructure development

The departmental planned expenditure is Ushs 14,303,382,578 for the FY 2020/2010. Of this, Wage expenditure is Ushs 86,715,180, Non-wage expenditure of Ushs 80,960,097 and Domestic development expenditure of Ushs 14,135,707,301 respectively.

Vote :784 Kitgum Municipal Council**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	104,959	68,759	106,459
Locally Raised Revenues	15,354	1,930	15,354
Multi-Sectoral Transfers to LLGs_NonWage	500	0	0
Urban Unconditional Grant (Non-Wage)	2,265	1,699	4,265
Urban Unconditional Grant (Wage)	86,840	65,130	86,840
Development Revenues	23,566	23,566	141,840
Multi-Sectoral Transfers to LLGs_Gou	5,212	5,212	0
Urban Discretionary Development Equalization Grant	18,354	18,354	141,840
Total Revenues shares	128,526	92,325	248,299
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	86,840	28,704	86,840
Non Wage	18,119	3,291	19,619
Development Expenditure			
Domestic Development	23,566	15,253	141,840
External Financing	0	0	0
Total Expenditure	128,526	47,247	248,299

Narrative of Workplan Revenues and Expenditure

The department has a projected budget for FY 2020/2021 at 248,299,145/=. This is categorized as Wage- 86,840,124/=. NW and LRR – 19,619,656/=. Urban DDEG – 141,839,656/=.

The budget has increased compared to the previous budget (FY 2019-2020) due to the enrollment into the USMID program.

The planned expenditure has increased to 248,299,145/= and is broken down into; wage expenditure - 86,840,124/=. non-wage expenditure of 19,619,656/= and Urban DDEG expenditure of 141,839,656/=.

Vote :784 Kitgum Municipal Council**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	348,558	40,021	57,419
Locally Raised Revenues	6,693	1,841	6,693
Multi-Sectoral Transfers to LLGs_NonWage	11,809	4,519	0
Other Transfers from Central Government	285,176	0	2,872
Sector Conditional Grant (Non-Wage)	11,563	8,672	11,536
Urban Unconditional Grant (Non-Wage)	4,465	3,349	7,465
Urban Unconditional Grant (Wage)	28,852	21,639	28,852
Development Revenues	10,040	10,040	30,449
Multi-Sectoral Transfers to LLGs_Gou	10,040	10,040	0
Urban Discretionary Development Equalization Grant	0	0	30,449
Total Revenues shares	358,598	50,061	87,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,852	8,287	28,852
Non Wage	319,706	13,170	28,566
Development Expenditure			
Domestic Development	10,040	10,040	30,449
External Financing	0	0	0
Total Expenditure	358,598	31,497	87,868

Narrative of Workplan Revenues and Expenditure

The department has a total budget (FY 2020-2021) of Ugx 87,868,055. Out of this, wage constituted Ugx 28,852,440, Locally raised revenue of 6,692,934, Urban NW constituted of Ugx 7,465,220, Sector conditional grant of Ugx 11,535,988, Development Grant of Ugx 30,449,449 and Other Gov't Transfers(UWEP) Ugx 2,872,024.

The budget for FY 2020/21 dropped due to scraping off YLP and UWEP program funds.'s even though there was slide rise in Urban Unconditional Grant Non wage from Ugx 4,652,220 in FY 2019/20 to Ugx 7,465,220 in FY 2020/21 and receipt of Ugx 30,449,449 under DDEG in FY2020/21.

The planned expenditure for the FY 2020/21 is at Ugx 87,868,055: Wage expenditure amounting to Ugx 28,852,440, Ugx 30,449,449 is Development Grant and the rest Ugx 57,418,606 under Recurrent Non wage expenditures

Vote :784 Kitgum Municipal Council**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	90,117	55,726	93,688
Locally Raised Revenues	14,754	3,854	11,656
Multi-Sectoral Transfers to LLGs_NonWage	6,200	0	0
Urban Unconditional Grant (Non-Wage)	15,162	11,372	28,032
Urban Unconditional Grant (Wage)	54,000	40,500	54,000
Development Revenues	14,154	14,154	141,280
Urban Discretionary Development Equalization Grant	14,154	14,154	141,280
Total Revenues shares	104,270	69,880	234,968
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,000	23,998	54,000
Non Wage	36,117	12,914	39,688
Development Expenditure			
Domestic Development	14,154	11,530	141,280
External Financing	0	0	0
Total Expenditure	104,270	48,442	234,968

Narrative of Workplan Revenues and Expenditure

The department has a total budget estimate for FY 2020-2021 at Ugx 234,967,510. Of this, Ugx 54,000,000 is Urban Wage, Ugx 28,031,998, Urban Unconditional Grant Non wage, Ugx 2,913,878 as Locally Raised Revenue and the rest Ugx 141,280,000 DDEG

The budget estimate for FY 2020/21 increased by morethan 50%. This increase was as a result of allocation of funds under the USMID-AF Program for FY 2020/21

The department planned to spend at total of Ugx 238,967,510 in FY 2020/21, of this the biggest propotion 60% Ugx 141,280,000 DDEG, Ugx 54,000,000 Urban wage and the rest Ugx 43,687,510 being Recurrent non wage expenditures.

Vote :784 Kitgum Municipal Council**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	39,970	25,963	45,970
Locally Raised Revenues	8,032	2,009	8,032
Urban Unconditional Grant (Non-Wage)	1,665	1,249	7,665
Urban Unconditional Grant (Wage)	30,273	22,705	30,273
Development Revenues	5,000	5,000	0
Urban Discretionary Development Equalization Grant	5,000	5,000	0
Total Revenues shares	44,970	30,963	45,970
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,273	7,454	30,273
Non Wage	9,697	1,830	15,697
Development Expenditure			
Domestic Development	5,000	4,900	0
External Financing	0	0	0
Total Expenditure	44,970	14,184	45,970

Narrative of Workplan Revenues and Expenditure

The department has a budget estimate of FY 2020/21 at Ugx 45,970,160. This constituted of wage of Ugx 30,273,420, Locally raised revenue of Ugx 8,031,520, Urban Non-wage of Ugx 7,665,220.

There was an increase in FY2020/21 budget by morethan Ugx 2M due to increase in the Unconditional grant non-wage

The planned expenditure is amounting to Ugx 45,970,160: The planned wage is Ugx 30,273,420, Planned Non-wage of Ugx 7,665,220, and Locally Raised Revenue of Ugx 8,031,520

Vote :784 Kitgum Municipal Council**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	24,605	14,076	26,094
Locally Raised Revenues	7,013	881	7,013
Sector Conditional Grant (Non-Wage)	7,592	5,694	7,581
Urban Unconditional Grant (Non-Wage)	0	0	1,500
Urban Unconditional Grant (Wage)	10,000	7,500	10,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	24,605	14,076	26,094
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,000	1,099	10,000
Non Wage	14,605	3,800	16,094
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	24,605	4,899	26,094

Narrative of Workplan Revenues and Expenditure

The department has a total budget estimate of 26,094,341. Of which Sector cond. Grant of 7,581,449, Locally raised Revenue of 7,012,892, Urban Unconditional Grant of 1,500,000 and Urban unconditional Grant (wage) of 10,000,000.

The budget increased slightly when compared with the previous FY due to Urban Unconditional grant of 1.5m added on to the sector budget.

The total planned expenditure is amounting to 26,094,341 for the FY 2020-2021. This is categorized into wage expenditure of 10,000,000, and recurrent Nonwage expenditure of 16,094,341.

Vote :784 Kitgum Municipal Council

FY 2020/21
