

# Vote :514 Kaberamaido 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](http://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](http://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 :



AKERA JOHN BOSCO

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

**Vote :514 Kaberamaido District****FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

**PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability**

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

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

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

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

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

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

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

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

## **Vote :514 Kaberamaido District**

**FY 2020/21**

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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 :514 Kaberamaido 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
<b>Locally Raised Revenues</b>	378,585	217,345	238,507
<b>Discretionary Government Transfers</b>	1,890,060	1,567,744	2,660,055
<b>Conditional Government Transfers</b>	11,623,787	9,435,559	11,836,607
<b>Other Government Transfers</b>	2,652,338	837,774	652,405
<b>External Financing</b>	791,249	422,929	574,600
<b>Grand Total</b>	<b>17,336,019</b>	<b>12,481,351</b>	<b>15,962,175</b>

**Revenue Performance by end of March of the Running FY**

During the quarter, the district received a cumulative total of Shs. 12,481,351,000 (72%) against the annual target of 75% implying an under performance of 3%. These revenues mainly consisted of Discretionary Government transfers amounting to Shs. 1,567,744,000 (83%), Conditional Government Transfers Shs.9,435,559,000 (81%), Locally Raised revenues Shs. 217,345,000 (57%). However, the Local revenue of UGX 89,102,000 was released at the end of the quarter so the warranting and allocation to departments was done in April meaning we only received but did not allocate to the various departments as cash limits Other Government Transfers Shs.837,774,000 (32%) and External Financing Shs.422,929,000 (53%). However there was an over performance in Fund sources such as Discretionary Government transfers and Conditional Government transfers by 8% and 6% respectively. Under performance was due to non release of funds by Donor partners especially Global fund which is at 0% release by end of third quarter.

**Planned Revenues for next FY**

A total of UGX. 15,962,175,000 is estimated for FY 2020/2021. This is constituted of UGX. 238,507,000 in LR (3%), UGX.15,513,658,000 (95%) Central Gov't Grants and UGX. 574,600,000 (4.1%) Donor Grants. Total Revenue has declined by 20.5% arising from a decline in LR by 29% and Central Gov't Grants by 20%. Donor grants declined by 28%. Overall, both the decline in LR and Central Gov't grants can be attributed to the general reduction in exaggeration of LR and Reduced Central Government transfers like DDEG, UCG-Wage and OGT like NUSAF have reduced drastically. This has had the effect of reducing the population size of both districts one of the parameters used in allocation of funds to LGs thus, the reduction in IPFs. LR has also declined due improved estimation of LR without over exaggerating

**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	1,884,438	1,588,246	2,142,133
Finance	241,092	156,708	225,712
Statutory Bodies	576,462	396,054	545,286
Production and Marketing	686,263	517,354	1,104,017
Health	3,032,246	2,313,610	2,704,905
Education	7,022,958	5,528,611	6,843,532
Roads and Engineering	897,239	688,739	1,026,704

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Water	321,884	309,918	474,313
Natural Resources	67,690	54,799	178,371
Community Based Services	2,472,980	743,246	481,428
Planning	70,699	53,103	180,299
Internal Audit	41,374	26,342	23,512
Trade, Industry and Local Development	20,693	15,520	31,962
<b>Grand Total</b>	<b>17,336,019</b>	<b>12,392,249</b>	<b>15,962,175</b>
<i>o/w: Wage:</i>	<i>6,943,954</i>	<i>5,290,930</i>	<i>8,093,456</i>
<i>Non-Wage Recurrent:</i>	<i>6,555,851</i>	<i>3,691,817</i>	<i>5,071,483</i>
<i>Domestic Devt:</i>	<i>3,044,964</i>	<i>2,986,573</i>	<i>2,222,636</i>
<i>External Financing:</i>	<i>791,249</i>	<i>422,929</i>	<i>574,600</i>

**Expenditure Performance by end of March FY 2019/20**

A total of UGX.6,042,943,000 was spent by all departments by the end of the third quarter quarter FY 2019/2020, representing 35% of the

annual expenditure budget and 78% of the releases. This implies overall expenditure fell short of the 50% target for the end of the first quarter by 22%. No single DLG department spent up to 100% of their release or 25% or more of their annual expenditure budget as was targeted for the first three months. In comparison to annual expenditure budgets, the highest out turns were recorded in Water Administration and Health Dep'ts each having registered 64%, 62% and 51% of their annual expenditure budgets. The least expenditures along this dimension was in Community (8%), Water (12%), Roads (13%).

Only Finance, Statutory bodies, Production, Health and Education spent 50% or more of their releases while the worst funds absorption was registered in roads, Water and community departments all at less than 30% of the releases. Late completion of the annual budget preparation process affected the spending ability of most departments as the effect delayed the warranting and procurement processes. But Audit Dep't was particularly also affected by having no staff in the department throughout the quarter since all the two staff were seconded to Kalaki District

**Planned Expenditures for the FY 2020/21**

A total of UGX. 15,962,175,000 is projected to be received and spent in FY 2020/2021 at both the DHLG and LLGs. This is constituted of UGX.2,222,636,000 (17%) for Dev't, UGX.8,093,456,000 (49.5%) for wages, Donor 574,600,000 (3.5%) and UGX. 5,071,483,000 (33.5%) for Recurrent NW. Total expenditure estimates for 2020/2021 have declined overall by 5.6% from that of FY 2019/2020 arising from a decline in all revenue sources. Projected development expenditure has declined by 2% overall arising from

the decline in Central Gov't Grants. Recurrent expenditure on the other hand has declined by 6% due to the combined effect of decline in both wage and NW recurrent revenues as a result of low releases from the center and low LR collections

Arising from the low release from the center, Most dep'ts have had a decline in their expenditure estimates. these include Health (33%), Administration (40%), Community Based services (80%) and Internal Audit department (41%).

**Medium Term Expenditure Plans**

UGX. 79,395,871,235. is projected to be received and spent by the District in the next 5 year Development plan (DDP III) These expenditures are expected to be on projects and activities drawn from the DDP 2020/2021 - 2024/2025.

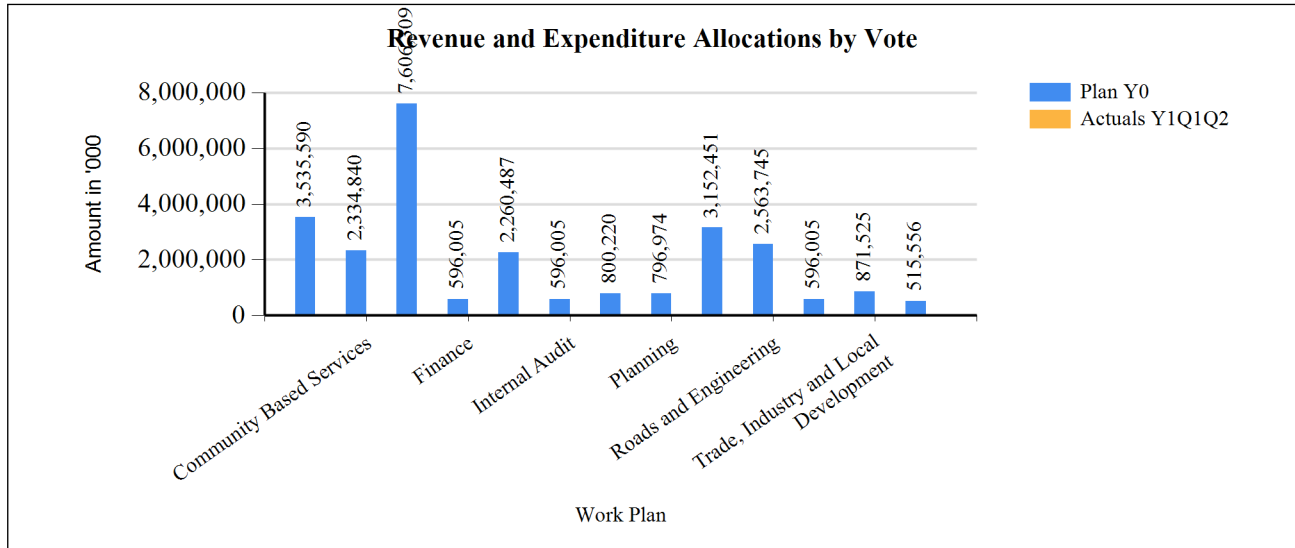
**Challenges in Implementation**

1) Less release, non release and late release of funds by donor and some MDAs to the DLG. 2) Erratic weather leading to production failures and disillusionment of farmers. 3) lack of a local revenue enforcement police. 4) Low staffing levels to match the service delivery requirements and policy reforms. 5) Low local revenue base to support financing of development and operation activities of the DLG.

**G1: Graph on the revenue and expenditure allocations by Department**

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# FY 2020/21



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>378,585</b>	<b>217,345</b>	<b>238,507</b>
Advertisements/Bill Boards	3,367	750	0
Agency Fees	15,265	13,435	15,265
Animal & Crop Husbandry related Levies	25,803	12,461	16,350
Application Fees	1,661	400	100
Business licenses	19,975	12,460	11,789
Casinos and Gaming	0	0	0
Educational/Instruction related levies	716	0	600
Inspection Fees	2,629	370	1,048
Land Fees	23,145	4,779	12,203
Liquor licenses	257	7	200
Local Hotel Tax	2,500	329	2,000
Local Services Tax	62,559	30,646	40,554
Market /Gate Charges	130,004	72,292	88,160
Miscellaneous receipts/income	150	32,704	55
Occupational Permits	0	0	0
Other Fees and Charges	17,027	11,411	13,926
Other licenses	780	50	275
Park Fees	22,517	11,040	13,000
Property related Duties/Fees	16,450	2,640	6,050
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,162	1,136	2,830

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Registration of Businesses	1,693	2,302	250
Rent & Rates - Non-Produced Assets – from private entities	3,107	2,833	3,100
Rent & rates – produced assets – from private entities	67	200	0
Sale of (Produced) Government Properties/Assets	24,753	5,100	10,753
<b>2a. Discretionary Government Transfers</b>	<b>1,890,060</b>	<b>1,567,744</b>	<b>2,660,055</b>
District Discretionary Development Equalization Grant	583,244	583,244	913,865
District Unconditional Grant (Non-Wage)	462,672	347,004	489,666
District Unconditional Grant (Wage)	721,580	541,185	1,033,422
Urban Discretionary Development Equalization Grant	17,553	17,553	16,947
Urban Unconditional Grant (Non-Wage)	26,929	20,197	26,891
Urban Unconditional Grant (Wage)	78,082	58,561	179,265
<b>2b. Conditional Government Transfer</b>	<b>11,623,787</b>	<b>9,435,559</b>	<b>11,836,607</b>
Sector Conditional Grant (Wage)	6,144,293	4,691,184	6,880,770
Sector Conditional Grant (Non-Wage)	1,559,625	1,072,270	2,026,933
Sector Development Grant	1,669,441	1,669,441	1,236,346
Transitional Development Grant	766,924	710,000	55,478
General Public Service Pension Arrears (Budgeting)	234,595	234,595	0
Salary arrears (Budgeting)	91,045	91,045	0
Pension for Local Governments	703,752	626,440	1,005,771
Gratuity for Local Governments	454,112	340,584	631,310
<b>2c. Other Government Transfer</b>	<b>2,652,338</b>	<b>837,774</b>	<b>652,405</b>
Northern Uganda Social Action Fund (NUSAF)	1,780,607	590,088	51,020
Support to PLE (UNEB)	9,000	15,194	15,194
Uganda Road Fund (URF)	408,515	232,492	360,417
Uganda Women Entrepreneurship Program(UWEP)	0	0	9,574
Vegetable Oil Development Project	15,000	0	57,000
Youth Livelihood Programme (YLP)	439,216	0	0
Micro Projects under Karamoja Development Programme	0	0	128,400
Results Based Financing (RBF)	0	0	30,800
<b>3. External Financing</b>	<b>791,249</b>	<b>422,929</b>	<b>574,600</b>
The AIDS Support Organisation (TASO)	206,000	76,138	120,000
United Nations Children Fund (UNICEF)	176,581	13,170	60,000
United Nations Population Fund (UNPF)	80,577	22,585	64,600
Global Fund for HIV, TB & Malaria	182,798	0	120,000
World Health Organisation (WHO)	145,292	311,035	120,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	90,000
<b>Total Revenues shares</b>	<b>17,336,019</b>	<b>12,481,351</b>	<b>15,962,175</b>

**Vote :514 Kaberamaido District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of the quarter, the district had collected a total of UGX 32,346,208 as locally raised revenue. This money added to the collections of quarter two was enough to pay of the Local revenue advance received in quarter one of 94,645,510 and in turn the district qualified for another local revenue advance in quarter three. However, this advance was released towards the end of the quarter and the warranting process was done in quarter four. it was then captured as a receipt to the district but not transferred to the departments. this explains why the table for overall revenue performance total is 12,481,351,000 and the table of Overall Expenditure Performance by Workplan is 12,392,249,000

Also, in relation to local revenue expected during the quarter, there was an under performance in all the revenue sources mainly accruing from LST, Market/Gate charges, Business Licenses, Sale of produced Government Properties/Assets. this is due to over estimation of the revenues from some sources and exaggerating of the revenue bases

**Central Government Transfers**

A total of 4,014,359,000 (24.8%) was realized which was nearly as per the planned target, the shortfall being just 0.02% from 25%. The shortfall arose from OGT as only NUSAF and URF were the only OGT sources where funds were realised, while the rest were not. Even then, NUSAF releases were so low at only 0.43% against a target of 25%. Otherwise, for direct transfers from the Treasury (Discretionary & Conditional Transfers), the MoFPED adhered to the projected DLG cash flows.

**External Financing**

There were receipts from donors which included TASO (18%), WHO (99%) and UNFPA (14%). However, most of the other donors did not release any funds at all during the quarter. Of the release majority of the money was meant for conducting the Mass measles/ rubella campaign which was then implemented in the second quarter. the other donors who remitted funds included TASO with 38,069,000 for the Health Dep't and UNFPA 11,293,000 for the Community based department

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

Total LR forecast for 2020/2021 is UGX. 238,507,000 contributing 1.9% of the total DLG revenue budget. The decline is expected from nearly all LR items except; LST, Advertisement/Bill Boards; and, Other Fees and Charges. The decline in LR is attributed to the reduced revenue base, Lack of LR enforcement police and Poor attituded toward revenue mobilization and revenue remittance

**Central Government Transfers**

Central Gov't Transfers are projected to generate UGX. 15,165,734,000 in total revenue; contributing 95% of the total district budget forecast for 2020/2021, the estimate being inclusive of Other Central Gov't Transfers. Central Gov't Transfers have declined 20% from the budget of FY 2019/2020. This is again attributed to the reduced transfers from central government to the district in areas of Wage, Non-wage and Development

**External Financing**

A total of UGX. 574,600,000 is projected to be received from donor sources in 2020/2021; representing 4.1% of the total District revenue forecast. These will be realized through various donors including TASO, UNFPA, UNICEF, WHO, Global Fund and GAVI

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	54,955	41,159	97,450
District Production Services	631,308	406,515	1,006,567



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<i>Sub- Total of allocation Sector</i>	<b>686,263</b>	<b>447,674</b>	<b>1,104,017</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	866,039	619,404	992,904
District Engineering Services	31,200	8,984	33,800
<i>Sub- Total of allocation Sector</i>	<b>897,239</b>	<b>628,389</b>	<b>1,026,704</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	20,693	14,480	31,962
<i>Sub- Total of allocation Sector</i>	<b>20,693</b>	<b>14,480</b>	<b>31,962</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	3,625,458	3,172,836	3,891,613
Secondary Education	2,433,970	1,451,871	2,025,182
Skills Development	668,022	345,863	668,022
Education & Sports Management and Inspection	295,507	150,552	258,468
Special Needs Education	0	0	247
<i>Sub- Total of allocation Sector</i>	<b>7,022,958</b>	<b>5,121,122</b>	<b>6,843,532</b>
<b>Sector :Health</b>			
Primary Healthcare	153,460	72,934	1,563,194
District Hospital Services	895,011	707,823	285,419
Health Management and Supervision	1,983,775	1,128,532	856,292
<i>Sub- Total of allocation Sector</i>	<b>3,032,246</b>	<b>1,909,289</b>	<b>2,704,905</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	321,884	233,655	474,313
Natural Resources Management	67,690	25,260	178,371
<i>Sub- Total of allocation Sector</i>	<b>389,575</b>	<b>258,915</b>	<b>652,684</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	2,472,980	711,169	481,428
<i>Sub- Total of allocation Sector</i>	<b>2,472,980</b>	<b>711,169</b>	<b>481,428</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,884,438	1,289,862	2,142,133
Local Statutory Bodies	576,462	279,941	545,286
Local Government Planning Services	70,699	53,112	180,299
<i>Sub- Total of allocation Sector</i>	<b>2,531,600</b>	<b>1,622,916</b>	<b>2,867,718</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	241,092	153,027	225,712
Internal Audit Services	41,374	23,627	23,512
<i>Sub- Total of allocation Sector</i>	<b>282,465</b>	<b>176,654</b>	<b>249,223</b>

**Vote :514 Kaberamaido District****FY 2020/21****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,836,074</b>	<b>1,534,515</b>	<b>2,074,461</b>
District Unconditional Grant (Non-Wage)	39,022	31,897	57,020
District Unconditional Grant (Wage)	168,866	126,649	207,099
General Public Service Pension Arrears (Budgeting)	234,595	234,595	0
Gratuity for Local Governments	454,112	340,584	631,310
Locally Raised Revenues	21,336	7,595	26,000
Multi-Sectoral Transfers to LLGs_NonWage	86,812	39,109	72,685
Multi-Sectoral Transfers to LLGs_Wage	36,533	36,601	74,577
Pension for Local Governments	703,752	626,440	1,005,771
Salary arrears (Budgeting)	91,045	91,045	0
<b>Development Revenues</b>	<b>48,365</b>	<b>53,731</b>	<b>67,672</b>
District Discretionary Development Equalization Grant	26,339	27,964	40,700
Multi-Sectoral Transfers to LLGs_Gou	12,026	15,767	26,972
Transitional Development Grant	10,000	10,000	0
<b>Total Revenues shares</b>	<b>1,884,438</b>	<b>1,588,246</b>	<b>2,142,133</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	205,399	145,965	281,675
Non Wage	1,630,674	1,107,072	1,792,785
<b>Development Expenditure</b>			
Domestic Development	48,365	36,825	67,672
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,884,438</b>	<b>1,289,862</b>	<b>2,142,133</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :514 Kaberamaido District****FY 2020/21**

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Revenues: The department will receive 2,142,132.995 of which 2,138,650,402 (96.8%) is for recurrent revenues and 67,672,421(3.2%) are development funds. Of the Recurrent revenues, 1,637,080,164 (76.5%) will cater for Pensions and Gratuity, 207,098,632 (9.7%) for staff wages, 57,020,000 (2.7%) Unconditional grant non wage and 26,000,000 (1.2%) from Local revenue.

Expenditures: The Department plans to spend a total of 2,209,822,823 on wages, gratuity and pensions, supervision and monitoring capital investments and domestic development representing 100% utilization of the revenues.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>232,092</b>	<b>147,708</b>	<b>225,712</b>
District Unconditional Grant (Non-Wage)	42,404	31,802	45,464
District Unconditional Grant (Wage)	96,693	72,520	93,150
Locally Raised Revenues	14,807	653	10,000
Multi-Sectoral Transfers to LLGs_NonWage	68,606	35,548	49,014
Multi-Sectoral Transfers to LLGs_Wage	9,582	7,186	28,084
<b>Development Revenues</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	9,000	9,000	0
<b>Total Revenues shares</b>	<b>241,092</b>	<b>156,708</b>	<b>225,712</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	106,274	79,121	121,234
Non Wage	125,817	64,906	104,478
<b>Development Expenditure</b>			
Domestic Development	9,000	9,000	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>241,092</b>	<b>153,027</b>	<b>225,712</b>

**Narrative of Workplan Revenues and Expenditure**

The departments total revenue is UGX 225,711,929 of which Wages UGX 121,233,926(53.7%) and None wage UGX 104,478,003 (46.3%), No Development. Out of the none wage multisectoral transfres UGX 77,097,646 and Local Revenue UGX 10,000,000. On expenditure UGX121,233,926 is expected to be spent on salaries 53.7% and none reccurent 46.3%.Multi sectoral transfer takes (63.6%)% of the nine wage.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>576,462</b>	<b>396,054</b>	<b>545,286</b>
District Unconditional Grant (Non-Wage)	253,844	192,902	235,581
District Unconditional Grant (Wage)	150,788	115,791	197,273
Locally Raised Revenues	97,021	58,069	48,000
Multi-Sectoral Transfers to LLGs_NonWage	71,209	29,292	59,488
Multi-Sectoral Transfers to LLGs_Wage	3,600	0	4,944
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>576,462</b>	<b>396,054</b>	<b>545,286</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	154,388	93,646	202,217
Non Wage	422,074	186,295	343,069
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>576,462</b>	<b>279,941</b>	<b>545,286</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue: A total of UGX 545,285,969.000 is expected to be received by the Department of which UGX 235,580,936.000 (43.4%) is District Unconditional Grant Non wage, UGX 48,000,000.000 (9%) is Local Revenue, UGX 197,272,5674.000 (36.3%) is District Unconditional Grant Wage, and UGX 61,380,378.000 (11.3%) is Multi-sectoral Transfers to LLGs.

Expenditure: A total of UGX 542,233,881.000 is planned expenditure of the department which is 100% of estimated revenue.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>565,297</b>	<b>395,750</b>	<b>784,531</b>
District Unconditional Grant (Non-Wage)	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	21,522	5,931	8,478
Multi-Sectoral Transfers to LLGs_Wage	9,016	0	26,400
Other Transfers from Central Government	15,000	0	57,000
Sector Conditional Grant (Non-Wage)	152,181	114,136	244,126
Sector Conditional Grant (Wage)	367,578	275,683	446,527
<b>Development Revenues</b>	<b>120,965</b>	<b>121,604</b>	<b>319,486</b>
Multi-Sectoral Transfers to LLGs_Gou	61,676	62,315	260,840
Sector Development Grant	59,290	59,290	58,646
<b>Total Revenues shares</b>	<b>686,263</b>	<b>517,354</b>	<b>1,104,017</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	376,594	270,683	472,927
Non Wage	188,703	120,873	311,604
<b>Development Expenditure</b>			
Domestic Development	120,965	56,118	319,486
External Financing	0	0	0
<b>Total Expenditure</b>	<b>686,263</b>	<b>447,674</b>	<b>1,104,017</b>

**Narrative of Workplan Revenues and Expenditure**

The department planned to receive and spend a total of UGX 1,104,017,159 Out of which UGX 446,527,068 is Wage representing 40.4456 % , UGX 295,717,860 representing (26.7856%) is multisectoral transfers to LLGs of which UGX 34,877,882 (3.1591%) is NW and UGX 260,839,978 (23.6264 %) is development expenditure a for LLGs UGX 244,125,759 (22.1124%) is sector conditional Grant and UGX57,000,000 representing (5.1629%) are other Central Government transfers for VODP activities.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,509,470</b>	<b>1,109,390</b>	<b>2,089,843</b>
District Unconditional Grant (Non-Wage)	3,000	0	2,000
Locally Raised Revenues	18,000	3,000	0
Multi-Sectoral Transfers to LLGs_NonWage	15,391	1,585	15,721
Other Transfers from Central Government	0	0	30,800
Sector Conditional Grant (Non-Wage)	167,884	125,909	410,456
Sector Conditional Grant (Wage)	1,305,195	978,897	1,630,866
<b>Development Revenues</b>	<b>1,522,776</b>	<b>1,204,219</b>	<b>615,061</b>
District Discretionary Development Equalization Grant	23,500	23,500	16,744
External Financing	678,106	422,929	510,000
Multi-Sectoral Transfers to LLGs_Gou	33,763	27,307	0
Sector Development Grant	30,484	30,484	32,840
Transitional Development Grant	756,924	700,000	55,478
<b>Total Revenues shares</b>	<b>3,032,246</b>	<b>2,313,610</b>	<b>2,704,905</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,305,195	881,998	1,630,866
Non Wage	204,274	129,832	458,977
<b>Development Expenditure</b>			
Domestic Development	844,670	689,405	105,061
External Financing	678,106	208,055	510,000
<b>Total Expenditure</b>	<b>3,032,246</b>	<b>1,909,289</b>	<b>2,704,905</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive and spend a total of UGX. 2,704,905,000 during the FY 2020/21.

Out of the total receipts, UGX 1,630,866,000 (533%), is Sector Unconditional Grant Wage, UGX 410,456,000 (14.2%), is Sector Unconditional grant Non- wage, UGX. (%), UGX. 615,061,000 (20%), is Development grant and UGX. 510,000,000(16.7%), is Donor funding

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,710,818</b>	<b>4,272,471</b>	<b>6,170,203</b>
District Unconditional Grant (Non-Wage)	6,026	4,566	4,000
District Unconditional Grant (Wage)	47,308	35,327	70,373
Locally Raised Revenues	1,200	900	1,553
Multi-Sectoral Transfers to LLGs_NonWage	6,429	322	5,249
Other Transfers from Central Government	9,000	15,194	15,194
Sector Conditional Grant (Non-Wage)	1,169,336	779,557	1,270,457
Sector Conditional Grant (Wage)	4,471,520	3,436,604	4,803,376
<b>Development Revenues</b>	<b>1,312,140</b>	<b>1,256,140</b>	<b>673,330</b>
District Discretionary Development Equalization Grant	152,350	152,350	113,015
External Financing	56,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	31,000
Sector Development Grant	1,103,790	1,103,790	529,315
<b>Total Revenues shares</b>	<b>7,022,958</b>	<b>5,528,611</b>	<b>6,843,532</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,518,828	3,155,047	4,873,750
Non Wage	1,191,990	762,866	1,296,453
<b>Development Expenditure</b>			
Domestic Development	1,256,140	1,203,209	673,330
External Financing	56,000	0	0
<b>Total Expenditure</b>	<b>7,022,958</b>	<b>5,121,122</b>	<b>6,843,532</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend a total of UGX.6,843,532.493 this indicated a decrease compared to the previous budget of UGX 7,016,529,112 accounting to 2.5% decrease to implement its activities.



**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>500,478</b>	<b>293,026</b>	<b>512,279</b>
District Unconditional Grant (Non-Wage)	0	0	3,000
District Unconditional Grant (Wage)	71,325	48,714	114,562
Locally Raised Revenues	2,400	1,000	2,000
Multi-Sectoral Transfers to LLGs_NonWage	8,032	25,746	832
Multi-Sectoral Transfers to LLGs_Wage	10,206	10,800	31,467
Other Transfers from Central Government	408,515	206,766	360,417
<b>Development Revenues</b>	<b>396,761</b>	<b>395,712</b>	<b>514,426</b>
District Discretionary Development Equalization Grant	95,326	95,326	140,000
Multi-Sectoral Transfers to LLGs_Gou	45,433	44,385	118,424
Sector Development Grant	256,001	256,001	256,001
<b>Total Revenues shares</b>	<b>897,239</b>	<b>688,739</b>	<b>1,026,704</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,531	54,012	146,029
Non Wage	418,947	232,512	366,249
<b>Development Expenditure</b>			
Domestic Development	396,761	341,865	514,426
External Financing	0	0	0
<b>Total Expenditure</b>	<b>897,239</b>	<b>628,389</b>	<b>1,026,704</b>

**Narrative of Workplan Revenues and Expenditure**

A total of UGX. 1,026,704,360 been budgeted for implementation of activities of which UGX.512,278,773 is recurrent budget contributing to 49.9% of the total budget and UGX. 514,425,587 is development budget contributing to 50.1%.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>45,252</b>	<b>33,285</b>	<b>94,769</b>
District Unconditional Grant (Wage)	14,076	10,719	40,800
Multi-Sectoral Transfers to LLGs_NonWage	1,154	50	1,000
Sector Conditional Grant (Non-Wage)	30,021	22,516	52,969
<b>Development Revenues</b>	<b>276,633</b>	<b>276,633</b>	<b>379,544</b>
District Discretionary Development Equalization Grant	56,756	56,756	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	20,000
Sector Development Grant	219,877	219,877	359,544
<b>Total Revenues shares</b>	<b>321,884</b>	<b>309,918</b>	<b>474,313</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	14,076	7,659	40,800
Non Wage	31,176	19,037	53,969
<b>Development Expenditure</b>			
Domestic Development	276,633	206,959	379,544
External Financing	0	0	0
<b>Total Expenditure</b>	<b>321,884</b>	<b>233,655</b>	<b>474,313</b>

**Narrative of Workplan Revenues and Expenditure**

A total of UGX 474,313,000/= has been budgeted for implementation of activities of which,40,800,000/= is for wages, UGX 52,969,707/= is recurrent budget contributing to 11.6 % of the total budget and UGX.359,544,400 is development budget contributing to 81.2%.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>48,466</b>	<b>35,575</b>	<b>131,370</b>
District Unconditional Grant (Non-Wage)	4,800	5,223	2,000
District Unconditional Grant (Wage)	33,899	25,424	112,997
Locally Raised Revenues	3,316	2,143	0
Multi-Sectoral Transfers to LLGs_NonWage	3,205	350	4,400
Sector Conditional Grant (Non-Wage)	3,246	2,434	11,973
<b>Development Revenues</b>	<b>19,224</b>	<b>19,224</b>	<b>47,001</b>
District Discretionary Development Equalization Grant	19,224	19,224	13,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	34,001
<b>Total Revenues shares</b>	<b>67,690</b>	<b>54,799</b>	<b>178,371</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,899	22,074	112,997
Non Wage	14,567	2,586	18,373
<b>Development Expenditure</b>			
Domestic Development	19,224	600	47,001
External Financing	0	0	0
<b>Total Expenditure</b>	<b>67,690</b>	<b>25,260</b>	<b>178,371</b>

**Narrative of Workplan Revenues and Expenditure**

Shs.178,370.672 is expected to be received and spent both at higher local government and lower local government under different sources of locally raised revenues, DDEG, unconditional grant both wage and non wage and natural resources sector conditional grant non wage.

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,351,535</b>	<b>679,194</b>	<b>353,251</b>
District Unconditional Grant (Non-Wage)	4,176	3,025	6,171
District Unconditional Grant (Wage)	75,867	56,900	106,502
Locally Raised Revenues	2,520	0	2,500
Multi-Sectoral Transfers to LLGs_NonWage	16,755	4,885	16,903
Multi-Sectoral Transfers to LLGs_Wage	5,299	3,974	5,115
Other Transfers from Central Government	2,219,823	590,088	188,994
Sector Conditional Grant (Non-Wage)	27,096	20,322	27,066
<b>Development Revenues</b>	<b>121,445</b>	<b>64,053</b>	<b>128,177</b>
District Discretionary Development Equalization Grant	15,000	15,000	0
External Financing	57,143	0	64,600
Multi-Sectoral Transfers to LLGs_Gou	49,303	49,053	63,577
<b>Total Revenues shares</b>	<b>2,472,980</b>	<b>743,246</b>	<b>481,428</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,166	58,945	111,618
Non Wage	2,270,369	603,732	241,634
<b>Development Expenditure</b>			
Domestic Development	64,303	48,491	63,577
External Financing	57,143	0	64,600
<b>Total Expenditure</b>	<b>2,472,980</b>	<b>711,169</b>	<b>481,428</b>

**Narrative of Workplan Revenues and Expenditure**

A total of UGX. 481,428,186 is projected to be received and spent in FY 2020/2021 compared to UGX. 2,345,755,000 planned and approved in FY 2019/2020. This is reduction of 387% against the budget for FY 2019/2020. The decrease is largely because of the non-provision for the YLP Budget as well as Enterprise Budget for UWEP, non allocation of DDEG to the Department at the HLG & reduced budget for NUSAF 3 in the FY under review. Out of the Total Revenue Allocation for the Department of Community Based Services, 395,833,346 is for the HLG while 85,594,840 constitutes Multisectoral Transfer to the LLGs

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>61,796</b>	<b>43,917</b>	<b>128,761</b>
District Unconditional Grant (Non-Wage)	20,849	15,637	42,868
District Unconditional Grant (Wage)	26,955	20,216	68,598
Locally Raised Revenues	4,000	1,980	6,404
Multi-Sectoral Transfers to LLGs_NonWage	9,991	6,084	10,891
<b>Development Revenues</b>	<b>8,903</b>	<b>9,185</b>	<b>51,538</b>
District Discretionary Development Equalization Grant	8,112	8,112	40,640
Multi-Sectoral Transfers to LLGs_Gou	791	1,073	10,898
<b>Total Revenues shares</b>	<b>70,699</b>	<b>53,103</b>	<b>180,299</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,955	19,631	68,598
Non Wage	34,841	22,756	60,163
<b>Development Expenditure</b>			
Domestic Development	8,903	10,726	51,538
External Financing	0	0	0
<b>Total Expenditure</b>	<b>70,699</b>	<b>53,112</b>	<b>180,299</b>

**Narrative of Workplan Revenues and Expenditure**

## Revenue:

The department estimated revenue is UGX. 180,298.910. whereby UGX. 68,598,000 (43.3%) is Wage, UGX. 6,156,000(3.9%) is local revenue, UGX. 42,868.000(25.7%) is District Unconditional Grant Non wage and UGX. 40,640,000(24.6%) is Development grant,

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>41,374</b>	<b>26,342</b>	<b>23,512</b>
District Unconditional Grant (Non-Wage)	6,056	4,542	5,057
District Unconditional Grant (Wage)	24,972	20,800	12,486
Locally Raised Revenues	3,000	1,000	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,500	0	1,969
Multi-Sectoral Transfers to LLGs_Wage	3,845	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>41,374</b>	<b>26,342</b>	<b>23,512</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,817	18,729	12,486
Non Wage	12,556	4,898	11,026
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>41,374</b>	<b>23,627</b>	<b>23,512</b>

**Narrative of Workplan Revenues and Expenditure**

## Revenue:

The department's estimated revenue is UGX. 23,511,551 of which UGX. 4,000,000.000 (18.6%) is Local Revenue, UGX. 5,056,800.000 (23.4%) is Unconditional grant Non Wage, UGX. 12,485,892.000 (58%) is Unconditional grant Wage,

**Vote :514 Kaberamaido District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>20,693</b>	<b>15,520</b>	<b>30,962</b>
District Unconditional Grant (Non-Wage)	0	0	1,000
District Unconditional Grant (Wage)	10,831	8,124	9,582
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,816
Multi-Sectoral Transfers to LLGs_Wage	0	0	8,678
Sector Conditional Grant (Non-Wage)	9,862	7,396	9,886
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,000
<b>Total Revenues shares</b>	<b>20,693</b>	<b>15,520</b>	<b>31,962</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,831	7,085	18,260
Non Wage	9,862	7,395	12,702
<b>Development Expenditure</b>			
Domestic Development	0	0	1,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>20,693</b>	<b>14,480</b>	<b>31,962</b>

**Narrative of Workplan Revenues and Expenditure**

Atotal of Ugx 31,962,000 (out of which UGX 1,000,000 is development planned under Aperikira SC, 9,582,000 is District UCG Wage and UGX 9,886,000 is sector conditional Grant NW and Shs. 1,000,000 is District UCG Non Wage) and Shs. 8,678,000 Wage for Town Council

Shs 21,468,000 is to be expended for paymenet of salaries and provision of commercial services in the areas of Trade Devt and promotion services,Enterprise Dev't,Cooperative mobilisation,Industrial Dev't and Sector Management and monitoring.

**Vote :514 Kaberamaido District**

**FY 2020/21**

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