

Vote : 514 Kaberamaido District

FY 2020/21

Foreword

The next FY 2020/2021 will be the first year in which Kaberamaido DLG will be implementing the DDPIII which runs from FY 2020/21 to FY 2024/25. Kaberamaido DLG in its previous five year dev't plans (DDPI and DDPII) was striving to have "A Healthy, Educated, Modern and Prosperous District Population by the year 2040". The DDP III is no exception. With the theme of "Improving household income and improving quality of life", The District has made tremendous strides in this direction through socio economic dev't programs implemented since the District's inception in July, 2001. This progress, however, has been very challenging arising from various catastrophes including insurgency caused by the Lord's Resistance Army in 2003, floods in 2007; 2010 and 2019; droughts in 2008, 2009 & the second half of 2016 to nearly April, 2017 thus, leading to famine in that latter period. Recently, the second half of 2018 has also had intermittent rains which pauses looming food shortages as most households shall have no harvest for the second season. The combination of these and other factors disrupted the livelihood of the local population. These perpetuated poverty in the district as the population lost its means of livelihood. We shall continue to give attention to these issues among others in our DLG plans and budgets. In line with the National Vision to have "A Transformed Ugandan Society from a Peasant to Modern and Prosperous Country within Thirty Years"; the NDP III Theme of "Improving household income and Improving quality of life"

Competitiveness for Sustainable Wealth Creation, Employment and Inclusive Growth", our BFP and budget strategy on the whole shall complement the Central Gov't budget aspirations. These shall be achieved by expending resources in local investments earmarked in our DDPIII; and, that promote accelerating implementation of the NDP III and the Vision 2040. Particularly, this BFP is focused on: Infrastructure Dev't, Improving livelihoods in the community; and, strengthening efforts to improve budget efficiency, equity and accountability of public resources to transform the lives of the entire district population. This BFP is also geared to improving household food security through rigorous mobilization of the community for gov't programs geared towards increased production and productivity, improved household income and improved quality of life as stipulated in the theme of the NDPIII.

The DLG has also taken into account in this BFP to set aside resources for operation and maintenance of both equipment and infrastructure given that they are very expensive to acquire. In our quest to develop the district, we have also put emphasis and earmarked resources in this BFP to improve the delivery of inclusive social and supportive services to the entire district public. As the decentralization policy demands, the involvement of this BFP FY 2020/2021 has been participatory as witnessed by a joint budget conference that Kaberamaido DLG held on 8th Nov, 2019. This enabled the leadership of Kaberamaido to agree with stakeholders on the dev't priorities for 2020/2021; and, these have been integrated into our BFP; notwithstanding the goals and objectives of five year DDPIII.

On behalf of our District Executive Committee and District Council, I pledge to ensure that the aspirations laid down in this BFP are translated into the annual work plan and budget for FY 2020/2021.



Ejoku Albert Anthony

03/01/2020

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	378,585	89,487	267,383
Discretionary Government Transfers	1,890,060	522,581	2,265,302
Conditional Government Transfers	11,623,787	3,431,677	10,073,040
Other Government Transfers	2,652,338	60,101	613,815
External Funding	791,249	193,311	570,600
Grand Total	17,336,019	4,297,157	13,790,140

Revenue Performance in the First Quarter of 2019/20

Revenue Performance July - September, 2019: A total of UGX. 4,297,157,000 was received (25%). This is attributed to high release in the development funds since they are released in three quarters.

Total receipts constituted of 2.1% LR, 4.5% Donor Funds and 93.4% Central Gov't Transfers (Inclusive of OGT). Expenditure Performance July - September, 2019:

A total of UGX. 1,939,705,000 was spent (11% of the annual budget and 48% of the releases). Total expenditure fell short of the releases by 52%. No dep't spent its releases up to 100%. Under expenditure arose largely because most capital works were still at bidding level & dep'tal staff recruitment plans had not yet been effected.

Also the preparation of the District budget was concluded late due to systems challenges experienced on IFMS; and, this affected warranting and spending of releases.

Planned Revenues for FY 2020/21

A total of UGX. 13,790,140,000 is estimated for FY 2020/2021. This is constituted of UGX. 267,383,000 in LR (3%), UGX. 13,408,036,000 (92%) Central Gov't Grants and UGX. 570,600,000 (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 First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,884,438	705,479	1,122,982
Finance	241,092	53,613	214,148
Statutory Bodies	576,462	132,034	514,823
Production and Marketing	686,263	171,711	846,001

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

Health	3,032,246	634,622	2,027,861
Education	7,022,958	1,939,744	6,991,829
Roads and Engineering	897,239	202,283	1,019,318
Water	321,884	103,316	324,384
Natural Resources	67,690	17,665	93,147
Community Based Services	2,472,980	41,753	479,716
Planning	70,699	16,040	103,352
Internal Audit	41,374	8,718	24,148
Trade, Industry and Local Development	20,693	5,173	28,431
Grand Total	17,336,019	4,032,151	13,790,140
<i>o/w: Wage:</i>	<i>6,943,954</i>	<i>1,732,922</i>	<i>6,943,954</i>
<i>Non-Wage Recurrent:</i>	<i>6,555,851</i>	<i>1,307,106</i>	<i>3,633,926</i>
<i>Domestic Devt:</i>	<i>3,044,964</i>	<i>992,124</i>	<i>2,641,659</i>
<i>Ext. Financing:</i>	<i>791,249</i>	<i>0</i>	<i>570,600</i>

Expenditure Performance in the First Quarter FY 2019/20

A total of UGX.1,939,705,000 was spent by all departments by the end of first quarter FY 2019/2020, representing 11% of the annual expenditure budget and 48% of the releases. This implies overall expenditure fell short of the 25% target for the end of the first quarter by 14%. 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 Education, Finance and Statutory bodies Dep'ts each having registered 18%, 15% and 15% of their annual expenditure budgets. The least expenditures along this dimension was in Audit (1%), Water (2%), Administration (4%) and Roads and Engineering (7%). Only Finance, Statutory bodies, Production, Health and Education spent 50% or more of their releases while the worst funds absorption was registered in Internal Audit, Water, Administration and Roads and Engineering 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. 13,790,140,000 is projected to be received and spent in FY 2020/2021 at both the DHLG and LLGs. This is constituted of UGX.2,641,659,000 (19%) for Dev't, UGX. 6,224,368,000 (50%) for wages and UGX. 4,204,526,000 (31%) for Recurrent NW. Total expenditure estimates for 2020/2021 have declined overall by 20% 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

Vote : 514 Kaberamaido District

FY 2020/21

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.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	378,585	89,487	267,383
Local Services Tax	62,559	388	64,599
Land Fees	23,145	1,613	10,456
Local Hotel Tax	2,500	288	2,000
Application Fees	1,661	200	822
Business licenses	19,975	5,130	19,496
Liquor licenses	257	5	785
Other licenses	780	0	1,671
Rent & Rates - Non-Produced Assets – from private entities	3,107	1,653	1,437
Sale of (Produced) Government Properties/Assets	24,753	0	200
Rent & rates – produced assets – from private entities	67	200	210
Park Fees	22,517	5,638	16,256
Property related Duties/Fees	16,450	400	9,840
Advertisements/Bill Boards	3,367	100	0
Animal & Crop Husbandry related Levies	25,803	6,749	17,211
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,162	306	5,031
Registration of Businesses	1,693	45	0
Educational/Instruction related levies	716	0	390
Agency Fees	15,265	9,836	19,808
Inspection Fees	2,629	225	1,048
Market /Gate Charges	130,004	19,966	81,535
Other Fees and Charges	17,027	4,041	13,113
Miscellaneous receipts/income	150	32,704	1,475
2a. Discretionary Government Transfers	1,890,060	522,581	2,265,302
District Unconditional Grant (Non-Wage)	462,672	115,668	464,093
Urban Unconditional Grant (Non-Wage)	26,929	6,732	27,035
District Discretionary Development Equalization Grant	583,244	194,415	956,884
Urban Unconditional Grant (Wage)	78,082	19,520	78,082
District Unconditional Grant (Wage)	721,580	180,395	721,580
Urban Discretionary Development Equalization Grant	17,553	5,851	17,629
2b. Conditional Government Transfer	11,623,787	3,431,677	10,073,040
Sector Conditional Grant (Wage)	6,144,293	1,536,073	6,144,293

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

Sector Conditional Grant (Non-Wage)	1,559,625	487,351	1,557,848
Sector Development Grant	1,669,441	556,480	1,667,146
Transitional Development Grant	766,924	236,667	0
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	175,938	703,752
Gratuity for Local Governments	454,112	113,528	0
2c. Other Government Transfer	2,652,338	60,101	613,815
Northern Uganda Social Action Fund (NUSAF)	1,780,607	7,680	190,664
Support to PLE (UNEB)	9,000	0	15,000
Uganda Road Fund (URF)	408,515	52,421	408,151
Vegetable Oil Development Project	15,000	0	0
Youth Livelihood Programme (YLP)	439,216	0	0
3. External Financing	791,249	193,311	570,600
The AIDS Support Organisation (TASO)	206,000	38,069	165,000
United Nations Children Fund (UNICEF)	176,581	0	90,000
United Nations Population Fund (UNPF)	80,577	11,293	87,600
Global Fund for HIV, TB & Malaria	182,798	0	120,000
World Health Organisation (WHO)	145,292	143,949	60,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	48,000
Total Revenues shares	17,336,019	4,297,157	13,790,140

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

A total of UGX.89,487,000 (24%) was realized, implying under performance of 1% against the 25% target for the end of first quarter. With the exception of business licence, Rent and rate, park fees, Animal levies and Agency fees, the rest of the LR items performed below 25%. LST was erroneously captured as miscellaneous receipts during the budgeting and thus the over performance in that item. However, it over performed because it is deducted in the first four months, had additional tax payers and it is relatively easy to collect as most of its payers are civil servants whose taxes are deducted at source (salary payment points). Meanwhile park fees and Agency fees over performed arising from the new system of advanced payments that the DLG instituted on tenders. Otherwise, most LR items under performed due to: Weak enforcement because of inadequate number of lack of a revenue enforcement police, inaccurate data for budgeting, weak monitoring systems and negative attitude of some tax payers to pay up.

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% form 25%. The shortfall arose from OGT as only NUSAF and URF were the only OGT sources were 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.

Donor Funding

Vote : 514 Kaberamaido District

FY 2020/21

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. 267,383,000 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. 12,952,157,000 in total revenue; contributing 93.9% 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

Donor Funding

A total of UGX. 570,600,000 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>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	54,955	13,739	48,000
District Production Services	631,308	143,463	798,001
Sub- Total of allocation Sector	686,263	157,202	846,001
Sector :Works and Transport			
District, Urban and Community Access Roads	866,039	270,793	988,518
District Engineering Services	31,200	7,800	30,800
Sub- Total of allocation Sector	897,239	278,593	1,019,318
Sector :Tourism, Trade and Industry			
Commercial Services	20,693	4,758	28,431
Sub- Total of allocation Sector	20,693	4,758	28,431
Sector :Education			
Pre-Primary and Primary Education	3,625,458	1,011,303	3,556,609
Secondary Education	2,433,970	691,180	2,433,496
Skills Development	668,022	180,032	668,022
Education & Sports Management and Inspection	295,507	86,291	333,702
Sub- Total of allocation Sector	7,022,958	1,968,806	6,991,829
Sector :Health			

Vote : 514 Kaberamaido District

FY 2020/21

Primary Healthcare	153,460	38,365	60,000
District Hospital Services	895,011	279,753	58,487
Health Management and Supervision	1,983,775	470,022	1,909,374
<i>Sub- Total of allocation Sector</i>	3,032,246	788,140	2,027,861
Sector :Water and Environment			
Rural Water Supply and Sanitation	321,884	84,316	324,384
Natural Resources Management	67,090	12,315	93,147
<i>Sub- Total of allocation Sector</i>	388,975	96,632	417,531
Sector :Social Development			
Community Mobilisation and Empowerment	2,472,980	599,034	479,716
<i>Sub- Total of allocation Sector</i>	2,472,980	599,034	479,716
Sector :Public Sector Management			
District and Urban Administration	1,884,438	358,183	1,122,982
Local Statutory Bodies	576,462	114,682	514,823
Local Government Planning Services	70,699	16,039	103,352
<i>Sub- Total of allocation Sector</i>	2,531,600	488,904	1,741,157
Sector :Accountability			
Financial Management and Accountability(LG)	241,092	43,884	214,148
Internal Audit Services	41,374	8,507	24,148
<i>Sub- Total of allocation Sector</i>	282,465	52,391	238,296

SECTION B : Workplan Summary

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,836,074	686,723	1,052,857
Multi-Sectoral Transfers to LLGs_NonWage	86,812	10,512	0
Multi-Sectoral Transfers to LLGs_Wage	36,533	9,133	0
Locally Raised Revenues	21,336	0	59,728
District Unconditional Grant (Non-Wage)	39,022	9,756	79,921
District Unconditional Grant (Wage)	168,866	42,216	160,189
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	175,938	703,752
Gratuity for Local Governments	454,112	113,528	0
Development Revenues	48,365	18,755	70,125
Multi-Sectoral Transfers to LLGs_Gou	12,026	0	0
District Discretionary Development Equalization Grant	26,339	0	68,625
Transitional Development Grant	10,000	0	0
Total Revenues shares	1,884,438	705,479	1,122,982
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	205,399	42,151	196,722
Non Wage	1,630,674	35,989	856,135
Development Expenditure			
Domestic Development	48,365	0	70,125
Donor Development	0	0	0
Total Expenditure	1,884,438	78,140	1,122,982

Narrative of Workplan Revenues and Expenditure

Revenues: The department will receive 1,122,982,000 of which 1,052,857,000 (93.8%) is for recurrent revenues and 70,125,000 (6.2%) are development funds. Of the Recurrent revenues, 703,752,000 (62%) will cater for Pensions, 160,189,000 (14%) wages, 43,429,000 (3.9%) Non wage and 18,364,000 (1.6%) from Local revenue.

Expenditures: The Department plans to spend a total of 959,835,000 on wage, non wage and domestic development representing 100% utilization of the revenues.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	232,092	50,613	214,148
Multi-Sectoral Transfers to LLGs_NonWage	68,606	13,443	0
Multi-Sectoral Transfers to LLGs_Wage	9,582	2,395	0
Locally Raised Revenues	14,807	0	42,739
District Unconditional Grant (Non-Wage)	42,404	10,601	56,132
District Unconditional Grant (Wage)	96,693	24,173	96,693
Development Revenues	9,000	3,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	9,000	0	0
Total Revenues shares	241,092	53,613	214,148
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	106,274	24,263	106,274
Non Wage	125,817	12,962	107,874
Development Expenditure			
Domestic Development	9,000	0	0
Donor Development	0	0	0
Total Expenditure	241,092	37,225	214,148

Narrative of Workplan Revenues and Expenditure

The departments total revenue is UGX 214,147,964 of which Wages UGX 106,274,439 949.6%) and None wage UGX 107,873,525 (50.4%), No Development Out of the none wage multisectoral transfres UGX 62,491,048 and Local Revenue UGX 12,500,000. On expenditure UGX 214,147,964 Iis expected to be spent on salaries 49.6% and none reccurrent 50.4%.Multi sectoral transfer takes 60% of the nine wage.

Vote : 514 Kaberamaido District

FY 2020/21

*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	576,462	132,034	514,823
Multi-Sectoral Transfers to LLGs_NonWage	71,209	14,674	0
Multi-Sectoral Transfers to LLGs_Wage	3,600	0	0
Locally Raised Revenues	97,021	15,148	105,543
District Unconditional Grant (Non-Wage)	253,844	63,615	254,892
District Unconditional Grant (Wage)	150,788	38,597	150,788
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	576,462	132,034	514,823
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	154,388	23,151	154,388
Non Wage	422,074	60,966	360,435
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	576,462	84,116	514,823

Narrative of Workplan Revenues and Expenditure

Revenue: A total of UGX 514,822,862.000 is expected to received by the Department of which UGX 240,444,201.000 (46.7%) is District Unconditional Grant Non wage, UGX 62,000,000.000 (12%) is Local Revenue, UGX 150,788,284.000 (29.3%) is District Unconditional Grant Wage, and UGX 61,590,378.000 (12.0%) is Multi-sectoral Transfers to LLGs.

Expenditure: A total of UGX 514,822,862.000 is planned expenditure of the department which is 100% of estimated revenue.

Vote : 514 Kaberamaido District

FY 2020/21

*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	565,297	130,317	541,765
Multi-Sectoral Transfers to LLGs_NonWage	21,522	377	0
Multi-Sectoral Transfers to LLGs_Wage	9,016	0	0
Other Transfers from Central Government	15,000	0	0
Locally Raised Revenues	0	0	7,396
Sector Conditional Grant (Wage)	367,578	91,894	367,578
Sector Conditional Grant (Non-Wage)	152,181	38,045	151,042
<i>Development Revenues</i>	120,965	41,395	304,235
Multi-Sectoral Transfers to LLGs_Gou	61,676	0	0
Sector Development Grant	59,290	0	59,495
Total Revenues shares	686,263	171,711	846,001
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	376,594	65,781	376,594
Non Wage	188,703	28,241	165,172
<i>Development Expenditure</i>			
Domestic Development	120,965	0	304,235
Donor Development	0	0	0
Total Expenditure	686,263	94,022	846,001

Narrative of Workplan Revenues and Expenditure

The department planned to receive and spend a total of UGX 846,000,766. Out of which UGX 376,593,863 is Wage representing 44.56% , UGX 265,235,046 is multisectoral transfers to LLGs. UGX 165,171,611 is NW and UGX 304,235,292 is development expenditure.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,509,470	368,507	1,490,377
Multi-Sectoral Transfers to LLGs_NonWage	15,391	237	0
Locally Raised Revenues	18,000	0	10,292
District Unconditional Grant (Non-Wage)	3,000	0	3,600
Sector Conditional Grant (Wage)	1,305,195	326,299	1,305,195
Sector Conditional Grant (Non-Wage)	167,884	41,971	167,884
Development Revenues	1,522,776	266,115	537,484
Multi-Sectoral Transfers to LLGs_Gou	33,763	0	0
External Financing	678,106	0	482,000
District Discretionary Development Equalization Grant	23,500	0	25,000
Sector Development Grant	30,484	0	30,484
Transitional Development Grant	756,924	0	0
Total Revenues shares	3,032,246	634,622	2,027,861
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,305,195	281,991	1,305,195
Non Wage	204,274	35,094	185,182
Development Expenditure			
Domestic Development	844,670	0	55,484
Donor Development	678,106	0	482,000
Total Expenditure	3,032,246	317,085	2,027,861

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend a total of UGX.2,027,861,000 during the FY 2020/21.

Out of the total receipts, UGX 1,305,195,000 (66.6%), is Sector Unconditional Grant Wage, UGX 185,182,000 (9%), is Sector Unconditional grant Non- wage, UGX. (0%), UGX. 537,484,000 (26.5%), is Development grant and UGX. 482,000,000(23.8%), is Donor funding

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,710,818	1,521,031	5,714,123
Multi-Sectoral Transfers to LLGs_NonWage	6,429	100	0
Locally Raised Revenues	1,200	0	6,143
Other Transfers from Central Government	9,000	0	15,000
District Unconditional Grant (Non-Wage)	6,026	1,522	5,749
District Unconditional Grant (Wage)	47,308	11,750	47,308
Sector Conditional Grant (Wage)	4,471,520	1,117,880	4,471,520
Sector Conditional Grant (Non-Wage)	1,169,336	389,779	1,168,403
Development Revenues	1,312,140	418,713	1,277,706
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
External Financing	56,000	0	24,000
District Discretionary Development Equalization Grant	152,350	0	152,500
Sector Development Grant	1,103,790	0	1,101,206
Total Revenues shares	7,022,958	1,939,744	6,991,829
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,518,828	871,577	4,518,828
Non Wage	1,191,990	358,245	1,195,295
Development Expenditure			
Domestic Development	1,256,140	0	1,253,706
Donor Development	56,000	0	24,000
Total Expenditure	7,022,958	1,229,822	6,991,829

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend a total of UGX. 6,991,829,000 to implement its activities.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	500,478	71,987	491,816
Multi-Sectoral Transfers to LLGs_NonWage	8,032	25,726	0
Multi-Sectoral Transfers to LLGs_Wage	10,206	3,600	0
Locally Raised Revenues	2,400	0	6,045
Other Transfers from Central Government	408,515	26,695	408,151
District Unconditional Grant (Wage)	71,325	15,966	66,400
Development Revenues	396,761	130,296	527,502
Multi-Sectoral Transfers to LLGs_Gou	45,433	0	0
District Discretionary Development Equalization Grant	95,326	0	260,424
Sector Development Grant	256,001	0	256,001
Total Revenues shares	897,239	202,283	1,019,318
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,531	18,610	76,606
Non Wage	418,947	27,774	415,210
Development Expenditure			
Domestic Development	396,761	13,187	527,502
Donor Development	0	0	0
Total Expenditure	897,239	59,570	1,019,318

Narrative of Workplan Revenues and Expenditure

A total of UGX. 1,019,318,243 has been budgeted for implementation of activities of which UGX.491,816,167 is recurrent budget contributing to 48.2% of the total budget and UGX. 527502,076 is development budget contributing to 51.8%.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	45,252	11,105	44,424
Multi-Sectoral Transfers to LLGs_NonWage	1,154	0	0
District Unconditional Grant (Wage)	14,076	3,600	14,400
Sector Conditional Grant (Non-Wage)	30,021	7,505	30,024
Development Revenues	276,633	92,211	279,960
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	56,756	0	60,000
Sector Development Grant	219,877	0	219,960
Total Revenues shares	321,884	103,316	324,384
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,076	2,727	14,400
Non Wage	31,176	4,374	30,024
Development Expenditure			
Domestic Development	276,633	324	279,960
Donor Development	0	0	0
Total Expenditure	321,884	7,424	324,384

Narrative of Workplan Revenues and Expenditure

A total of UGX. 324, 384,000 has been budgeted for implementation of activities of which UGX.44,424,000 is recurrent budget contributing to 13.7% of the total budget and UGX. 279,960,000 is development budget contributing to 86.3%.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	48,466	11,257	51,167
Multi-Sectoral Transfers to LLGs_NonWage	3,205	0	0
Locally Raised Revenues	3,316	0	3,667
District Unconditional Grant (Non-Wage)	4,800	1,970	7,050
District Unconditional Grant (Wage)	33,899	8,475	37,169
Sector Conditional Grant (Non-Wage)	3,246	811	3,281
Development Revenues	19,224	6,408	41,979
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	19,224	0	41,979
Total Revenues shares	67,690	17,665	93,147
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,899	8,323	37,169
Non Wage	14,567	0	13,998
Development Expenditure			
Domestic Development	19,224	0	41,979
Donor Development	0	0	0
Total Expenditure	67,690	8,323	93,147

Narrative of Workplan Revenues and Expenditure

Shs.93,146.550 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: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,351,535	29,227	331,487
Multi-Sectoral Transfers to LLGs_NonWage	16,755	1,154	0
Multi-Sectoral Transfers to LLGs_Wage	5,299	1,325	0
Locally Raised Revenues	2,520	0	12,981
Other Transfers from Central Government	2,219,823	0	190,664
District Unconditional Grant (Non-Wage)	4,176	1,008	13,617
District Unconditional Grant (Wage)	75,867	18,967	80,867
Sector Conditional Grant (Non-Wage)	27,096	6,774	27,328
Development Revenues	121,445	12,526	148,230
Multi-Sectoral Transfers to LLGs_Gou	49,303	0	0
External Financing	57,143	0	64,600
District Discretionary Development Equalization Grant	15,000	0	78,577
Total Revenues shares	2,472,980	41,753	479,716
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,166	14,113	86,166
Non Wage	2,270,369	2,529	245,321
Development Expenditure			
Domestic Development	64,303	0	83,630
Donor Development	57,143	0	64,600
Total Expenditure	2,472,980	16,641	479,716

Narrative of Workplan Revenues and Expenditure

A total of UGX. 479,716,078 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 389% against the budget for FY 2019/2020. The decrease is largely because of the non-provision for the YLP Budget & reduced budget for NUSAF 3.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	61,796	13,336	83,314
Multi-Sectoral Transfers to LLGs_NonWage	9,991	385	0
Locally Raised Revenues	4,000	1,000	7,264
District Unconditional Grant (Non-Wage)	20,849	5,212	30,290
District Unconditional Grant (Wage)	26,955	6,739	45,760
Development Revenues	8,903	2,704	20,038
Multi-Sectoral Transfers to LLGs_Gou	791	0	0
District Discretionary Development Equalization Grant	8,112	0	20,038
Total Revenues shares	70,699	16,040	103,352
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,955	3,501	45,760
Non Wage	34,841	3,517	37,554
Development Expenditure			
Domestic Development	8,903	0	20,038
Donor Development	0	0	0
Total Expenditure	70,699	7,018	103,352

Narrative of Workplan Revenues and Expenditure

Revenue:

The department estimated revenue is UGX. 103,352,433.000. whereby UGX. 45,760.000.000 (44.3%) is Wage, UGX. 4,963,687.000(4.8%) is local revenue, UGX. 25,249,400.000(24.4%) is District Unconditional Grant Non wage and UGX. 17,140,000.000(16.6%) is Development grant, UGX. 10,239,346.000 (9.9%)is multi sectoral transfer to LLGs

Expenditure:

The department expects to spend upto 100% of its total revenue.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	41,374	8,718	24,148
Multi-Sectoral Transfers to LLGs_NonWage	3,500	0	0
Multi-Sectoral Transfers to LLGs_Wage	3,845	0	0
Locally Raised Revenues	3,000	0	5,585
District Unconditional Grant (Non-Wage)	6,056	1,514	5,057
District Unconditional Grant (Wage)	24,972	7,204	9,661
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	41,374	8,718	24,148
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,817	0	13,506
Non Wage	12,556	392	10,642
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	41,374	392	24,148

Narrative of Workplan Revenues and Expenditure

Revenue:

The department's estimated revenue is UGX. 24,148,235 .000 of which UGX. 2,800,000.000 (12%) is Local Revenue, UGX. 5,056,800.000 (21%) is Unconditional grant Non Wage, UGX. 9,660,600.000 (40%) is Unconditional grant Wage, and UGX. 6,630,835.000 (27%) is Multisectoral transfers to LLGs.

Expenditure:

The department expects to spend upto 100% of its total revenue.

Vote : 514 Kaberamaido District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	20,693	5,173	23,431
District Unconditional Grant (Non-Wage)	0	0	1,200
District Unconditional Grant (Wage)	10,831	2,708	12,346
Sector Conditional Grant (Non-Wage)	9,862	2,465	9,886
Development Revenues	0	0	5,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	20,693	5,173	28,431
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,831	1,596	12,346
Non Wage	9,862	0	11,086
Development Expenditure			
Domestic Development	0	0	5,000
Donor Development	0	0	0
Total Expenditure	20,693	1,596	28,431

Narrative of Workplan Revenues and Expenditure

A total of Ugx 28,431,220 (out of which UGX 5,000,000 is development planned under Aperikira SC, 12,345,700 is District UCG Wage and UGX 11,085,520 is District UCG Non Wage) is to be expended for payment 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.