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# Vote : 519 Kanungu District

# FY 2020/21

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## Foreword

This Budget Framework paper has been prepared following the fiscal decentralization strategy that empowers Local Governments to plan for themselves. A number of consultative meetings were held including holding of the district budget conference that was held on 23rd October 2019 where different stakeholders contributed ideas of the planned development in the District. It has been driven by the draft district development plan for 2020/2025, sector strategic plans, food and nutrition policy, Uganda gender policy, sustainable development goals, the 26 Presidential Directives as well as the NRM manifesto.

The priority interventions for 2020-21 are those that will directly or indirectly contribute to the district vision of having a transformed district with educated population, clean environment, good health and sustainable livelihood projects at every household by 2040. The district strategies for poverty reduction will focus on improving critical areas that satisfy people's basic needs, ensure equitable development, inclusive growth, good health for all and improve on nutrition status in the District. Focus will mainly be in investing in Agriculture, Education, Health, Roads, community mobilization and empowerment and Tourism Development. However, due to the district revenue constraint, the key to development lies on improving revenue generation and also in expenditure prioritization and value for money. The District will continue to focus on revenue enhancement strategies such as promotion of public – private partnership and also promoting accountability and transparency. The target resources are Grants from Central Government, Donor Funds and Local Revenue. These resources are meager and I therefore appeal to all stakeholders, development partners, technical staff, Non-Governmental Organizations, Community Based Organizations for concerted efforts and resource commitment in order to realize what has been prepared in this budget framework paper for 2020/2021.

We would like to recognize all those who participated in the discussion of this Budget Framework paper when they attended the District Budget Conference. I wish to recognize the contribution of the Donor through budget and off budget support to the district. I also recognize the other Local Development partners in development especially in Education, Health, roads and Production Departments. I call upon the technical staff and all stakeholders to address the key challenges in budget preparation and implementation with emphasis on preparation of quality work plan, adherence to procurement procedures including preparation of clear procurement plans, timely initiation of procurement processes to facilitate implementation of the planned activities and absorption of the funds for purposes of improving service delivery, proper and timely submission of accountability and budget performance reports. Please accept regards.



BYOMUHANGI GAD DISTRICT VICE CHAIRPERSON

10/12/2019

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## 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	822,246	240,061	969,000
Discretionary Government Transfers	3,758,623	967,789	3,756,496
Conditional Government Transfers	30,859,817	8,372,691	29,521,315
Other Government Transfers	4,658,357	413,166	1,622,408
External Funding	877,539	0	937,539
<b>Grand Total</b>	<b>40,976,582</b>	<b>9,993,707</b>	<b>36,806,758</b>

### Revenue Performance in the First Quarter of 2019/20

The District realized shillings 9,993,707,000 out of the projected annual budget of shs 40,976,582,000 which is 24% performance. The underperformance was due to external financing where The District did not receive funds by the end of the quarter and on the Local revenue that performed at 29%. The central Government transfers performed at 27% for the conditional government transfers while the Discretionary government transfers performed at 26%. The over performance was as a result of releasing the Development grants at 33% and the education sector conditional grant non wage that was released at 33% as they are released on a termly basis. The rest of the Government transfers were released at 25% by the end of the first quarter. Other Government transfers performed poorly at 9% due to ministry of Gender, labor and social development Uganda Wild Life Authority funds where fund were not released as planned. The rest of the funds for national medical stores and Road fund performed as expected at 25%. Out of the realized funds worth 9,993,707,000, shillings 8,075,109,000 was utilized by the end of the quarter which is 81% absorption capacity. Only 1% of the Development funds were spent by the end of the quarter. This is because all the procurements were still under the contracts committees to award the projects

### Planned Revenues for FY 2020/21

The district projects to receive a total of 36,786,258,000 shillings for the financial year 2020/2021. The Local Revenue will contribute 2.53% to the total district budget, donors will contribute 2.55% while 94.92% of the entire budget is expected from the central government transfers. There has been a decline in the projected revenues for the financial year 2020/2021 as compared to last financial year 2019/2020 of 10.2%. This is due to a decline in allocation of other Government transfers to the District. Specifically a reduction in the revenue sharing funds from Uganda wildlife authority and the reduction in the youth livelihood project and UWEP from the Ministry of Gender, labor and social development as funds are retained at the Ministry of Gender level. The reduction was also due non budget provision for Gratuity for Local Governments, salary arrears budgeting and pension arrears as well as transitional development

### 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	4,035,025	1,251,428	3,142,786

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Finance	500,456	125,861	681,155
Statutory Bodies	827,259	194,492	800,300
Production and Marketing	1,540,897	401,122	1,575,107
Health	9,149,996	2,148,724	8,614,070
Education	19,339,430	5,210,654	18,943,464
Roads and Engineering	1,421,676	374,238	1,155,429
Water	275,285	87,716	252,235
Natural Resources	2,734,299	43,673	1,021,351
Community Based Services	701,857	72,099	271,258
Planning	246,774	35,755	129,386
Internal Audit	150,738	34,720	126,963
Trade, Industry and Local Development	52,891	13,223	93,254
<b>Grand Total</b>	<b>40,976,582</b>	<b>9,993,706</b>	<b>36,806,758</b>
<i>o/w: Wage:</i>	<i>24,143,036</i>	<i>6,035,759</i>	<i>24,143,036</i>
<i>Non-Wage Recurrent:</i>	<i>10,373,751</i>	<i>2,916,372</i>	<i>8,932,918</i>
<i>Domestic Devt:</i>	<i>5,582,256</i>	<i>1,041,575</i>	<i>2,793,265</i>
<i>Ext. Financing:</i>	<i>877,539</i>	<i>0</i>	<i>937,539</i>

**Expenditure Performance in the First Quarter FY 2019/20**

In expenditures in departments, Out of the realized funds worth 9,993,707,000, shillings 8,075,109,000 was utilized by the end of the quarter which is 81% absorption capacity. Only 1% of the Development funds were spent by the end of the quarter. This is because all the procurements were still under the contracts committees to award the projects. The most affected departments were education shs 861,884,000 was not utilized for construction of katete seed school, latrine construction and completion of classroom as they were still under evaluation level in the procurement and disposal unit and health department where shillings 547,702,000 was not utilized for construction of Kinaaba Health centre 111. The District utilized up to 93% of the wages. This so because the processing of filling the gaps in the Departments of health, education and administration is still on going.

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

The overall expenditure allocations to departments have not changed much from those of the last financial year 2019/2020. There has been a decline in all the departments save for departments of Finance and trade, industry and Local development due to increased allocation of salary to the department to these departments as a result of strengthening service delivery in these departments. The decline in other departments has been due to a reduction in the resource envelope for both the conditional grants, other Government transfers and Local Revenue to the Departments. Notably the Administration Department has a decline of 22% due to non allocation of Gratuity for Local Governments, salary arrears budgeting and pension arrears. The expected funds have been allocated as follows. 24,143,036,000 shillings to wages, 8,912,418,000 shillings to non wage, 2,793,265,000 to domestic development and 937,539,000 shillings to donor development

**Medium Term Expenditure Plans**

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The medium term expenditure plans for 2020/2021 will be towards the theme of Industrialization, productivity for Job Creation and inclusive growth". This is in line with the theme for the third Development plan of Sustainable Modernization for inclusive growth, employment and sustainable wealth creation. In the FY 2020/2021, the District will continue to prioritize investments aimed towards; increasing production and productivity, increasing access to critical farm inputs by all farmers, improving agricultural markets and value addition of the priority commodities. Promote the 4-acre model per parish where each extension worker will be given a target of focused support to at least one parish model farmer, alongside their routine extension services to other farmers. Improving the quality of education in both Government and private schools. increase on the retention and completion rates especially for the Girl Child. The District will institute local verification strategies within communities aimed at identifying children that should be in school but are not. establishment of food and nutrition clubs in schools, churches and at every village. Exploiting the tourism potential across districts and region., improving the physical and social infrastructure in the District, improving social services. , Promotion of good health for all. Prevention of malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups

## Challenges in Implementation

Inadequate accommodation for teachers and health workers, limited access of farmers to micro finance institutions (credit facilities) Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the production on a large scale discriminatory hard to reach policy that does not cater for staff in urban councils. Poor internet connectivity that affects report production and high prevalence rate of HIV/AIDS, and inadequate transport means for monitoring and supervision of government programmes, projects and activities

## 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
<b>1. Locally Raised Revenues</b>	<b>822,246</b>	<b>240,061</b>	<b>969,000</b>
Local Services Tax	185,000	46,879	190,000
Land Fees	0	0	16,000
Local Hotel Tax	16,154	3,980	18,000
Application Fees	10,000	2,760	11,000
Business licenses	40,000	14,208	127,000
Liquor licenses	1,420	400	3,000
Other licenses	83,000	21,300	105,000
Sale of non-produced Government Properties/assets	16,567	4,200	0
Park Fees	39,291	18,234	86,000
Property related Duties/Fees	14,000	500	16,000
Animal & Crop Husbandry related Levies	5,000	0	5,000
Registration of Businesses	12,698	0	25,000
Agency Fees	39,000	12,000	40,000
Market /Gate Charges	237,116	82,700	260,000
Other Fees and Charges	12,000	4,000	38,000
Group registration	2,000	0	0
Quarry Charges	4,000	0	5,000
Miscellaneous receipts/income	105,000	28,900	24,000
<b>2a. Discretionary Government Transfers</b>	<b>3,758,623</b>	<b>967,789</b>	<b>3,756,496</b>

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District Unconditional Grant (Non-Wage)	810,959	202,740	808,756
Urban Unconditional Grant (Non-Wage)	183,942	45,985	182,529
District Discretionary Development Equalization Grant	265,658	88,553	267,840
Urban Unconditional Grant (Wage)	608,214	152,054	608,214
District Unconditional Grant (Wage)	1,817,905	454,476	1,817,905
Urban Discretionary Development Equalization Grant	71,945	23,982	71,251
<b>2b. Conditional Government Transfer</b>	<b>30,859,817</b>	<b>8,372,691</b>	<b>29,521,315</b>
Sector Conditional Grant (Wage)	21,716,916	5,429,229	21,716,916
Sector Conditional Grant (Non-Wage)	4,244,468	1,309,584	4,240,906
Sector Development Grant	2,283,322	761,107	2,277,689
Transitional Development Grant	243,454	81,151	0
General Public Service Pension Arrears (Budgeting)	150,214	150,214	0
Salary arrears (Budgeting)	114,725	114,725	0
Pension for Local Governments	1,285,804	321,451	1,285,804
Gratuity for Local Governments	820,914	205,228	0
<b>2c. Other Government Transfer</b>	<b>4,658,357</b>	<b>413,166</b>	<b>1,622,408</b>
National Medical Stores (NMS)	782,000	195,500	0
Support to PLE (UNEB)	20,000	0	20,000
Uganda Road Fund (URF)	922,408	217,666	922,408
Uganda Wildlife Authority (UWA)	2,553,207	0	680,000
Youth Livelihood Programme (YLP)	380,742	0	0
<b>3. External Financing</b>	<b>877,539</b>	<b>0</b>	<b>937,539</b>
United Nations Children Fund (UNICEF)	450,000	0	450,000
United Nations Population Fund (UNPF)	138,787	0	138,787
Global Fund for HIV, TB & Malaria	0	0	60,000
World Health Organisation (WHO)	101,478	0	101,478
United Nations Expanded Programme on Immunisation (UNEPI)	187,274	0	187,274
<b>Total Revenues shares</b>	<b>40,976,582</b>	<b>9,993,707</b>	<b>36,806,758</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

The overall local revenue performed up to 29% of the projected annual revenues. The over performance was due to other fees and charges, agency fees and market/gate charges. This was because the service providers were asked for a down payment under the trading license

**Central Government Transfers**

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The central Government transfers performed at 27% for the conditional government transfers while the Discretionary government transfers performed at 26%. The over performance was as a result of releasing the Development grants at 33% and the education sector conditional grant non wage that was released at 33% as they are released on a termly basis. The rest of the Government transfers were released at 25% by the end of the first quarter while the Other Government transfers performed poorly at 9% due to ministry of Gender, labor and social development not releasing the youth livelihood funds as expected as earlier budgeted and the Uganda Wild Life Authority funds that had not been released by the end of the quarter final approval by the District council and the PLE funds expected in the second quarter. The rest of the funds for national medical stores and Road fund performed as expected.

## Donor Funding

The underperformance was due to external financing where The District did not receive funds by the end of the quarter. This is because they were still finalizing the funding mechanism with the District including signing of the memorandum of understanding as they operate a calendar year as opposed to Financial Year.

ii) Planned Revenues for FY 2020/21

## Locally Raised Revenues

The District projects to collect and spend 931,960,000 shs from Local Revenue for the Financial Year 2020/2021. There has been a slight increase of 11.78% in the revenue projections due to proper assessment of tax payers and increased economic activities in the District as a result of promoting Local Economic Development in the District.

## Central Government Transfers

The District Projects to collect and spend 34916759,000 shs from central government which accounts to 94.9% for the entire budget for the Financial year 2020/2021. There has been a slight decline of 11% in the projected funding from the central government due to a decline in allocation of other Government transfers to the District. Specifically a reduction in the revenue sharing funds from Uganda wildlife authority and the reduction in the youth livelihood project and UWEP from the Ministry of Gender, labor and social development as funds are retained at the Ministry of Gender level. The reduction was also due non budget provision for Gratuity for Local Governments, salary arrears budgeting and pension arrears as well as transitional development

## Donor Funding

The District projects to collect and spend 937,539,000 shs from donors which accounts to 2.55% for the entire budget for the Financial Year 2020/2021. There has been a slight increase of 6.8% in the projected funding from the external financing as Global Fund has showed commitment in funding the District as opposed to the financial year 2019/2020

## 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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	1,340,942	335,236	1,399,193
District Production Services	199,955	44,057	175,914
<b>Sub- Total of allocation Sector</b>	<b>1,540,897</b>	<b>379,293</b>	<b>1,575,107</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,299,613	260,432	1,076,366
District Engineering Services	122,063	30,516	79,063
<b>Sub- Total of allocation Sector</b>	<b>1,421,676</b>	<b>290,947</b>	<b>1,155,429</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	52,891	13,223	93,254

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<i>Sub- Total of allocation Sector</i>	<b>52,891</b>	<b>13,223</b>	<b>93,254</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	10,454,944	2,553,217	11,159,865
Secondary Education	6,715,457	1,678,864	5,630,154
Skills Development	1,803,745	450,936	1,803,614
Education & Sports Management and Inspection	365,283	91,170	349,831
<i>Sub- Total of allocation Sector</i>	<b>19,339,430</b>	<b>4,774,188</b>	<b>18,943,464</b>
<b>Sector :Health</b>			
Primary Healthcare	5,532,067	1,412,761	4,120,617
District Hospital Services	2,225,812	417,437	2,048,325
Health Management and Supervision	1,392,118	341,551	2,445,129
<i>Sub- Total of allocation Sector</i>	<b>9,149,996</b>	<b>2,171,749</b>	<b>8,614,070</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	275,285	68,068	252,235
Natural Resources Management	2,734,299	682,847	1,021,351
<i>Sub- Total of allocation Sector</i>	<b>3,009,584</b>	<b>750,915</b>	<b>1,273,586</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	692,857	164,417	271,258
<i>Sub- Total of allocation Sector</i>	<b>692,857</b>	<b>164,417</b>	<b>271,258</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,035,025	1,009,225	3,142,786
Local Statutory Bodies	758,259	182,025	800,300
Local Government Planning Services	246,774	61,784	129,386
<i>Sub- Total of allocation Sector</i>	<b>5,040,058</b>	<b>1,253,034</b>	<b>4,072,472</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	492,322	88,797	681,155
Internal Audit Services	103,589	15,360	126,963
<i>Sub- Total of allocation Sector</i>	<b>595,911</b>	<b>104,157</b>	<b>808,118</b>

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## SECTION B : Workplan Summary

### Workplan: Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,887,335</b>	<b>1,209,203</b>	<b>2,756,072</b>
Locally Raised Revenues	46,000	10,489	46,000
Multi-Sectoral Transfers to LLGs_Wage	286,702	152,054	0
Multi-Sectoral Transfers to LLGs_NonWage	371,541	104,196	0
District Unconditional Grant (Non-Wage)	58,744	14,686	211,996
Urban Unconditional Grant (Wage)	0	0	275,835
District Unconditional Grant (Wage)	752,690	136,160	753,907
General Public Service Pension Arrears (Budgeting)	150,214	150,214	0
Salary arrears (Budgeting)	114,725	114,725	0
Pension for Local Governments	1,285,804	321,451	1,285,804
Gratuity for Local Governments	820,914	205,228	0
<b>Development Revenues</b>	<b>147,690</b>	<b>42,226</b>	<b>386,714</b>
Locally Raised Revenues	12,132	0	161,485
Multi-Sectoral Transfers to LLGs_Gou	104,558	0	0
District Discretionary Development Equalization Grant	31,000	0	153,978
<b>Total Revenues shares</b>	<b>4,035,025</b>	<b>1,251,428</b>	<b>3,142,786</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,039,392	287,829	1,029,743
Non Wage	2,847,942	920,145	1,726,329
<b>Development Expenditure</b>			
Domestic Development	147,690	5,500	386,714
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,035,025</b>	<b>1,213,473</b>	<b>3,142,786</b>

### Narrative of Workplan Revenues and Expenditure

The administration department projects to receive and spend a total of 3,142,786,000 Shillings in the financial year 2020/2021 which is 8.54 % of the total projected district budget worth 36,786,258,000 shillings. There has been a decline in revenue allocations to the department of 22.11% as compared to the last year allocations due to non allocation for gratuity for Local Government, salary arrears budgeting and pension arrears as it was the case in 2019/2020. Shillings 1,029,743,000 will be spent as wage, shillings 1,726,329,000 will be spent as non wage while shillings 386,714,000 will be spent as domestic development



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## Workplan: Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>500,456</b>	<b>125,861</b>	<b>681,155</b>
Locally Raised Revenues	25,814	10,454	275,615
Multi-Sectoral Transfers to LLGs_NonWage	150,281	34,546	0
Multi-Sectoral Transfers to LLGs_Wage	12,000	0	0
District Unconditional Grant (Non-Wage)	66,761	16,690	66,760
Urban Unconditional Grant (Wage)	0	0	125,783
District Unconditional Grant (Wage)	245,600	64,171	212,998
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>500,456</b>	<b>125,861</b>	<b>681,155</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	257,600	64,171	338,780
Non Wage	242,856	11,352	342,375
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>500,456</b>	<b>75,523</b>	<b>681,155</b>

### Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 681,155,000 Shillings in the financial year 2020/2021 which is 1.85 % of the total projected district budget worth 36,786,258,000 shillings. There has been a slight increase in revenue allocations to the department of 36.11% as compared to the last year allocations due to increased allocation of the non wage to intensify on revenue collection, management at both the District, sub counties and Urban Councils Shillings 338,780,000 will be spent as wage while shillings 342,375,000 will be spent as non wage

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>827,259</b>	<b>194,492</b>	<b>800,300</b>
Locally Raised Revenues	112,406	28,101	315,300
Multi-Sectoral Transfers to LLGs_NonWage	96,690	11,850	0
District Unconditional Grant (Non-Wage)	408,166	102,042	410,000
District Unconditional Grant (Wage)	209,997	52,499	75,000
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>827,259</b>	<b>194,492</b>	<b>800,300</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	209,997	52,308	75,000
Non Wage	617,262	92,933	725,300
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>827,259</b>	<b>145,241</b>	<b>800,300</b>

**Narrative of Workplan Revenues and Expenditure**

The statutory bodies department projects to receive and spend a total of 779,800,000 Shillings in the financial year 2020/2021 which is 2.12 % of the total projected District budget worth 36,786,258,000 shillings. There has been a slight reduction in revenue allocations to the department of 5.74% as compared to the last year allocations due to a reduction in the allocation of wage to the department as some staff transferred their services and funds could not allow for recruitment. Overall shillings 75,000,000 has been allocated to wages while, 704,800,000 shillings has been allocated to Non-wage

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,365,122</b>	<b>342,531</b>	<b>1,422,463</b>
Locally Raised Revenues	9,000	3,750	9,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
Urban Unconditional Grant (Wage)	0	0	5,200
District Unconditional Grant (Wage)	0	0	53,000
Sector Conditional Grant (Wage)	995,940	248,985	995,940
Sector Conditional Grant (Non-Wage)	359,183	89,796	359,323
<b>Development Revenues</b>	<b>175,775</b>	<b>58,592</b>	<b>152,644</b>
Multi-Sectoral Transfers to LLGs_Gou	22,725	0	0
Locally Raised Revenues	0	0	0
Sector Development Grant	153,049	0	152,644
<b>Total Revenues shares</b>	<b>1,540,897</b>	<b>401,122</b>	<b>1,575,107</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	995,940	238,744	1,054,140
Non Wage	369,183	84,085	368,323
<b>Development Expenditure</b>			
Domestic Development	175,775	0	152,644
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,540,897</b>	<b>322,829</b>	<b>1,575,107</b>

**Narrative of Workplan Revenues and Expenditure**

The production department projects to receive and spend a total of 1,575,105,000 Shillings in the financial year 2020/2021 which is 4.28 % of the total projected district budget worth 36,786,258,000 shillings. There has been a slight increase in revenue allocations to the department of 2.22% as compared to the last year allocations due to increased allocation of sector grant wage to cater for increased salary enhancement of science staff. Shillings 1,054,140,000 will be spent as wage, shillings 368,323,000 will be spent as non wage while shillings 152,644,000 will be spent as domestic development

# Vote : 519 Kanungu District

# FY 2020/21

## Workplan: Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,676,595</b>	<b>1,917,674</b>	<b>6,894,595</b>
Locally Raised Revenues	10,000	1,025	10,000
Other Transfers from Central Government	782,000	195,500	0
Sector Conditional Grant (Wage)	6,093,601	1,523,400	6,093,601
Sector Conditional Grant (Non-Wage)	790,994	197,748	790,994
<b>Development Revenues</b>	<b>1,473,401</b>	<b>231,051</b>	<b>1,719,475</b>
External Financing	767,539	0	937,539
Multi-Sectoral Transfers to LLGs_Gou	26,402	0	0
District Discretionary Development Equalization Grant	0	0	102,476
Sector Development Grant	679,459	0	679,459
<b>Total Revenues shares</b>	<b>9,149,996</b>	<b>2,148,724</b>	<b>8,614,070</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,093,601	1,400,476	6,093,601
Non Wage	1,582,994	196,781	800,994
<b>Development Expenditure</b>			
Domestic Development	705,862	3,765	781,936
Donor Development	767,539	0	937,539
<b>Total Expenditure</b>	<b>9,149,996</b>	<b>1,601,023</b>	<b>8,614,070</b>

### Narrative of Workplan Revenues and Expenditure

The health department projects to receive and spend a total of 8,614,070,000 Shillings in the financial year 2020/2021 which is 23.41 % of the total projected District budget worth 36,786,258,000 shillings. There has been a slight reduction in revenue allocations to the department of 5.86% as compared to the last year allocations due to non allocation of the other Government transfers as it was the case in last financial year. Shillings 6,093,601,000 will be spent as wage, shillings 800,994,000 will be spent as non wage, shillings 781,936,000 will be spent as domestic development while shillings 937,539,000 will be spent as donor development. 800,993,886 shs will be used for Primary Health Care activities including monitoring and supervision; 781,935,911 shs will be used for infrastructure Development and 937,539,000 shs will be used for Epidemics, National Health Campaigns

# Vote : 519 Kanungu District

# FY 2020/21

## Workplan: Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>17,708,700</b>	<b>4,669,428</b>	<b>17,713,523</b>
Locally Raised Revenues	10,557	1,925	10,500
Other Transfers from Central Government	20,000	0	20,000
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
District Unconditional Grant (Non-Wage)	7,000	1,750	7,000
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	60,157	15,039	70,000
Sector Conditional Grant (Wage)	14,627,376	3,656,844	14,627,376
Sector Conditional Grant (Non-Wage)	2,981,611	993,870	2,978,648
<b>Development Revenues</b>	<b>1,630,730</b>	<b>541,226</b>	<b>1,229,941</b>
Multi-Sectoral Transfers to LLGs_Gou	172,144	0	0
Sector Development Grant	1,234,934	0	1,229,941
Transitional Development Grant	223,652	0	0
<b>Total Revenues shares</b>	<b>19,339,430</b>	<b>5,210,654</b>	<b>18,943,464</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	14,687,533	3,402,732	14,697,376
Non Wage	3,021,167	943,749	3,016,148
<b>Development Expenditure</b>			
Domestic Development	1,630,730	2,290	1,229,941
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>19,339,430</b>	<b>4,348,771</b>	<b>18,943,464</b>

### Narrative of Workplan Revenues and Expenditure

The education department projects to receive and spend a total of 18,943,464,000 Shillings in the financial year 2020/2021 which is 51.49 % of the total projected District budget worth 36,786,258,000 shillings. There has been a slight reduction in revenue allocations to the department of 2.04% as compared to the last year allocations due to non allocation of the transitional development grant as it was the case in last financial year allocation. Shillings 14,697,376,000 will be spent as wage, shillings 3,016,148,000 will be spent as non wage, while shillings 1,229,941,000 will be spent as domestic development

## Vote : 519 Kanungu District

FY 2020/21

*Workplan: Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,316,078</b>	<b>290,562</b>	<b>1,140,429</b>
Other Transfers from Central Government	922,408	217,666	922,408
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Wage	255,214	0	0
District Unconditional Grant (Non-Wage)	18,000	4,500	5,000
Urban Unconditional Grant (Wage)	0	0	63,021
District Unconditional Grant (Wage)	120,456	68,396	140,000
<b>Development Revenues</b>	<b>105,598</b>	<b>83,677</b>	<b>15,000</b>
Multi-Sectoral Transfers to LLGs_Gou	2,587	0	0
Locally Raised Revenues	45,000	0	0
District Unconditional Grant (Non-Wage)	0	0	15,000
District Discretionary Development Equalization Grant	58,011	0	0
<b>Total Revenues shares</b>	<b>1,421,676</b>	<b>374,238</b>	<b>1,155,429</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	375,670	68,396	203,021
Non Wage	940,408	162,047	937,408
<b>Development Expenditure</b>			
Domestic Development	105,598	0	15,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,421,676</b>	<b>230,442</b>	<b>1,155,429</b>

**Narrative of Workplan Revenues and Expenditure**

The roads sector projects to receive and spend a total of 1,155,429,000 Shillings in the financial year 2020/2021 which is 3.14 % of the total projected District budget worth 36,786,258,000 shillings. There has been a reduction in revenue allocations to the department of 18.72% as compared to the last year allocations due non allocation of the DDEG as it was the case in the last financial year allocations. Shillings 203,021,000 will be spent as wage, shillings 937,408,000 will be spent as non wage, while shillings 15,000,000 will be spent as domestic development.

The roads sector expects to receive UGX 1,155,429,132. 79.8% of the funds will cater for DUCAR maintenance, 1.7% will cater for building maintenance, 17.6% shall be used for staff wages and 0.9% from local revenue to maintain the district compound

# Vote : 519 Kanungu District

# FY 2020/21

## Workplan: Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>36,624</b>	<b>9,156</b>	<b>36,591</b>
Sector Conditional Grant (Non-Wage)	36,624	9,156	36,591
<b>Development Revenues</b>	<b>238,662</b>	<b>78,560</b>	<b>215,644</b>
Locally Raised Revenues	2,980	0	0
Sector Development Grant	215,879	0	215,644
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>275,285</b>	<b>87,716</b>	<b>252,235</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	36,624	8,419	36,591
<b>Development Expenditure</b>			
Domestic Development	238,662	0	215,644
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>275,285</b>	<b>8,419</b>	<b>252,235</b>

### Narrative of Workplan Revenues and Expenditure

The water sector projects to receive and spend a total of 252,235,000 Shillings in the financial year 2020/2021 which is 0.69 % of the total projected District budget worth 36,786,258,000 shillings. There has been a slight reduction in revenue allocations to the department of 8.37% as compared to the last year allocations due a reduction in the sector conditional grant development to the sector. shillings 36,591,000 will be spent as non wage, while shillings 215,644,000 will be spent as domestic development. 14.5% will cater for software activities, while 85.5% will cater for capital projects.

# Vote : 519 Kanungu 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>175,091</b>	<b>43,673</b>	<b>1,021,351</b>
Locally Raised Revenues	23,000	5,650	23,000
Other Transfers from Central Government	0	0	680,000
District Unconditional Grant (Non-Wage)	1,000	250	1,000
Urban Unconditional Grant (Wage)	0	0	101,654
District Unconditional Grant (Wage)	145,340	36,335	210,000
Sector Conditional Grant (Non-Wage)	5,751	1,438	5,697
<b>Development Revenues</b>	<b>2,559,207</b>	<b>0</b>	<b>0</b>
Other Transfers from Central Government	2,553,207	0	0
District Discretionary Development Equalization Grant	6,000	0	0
<b>Total Revenues shares</b>	<b>2,734,299</b>	<b>43,673</b>	<b>1,021,351</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	145,340	35,375	311,654
Non Wage	29,751	1,519	709,697
<b>Development Expenditure</b>			
Domestic Development	2,559,207	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,734,299</b>	<b>36,894</b>	<b>1,021,351</b>

### Narrative of Workplan Revenues and Expenditure

The natural resources department projects to receive and spend a total of 1,021,351,000 Shillings in the financial year 2020/2021 which is 2.78 % of the total projected District budget worth 36,786,258,000 shillings. There has been a drastic reduction in revenue allocations to the department of 62.64% as compared to the last year allocations due decline in allocation of other Government transfers to the District. Specifically a reduction in the revenue sharing funds from Uganda wildlife authority . Shillings 311,654,000 will be spent as wage, while shillings 709,697,000 will be spent as non wage



# Vote : 519 Kanungu District

# FY 2020/21

## Workplan: Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>701,857</b>	<b>72,099</b>	<b>271,258</b>
Locally Raised Revenues	23,100	2,540	23,100
Other Transfers from Central Government	380,742	0	0
Multi-Sectoral Transfers to LLGs_NonWage	44,176	6,100	0
District Unconditional Grant (Non-Wage)	8,000	2,000	8,000
District Unconditional Grant (Wage)	192,096	48,024	187,000
Sector Conditional Grant (Non-Wage)	53,743	13,436	53,158
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Transfers from Central Government	0	0	0
<b>Total Revenues shares</b>	<b>701,857</b>	<b>72,099</b>	<b>271,258</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	192,096	47,627	187,000
Non Wage	509,761	8,907	84,258
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>701,857</b>	<b>56,534</b>	<b>271,258</b>

### Narrative of Workplan Revenues and Expenditure

The community department projects to receive and spend a total of 271,258,000 Shillings in the financial year 2020/2021 which is 0.74 % of the total projected District budget worth 36,786,258,000 shillings. There has been a drastic reduction in revenue allocations to the department of 61.35% as compared to the last year allocations due non allocation of other Government transfers to the District under UWEP as it was the case in last financial year. The Non-wage recurrent budget will be spent on key departmental outputs as follows: Youth Council=7,040,298, Women Council= 4,944,332, Council for PWDs= 2,687,137, Council for Older Persons= 2,687,137, Labour Based Inspections= 1,988,481, Probation and Social Welfare= 5374,274, Community Based Rehabilitation= 2,687,137, Special Grant for PWDs= 15,047,966, Functional Adult Literacy=8,652,580, Gender Mainstreaming= 3,861,580 and Facilitation of Community Development Workers= 26,600,067

# Vote : 519 Kanungu District

# FY 2020/21

## Workplan: Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>118,040</b>	<b>29,510</b>	<b>118,000</b>
Locally Raised Revenues	22,640	5,660	15,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	59,000	14,750	67,000
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	36,400	9,100	36,000
<b>Development Revenues</b>	<b>128,734</b>	<b>6,245</b>	<b>11,386</b>
External Financing	110,000	0	0
District Discretionary Development Equalization Grant	18,734	0	11,386
Urban Discretionary Development Equalization Grant	0	0	0
<b>Total Revenues shares</b>	<b>246,774</b>	<b>35,755</b>	<b>129,386</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,400	6,159	36,000
Non Wage	81,640	9,073	82,000
<b>Development Expenditure</b>			
Domestic Development	18,734	0	11,386
Donor Development	110,000	0	0
<b>Total Expenditure</b>	<b>246,774</b>	<b>15,232</b>	<b>129,386</b>

### Narrative of Workplan Revenues and Expenditure

The planning department projects to receive and spend a total of 129,386,000 Shillings in the financial year 2020/2021 which is 0.35 % of the total projected District budget worth 36,786,258,000 shillings. There has been a drastic reduction in revenue allocations to the department of 47.56% as compared to the last year allocations due allocation from external financing as UNFPA stopped its funding. Overall shillings 36,000,000 has been allocated to wages, 82,000,000 shillings to Non-wage, 11,360,000 to domestic development Ugx.45,700,000 has been allocated District Planning management office, Ugx.11,500,000 to District planning, Ugx.6,000,000 to statistical data collection, Ugx.9,800,000 to demographic data collection, Ugx.6,000,000 to Project formulation, Ugx.10,000,000 to Development planning, Ugx.6,500,000 to Management Information system, Ugx.6,000,000 to Operational planning and Ugx.16,500,000 to Monitoring and evaluation.

## Vote : 519 Kanungu District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>150,738</b>	<b>34,720</b>	<b>126,963</b>
Locally Raised Revenues	15,600	3,900	60,000
Multi-Sectoral Transfers to LLGs_NonWage	35,000	8,400	0
Multi-Sectoral Transfers to LLGs_Wage	54,298	0	0
District Unconditional Grant (Non-Wage)	17,000	4,250	17,000
Urban Unconditional Grant (Wage)	0	0	24,963
District Unconditional Grant (Wage)	28,840	18,170	25,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>150,738</b>	<b>34,720</b>	<b>126,963</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	83,138	18,170	49,963
Non Wage	67,600	4,247	77,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>150,738</b>	<b>22,417</b>	<b>126,963</b>

**Narrative of Workplan Revenues and Expenditure**

The Audit department projects to receive and spend a total of 126,963,000 Shillings in the financial year 2020/2021 which is 0.34 % of the total projected District budget worth 36,786,258,000 shillings. There has been a slight reduction in revenue allocations to the department of 15.77% as compared to the last year allocations a reduction in local revenue allocation from the urban council due to lack of staff. Overall shillings 49,963,000,000 has been allocated to wages while, 77,000,000 shillings to Non-wage,

# Vote : 519 Kanungu 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>52,891</b>	<b>13,223</b>	<b>93,254</b>
Locally Raised Revenues	10,000	2,500	10,000
Urban Unconditional Grant (Wage)	0	0	11,758
District Unconditional Grant (Wage)	26,329	6,582	55,000
Sector Conditional Grant (Non-Wage)	16,562	4,141	16,496
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>52,891</b>	<b>13,223</b>	<b>93,254</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,329	0	66,758
Non Wage	26,562	2,614	26,496
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>52,891</b>	<b>2,614</b>	<b>93,254</b>

### Narrative of Workplan Revenues and Expenditure

The trade, industry and local development department projects to receive and spend a total of 93,254,000 Shillings in the financial year 2020/2021 which is 0.25 % of the total projected District budget worth 36,786,258,000 shillings. There has been a slight increase in revenue allocations to the department of 76.32% as compared to the last year allocations due to a increased allocation wage both at the District and urban councils to cater for the recruitment of staff in the department. Overall shillings 66,758,000 has been allocated to wages while, 26,496,000 shillings allocated to Non-wage