

Vote : 520 Kapchorwa District

FY 2020/21

Foreword

I am privileged to present the Draft Budget Estimates and priority activities for the FY 2020/2021

This document is linked to the District Development plan (DDP) and will form the framework and hence linked to the final Budget for the same Financial Year 2020-2021. As usual, planning and budgeting are participatory and ongoing activities and adjustments will do occur as we continue with several consultations and interactions with the different stakeholders at different stages.

I wish to appreciate the technical and the Political teams, including the civil society, for their effort and contribution towards the production of this document and urge them to continue monitoring its molding and thus contribute once called upon in one way or the other.

The District Budget Conference which was held at the end November, ie on 26th Nov 2019 provided an important input from the different participants including the civil society. The Key issues identified during the conference which have negatively affected service delivery were highlighted in the conference and these guided the proposed actions to alleviate those issues which were identified

As one of the key outputs of the conference, Members noted that departments in the district are not able to implement all their plans due to inadequate funds both from the Central Government and locally generated revenues. Emphasis will be to ensure prudent utilization of the merger resources in a transparent manner and within the approved budget laws, policies, guidelines and regulations.

The issue of inadequate staffing across all sectors in the district was partially addressed during the preceding years, but critical positions still exist which have to be addressed if at all service delivery were to improve. The Administration, Planning, works, Health and production departments have serious staffing problems which should be urgently addressed as one of the strategies to improve service delivery in the district.

Although our main challenges for improved service delivery during the coming year continues to be Infrastructural developments under the Education, Health, Roads and Water sectors, and more under production, mainly in the direction of value addition and improved productivity, our efforts are likely to be affected by inadequate resources. The resource basket to the district has greatly been reducing over the years and most of the targets envisaged may not be met.

There will be a general emphasis maintenance of the existing infrastructures as a few new facilities are put in place where possible. Under Education for example, not much of classroom construction will be undertaken except for Toilet facilities to ensure full operation of schools, besides office improvement in one or two schools and some desks procured using available funds. Under central government support, we shall also continue with the construction of seed school construction.

Under administration, the district still has a challenge of inadequate office with the construction of an office complex which was initiated lacking funding, hence we shall continue to lobby for funding support towards the completion of the same. It is my humble request to able partners to support this venture for the good of our district.

Under Health, we shall spend most of the resources under upgrading facilities in HCIIIs to be upgraded to health center IIIs as per the guidelines including especially for the Health facilities of Sanzara, Chepterch and Amukol in the quest to improving service delivery in all LLGS in the district. We shall also continue to lobby for upgrading of Kaserem HC III to HCIV status along with one other health facility in Kapchorwa Municipal council to the same status.

The district being majorly an Agricultural economy, and indeed having the majority of her people in the Industry will seek to promote technology improvements/value addition in Agriculture, and particularly processing of the Agricultural produce, introducing high value crops and animals, improving accesses to power-through promotion of rural electrification among other actions. We shall also strive to promote alternative sources of power-solar in order to reduce the environmental degradation actions due to high demand of fuel wood for domestic and commercial use.

Although mention has been made of the key stakeholders in the district, their financial support may not be clear. It is our considered opinion that all such stakeholders will operate in a transparent manner and more specifically implement the planned activities/programs without compromising on quality service in a coordinated manner. The district will provide all necessary support to the partners as they intervene in development aspirations of the district

I wish to appeal to the Central Government, our development partners and all the stakeholders in the District to continue to support the development programs in the district in a coordinated manner in order realize the District Vision, Mission and strategic objectives, as we strive to achieve the National Vision together.

FOR GOD AND MY COUNTRY



Chepkwurui Christopher Songhor

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by Source

Uganda Shillings Thousands	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	444,378	95,500	307,000
Discretionary Government Transfers	3,119,255	834,756	3,114,421
Conditional Government Transfers	13,869,673	4,119,683	12,832,741
Other Government Transfers	2,880,660	46,464	2,596,000
External Funding	540,000	114,300	810,000
Grand Total	20,853,966	5,210,703	19,660,163

Revenue Performance in the First Quarter of 2019/20

By end of quarter one, the district had cumulatively received Ugx 5,210,703,000 against the planned amount of UGX 20,853,966,000 which was 25% cumulative budget performance. However although other sources scored over the budget like conditional transfers (30%), and discretionary transfers (27%), Local revenue, External transfers and other transfers performed below average with a performance of Ugx 95,500,000 against Ugx, 444,378,000, Ugx and 114,300,000 against Ugx 540,000,000 and Ugx 46,464,000 against Ugx 2,880,660,000, hence respective performance of 21%, 21% and 2% by the end of the quarter

Planned Revenues for FY 2020/21

The district expects a total of Ugx 19,660,163,000 in the budgeting year far less than last years budget of Ugx 20,853,960,000. The lower expected revenue is due to lower revenues under all the revenue sources save for external funding whose funding is expected to increase from Ugx 540,000,000 planned last year to Ugx 853,000,000. The rest ie Local revenue, Discretionary, conditional and other Government transfers have seen a drop when compared to last years budget figures.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,661,293	1,182,859	3,088,799
Finance	324,796	75,271	294,000
Statutory Bodies	713,909	159,718	680,191
Production and Marketing	2,691,767	362,538	2,313,294
Health	5,402,053	1,293,129	5,281,380
Education	5,945,043	1,640,591	5,953,849
Roads and Engineering	686,458	83,201	674,978
Water	356,824	94,262	281,947
Natural Resources	254,632	55,534	247,948

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Community Based Services	540,871	193,146	575,344
Planning	146,469	39,457	146,629
Internal Audit	82,719	20,180	79,719
Trade, Industry and Local Development	47,133	10,817	42,084
Grand Total	20,853,966	5,210,703	19,660,163
<i>o/w: Wage:</i>	<i>10,009,131</i>	<i>2,502,283</i>	<i>10,009,131</i>
<i>Non-Wage Recurrent:</i>	<i>7,369,270</i>	<i>1,636,493</i>	<i>4,760,203</i>
<i>Domestic Devt:</i>	<i>2,935,565</i>	<i>957,627</i>	<i>4,080,829</i>
<i>Ext. Financing:</i>	<i>540,000</i>	<i>114,300</i>	<i>810,000</i>

Expenditure Performance in the First Quarter FY 2019/20

The expenditure of funds released, the overall performance of the district by the end of the quarter (Fy 2019-2020) stood at 62% having spent Ugx 3,239,966,000,000 of the total released funds of UGx 5,210,703,000 with the lowest expenditure of funds released witnessed in Trade and development which spent only 9% of the funds released, with an expenses of UGx 1,000,000 compared to the released funds of UGx 10,817,000. The highest percentage expenses were witnessed in Finance of 89% having expended UGx 1,054,091,000 of the funds released totaling to UGx 1,182,859,000 . The main expenditure areas were in Wage with a performance of 55% of the total released of Ugx 2,502,283,000, Non wage expenses were 93 % of the total released funds of Ugx 1,636,493,000, Domestic development at 35% and donour funding expenditure of 0%

Planned Expenditures for The FY 2020/21

The expenditure pattern next financial year will be more or less the same save for the lower budget figures, We shall have Ugx 10,009,131,000 for wage similar to last years budget, Non wage expenses will be Ugx 4,760,203,000 compared to last years budget for the same item of Ugx 7,369,270,000, the lower allocation related to the non allocation to Gratuity and pension arrears and Gratuity for Local governments as stated under revenues. Development expenses are also expected to drop to Ugx 3,719,,724,000 compared to previous allocation of Ugx 957,627,000 under domestic development , and lastly to external development expenses of Ugx 810,000 ,000 compared to Ugx 714,300,000 last year.

Medium Term Expenditure Plans

The medium term plans will be geared toward s improved implementation, completion, functionality and maintenance of the identified and initiated development plans/projects, including water, Education, Roads and Education facilities across the district.

The user communities will be encouraged to maintain the existing facilities by way of O and M of those facilities. A particular focus will be to increase the infrastructural developments whenever possible eg, construction of seed schools and upgrading of health centers, while maintaining the existing ones eg Extensions and rehabilitation of water facilities, classrooms, staff houses among others.

We shall also ensure increased livelihood projects whose expectation is to increase people's incomes over the period, improvement of people's livelihoods and increased local revenue performance, while focus will be made on cross cutting issues including addressing Gender, climate change, family planning, issues among others.

In terms of industrial developments, we shall engage with different stakeholders and partners in development to promote local industrial development especially promotion of Agro- processing and value addition industries, promote Tourism in the district through interlinked development interventions among others.

Challenges in Implementation

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There have been a number of challenges hindering the implementation of the future plans includes the issue of inadequate staffing levels across departments which has been affected by inadequate wage provision, the lack of transport facilities across the departments which affected movement of staff within the district especially. The delay to provide adequate wage to the Kapchorwa Municipal Council has equally affected the staffing levels further as some of the district staff continue to be seconded to the Municipal council and, yet the time to fully recruit is unknown.

Another issue is inadequate operational funds for most of the service departments especially those relying on local revenue including Finance, planning and Administration. This is mainly because of the ever dwindling local revenues amidst falling central government grants, and worsened by the increasing costs of operation.

Under construction, the district is greatly disfavored as it gets all construction materials outside the district including murram, Sand, and Bricks. Thus road construction is very costly and many infrastructures are necessary given the nature of the terrain of the district.

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	444,378	95,500	307,000
Local Services Tax	57,520	0	50,000
Land Fees	67,846	230	59,500
Application Fees	20,000	5,793	20,000
Business licenses	10,000	85	5,000
Other licenses	15,000	0	15,000
Royalties	50,000	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	49,994	8,900	20,000
Sale of non-produced Government Properties/assets	28,000	18,550	50,000
Property related Duties/Fees	15,000	0	10,000
Animal & Crop Husbandry related Levies	27,200	0	6,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,964	0	1,000
Registration of Businesses	2,100	1,110	5,000
Market /Gate Charges	6,600	0	5,500
Other Fees and Charges	62,684	14,659	20,000
Cess on produce	1,470	0	0
Ground rent	16,000	3,702	0
Unspent balances – Locally Raised Revenues	10,000	42,472	40,000
2a. Discretionary Government Transfers	3,119,255	834,756	3,114,421
District Unconditional Grant (Non-Wage)	553,712	138,428	553,984
District Discretionary Development Equalization Grant	659,306	219,769	654,201
District Unconditional Grant (Wage)	1,906,236	476,559	1,906,236
2b. Conditional Government Transfer	13,869,673	4,119,683	12,832,741
Sector Conditional Grant (Wage)	8,102,895	2,025,724	8,102,895
Sector Conditional Grant (Non-Wage)	1,401,577	407,827	1,401,433
Sector Development Grant	2,193,773	731,258	2,196,628

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Transitional Development Grant	19,802	6,601	0
General Public Service Pension Arrears (Budgeting)	534,097	534,097	0
Salary arrears (Budgeting)	13,059	13,059	0
Pension for Local Governments	1,131,787	282,947	1,131,787
Gratuity for Local Governments	472,684	118,171	0
2c. Other Government Transfer	2,880,660	46,464	2,596,000
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	738,500	10,758	800,000
Support to PLE (UNEB)	12,000	0	12,000
Uganda Road Fund (URF)	408,000	35,706	480,000
Vegetable Oil Development Project	120,000	0	64,000
Youth Livelihood Programme (YLP)	180,000	0	0
Agriculture Cluster Development Project (ACDP)	1,382,160	0	1,200,000
3. External Financing	540,000	114,300	810,000
United Nations Children Fund (UNICEF)	140,000	114,300	560,000
Global Fund for HIV, TB & Malaria	190,000	0	50,000
World Health Organisation (WHO)	110,000	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	100,000
Total Revenues shares	20,853,966	5,210,703	19,660,163

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

The district realized cumulative local revenue of Ugx 95,500,000 compared to approved annual revenue of Ugx 444,378,000 hence a cumulative revenue performance of 21%,

The overall performance was below the expected mainly due to the nil returns under many of the item budgets including local service tax , Land Fees, Property related Duties/Fees, Registration of Births, Deaths and Marriages fees, Other Licences,Royalties,Animal and crop husbandry related fees and charges, market and gate charges and Cess on produce.

Central Government Transfers

The district realized Ugx 4,954, 439 in the quarter compared to the annual budget of Ugx 16,988,908,000 reflecting a cumulative performance of 29% of the annual budget. The higher than budgeted performance was made possible due to higher release of funds under discretionary and conditional grants whose performance stood at 27% and 30% respectively. There was also a higher than budgeted revenues under Sector development and transitional grants at 33% each and salary arrears and general public service pension arrears at 100%.

Under Other Transfers, the district realized Ugx 46,464,000 in the quarter compared to the annual budget of Ugx 2,880,660,000 reflecting a cumulative performance of 2% of the annual budget. The lower than budgeted performance was made due to nill realization of revenues from all the sources under this line except Nusaf 3 and Uganda road fund whose performance stood at 1% and 9% respectively having realized Ugx35,706,000 and Ugx 10,758,000 compared to the annual budgets of 408,000,000 and 738,500,000 respectively.

Donor Funding

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The district realized Ugx 114,300,000 during the quarter, which was 21% of the annual budget of Ugx 540,000,000.. The lower cumulative revenues released under UNICEF (82%), and none release of funds expected from the different sources including GAVI, WHO and Global Fund for HIV, TB and Malaria.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The district expects local revenue of Ugx 307,000,000 as total revenue in the coming financial year 2020/2021, compared to the previous years expected revenue of Ugx 444,378,000. The lower expected revenue is due to lower expected revenues under some budget items including Royalties from which we expect nil revenue compared to previous figures of Ugx 50,000,000, others with lower expected revenues includes Business licenses, Rent and rates from non-produced assets for other government property related duties, animal and crop husbandry related duties among others.

Central Government Transfers

The district expects Central Government of Ugx 18,105,540,000 as total revenue in the coming financial year 2020/2021, compared to the previous years planned revenue of Ugx 19,869,588,000. The lower expected revenue is due to a lower expected revenues under some budget sources under this items including a drop of discretionary transfers of Ugx 3,114,421,000 compared to previous figures of Ugx 3,119,253,000 mainly as a result of the drop of DDEG from Ugx 659,303,000 from Ugx 654,201,000. Under Conditional transfers, there was a drop of the transfers to Ugx 12,832,741,000 from Ugx 13,869,673,000 due to non-allocation of resources towards General public service pension arrears and salary arrears (budgeting and Gratuity for local Governments.

Donor Funding

Of the external funding, the district expects revenue of Ugx 810,000,000 as total revenue in the coming financial year 2020/2021, compared to the previous years expected revenue of Ugx 540,000,000. The higher expected revenue is due to higher expected revenues under UNICEF which is Ugx 560,000,000 compared the previous planned revenue of Ugx 140,000,000 only, although Global fund support is expected to drop to Ugx 50,000,000 from the previous budget of Ugx 190,000,000.

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	2,417,225	662,385	964,939
District Production Services	274,542	68,635	1,348,355
Sub- Total of allocation Sector	2,691,767	731,020	2,313,294
Sector :Works and Transport			
District, Urban and Community Access Roads	686,458	150,745	674,978
Sub- Total of allocation Sector	686,458	150,745	674,978
Sector :Tourism, Trade and Industry			
Commercial Services	47,133	11,783	42,084
Sub- Total of allocation Sector	47,133	11,783	42,084
Sector :Education			
Pre-Primary and Primary Education	2,558,555	637,705	2,660,305
Secondary Education	3,191,001	797,750	3,069,705

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Education & Sports Management and Inspection	192,387	42,297	213,838
Special Needs Education	3,000	750	10,000
<i>Sub- Total of allocation Sector</i>	5,944,943	1,478,502	5,953,849
Sector :Health			
Primary Healthcare	858,822	208,890	4,660,686
District Hospital Services	168,600	42,150	170,000
Health Management and Supervision	4,374,631	1,093,658	450,695
<i>Sub- Total of allocation Sector</i>	5,402,053	1,344,698	5,281,380
Sector :Water and Environment			
Rural Water Supply and Sanitation	356,824	76,179	281,947
Natural Resources Management	254,632	63,283	247,948
<i>Sub- Total of allocation Sector</i>	611,456	139,462	529,895
Sector :Social Development			
Community Mobilisation and Empowerment	540,121	119,618	575,344
<i>Sub- Total of allocation Sector</i>	540,121	119,618	575,344
Sector :Public Sector Management			
District and Urban Administration	3,660,093	919,650	3,088,799
Local Statutory Bodies	710,709	162,893	680,191
Local Government Planning Services	146,469	36,617	146,629
<i>Sub- Total of allocation Sector</i>	4,517,270	1,119,160	3,915,619
Sector :Accountability			
Financial Management and Accountability(LG)	324,796	74,807	294,000
Internal Audit Services	82,719	20,680	79,719
<i>Sub- Total of allocation Sector</i>	407,515	95,487	373,719

SECTION B : Workplan Summary

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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	3,583,716	1,145,719	2,634,597
Locally Raised Revenues	130,603	30,000	100,000
Multi-Sectoral Transfers to LLGs_NonWage	48,903	0	0
Other Transfers from Central Government	738,500	10,758	800,000
District Unconditional Grant (Non-Wage)	68,170	39,210	156,793
District Unconditional Grant (Wage)	445,912	117,477	446,018
General Public Service Pension Arrears (Budgeting)	534,097	534,097	0
Salary arrears (Budgeting)	13,059	13,059	0
Pension for Local Governments	1,131,787	282,947	1,131,787
Gratuity for Local Governments	472,684	118,171	0
Development Revenues	77,577	37,139	454,201
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	44,653	0	0
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	32,924	0	454,201
Total Revenues shares	3,661,293	1,182,859	3,088,799
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	445,912	108,251	446,018
Non Wage	3,137,803	815,074	2,188,579
Development Expenditure			
Domestic Development	77,577	27,557	454,201
Donor Development	0	0	0
Total Expenditure	3,661,293	950,881	3,088,799

Narrative of Workplan Revenues and Expenditure

The department during the financial year 2020-2021 expects a total of Ugx 3,088,799,000 compared to the previous years budget of Ugx 3,661,176,000.

The lower expected revenue is mainly attributed to nil expected revenues under the main sources ie General public service pension arrears (budgeting), Salary arrears (Budgeting), and Gratuity for local governments including multi sector transfers.

The expenses of the the department will be allocated mainly to Salary Ugx 446,018,000, Non wage of Ugx 2,188,579,000 compared to previous allocation of Ugx 3,137,803,000, and development funding totalling to Ugx 454,201,000 compared to last years allocation of Ugx 77,577,000, totalling to Ugx 3,088,799,000.

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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	310,672	70,957	284,000
Locally Raised Revenues	38,000	12,000	46,000
Multi-Sectoral Transfers to LLGs_NonWage	36,843	0	0
District Unconditional Grant (Non-Wage)	26,000	6,500	28,000
Urban Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	209,829	52,457	210,000
Development Revenues	14,125	4,314	10,000
Multi-Sectoral Transfers to LLGs_Gou	1,182	0	0
District Discretionary Development Equalization Grant	12,943	0	10,000
Total Revenues shares	324,796	75,271	294,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,829	36,660	210,000
Non Wage	100,843	16,452	74,000
Development Expenditure			
Domestic Development	14,125	0	10,000
Donor Development	0	0	0
Total Expenditure	324,796	53,111	294,000

Narrative of Workplan Revenues and Expenditure

The department will receive revenue worth Ugx 294,000,000 compared to last years budget of Ugx 324,796,000 . The sources of revenue will include under the DDEG (ugx 10,000,000) for development expenditure, District wage Ugx 210,000,000) for payment of staff salaries the locally raised revenue (ugx 46,000,000) and district unconditional grant Ugx 28,000,000). Expenditure will be on staff salaries. Office operations and development expenditure for capital works (Renovation of office) We shall expend on Wage Ugx 210,000,000, Non wage expenses of Ugx 74,000,000 and Development expenditures of Ugx 10,000,000.

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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	713,909	159,718	680,191
Locally Raised Revenues	66,400	20,000	77,000
Multi-Sectoral Transfers to LLGs_NonWage	64,637	0	0
District Unconditional Grant (Non-Wage)	276,872	69,218	297,191
District Unconditional Grant (Wage)	306,000	70,500	306,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	713,909	159,718	680,191
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	306,000	50,805	306,000
Non Wage	407,909	71,641	374,191
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	713,909	122,446	680,191

Narrative of Workplan Revenues and Expenditure

The department of council/statutory expects of shs 680,191,312 as total revenue of the coming financial year 2020/2021, Of this revenue shs 77,000,000 is from local revenue shs 306,000,000, district unconditional wage, while shs 297,191,312 is from District Non-wage. The lower expected revenues for the next FY is due to non allocations under multi sector transfers as was the case last FY.

The expenses of the department will go towards the routine activities of the sector, including wage shs 306,000,000 for district staff and political leaders and non-wage operational funds shs 374,191,312 towards the operations of statutory bodies, speaker's office and the council and committee operations.

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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			
Recurrent Revenues	2,471,599	242,610	1,031,576
Locally Raised Revenues	1,000	500	2,000
Other Transfers from Central Government	1,502,160	0	64,000
District Unconditional Grant (Non-Wage)	3,000	750	2,000
District Unconditional Grant (Wage)	68,000	17,000	68,000
Sector Conditional Grant (Wage)	496,221	124,055	496,221
Sector Conditional Grant (Non-Wage)	401,217	100,304	399,355
Development Revenues	220,168	119,928	1,281,718
Other Transfers from Central Government	0	0	1,200,000
Multi-Sectoral Transfers to LLGs_Gou	138,480	0	0
Sector Development Grant	81,688	0	81,718
Total Revenues shares	2,691,767	362,538	2,313,294
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	564,221	107,960	564,221
Non Wage	1,907,377	94,801	467,355
Development Expenditure			
Domestic Development	220,168	92,699	1,281,718
Donor Development	0	0	0
Total Expenditure	2,691,767	295,460	2,313,294

Narrative of Workplan Revenues and Expenditure

The production department expects to receive revenues for the coming FY of shs2,309,794,000 mainly from the centre in form of conditional grants (sector nonwage) shs. 395,855,000 Conditional grants (wage ext staff) 496, 2221,143, and shs. 1,281,717,635 (other transfers of Ugx 1,200,000 and Sector development grant of Ugx 81,717,635) for development. The revenue to the sector will also include district allocations to the sector of shs 68,000,000 under the district wage/staff salaries, shs 2,000,000 from district unconditional grant Non-wage, and shs 2,000,000 of the local revenue. The Budget is expected to drop in the Fy 2020-2021 due to a drop in sector conditional grant Non wage from previous years Ugx 401,217,000 to Ugx 395,855,000 and a drop in other transfers from the previous years Ugx 1,502,000,000 to the expected Ugx 1,200,000,000 .

The expenditure of the department will be wage shs 564,221,143 Non-wage shs 463,855,000 and development of shs. 1,287,717,635.

Vote : 520 Kapchorwa 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	4,108,466	1,029,194	4,098,776
Locally Raised Revenues	24,000	9,000	24,000
Multi-Sectoral Transfers to LLGs_NonWage	3,690	0	0
District Unconditional Grant (Non-Wage)	8,000	2,000	2,000
Sector Conditional Grant (Wage)	3,816,481	954,120	3,816,481
Sector Conditional Grant (Non-Wage)	256,295	64,074	256,295
Development Revenues	1,293,587	263,935	1,182,604
External Financing	500,000	0	410,000
Multi-Sectoral Transfers to LLGs_Gou	19,572	0	0
District Discretionary Development Equalization Grant	91,411	0	90,000
Sector Development Grant	682,604	0	682,604
Total Revenues shares	5,402,053	1,293,129	5,281,380
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,816,481	883,442	3,816,481
Non Wage	291,985	70,872	282,295
Development Expenditure			
Domestic Development	793,587	18,896	772,604
Donor Development	500,000	0	410,000
Total Expenditure	5,402,053	973,211	5,281,380

Narrative of Workplan Revenues and Expenditure

The sectors has approved annual budget of UGX 5,281,380,063/=, the sources being Gx 24,000,000 from Local Revenue, Ugx District Non wage of Ugx 2,000,000, Sector wage Ugx 3,816,481,000, Sector Non wage of Ugx 256,295,000 Donour of Ugx 410,000,000 and development of 772,000,000. The new budget is expected to be less than last years budget mainly due to less external funding between the two years.

The departments expenditure will majorly on wage Upgrade of health facility and External financing in respective annul budgets categorized into Wage of Ugx 3,816,481,000, Nonwage of Ugx 282,295,000 and development expenses of Ugx 1,182,604,000.

Vote : 520 Kapchorwa 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	4,594,911	1,199,963	4,583,773
Other Transfers from Central Government	12,000	0	12,000
Locally Raised Revenues	2,000	500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	12,790	0	0
District Unconditional Grant (Non-Wage)	6,000	1,500	6,000
District Unconditional Grant (Wage)	82,737	20,684	82,700
Sector Conditional Grant (Wage)	3,790,192	947,548	3,790,192
Sector Conditional Grant (Non-Wage)	689,192	229,731	690,880
Development Revenues	1,350,132	440,629	1,370,076
External Financing	10,000	0	60,000
Multi-Sectoral Transfers to LLGs_Gou	18,246	0	0
District Discretionary Development Equalization Grant	74,600	0	60,000
Sector Development Grant	1,247,286	0	1,250,076
Total Revenues shares	5,945,043	1,640,591	5,953,849
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,872,929	754,776	3,872,892
Non Wage	721,982	225,968	710,880
Development Expenditure			
Domestic Development	1,340,132	163,445	1,310,076
Donor Development	10,000	0	60,000
Total Expenditure	5,945,043	1,144,190	5,953,849

Narrative of Workplan Revenues and Expenditure

Vote : 520 Kapchorwa District

FY 2020/21

The department of Education expects of Ugx 5,953,849,000 as total revenue in the coming financial year 2020/2021, Of this revenue Ugx 2,000,000 is from local revenue Ugx 6,000,000, district unconditional wage, Other transfers Ugx 12,000,000, Ugx 82,700,000 under district conditional-Wage , Ugx 690,880,000 under Sector grant Non wage , Ugx 3,790,192,000 from sector wage, while sector development, DDEG and Donor funding will be Ugx 1,250,076,000, Ugx 60,000,000 and Ugx 60,000,000 respectively. The new budget is expected to be higher than the previous years budget, mainly due to the higher sector development expected under the coming year to implement the government priorities of Seed schools development in districts and the expected higher salary for teachers as per the governments salary enhancement policy.

The expenses of the department will go towards the routine activities of the sector, including wage Ugx 3,872,892,000, Nonwage of Ugx 710,880,000 and development of Ugx 1,370,076,000, Hence a total budget of Ugx 5,953,849,000 is expected to be expended in the Fy 2020./2021 Respectively

Vote : 520 Kapchorwa 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	602,978	83,201	644,978
Locally Raised Revenues	5,000	1,000	5,000
Other Transfers from Central Government	408,000	35,706	450,000
District Unconditional Grant (Non-Wage)	5,000	250	5,000
District Unconditional Grant (Wage)	184,978	46,245	184,978
Development Revenues	83,480	0	30,000
Other Transfers from Central Government	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	83,480	0	0
Total Revenues shares	686,458	83,201	674,978
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,978	26,173	184,978
Non Wage	418,000	29,299	460,000
Development Expenditure			
Domestic Development	83,480	0	30,000
Donor Development	0	0	0
Total Expenditure	686,458	55,471	674,978

Narrative of Workplan Revenues and Expenditure

The Works department plans to receive most of its funding from the center in form of wage and other transfers and some local revenue and district non-wage with a total expected annual budget of Ugx 674,978,000, of which local revenue is Ugx 5,000,000, District non-wage of Ugx 5,000,000, District wage of Ugx 184,978,000 and Other transfers from central government (URF) of Ugx 480,000,000. The revenues for the coming Fy will be slightly lower due to non-allocation of multisector transfers through the department to the Lower local Governments

The total expected revenue will, experience a minor reduction from last year's budget of Ugx 254,632,000 compared to Ugx 247,948,000. This is attributed mainly due to district unconditional Grant non-wage from Ugx 16,000,000 to Ugx 10,000,000.

The main expenses of the department are routine activities of Nonwage expenses of Ugx 63,708,000, Wage of Ugx 184,240,000.

Vote : 520 Kapchorwa 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	103,167	26,929	99,718
Locally Raised Revenues	3,000	2,000	2,000
Multi-Sectoral Transfers to LLGs_NonWage	448	0	0
District Unconditional Grant (Non-Wage)	2,000	500	0
District Unconditional Grant (Wage)	69,173	17,293	69,173
Sector Conditional Grant (Non-Wage)	28,545	7,136	28,545
Development Revenues	253,657	67,332	182,229
Multi-Sectoral Transfers to LLGs_Gou	51,660	0	0
Sector Development Grant	182,195	0	182,229
Transitional Development Grant	19,802	0	0
Total Revenues shares	356,824	94,262	281,947
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,173	8,558	69,173
Non Wage	33,994	5,222	30,545
Development Expenditure			
Domestic Development	253,657	38,401	182,229
Donor Development	0	0	0
Total Expenditure	356,824	52,181	281,947

Narrative of Workplan Revenues and Expenditure

The department plans to receive funds mainly from the center in form of wage and None wage and some local revenue 281,947,000, of which we shall have local revenue of Ugx 2,000,000, sector non wage of Ugx 28,545,000, District wage of Ugx 69,173,000 and development of Ugx 182,229,000 . The total expected revenue will, experience a reduction compared to last years budget of Ugx 356,824,000 compared to Ugx 281,947,000 in Total budget . This is attributed mainly due to removal of transitional and muliti - sector transfers which was meant for sanitation activities .

The main expenses of the department are routine activities of Nonwage expenses of Ugx 30,545,000, Wage of Ugx 69,173,000 and development exnditures of Ugx 182,229,000 towards improving safe water coverage in the district, through ; protection of water sources, GFS construction and extension and rehabilitation, water quality testing etc.

Vote : 520 Kapchorwa 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	213,132	55,534	247,948
Locally Raised Revenues	11,000	5,000	12,000
Other Transfers from Central Government	0	0	40,000
District Unconditional Grant (Non-Wage)	16,000	4,000	10,000
District Unconditional Grant (Wage)	184,430	46,108	184,240
Sector Conditional Grant (Non-Wage)	1,702	426	1,708
Development Revenues	41,500	0	0
Other Transfers from Central Government	40,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	0
Total Revenues shares	254,632	55,534	247,948
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,430	29,065	184,240
Non Wage	28,702	6,978	63,708
Development Expenditure			
Domestic Development	41,500	0	0
Donor Development	0	0	0
Total Expenditure	254,632	36,043	247,948

Narrative of Workplan Revenues and Expenditure

The Works department plans to receive funds mainly from the center in form of wage and None wage and some local revenue with a total expected annual budget of Ugx 247,948,000, of which local revenue is Ugx 12,000,000, sector non-wage of Ugx 1,708,000, District wage of Ugx 184,240,000, Other transfers from central government of Ugx 40,000,000 and district Non-wage of Ugx 10,000,000 .

The total expected revenue will, experience a minor reduction from last year's budget of Ugx 254,632,000 compared to Ugx 247,948,000. This is attributed mainly due to district unconditional Grant non-wage from Ugx 16,000,000 to Ugx 10,000,000. The main expenses of the department are routine activities of Nonwage expenses of Ugx 63,708,000, Wage of Ugx 184,240,000.

Vote : 520 Kapchorwa 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	441,031	64,997	255,344
Other Transfers from Central Government	180,000	0	0
Locally Raised Revenues	10,000	3,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	5,710	0	0
District Unconditional Grant (Non-Wage)	11,000	3,417	11,000
District Unconditional Grant (Wage)	217,779	54,445	217,779
Sector Conditional Grant (Non-Wage)	16,542	4,135	16,565
Development Revenues	99,840	128,149	320,000
External Financing	20,000	0	300,000
Multi-Sectoral Transfers to LLGs_Gou	56,687	0	0
District Discretionary Development Equalization Grant	23,153	0	20,000
Total Revenues shares	540,871	193,146	575,344
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	217,779	33,026	217,779
Non Wage	223,252	7,472	37,565
Development Expenditure			
Domestic Development	79,840	0	20,000
Donor Development	20,000	0	300,000
Total Expenditure	540,871	40,498	575,344

Narrative of Workplan Revenues and Expenditure

Total revenue of the department will be higher in the FY 2020/ 2021 compared to the last Fy 2019-2020, with total revenue of Ugx 575,344,409 compared to Ugx 540,871,000 for the previous year 2019/2020. The higher expectation is mainly attributed to a higher External funding expected which shot up from last years budget of Ugx 20,000,000 to the current expectation of Ugx 300,000,000

The expenditure pattern will be mainly on wages shs 217,779,000, Non wage UGX 37,565,409 and development of Ugx 320,000,000 which is composed of DDG of Ugx 20,000,000 and External support (UNICEF) of ugx 300,000.000.

Vote : 520 Kapchorwa 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	104,969	28,957	86,629
Locally Raised Revenues	32,340	9,000	14,000
District Unconditional Grant (Non-Wage)	17,000	6,050	17,000
District Unconditional Grant (Wage)	55,629	13,907	55,629
Development Revenues	41,500	10,500	60,000
External Financing	10,000	0	40,000
District Discretionary Development Equalization Grant	31,500	0	20,000
Total Revenues shares	146,469	39,457	146,629
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,629	8,098	55,629
Non Wage	49,340	8,961	31,000
Development Expenditure			
Domestic Development	31,500	0	20,000
Donor Development	10,000	0	40,000
Total Expenditure	146,469	17,059	146,629

Narrative of Workplan Revenues and Expenditure

The department expects total revenues this coming year to be the same as last years budget of Ugx 146.6M, with actual revenue expected to be Ugx 146,629,000 in the Fy 2020-2021 compared to last years budget of Ugx 146,469,000. The main sources of revenue will remain the same with local revenue of Ugx 13M compared to last years Ugx 32M, District non wage of Ugx 17M compared to alst years Ugx 17M, District wage remaining the same at Ugx 55.629M, Donour funding at Ugx 40M compared to Ugx 10M last year and Development dropping to Ugx 20M compared to last years allocation of Ugx 31.5M

The expenditures will be wage Ugx 55,629,000, Nonwage Ugx 31.0M and development of Ugx 60M composed of external-Ugx 40M and DDEG of Ugx 20M

Vote : 520 Kapchorwa 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	82,719	20,180	79,719
Locally Raised Revenues	10,000	2,000	7,000
District Unconditional Grant (Non-Wage)	13,000	3,250	13,000
District Unconditional Grant (Wage)	59,719	14,930	59,719
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	82,719	20,180	79,719
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,719	7,372	59,719
Non Wage	23,000	3,557	20,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	82,719	10,929	79,719

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of Ugx 79,719,000 from Ugx 7,000,000 under Local revenue, Ugx 13,000,000 under District Unconditional grant NW and District Wage of Ugx 59,719,000 for wages, The expenses of the department will be towards the facilitation of Office operations and District wage of Ugx 59,719,000 payment of staff salaries . Other expenses includes non wage expenditures worthy Ugx 20,000,000 during the financial year 2020-2021

Vote : 520 Kapchorwa 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			
<i>Recurrent Revenues</i>	47,133	10,817	42,084
Locally Raised Revenues	4,000	1,500	6,000
District Unconditional Grant (Non-Wage)	13,000	1,783	6,000
District Unconditional Grant (Wage)	22,050	5,513	22,000
Sector Conditional Grant (Non-Wage)	8,083	2,021	8,084
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	47,133	10,817	42,084
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	22,050	0	22,000
Non Wage	25,083	1,000	20,084
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	47,133	1,000	42,084

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx 42084476 of revenues in the next financial year 2010-2021 from local revenue of Ugx 6000000, District non wage of Ugx 6000000, sector non wage grant of Ugx 8084476 and District wage allocation of Ugx 22,000,000.

The expenses of the department will be routine categorized into wage of Ugx 22,000,000, and non wage expenses of Ugx 20,084,476 .