

Vote : 527 Kitgum District

FY 2020/21

Foreword

Kitgum District Local Government has prepared this Budget Framework Paper for financial year 2020/21 in accordance with the Public Finance Management Act (2015) under section 9. This BFP was a result of consultations made with key stakeholders in the District including Community leaders, Lower Local Governments, Development Partners and the District leadership. Community meetings with representation from the elderly, veterans, retired civil servants, women and people with disability and opinion leaders who came up with priorities for FY 2020/21 in line with the 3rd draft District Development Plan and 3rd draft National Development Plan. Sub County and District budget conferences were conducted to prioritize sub county and district priorities respectively.

The theme of Kitgum District LG's BFP for FY 2020/21 will be, "Industrialization for job creation and shared prosperity," which will contribute to Kitgum's vision, - "A Prosperous and Peaceful District with good Communication Links" and mission - "To deliver services to the people of Kitgum district focusing on National Priorities and Local Needs for Poverty Reduction and Improvement in the Quality of Life"

Kitgum DLG will contribute to the vision through increasing people centred interventions with focus on integration of needs of people with special needs, child headed households, people with disability, People living with HIV/AIDS, Older Persons, girls and boys, orphans, women and people entrapped in poverty.

Kitgum DLG's emphasis for FY 2020/21 is to be on;

- Handling all grievances of marginalized people including elderly who have never accessed their benefits including beneficiaries of SAGE.
- Improving visibility and accountability of government interventions through barazas and public media.
- Increasing employment opportunities for the youth through value addition in key production sectors and promoting local tourism
- Improving livelihood alternatives through increased access to animal health services, post harvest handling, target most vulnerable populations like women, older persons and orphans during the distribution of farm inputs
- Ensuring that all construction and rehabilitation works in key sectors like health, education, production, roads and water incorporate issues of people with special needs
- Increasing access to social services for populations in distant places with customized services like outreaches and mobile facilities especially the hard reach areas especially Orom Sub county.
- Promoting the protection, health, nutrition, education and social welfare of girls and boys to increase their chances of being responsible citizens.
- Regenerating environment lost due to deforestation and charcoal burning as well as strengthening the enforcement of ordinances for reforestation which were passed by council

It is therefore my plea that all key stakeholders, Development Partners, Higher Local Government and Lower Local Governments embrace this document and use it as a guiding tool for the completion of the budgeting process in order to achieve the aspirations of the people of Kitgum District.

For God and my Country



Hon Omona L Jackson
DISTRICT CHAIRPERSON - KITGUM DISTRICT

12/12/2019

Vote : 527 Kitgum 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	415,694	106,798	349,000
Discretionary Government Transfers	3,785,395	1,045,158	3,881,469
Conditional Government Transfers	22,343,036	6,476,382	20,978,380
Other Government Transfers	12,184,612	810,630	1,590,053
External Funding	5,052,616	320,072	881,775
Grand Total	43,781,354	8,759,040	27,680,677

Revenue Performance in the First Quarter of 2019/20

The District received a cumulative Total Revenue of Shs 8,759,040 (External Financing, LRR, Central Government Transfers & Other Government Transfer) indicating 20% performance of the Annual figure of Shs 43,781,354,000 by the end of Q1. This under performance is because OGT and External Finance realized only 7% and 6% of their respective annual figures. These funds have been shared across department/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q1 Shs 5,614,008,000 was spent across departments and LLGs for a number of activities (Wage of Shs 3,632,087,000 was spent across the various sectors leaving unspent balance of shs 5,28,546,000 which will be spent in the subsequent quarters; Domestic Dev of Shs 60,159,000 was spent leaving unspent balance of Shs 1,613,325,000 which are grants for capital projects which is still being procured; Non Wage Recurrent revenue spent was Shs 1,925,220,000 leaving unspent balance of Shs 679,632,000; None of the External Financing of Shs 320,072,000 has been spent.). Total unspent balance is Shs 3,145,032,000 which is mainly grants for capital projects being procured. Low capacity of Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of this funds.

Planned Revenues for FY 2020/21

For Financial year 2020/21 The District resource envelops is estimated and foretasted to be UGX 27,680,677,000. The estimated revenue represents an decrease of 36% from that of FY 2020/21 much as Discretionary Government Transfers has increased. The rest of the revenue sources witnessed a huge drop especially Other Government Transfers (NUSAF III & PRELNOR) as indicated above in the Table of Revenue Performance and Plans by source. There are also a number of Development Partners who have not yet communicated about their budget support to the District. LRR estimate is Shs 349,000,000; Discretionary Government Transfers is estimated at Shs 3,881,469,000; Conditional Government Transfers is estimated at Shs 20,978,381,000; Other Government Transfers is estimated at Shs 1,590,053,000; and External Financing of Shs 881,775,000.

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	6,365,505	1,771,776	3,830,886
Finance	299,514	63,170	271,884
Statutory Bodies	620,897	156,325	625,318

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Production and Marketing	1,763,813	530,157	1,611,647
Health	6,526,777	1,725,727	6,737,501
Education	13,216,745	3,671,190	11,432,318
Roads and Engineering	8,173,627	391,920	1,442,909
Water	1,143,925	79,972	247,529
Natural Resources	294,493	37,746	226,090
Community Based Services	2,990,270	220,795	905,740
Planning	239,666	50,581	217,673
Internal Audit	65,274	14,653	47,393
Trade, Industry and Local Development	2,080,846	45,028	83,789
Grand Total	43,781,354	8,759,040	27,680,677
<i>o/w: Wage:</i>	<i>16,642,530</i>	<i>4,160,633</i>	<i>16,642,530</i>
<i>Non-Wage Recurrent:</i>	<i>7,821,745</i>	<i>2,604,852</i>	<i>6,300,748</i>
<i>Domestic Devt:</i>	<i>14,264,462</i>	<i>1,673,484</i>	<i>3,855,624</i>
<i>Ext. Financing:</i>	<i>5,052,616</i>	<i>320,072</i>	<i>881,775</i>

Expenditure Performance in the First Quarter FY 2019/20

The District received a cumulative Total Revenue of Shs 8,759,040 (External Financing, LRR, Central Government Transfers & Other Government Transfer) indicating 20% performance of the Annual figure of Shs 43,781,354,000 by the end of Q1. This under performance is because OGT and External Finance realized only 7% and 6% of their respective annual figures. These funds have been shared across department/sectors and LLGs within the District (Direct Transfers) as highlighted above. By the end of Q1 Shs 5,614,008,000 was spent across departments and LLGs for a number of activities (Wage of Shs 3,632,087,000 was spent across the various sectors leaving unspent balance of shs 5,28,546,000 which will be spent in the subsequent quarters; Domestic Dev of Shs 60,159,000 was spent leaving unspent balance of Shs 1,613,325,000 which are grants for capital projects which is still being procured; Non Wage Recurrent revenue spent was Shs 1,925,220,000 leaving unspent balance of Shs 679,632,000; None of the External Financing of Shs 320,072,000 has been spent.). Total unspent balance is Shs 3,145,032,000 which is mainly grants for capital projects being procured. Low capacity of Contractors also affected absorption of funds by departments/sectors. Difficulty accessing many staff in the Payroll has also delayed spending of this funds.

Planned Expenditures for The FY 2020/21

In Financial year 2020/21 the District total expenditures is estimated at UGX 27,680,677,000 indicating a drop of 36% from that of FY 2019/20. This decrease was attributed decrease in External Financing and Other Government Transfers (NUSAF III). The various allocations to Sectors and Departments are as highlighted above. Generally all department witness decrease in their allocation. In summary the Wage expenditure estimate is Shs 16,642,530,000; Non-Wage Recurrent Expenditure Estimate is Shs 6,300,748,000; Development Activity Expenditure Estimate is Shs 3,855,624,000 and External Financing of Shs 881,775,000. These Expenditures cuts across the various Departments, Sectors and Sub Sector for both the Higher and Lower Local Government.

Medium Term Expenditure Plans

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Key medium term priorities of Kitgum District Local Government; Infrastructure development especially, opening of new feeder and community access roads, rehabilitation of feeder and community access roads, spot improvements, culvert installation and bridges and routine and periodic maintenance of feeder and community access roads, safe water provision in areas of drilling boreholes, construction of piped water in rural growth centers, construction of gravity flow schemes, construction of latrines in public places and rehabilitation of existing boreholes, provision of energy especially in health facilities and promotion of energy saving stoves in public institutions and homes, Human Resource development especially primary education in areas of construction of school infrastructure, supply of school furniture, teaching and learning materials and career development, Health care in areas of health infrastructure, supply of medical equipment, construction of waste management facilities, Agricultural in areas of provision of critical agricultural inputs like provision of improved planting materials, promotion of use of appropriate technologies, promotion of value chain, establishing demonstrations for soil and water conservation, promotion of water for production, construction of plant clinic and improving cattle crush and dips

Challenges in Implementation

Poor road conditions which was course by heavy down pour in the recent past has made it very hard to have access to development site especially when it comes to drilling bore hall. In addition the challenge of inadequate infrastructure limiting community access to productive land , increasing cost of production and access to markets and social services, inadequate and limited supply of electricity that hinders promotion of value addition and food processing, inadequate skilled manpower and understaffing where the current staffing level is at 52% down from 67% last year, negative community attitudes and cultural practices that impact negatively on health seeking behavior and access to education, and substance abuse especially by youth leading to increased crime rate which has led to a raise in murder rate in the District, conflicting laws on Local Revenue Generation regarding levying of 2% development Fund on all contract works and services. Negative attitude by the Hotel Owners to levy Local Hotel Tax, low rates of Local Service tax.

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	415,694	106,798	349,000
Local Services Tax	255,329	17,263	100,000
Land Fees	36,000	11,535	0
Application Fees	15,000	10,250	15,000
Business licenses	20,000	20,540	50,000
Other licenses	24,370	7,500	19,000
Sale of non-produced Government Properties/assets	5,000	0	20,000
Animal & Crop Husbandry related Levies	4,495	0	24,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	7,625	0
Registration of Businesses	1,000	750	20,000
Market /Gate Charges	17,000	12,335	33,000
Other Fees and Charges	12,000	10,000	38,000
Miscellaneous receipts/income	25,000	9,000	30,000
2a. Discretionary Government Transfers	3,785,395	1,045,158	3,881,469
District Unconditional Grant (Non-Wage)	669,665	167,416	667,857
District Discretionary Development Equalization Grant	1,185,713	395,238	1,283,594
District Unconditional Grant (Wage)	1,930,018	482,504	1,930,018
2b. Conditional Government Transfer	22,343,036	6,476,382	20,978,380

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Sector Conditional Grant (Wage)	14,712,513	3,678,128	14,712,513
Sector Conditional Grant (Non-Wage)	2,458,670	733,836	2,449,695
Sector Development Grant	1,936,207	645,402	1,930,558
Transitional Development Grant	29,802	9,934	0
General Public Service Pension Arrears (Budgeting)	640,331	640,331	0
Salary arrears (Budgeting)	169,829	169,829	0
Pension for Local Governments	1,885,615	471,404	1,885,615
Gratuity for Local Governments	510,070	127,517	0
2c. Other Government Transfer	12,184,612	810,630	1,590,053
Northern Uganda Social Action Fund (NUSAF)	2,021,239	0	0
Support to PLE (UNEB)	449,992	437,992	0
Uganda Road Fund (URF)	759,402	158,892	759,401
Project for Restoration of Livelihood in Northern Region (PRELNOR)	8,920,803	180,570	830,652
Makerere School of Public Health	33,176	33,176	0
3. External Financing	5,052,616	320,072	881,775
Democratic Governance Facility (DGF)	835,000	0	0
United Nations Children Fund (UNICEF)	1,802,616	166,992	520,540
United Nations Population Fund (UNPF)	122,000	0	361,235
Global Alliance for Vaccines and Immunization (GAVI)	153,000	153,080	0
United States Agency for International Development (USAID)	2,140,000	0	0
Total Revenues shares	43,781,354	8,759,040	27,680,677

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

Actual Q1 cumulative receipt is Shs 106,798,000 (26%) of the Planned Shs 415,694,000. This performance is because a number of revenue sources including Land Fess, Business Licenses, Registration Fees (Businesses, Births, Deaths & Marriage) perform well. Local Service Tax under performed at only 7% while Sale of Non Produced Government Properties/ Assets and Animal & Crop Husbandry related Levies did not receive even a single shilling.

Central Government Transfers

Cumulative Total Central Government Transfer stands at Shs 7,521,539,985 (28.8%) of the planned Shs 26,128,431,772. This over performance is attributed by 100% release registered under Pension Arrears & Salary Arrears. Sector development grant; Transitional Development grant and DDEG also received up to 33% each. The rest of the grants were received at 25% as expected.

Cumulative Other Central Government Transfers received by the end of Q1 was 810,630,000 which is only 7% of the total planned budget of Shs 12,184,612,062. This under performance was registered in UFR and PRELNOR while NUSAF III was completely not received. Makerere School of Public Health and Support from Ministry of Education all performed above the expected target of 25%

Donor Funding

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Total Donor grant received by the end of Q1 was only Shs 320,072,156 which is only 6% of the total planned budget of Shs 5,052,616,000. This under performance was registered because DGF, UNFPA & USAID (NUDEIL Project) didn't release any fund. While UNICEF released only 9% of its pledged fund for the entire FY. GAVI released 100% of its pledged fund that was used for Measle and Polio campaign and vaccination.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

FY 2020/21 Local Revenue resource envelopes is estimated to be UGX 349,000,000 indicating a decrease because the district does not anticipate disposing off its asset during the coming FY. The bulk of this fund is planned to be spent on General Administrative expense and co-funding of conditional Development Grant like FAL as clearly reflected on the table above. The bulk of the planned Locally Raised Revenue is planned to come from Higher Local Government. Most Lower Local Government still have miserable Local Revenue base thus leading to a lower projection for FY 2020/21. It is anticipated that if revenue mobilization and sensitization are conducted every now and then in FY 2020/21, LRR shall significantly increase there by allowing the Local Government to Finance up to 5% of its annual Budget which will reduce the frequency of seeking weaver to spent beyond 20% on council expenses

Central Government Transfers

FY 2020/21 CGT is estimated at UGX 26,449,903,000 indicating a 30% decrease compared to 38,313,043,000 for FY 2019/20. This decrease has been significantly noted under OGT (NUSAF III & PRELNOR) while Discretionary Transfers increased from 3,785,395,000 to 3,881,469,000.

Donor Funding

FY 2020/21 External Financing resources is estimated at UGX 881,775,000 showing a substantial decrease of 98% compared to UGX 5,052,616,000 for FY 2019/20. The main donor UNICEF have significantly reduced its funding to the district. DGF & GAVI have also not communicated their IPF for next FY. Hopefully if other Development partners communicate then the budget shall be revised as per the provision in the Local Government Finance and Accounting Regulation 2007.

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	681,348	170,337	681,348
District Production Services	1,082,466	208,997	930,300
<i>Sub- Total of allocation Sector</i>	1,763,813	379,334	1,611,647
Sector :Works and Transport			
District, Urban and Community Access Roads	8,173,627	2,051,977	1,442,909
<i>Sub- Total of allocation Sector</i>	8,173,627	2,051,977	1,442,909
Sector :Tourism, Trade and Industry			
Commercial Services	2,080,846	520,212	83,789
<i>Sub- Total of allocation Sector</i>	2,080,846	520,212	83,789
Sector :Education			
Pre-Primary and Primary Education	9,139,379	2,383,752	7,940,883
Secondary Education	2,848,058	819,167	2,848,058
Skills Development	685,925	505,385	247,933

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Education & Sports Management and Inspection	527,183	159,125	395,443
Sub- Total of allocation Sector	13,200,545	3,867,428	11,432,318
Sector :Health			
Primary Healthcare	180,829	46,542	565,627
District Hospital Services	523,584	122,602	490,408
Health Management and Supervision	5,822,364	1,455,591	5,681,466
Sub- Total of allocation Sector	6,526,777	1,624,735	6,737,501
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,143,925	248,715	247,529
Natural Resources Management	294,493	60,170	226,090
Sub- Total of allocation Sector	1,438,418	308,885	473,619
Sector :Social Development			
Community Mobilisation and Empowerment	2,990,270	698,419	905,740
Sub- Total of allocation Sector	2,990,270	698,419	905,740
Sector :Public Sector Management			
District and Urban Administration	6,365,505	1,593,923	3,830,886
Local Statutory Bodies	620,897	142,389	625,318
Local Government Planning Services	239,666	63,843	217,673
Sub- Total of allocation Sector	7,226,069	1,800,155	4,673,877
Sector :Accountability			
Financial Management and Accountability(LG)	298,414	68,271	271,884
Internal Audit Services	65,274	16,319	47,393
Sub- Total of allocation Sector	363,688	84,590	319,277

SECTION B : Workplan Summary

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	4,191,560	1,702,091	2,934,983
Locally Raised Revenues	62,060	45,600	151,060
Multi-Sectoral Transfers to LLGs_NonWage	69,359	30,835	0
District Unconditional Grant (Non-Wage)	117,652	32,413	238,442
District Unconditional Grant (Wage)	736,644	184,161	659,866
General Public Service Pension Arrears (Budgeting)	640,331	640,331	0
Salary arrears (Budgeting)	169,829	169,829	0

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Pension for Local Governments	1,885,615	471,404	1,885,615
Gratuity for Local Governments	510,070	127,517	0
Development Revenues	2,173,945	69,686	895,903
Other Transfers from Central Government	2,021,239	0	0
Multi-Sectoral Transfers to LLGs_Gou	28,176	0	0
External Financing	0	0	62,292
District Discretionary Development Equalization Grant	114,530	0	833,611
Transitional Development Grant	10,000	0	0
Total Revenues shares	6,365,505	1,771,776	3,830,886
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	736,644	105,780	659,866
Non Wage	3,454,916	1,203,350	2,275,117
Development Expenditure			
Domestic Development	2,173,945	43,176	833,611
Donor Development	0	0	62,292
Total Expenditure	6,365,505	1,352,306	3,830,886

Narrative of Workplan Revenues and Expenditure

Administration has a total revenue estimate of 3,830,886,000. This figure represents a decrease in revenue compared to last financial year's budget of Shs 6,365,505,000 because of none communication of Gratuity estimate, Pension and Gratuity arrears, and NUSAF III IPF. District Wage Revenue and Expenditure stands at Shs 659,866,000,000. Non Wage revenue has dropped to 2,275,117,000 from 3,454,916,000 because of none communication of Gratuity and Pension arrears. Domestic Development Grant also dropped from 2,173,945,000 to 833,611,000 because of NUSAF IIIIPF has not been communicated. Donor Development moved to 62,292,000 from Shs Zero. A total Expenditure of Shs 3,830,886,000 has been distributed across the department as follows: Operations of administration department UGX 2,658,504,503 (Including pension and slary); Human Resource Management UGX 15,015,000, Pay roll management UGX 8,878,332; Capacity Building for HLG and LLG UGX 49,998,000; Public Information UGX 14,184,000 and Records Management UGX 11,110,500, Assets and Facilities Management 3,500,000; Registration of Births, Deaths and Marriages 62,292,000 . Multisectoral allocation is Shs 1,007,403,747

Vote : 527 Kitgum 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	298,417	63,170	271,884
Locally Raised Revenues	55,442	8,000	48,442
Multi-Sectoral Transfers to LLGs_NonWage	24,587	573	0
District Unconditional Grant (Non-Wage)	49,000	12,250	46,500
District Unconditional Grant (Wage)	169,387	42,347	176,942
Development Revenues	1,097	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,097	0	0
Total Revenues shares	299,514	63,170	271,884
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	169,387	31,897	176,942
Non Wage	129,029	13,700	94,942
Development Expenditure			
Domestic Development	1,097	0	0
Donor Development	0	0	0
Total Expenditure	299,514	45,596	271,884

Narrative of Workplan Revenues and Expenditure

Finance Sector has total revenue of Shs 271,884,000 for FY 2020/21. District Wage & NW allocated is 176,942,000 and 46,500,000 respectively. LRR allocated is at 48,442,000. There is a decrease in revenue estimate because LRR and District NW allocation to the department has dropped. Total fund of Shs 271,884,000 has been distributed for spending across the sub-sectors as follows: LG Financial Management Office Shs 187,390,817 ; Revenue Management and Collection services Ushs 20,772,000; Budgeting and planning Services Ushs 772,000 ; LG Accounting Services Ushs 12,949,000; Integrated Financial Management System UShs 38,000,000; Sector Capacity Dev Ushs 8,000,000; Sector Management & Monitoring Ushs 4,000,000. in summary Wage Expenditure shall amount to Shs 176,942,000 and Non Wage expenditure is amounting to 94,942,000 across all the sub sectors.

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<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	610,501	156,325	625,318
Locally Raised Revenues	95,851	46,623	87,351
Multi-Sectoral Transfers to LLGs_NonWage	62,840	2,875	0
District Unconditional Grant (Non-Wage)	286,579	65,520	297,115
District Unconditional Grant (Wage)	165,231	41,308	240,852
Development Revenues	10,396	0	0
External Financing	10,396	0	0
Total Revenues shares	620,897	156,325	625,318
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,231	41,237	240,852
Non Wage	445,270	47,998	384,466
Development Expenditure			
Domestic Development	0	0	0
Donor Development	10,396	0	0
Total Expenditure	620,897	89,235	625,318

Narrative of Workplan Revenues and Expenditure

District Council & Statutory Bodies has a Total Revenue Estimate of 625,318,000 for FY 2020/21 and is indicating an increase when compared to that of FY 2019/20. The reason for this is that District Wage and Non Wage allocated to the department is higher than that of last year.. Revenue allocations are as follows: District Wage: Shs 240,852,000; District NW: Shs 297,115,000; LRR Shs 87,351,000. This total revenue of Shs 625,318,000 has been allocated and will be spent across subsectors as follows: LG Council Administration Services Shs 284,352,820,000; LG Procurement Management Services Shs 28,238,000; District Service Commission Shs 44,050,000; Land Management Shs 16,950,000; LG Financial Accountability Shs 16,950,000; LG Political & Executive Oversight Shs 174,777,000; Standing Committee Shs 60,000,000. This Expenditure will cover Wages: Shs 240,852,000 and Non Wage Recurrent cost: Shs 384,466,000.

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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	1,390,381	344,535	1,514,378
Locally Raised Revenues	9,412	0	7,412
Other Transfers from Central Government	445,677	111,515	562,896
Multi-Sectoral Transfers to LLGs_NonWage	3,210	0	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	158,477	39,619	171,600
Sector Conditional Grant (Wage)	535,481	133,870	535,481
Sector Conditional Grant (Non-Wage)	238,124	59,531	236,990
Development Revenues	373,433	185,622	97,269
Multi-Sectoral Transfers to LLGs_Gou	275,810	0	0
Sector Development Grant	97,623	0	97,269
Total Revenues shares	1,763,813	530,157	1,611,647
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	693,958	165,009	707,081
Non Wage	696,423	51,471	807,298
Development Expenditure			
Domestic Development	373,433	0	97,269
Donor Development	0	0	0
Total Expenditure	1,763,813	216,481	1,611,647

Narrative of Workplan Revenues and Expenditure

Production Department will receive a total of UGX 1,611,647,450= for the whole FY 2020/2021. Out of this, 707,080,636 (44%) is the wage component. PRELNOR project has 562,896,000 (35%); LRR is 7,412,000 (0.5%); sector specific grant Non-wage is 236,989,703 (15%); and, sector specific grant development is 97,269,111 (6%).

Expenditures: 535,480,636 is for salary payment of our agric extension workers at the subcounties; 171,600,000 is salaries District H/Qs staff. 562,896,000 is for implementing PRELNOR activities in Orom, Lagoro and Omiya-Anyima subcounties. 97,269,111 is for development activities: construction of 2 cattle crushes, procuring 1 motorcycle, demonstrating on small-scale solar powered irrigation system, procurement of vector control & apiculture promotion facilities and procurement of fish fingerlings. 236,989,703 is for recurrent activities of advisory services, supervision in crop, veterinary, entomology and fisheries subsectors. 3,000,000 is for supervision and follow-up of OWC inputs in the subcounties.

In Summary Wage Expenditure = 707,081,000; Non Wage Expenditure = 807,298,000; and Domestic Developent Expenditure of Shs 97,269,000 is anticipated to be incurred in FY 2020/21

Vote : 527 Kitgum 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	6,086,586	1,519,643	6,084,086
Locally Raised Revenues	8,015	0	5,515
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	5,392,837	1,348,209	5,392,837
Sector Conditional Grant (Non-Wage)	684,734	171,183	684,734
Development Revenues	440,191	206,085	653,415
External Financing	391,000	0	245,918
Other Transfers from Central Government	33,176	0	0
District Discretionary Development Equalization Grant	0	0	391,482
Sector Development Grant	16,015	0	16,015
Total Revenues shares	6,526,777	1,725,727	6,737,501
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,392,837	1,148,897	5,392,837
Non Wage	693,749	164,558	691,249
Development Expenditure			
Domestic Development	49,191	0	407,497
Donor Development	391,000	0	245,918
Total Expenditure	6,526,777	1,313,454	6,737,501

Narrative of Workplan Revenues and Expenditure

Directorate of District Health Department has a Total Revenue Estimate of 6,737,501,000 for FY 2020/21 and is indicating an increase when compared to that of FY 2019/20. The reason for this increase is that the entire DDEG component for infrastructure at the District level has been prioritized for Health Department. District & Sector conditional Non Wage, Domestic Development has remain the same. Locally Raised Revenue and External Financing allocation to the department has significantly decreased. Detailed Revenue allocations are as shown above. This total revenue of Shs 6,737,501,000 has been allocated and will be spent across subsectors as follows: OPD and other ward Construction and Rehabilitation Shs 271,482,000; Staff house construction 120,000,000; Standard pit latrine construction Shs 16,015,315; Transfer to LHU 158,129,984; District Hospital Shs 288,736,192; NGO Hospital Shs 201,671,824; Operation in DHO office 5,681,465,799

In summary Wage shall take on Total Shs 5,392,837,000; Non Wage 691,249,000; Donor Development Shs 245,918,000 and Domestic Development 407,497,000

Vote : 527 Kitgum 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	10,356,118	2,691,673	10,281,714
Locally Raised Revenues	8,015	0	5,515
Other Transfers from Central Government	12,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	46,086	0	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	75,799	18,950	69,166
Sector Conditional Grant (Wage)	8,784,195	2,196,049	8,784,195
Sector Conditional Grant (Non-Wage)	1,430,023	476,674	1,422,838
Development Revenues	2,860,627	979,517	1,150,603
Other Transfers from Central Government	437,992	0	0
External Financing	897,422	0	0
District Discretionary Development Equalization Grant	369,467	0	0
Sector Development Grant	1,155,746	0	1,150,603
Total Revenues shares	13,216,745	3,671,190	11,432,318
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,859,994	2,051,879	8,853,361
Non Wage	1,496,124	397,581	1,428,353
Development Expenditure			
Domestic Development	1,963,205	4,570	1,150,603
Donor Development	897,422	0	0
Total Expenditure	13,216,745	2,454,030	11,432,318

Narrative of Workplan Revenues and Expenditure

Vote : 527 Kitgum District

FY 2020/21

Education Department is expected to receive 11,432,318,000 in the FY 2020/21, indicating a decrease compared to 13,216,745,000 for the FY 2019/20 arising from none allocation of DDEG, District NWage and External Financing. Revenue allocation has been as follows: District and Sector Specific Wage: Sh. 69,166,000 and 8,784,195,000. District and Sector Specific NW: 0 and 1,422,838,000. DDEG and Sector Specific Development Grants: 0 and 1,150,603,000 respectively. LLR and Other transfers from Central Government stand at 5,515,000 and 0 respectively. Expenditures have been planned in the various subsectors as follows: Primary Teaching services 7,038,949,392 and 702,762,000 for wage and Non-Wage respectively. Classroom construction and rehabilitation: 177,000,000; Latrine Construction and Rehabilitation 22,171,751. Secondary Teaching services: 1,562,231,855 and 334,395,000 for Wage and Non-Wage respectively. Establishment of Amida Seed SS: 951,431,565. Tertiary Education Services : 64,919,553 and 183,013,632 for Wage and Non-Wage respectively. Education Management Services Sh. 259,242,811. In Summary, Wage expenditure shall be 8,853,361; Non-Wage recurrent cost 1,428,353,000 and Development Grant of 1,150,603,000; giving total expenditure of 11,432,318

Vote : 527 Kitgum 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	333,678	36,326	289,434
Locally Raised Revenues	8,015	0	5,515
Other Transfers from Central Government	208,958	7,150	147,337
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	116,705	29,176	136,582
Development Revenues	7,839,949	355,593	1,153,474
Other Transfers from Central Government	6,770,333	0	641,472
Multi-Sectoral Transfers to LLGs_Gou	136,385	0	0
External Financing	421,228	0	0
Sector Development Grant	512,002	0	512,002
Total Revenues shares	8,173,627	391,920	1,442,909
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	116,705	21,013	136,582
Non Wage	216,973	3,575	152,852
Development Expenditure			
Domestic Development	7,418,721	4,614	1,153,474
Donor Development	421,228	0	0
Total Expenditure	8,173,627	29,202	1,442,909

Narrative of Workplan Revenues and Expenditure

The department expects to realize a total revenue of Ushs 1,442,908,601 from the following sources: GoU (Wage) – Ushs 136,582,320; GoU (Non-Wage) – Ushs 152,852,000; GoU (Development) – Ushs 1,153,474,281; and LRR – Ushs 5,515,000. This shows a significant drop of up to 82% because External Multisectoral Allocation to LLG; Financing (USAID) and Other Transfers from Central Government (PRELNOR) was completely not allocated to the Department.

The following activities are planned: Manual routine road maintenance – Ushs 264,502,068=; Periodic road maintenance – Ushs 214,058,891=; Upgrading of district road to bitumen standard – Ushs 488,960,000=; Payment of staff salaries – Ushs 136,582,320=; Funds transferred to LLGs for removal of bottlenecks on CARs – Ushs 141,931,166=; Repair and maintenance of district road equipments – Ushs 61,747,000=; Road safety activities – Ushs 15,000,000=; and miscellaneous activities under Engineering department – Ushs 120,127,156=

In summary the the Total Expenditure of Shs 1,442,908,601 has been categorized into Wage of Shs 136,582,000; Non Wage of Shs 152,852,000 and Domestic Development of Shs 1,153,474,000

Vote : 527 Kitgum 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	87,057	21,764	81,362
District Unconditional Grant (Wage)	46,437	11,609	40,800
Sector Conditional Grant (Non-Wage)	40,620	10,155	40,562
Development Revenues	1,056,868	58,207	166,167
External Financing	882,246	0	0
District Discretionary Development Equalization Grant	0	0	11,499
Sector Development Grant	154,820	0	154,668
Transitional Development Grant	19,802	0	0
Total Revenues shares	1,143,925	79,972	247,529
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,437	8,491	40,800
Non Wage	40,620	390	40,562
Development Expenditure			
Domestic Development	174,622	4,426	166,167
Donor Development	882,246	0	0
Total Expenditure	1,143,925	13,307	247,529

Narrative of Workplan Revenues and Expenditure

The total revenue estimate for FY 2020/21 is UGX: 247,528,780 (Development revenues of 166,167,029 and recurrent revenue of 81,361,751). There has been a drop of up to 78% in revenue estimate for FY 2020/21 compared to that of FY 2019/20 as a result of drastic drop in External Financing (NUDEIL – USAID Fund). These revenue shall be spent across sectors as highlighted below: Operation of District water office – 49,599,000; Supervision, monitoring and coordination of 4,388,000; Support for O&M of District water and sanitation - 8,000,000/=; Promotion of community based management – 19,374,751/=; Rehabilitation and repair of rural water sources – 1,500,000/=; Construction of public toilet - 24,000,000/=; Borehole drilling and rehabilitation – 129,168,029/= and Construction of Piped water supply system.

In summary the total expenditure of 247,528,780 is translated to Wage of Shs 40,800,000; Non Wage of Shs 40,562,000 and Domestic Development of Shs 166,167,000

Vote : 527 Kitgum 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	220,726	33,746	226,090
Locally Raised Revenues	6,412	0	4,412
Other Transfers from Central Government	78,280	0	96,736
Multi-Sectoral Transfers to LLGs_NonWage	1,050	0	0
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	130,000	32,500	118,005
Sector Conditional Grant (Non-Wage)	4,984	1,246	4,937
Development Revenues	73,767	4,000	0
Multi-Sectoral Transfers to LLGs_Gou	56,763	0	0
Other Transfers from Central Government	0	0	0
External Financing	5,004	0	0
District Discretionary Development Equalization Grant	12,000	0	0
Total Revenues shares	294,493	37,746	226,090
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,000	19,355	118,005
Non Wage	90,726	1,245	108,085
Development Expenditure			
Domestic Development	68,763	0	0
Donor Development	5,004	0	0
Total Expenditure	294,493	20,600	226,090

Narrative of Workplan Revenues and Expenditure

Natural Resources Department is expected to receive shs. 226,090,195 in the FY 2020/21 indicating a drop of 24% from the previous FY because Multisectrol transfer to LLG; External Financing and DDEG were not allocated while there was also a drop in LRR.

118,004,892 will be for payment of wage while 108,085,303 will represent non wage component of the grant. The non wage is again broken down into 4,937,303 (Sector Conditional Grant) for wetlands management, 4412,000 (locally raised revenue) for the department operations for Lands and Forestry sub sectors. District Unconditional Grant will be 2,000,000 and this will be used for office operations. Other Central Government transfers (96,736,000) is project fund for PRELNOR (Project for the Restoration of Livelihood in Northern Region) activities.

In summary the Total fund of Shilling 226,090,195 is translated into Wage of Shs 118,005,000; and Non Wage of Shs 108,085,000

Vote : 527 Kitgum 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	389,945	89,322	332,176
Locally Raised Revenues	15,927	0	11,427
Other Transfers from Central Government	150,380	37,595	109,092
Multi-Sectoral Transfers to LLGs_NonWage	16,729	0	0
District Unconditional Grant (Non-Wage)	6,800	1,700	5,800
District Unconditional Grant (Wage)	157,350	39,338	163,577
Sector Conditional Grant (Non-Wage)	42,759	10,690	42,280
Development Revenues	2,600,325	131,472	573,565
External Financing	2,420,462	0	573,565
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	179,863	0	0
Total Revenues shares	2,990,270	220,795	905,740
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,350	20,333	163,577
Non Wage	232,595	12,015	168,599
Development Expenditure			
Domestic Development	179,863	0	0
Donor Development	2,420,462	0	573,565
Total Expenditure	2,990,270	32,348	905,740

Narrative of Workplan Revenues and Expenditure

Community Based Services Department has estimated revenue of 905,740,000 indicating decrease compared to that of FY 2019/20. This decrease is as a result of none provision of multisectoral allocation and PRELNO. External Financing also significantly drop down to 573,565,000 from 2,420,462,0000. A total Fund of Shs 905,740,000 has been planned for spending as follows in the various sub-sectors: Operation of the Community Based Services Department 284,612,703; Probation and Welfare Support 10,700,061; Social Rehabilitation Services 8,982,026; Facilitation of Community Development Workers 5,400,000; Adult Learning 5,500,000; Gender Mainstreaming 2,167,582; Children and Youth Services 581,792,693; Support to Youth Councils 5,000,000; Support to Disabled and the Elderly 5,227,992; Work based inspections 1,000,000; Labour dispute settlement 1,167,582; Representation on Women's Councils 4,889,753;

In summary the total Expenditure for the department is categorized as a follow: Wage Expenditure: 163,577,000; Non-Wage Recurrent Cost: 168,599,000 Donor Development: 573,565,000

Vote : 527 Kitgum 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	207,826	47,207	170,671
Locally Raised Revenues	19,630	1,400	14,630
Multi-Sectoral Transfers to LLGs_NonWage	17,467	0	0
District Unconditional Grant (Non-Wage)	60,000	18,125	64,000
District Unconditional Grant (Wage)	110,729	27,682	92,041
Development Revenues	31,840	3,374	47,001
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	0
External Financing	20,218	0	0
District Discretionary Development Equalization Grant	10,122	0	47,001
Total Revenues shares	239,666	50,581	217,673
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,729	10,132	92,041
Non Wage	97,097	18,125	78,630
Development Expenditure			
Domestic Development	11,622	3,374	47,001
Donor Development	20,218	0	0
Total Expenditure	239,666	31,631	217,673

Narrative of Workplan Revenues and Expenditure

The total budget allocation for Planning Department in FY 2020/21 amount to 217,673,000 UGX indicating a significant drop arising from drop in LRR & District Wage while Multisectoral Transfers & External Financing were completely not allocated to the department. Under each sub sector the expenditure allocation is as follows: Management of District Planning Office UGX 108,171,452; District Planning UGX 10,000,000; Statistical Data Collection UGX 3,500,000 ; Demographic Data Collection UGX 6,000,000 ; Project Formulation = UGX 13,000,000 ; Development Planning = UGX 8,000,000 ; MIS = UGX 2,000,000; Operational Planning = UGX 12,000,000 ; Monitoring and Evaluating Sector Plans = UGX 23,001,264. The entire expenditure of Shs 217,673,000 translates to the following: Wage = 92,041,452; Non Wage = 78,630,000 and GoU Dev = 47,001,264

Vote : 527 Kitgum 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	60,634	14,653	47,393
Locally Raised Revenues	11,221	2,300	7,721
District Unconditional Grant (Non-Wage)	23,000	5,750	13,000
District Unconditional Grant (Wage)	26,413	6,603	26,672
Development Revenues	4,640	0	0
External Financing	4,640	0	0
Total Revenues shares	65,274	14,653	47,393
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,413	5,126	26,672
Non Wage	34,221	7,715	20,721
Development Expenditure			
Domestic Development	0	0	0
Donor Development	4,640	0	0
Total Expenditure	65,274	12,841	47,393

Narrative of Workplan Revenues and Expenditure

Internal Audit has anticipated total allocation of Shs 47,393,172 for FY 2019/20 accruing from Wage and Non-wage which indicate a decrease because of decrease in District Non Wage; LRR and External Financing which was not allocated completely. Detailed Revenue Estimates are as follows: LRR: 7,721,000; District Wage: 26,672,000; & NW is at 13,000,000. These funds shall be spend as follows: Management of Internal Audit Office 29,872,000 and Internal Audit 17,521,000 which can also be translated into the following expenditure lines: Wage 26,672,000 and Non- Wage Recurrent cost 20,721,000 Totalling to Shs 47,393,172

Vote : 527 Kitgum 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	230,846	45,028	83,789
Other Transfers from Central Government	176,576	31,460	32,520
District Unconditional Grant (Wage)	36,844	9,211	33,915
Sector Conditional Grant (Non-Wage)	17,426	4,357	17,354
Development Revenues	1,850,000	0	0
Other Transfers from Central Government	1,850,000	0	0
Total Revenues shares	2,080,846	45,028	83,789
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,844	2,939	33,915
Non Wage	194,002	3,498	49,874
Development Expenditure			
Domestic Development	1,850,000	0	0
Donor Development	0	0	0
Total Expenditure	2,080,846	6,437	83,789

Narrative of Workplan Revenues and Expenditure

Trade, Industry and Local Economic Development Department has an estimated revenue of Shs 83,789,000 indicating a big drop from the Total budget estimate for FY 2019/20. This drop is because PRELNOR and Wage allocation to the department has significantly reduced. This revenue has been earmarked for spending on a number of activities across the subsectors as follows: Trade Development and Promotion Services = 39,121,307; Enterprise Development Services = 1,735,347; Market Linkage Services = 34,255,347; Cooperatives Mobilisation and Outreach Services = 4,338,369; Tourism Promotional Services = 1,735,848; Industrial Development Services = 2,603,021. These entire expenditure of Shs 83,789.239 translate to Wage of Shs 33,915,265 and Non Wage of Shs 49,873,974.