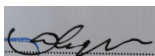

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Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. In line with Comprehensive National Development Planning Framework (CNDPF), the long-term and medium term aspirations of the Country and particularly of the District are operationalized by the annual work plans and Budgets. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to Ministry of Finance, Planning and Economic Development; and other stakeholders. The Budget Framework Paper (BFP) is a major initial deliverable of the planning and budgeting phase of an ensuing Financial Year, which commits resources to identified priority areas. It is in accordance with these requirements that this Budget Framework Paper has been prepared. It is formulated in line with attainment of the district vision which is to “Eliminate Poverty by Building a Strong Self Sustaining Local Economy By 2040”.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this BFP were obtained from the Local Government Development Plan for FY 2015/16 to 2019/20, the District Budget Conference held on 15th October 2019, Submissions from Lower Local Governments, and discussions of the District Executive Committee (DEC). The resource envelope behind this Budget Framework Paper was guided by the Indicative Planning figures issued by Ministry of Finance, Planning and Economic Development. Further, guidance on the Budget strategy for Financial Year 2020/21 was given in the First Budget Call Circular and the recently concluded Regional Budget Consultative Workshops.



Kyabaggu Richard, DISTRICT CHAIRPERSON/KALUNGU

24/12/2019

Vote : 598 Kalungu 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	793,366	166,494	784,911
Discretionary Government Transfers	2,689,414	694,747	2,684,194
Conditional Government Transfers	18,576,521	5,022,068	17,590,126
Other Government Transfers	3,493,541	311,184	1,703,021
External Funding	427,000	147,778	312,000
Grand Total	25,979,842	6,342,269	23,074,252

Revenue Performance in the First Quarter of 2019/20

Overall, in Quarter One of Financial Year 2019/20, the District received a total of 6,342,269,000 shillings from various revenue sources which is about 24 percent of the annual Planned Revenues in the approved budget of Financial Year 2018/19. This is slightly less than the expected 25 percent performance and is attributed mainly to Locally Raised Revenue since many sources were yet to perform to expected levels due to seasonality issues. It is worth noting that some individual revenue sources especially Development grants performed at slightly more than the expected 25 percent level quarter one mainly due to the Government policy of releasing all development grants by end of quarter three, and hence more was released in Quarter One.

Planned Revenues for FY 2020/21

In financial Year 2020/21, the Local Government expects to receive a total of 23,074,252,000 shillings from the various Revenue sources, which is less than the expected Revenue for Financial Year 2019/20. The decrease in expected Revenues is mainly due to the reduced Indicative Planning Figures issued by Ministry of Finance, Planning and Economic Development for revenue sources under Conditional Government Transfers. For instance, conditional Government Transfers. In addition, some Sector ministries are yet to communicate their IPFs to Local Governments which forms part of the Other Government Transfers.

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	2,777,600	891,987	2,381,973
Finance	291,963	43,753	166,147
Statutory Bodies	858,249	113,956	479,883
Production and Marketing	2,354,192	218,233	850,446
Health	3,492,965	890,733	3,367,877
Education	13,968,196	3,753,953	13,901,402
Roads and Engineering	1,178,026	211,462	1,153,001
Water	237,661	76,543	217,768

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Natural Resources	177,879	41,045	177,819
Community Based Services	368,980	28,181	114,182
Planning	201,109	55,628	191,594
Internal Audit	36,375	7,636	36,375
Trade, Industry and Local Development	36,646	9,161	35,785
Grand Total	25,979,842	6,342,269	23,074,252
<i>o/w: Wage:</i>	<i>14,525,061</i>	<i>3,631,265</i>	<i>14,525,061</i>
<i>Non-Wage Recurrent:</i>	<i>7,085,642</i>	<i>1,801,516</i>	<i>6,448,213</i>
<i>Domestic Devt:</i>	<i>3,942,139</i>	<i>761,711</i>	<i>1,788,979</i>
<i>Ext. Financing:</i>	<i>427,000</i>	<i>147,778</i>	<i>312,000</i>

Expenditure Performance in the First Quarter FY 2019/20

By end of Quarter One of Financial Year 2019/20, the District Local Government had spent about 22 percent of the annual planned expenditure in the approved budget through the various departments. This lower than expected expenditure performance was mainly due to the fact that most development projects had either not yet taken off or were still being implemented and therefore their respective payments were yet to be completed. This was due to uncompleted procurement process most of which was still at evaluation stage.

Expenditure on wages took the biggest proportion of the District's expenditure by end of Quarter one (66 percent) followed by Non-Wage Recurrent expenditure (at 30 percent). Domestic Development and Donor development expenditures then followed in that order.

Planned Expenditures for The FY 2020/21

In Financial Year 2020/21, the District expects to spend a total of 23,074,252,000 shillings through various departments. The overall expenditure plan is less than the plan for Financial Year 2020/21 and it is mainly due to reduced revenues as guided by the indicative planning figures. For instance, the effect of reduced planned expenditure is more emphasized under Administration (since some revenues are not planned for like Arrears).

It is worth noting that the overall planned expenditure is expected to reduce in Financial Year 2020/21 for all the departments.

Medium Term Expenditure Plans

All the Projects planned for are extracted from the Draft Five Year District Development Plan (DDP III) which is still undergoing the various stages of compilation and Approval. This will be operationalized by the annual work plans and budgets. This is the first year of the third DDP and all planned expenditure on identified projects is aligned to the National Strategic Direction.

Challenges in Implementation

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Inadequate Funding: The District is still challenged by scarcity of Financial Resources. The locally raised revenue base is still low coupled with sometimes budget cuts for some revenue sources under central government Grants.

Inadequate Office Space: The District has overtime recruited staff in an effort to reduce on the staffing gaps (as a requirement) and this has continuously worsened the challenge of the already inadequate office space. The district is currently housed in dilapidated Kabaka's buildings which themselves not enough to accommodate the staff.

Inadequate Transport means. The district does not have enough transport facilities like vehicles to properly carryout supervision and monitoring of projects in addition to other work related duties.

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	793,366	166,494	784,911
Rental Income Tax	12,000	3,000	12,000
Local Services Tax	127,213	45,365	127,213
Land Fees	8,100	15	8,100
Occupational Permits	300	0	300
Local Government owned Corporations	1,200	0	1,200
Other taxes on specific services	5,900	0	5,900
Local Hotel Tax	3,860	0	3,860
Application Fees	12,705	2,807	12,705
Business licenses	122,165	33,041	122,165
Liquor licenses	100	0	100
Other licenses	29,339	0	29,339
Miscellaneous and unidentified taxes	1,460	0	1,460
Royalties	13,000	0	13,000
Property related Duties/Fees	60,700	1,425	60,700
Advertisements/Bill Boards	8,445	0	0
Animal & Crop Husbandry related Levies	7,020	0	7,020
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,420	405	5,420
Educational/Instruction related levies	110,180	480	110,180
Inspection Fees	49,600	427	49,600
Market /Gate Charges	68,659	360	68,659
Other Court Fees	2,000	0	2,000
Other Fees and Charges	87,791	75,570	87,791
Street Parking fees	960	0	960
Ground rent	8,000	0	8,000
Group registration	10,440	0	10,440
Lock-up Fees	300	0	300
Quarry Charges	6,110	400	6,110

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Unspent balances – Locally Raised Revenues	10	0	0
Production Bonus	300	0	300
Court fines and Penalties - private	100	0	100
Other fines and Penalties - private	2,200	0	2,200
Other fines and Penalties – from other government units	650	0	650
Miscellaneous receipts/income	27,140	0	27,140
2a. Discretionary Government Transfers	2,689,414	694,747	2,684,194
District Unconditional Grant (Non-Wage)	480,187	120,047	477,908
Urban Unconditional Grant (Non-Wage)	132,964	33,241	131,114
District Discretionary Development Equalization Grant	214,752	71,584	214,592
Urban Unconditional Grant (Wage)	509,102	127,276	509,102
District Unconditional Grant (Wage)	1,298,440	324,610	1,298,440
Urban Discretionary Development Equalization Grant	53,969	17,990	53,037
2b. Conditional Government Transfer	18,576,521	5,022,068	17,590,126
Sector Conditional Grant (Wage)	12,717,518	3,179,380	12,717,518
Sector Conditional Grant (Non-Wage)	2,892,574	912,367	2,888,482
Sector Development Grant	1,586,610	528,870	1,521,350
Transitional Development Grant	429,802	143,267	0
Salary arrears (Budgeting)	27,573	27,573	0
Pension for Local Governments	462,776	115,694	462,776
Gratuity for Local Governments	459,667	114,917	0
2c. Other Government Transfer	3,493,541	311,184	1,703,021
National Medical Stores (NMS)	574,488	120,792	576,200
Support to PLE (UNEB)	18,000	0	18,800
Uganda Road Fund (URF)	1,133,046	190,391	1,108,021
Youth Livelihood Programme (YLP)	254,216	0	0
Makerere School of Public Health	1,000	0	0
Neglected Tropical Diseases (NTDs)	10,000	0	0
Agriculture Cluster Development Project (ACDP)	1,502,790	0	0
3. External Financing	427,000	147,778	312,000
Rakai Health Sciences Programme (RHSP)	312,000	43,138	312,000
United Nations Children Fund (UNICEF)	50,000	0	0
Global Fund for HIV, TB & Malaria	5,000	0	0
World Health Organisation (WHO)	10,000	104,640	0
Global Alliance for Vaccines and Immunization (GAVI)	20,000	0	0
United Nations Expanded Programme on Immunisation (UNEPI)	10,000	0	0
Aids Health Care Foundation (AHF)	20,000	0	0
Total Revenues shares	25,979,842	6,342,269	23,074,252

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i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

The District in the first quarter of Financial Year 2019/20 realized UGX 166494,000 which accounts for about 21 percent of the planned revenues (locally raised revenues) in the annual approved budget. This was lower than the expected 25 percent by end of quarter one. The low performance was attributed to the fact that many sources usually perform after quarter one, since revenue mobilization and collection activities like sensitization, mapping, were just starting and still ongoing by end of the quarter. However, some sources performed way beyond 25 percent. For instance, Local Service Tax (LST) and Land fees. For LST, it is because it is usually deducted in first and second quarters from the district.

Central Government Transfers

Cumulatively, the District received 26 percent of Discretionary Government Transfers, 27 percent of Conditional Government Transfers and 9 percent of Other Government Transfers. Of all the Central Government transfers, it is Other Government Transfers that performed at less than the expected 25 percent level. This is attributed to the fact that several line ministries and other agencies were yet to remit funds to the district such as YLP, UWEF, and Support to PLE, among others; for reasons like ongoing beneficiary approval processes and timing.

Donor Funding

Cumulatively, by end of quarter one, Donor performance stood at only 35 percent of the planned revenues in the approved budget. This higher performance is attributed to the fact that some donors remitted more funds to the district to cater for emerging challenges, than the quarterly projections.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In Financial Year 2019/20, the District expects to receive 784,911,000 shillings from various sources under Locally Raised Revenues, which is slightly less than the expected revenues for Financial Year 2019/20. This is because the district has reviewed and projected a reduction in performance of some individual Locally Raised revenue sources.

Central Government Transfers

Discretionary Government Transfers are expected to slightly decrease in the Financial Year 2020/21 as compared to the Financial Year 2019/20. The changes are mainly as advised through the Indicative Planning Figures (IPFs) where, for example, District Unconditional Grant Non-Wage, District Discretionary Development Equalization Grant is expected to decrease, as well as Urban Discretionary Development Equalization Grant. Conditional Government Transfers are expected to decrease as well in FY 2019/20. Other Government Transfers are also expected to decrease in Financial Year 2020/21 as compared to Financial Year 2019/20. This is mainly attributed to IPFS supplied by respective Line Ministries.

Donor Funding

External Financing for the Financial Year 2020/21 is expected to decrease mainly because many Development partners are yet to commit themselves through issuance of Indicative Planning figures (IPFs).

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	613,618	153,404	581,403
District Production Services	1,740,574	435,144	269,042
Sub- Total of allocation Sector	2,354,192	588,548	850,446

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,178,026	294,506	1,153,001
<i>Sub- Total of allocation Sector</i>	1,178,026	294,506	1,153,001
Sector :Tourism, Trade and Industry			
Commercial Services	36,646	9,161	35,785
<i>Sub- Total of allocation Sector</i>	36,646	9,161	35,785
Sector :Education			
Pre-Primary and Primary Education	8,235,127	2,058,782	8,398,048
Secondary Education	5,098,768	1,274,692	4,896,216
Skills Development	347,652	86,913	299,322
Education & Sports Management and Inspection	286,648	71,662	294,838
Special Needs Education	0	0	12,978
<i>Sub- Total of allocation Sector</i>	13,968,196	3,492,049	13,901,402
Sector :Health			
Primary Healthcare	2,376,825	594,206	2,364,125
District Hospital Services	114,852	28,713	114,852
Health Management and Supervision	1,001,288	250,322	888,900
<i>Sub- Total of allocation Sector</i>	3,492,965	873,241	3,367,877
Sector :Water and Environment			
Rural Water Supply and Sanitation	237,661	59,415	217,768
Natural Resources Management	177,879	44,470	177,819
<i>Sub- Total of allocation Sector</i>	415,541	103,885	395,588
Sector :Social Development			
Community Mobilisation and Empowerment	368,980	92,245	114,182
<i>Sub- Total of allocation Sector</i>	368,980	92,245	114,182
Sector :Public Sector Management			
District and Urban Administration	2,774,600	807,163	2,381,973
Local Statutory Bodies	858,249	119,971	479,883
Local Government Planning Services	201,109	50,277	191,594
<i>Sub- Total of allocation Sector</i>	3,833,958	977,411	3,053,450
Sector :Accountability			
Financial Management and Accountability(LG)	291,963	41,537	166,147
Internal Audit Services	36,375	9,094	36,375
<i>Sub- Total of allocation Sector</i>	328,338	50,631	202,522

SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

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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			
<i>Recurrent Revenues</i>	2,335,056	701,822	2,191,492
Multi-Sectoral Transfers to LLGs_NonWage	211,232	138,141	0
Locally Raised Revenues	146,244	57,293	479,953
Multi-Sectoral Transfers to LLGs_Wage	509,102	127,276	0
District Unconditional Grant (Non-Wage)	48,120	13,043	138,205
District Unconditional Grant (Wage)	470,342	107,886	470,342
Salary arrears (Budgeting)	27,573	27,573	0
Pension for Local Governments	462,776	115,694	462,776
Gratuity for Local Governments	459,667	114,917	0
<i>Development Revenues</i>	442,544	190,165	190,481
Multi-Sectoral Transfers to LLGs_Gou	25,687	0	0
District Discretionary Development Equalization Grant	6,858	0	137,444
Transitional Development Grant	410,000	0	0
Total Revenues shares	2,777,600	891,987	2,381,973
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	979,444	212,915	979,444
Non Wage	1,355,612	465,754	1,212,048
<i>Development Expenditure</i>			
Domestic Development	442,544	92,126	190,481
Donor Development	0	0	0
Total Expenditure	2,777,600	770,795	2,381,973

Narrative of Workplan Revenues and Expenditure

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In Financial Year 2020/21, the department expects to receive and spend a total of Shillings 2,381,973,000 from various sources (including Multisectoral transfers to Lower Local Governments), which is about 14 percent less than the expected revenues for Financial Year 2019/20. The decrease in expected revenues is mainly attributed to the fact that the availed Indicative Planning figures from Ministry of Finance Planning and Economic development did not show Gratuity for Local Governments (yet it was part of Financial Year 2019/20 Budget. Further, the district has not yet received Indicative Planning Figures for Transitional Development Grant in addition to the fact that Multisectoral transfers are now not captured in the above summary table, but under a different window.

Out of all the funds expected, about 92 percent are Recurrent Revenues while Development revenues account for only about 8 percent, which is majorly District Discretionary Development Equalization Grant. Of the recurrent revenues, wages account for a bigger proportion than Non-Wage Recurrent.

Overall, the biggest proportion of the Department's planned expenditure for Financial Year 2020/21 is on Non-Wage recurrent (51 percent) followed by expenditure on wages (41 percent) and Domestic Development (8 percent). The department has no donor development.

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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	276,506	42,921	166,147
Locally Raised Revenues	41,570	12,366	41,570
Multi-Sectoral Transfers to LLGs_NonWage	110,359	0	0
District Unconditional Grant (Non-Wage)	19,481	6,370	19,481
District Unconditional Grant (Wage)	105,096	24,185	105,096
Development Revenues	15,457	831	0
Multi-Sectoral Transfers to LLGs_Gou	15,457	0	0
Total Revenues shares	291,963	43,753	166,147
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,096	24,185	105,096
Non Wage	171,410	18,737	61,051
Development Expenditure			
Domestic Development	15,457	0	0
Donor Development	0	0	0
Total Expenditure	291,963	42,922	166,147

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department of Finance expects to receive a total of shillings 166,147,000 from various sources, which is less than the expected revenues for Financial Year 2019/20. The decrease in expected revenues is mainly attributed to the fact that no funds of Multisectoral transfers to Lower Local Governments have been planned for under this department.

All the funds expected are Recurrent Revenues since the department does not have any Development revenues planned for. Wage revenues account for the bigger proportion of the department's revenue followed by Non-wage revenues.

Overall, the bigger proportion of the Department's planned expenditure for Financial Year 2020/21 is on Wage recurrent (68 percent) followed by expenditure on Non-wage recurrent (32 percent) and No Domestic Development.

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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	724,193	107,028	479,883
Locally Raised Revenues	122,789	13,928	122,789
Multi-Sectoral Transfers to LLGs_NonWage	244,310	0	0
District Unconditional Grant (Non-Wage)	232,398	58,099	232,398
District Unconditional Grant (Wage)	124,697	35,001	124,697
Development Revenues	134,056	6,928	0
Multi-Sectoral Transfers to LLGs_Gou	134,056	0	0
Total Revenues shares	858,249	113,956	479,883
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,697	31,174	124,697
Non Wage	599,496	37,462	355,186
Development Expenditure			
Domestic Development	134,056	0	0
Donor Development	0	0	0
Total Expenditure	858,249	68,636	479,883

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department expects to receive and spend a total of shillings 479,883,000 from various sources, which is less than the expected revenues for Financial Year 2019/20. The decrease in expected revenues is attributed to the fact that no Multisectoral transfers are planned for under this department. Otherwise, the rest of the revenues are as expected in the Financial Year 2019/20.

The biggest proportion of the Department's planned expenditure for Financial Year 2019/20 is on Non-Wage recurrent (about 72 percent) followed by wage (about 28 percent). The department has no Development.

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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	878,444	193,913	777,940
Locally Raised Revenues	800	0	800
Other Transfers from Central Government	100,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	791	0	791
District Unconditional Grant (Wage)	175,934	43,684	175,934
Sector Conditional Grant (Wage)	380,523	95,131	380,523
Sector Conditional Grant (Non-Wage)	220,396	55,099	219,892
Development Revenues	1,475,748	24,319	72,506
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	1,402,790	0	0
Sector Development Grant	72,958	0	72,506
Total Revenues shares	2,354,192	218,233	850,446
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	556,457	138,814	556,457
Non Wage	321,987	55,100	221,483
Development Expenditure			
Domestic Development	1,475,748	0	72,506
Donor Development	0	0	0
Total Expenditure	2,354,192	193,914	850,446

Narrative of Workplan Revenues and Expenditure

The department expects to operate a total budget worth shs. 850,445,173/- during the Financial Year. Out of this, shs. 777,939,905/- (91.4%) is recurrent revenue, while shs. 72,505,268/- (8.6%) is development revenue. Out of the recurrent revenue shs. 556,456,916/- (72.6%) is earmarked for wage, while shs. 221,482,989/- (28.4%) is for non-wage activities. In terms of revenue sources, Shs. 672,920,714/- (79.1%) is expected under the Sector Conditional Grant; shs.176,724,959/- (20.9%) from Unconditional Grant, while shs.800, 000/- (0.1%) is expected from Local Revenues.

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*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	3,047,561	736,111	3,037,472
Locally Raised Revenues	800	0	0
Other Transfers from Central Government	585,488	120,792	576,200
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Sector Conditional Grant (Wage)	2,140,882	535,220	2,140,882
Sector Conditional Grant (Non-Wage)	320,391	80,098	320,391
Development Revenues	445,405	154,622	330,405
Other Transfers from Central Government	0	0	0
External Financing	415,000	0	300,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	30,405	0	30,405
Total Revenues shares	3,492,965	890,733	3,367,877
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,140,882	535,220	2,140,882
Non Wage	906,679	194,806	896,591
Development Expenditure			
Domestic Development	30,405	0	30,405
Donor Development	415,000	39,913	300,000
Total Expenditure	3,492,965	769,938	3,367,877

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 3,367,877,000 in FY 2020/21 of which shs 3,037,472,000 will be recurrent revenue and shs 30,405,000 development revenue and 300,000,000 donor funding. The overall expected revenues are slightly less than the expected revenues for Financial Year 2019/20 and the decrease is mainly attributed to Other Government Transfers and specifically the Medical Supplies Budget whose indicative Planning Figures were reduced as advised by the relevant agency (National Medical Stores).

Overall, the biggest expenditure of the department is on staff wages accounting for 52 percent followed by Non-wage expenditure (22 percent) and then with Government of Uganda (GoU) Development and Donor Development performing at 14 percent and 12 percent respectively.

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*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	12,671,874	3,321,846	12,669,827
Locally Raised Revenues	106,800	0	106,800
Other Transfers from Central Government	18,000	0	18,800
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	9,259	0	9,259
District Unconditional Grant (Wage)	71,015	15,922	71,015
Sector Conditional Grant (Wage)	10,196,113	2,549,028	10,196,113
Sector Conditional Grant (Non-Wage)	2,270,686	756,895	2,267,839
Development Revenues	1,296,322	432,107	1,231,575
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	1,296,322	0	1,231,575
Total Revenues shares	13,968,196	3,753,953	13,901,402
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,267,128	2,564,950	10,267,128
Non Wage	2,404,746	756,896	2,402,698
Development Expenditure			
Domestic Development	1,296,322	432,107	1,231,575
Donor Development	0	0	0
Total Expenditure	13,968,196	3,753,954	13,901,402

Narrative of Workplan Revenues and Expenditure

The Department expect to receive shs. 13,901,402,000 from various revenue sources. This amount is lower than the approved budget for 2019/2020 due to a reduction in sector Conditional grants both Non wage and development. This could be as a result of scrapping off capitation grants from private schools.

The department expect to spend shs. 13,901,402,000 on wage, non-wage and development activities. This is lower than the approved expenditure for financial year 2019/2020 due to reasons mentioned above. The Development activities to be undertaken include Construction of gender sensitive facilities to be carried out in selected schools that are badly off in terms of classrooms, latrine facilities and seed secondary school in Lukaya Town Council which lacks a Government aided secondary school.

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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	1,178,026	211,462	1,153,001
Other Transfers from Central Government	1,133,046	190,391	1,108,021
Locally Raised Revenues	4,500	900	4,500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	2,166	541	2,166
District Unconditional Grant (Wage)	38,314	19,629	38,314
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,178,026	211,462	1,153,001
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,314	9,579	38,314
Non Wage	1,139,712	185,483	1,114,687
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,178,026	195,062	1,153,001

Narrative of Workplan Revenues and Expenditure

The department of Roads and Engineering expects to receive a total of shillings 1,153,001,000 from various revenue sources which is slightly less than expected revenues for Financial Year 2019/20. The decrease in expected revenues is attributed to the reduction in Indicative Planning Figures as provided by Uganda Road Fund (URF). Majority of the revenues are expected from Other Government Transfers which is Uganda Road Fund. All funds received by the department are categorized as recurrent in nature.

Overall, the department plans to spend all the funds received totaling to 1,153,001,000 shillings. The biggest proportion the department's expenditure is on wages (77 percent) followed by Non-wage recurrent (19 percent) and Development expenditure (at 4 percent).

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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	30,933	7,633	30,904
Locally Raised Revenues	400	0	400
Sector Conditional Grant (Non-Wage)	30,533	7,633	30,504
Development Revenues	206,728	68,909	186,864
Sector Development Grant	186,926	0	186,864
Transitional Development Grant	19,802	0	0
Total Revenues shares	237,661	76,543	217,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	30,933	0	30,904
Development Expenditure			
Domestic Development	206,728	0	186,864
Donor Development	0	0	0
Total Expenditure	237,661	0	217,768

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department of Water expects to receive a total of 217,768,000 shillings from various revenue sources, which is slightly less than expected revenues for Financial Year 2019/20. This is attributed to a reduction in sector conditional Development Grant as guided through the Indicative Planning Figures (IPFs) as issued by ministry of Finance, Planning and Economic Development. Specifically, IPFs for transitional Development Grant were yet to be issued by the time this Report was compiled. However, all the other funds are expected to remain the same.

Overall, the department plans to spend all the funds received totaling to 217,768,000 shillings. The biggest proportion the department's expenditure is on domestic development followed by Non-wage recurrent. The department has no wage planned for since it was planned for under Roads and Engineering.

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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	177,879	41,045	177,819
Locally Raised Revenues	13,700	0	13,700
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	5,469	1,367	5,469
District Unconditional Grant (Wage)	154,800	38,700	154,800
Sector Conditional Grant (Non-Wage)	3,910	978	3,851
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	177,879	41,045	177,819
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	154,800	38,700	154,800
Non Wage	23,079	1,821	23,019
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	177,879	40,521	177,819

Narrative of Workplan Revenues and Expenditure

The Department of Natural Resources in Financial Year 2020/21, expects to receive a total of 177,819,000 shillings from various revenue sources, which is slightly less than expected revenues for Financial Year 2019/20. This slight decrease is attributed to a reduction in sector conditional Grant (Non-Wage) as guided through the Indicative Planning Figures (IPFs) as issued by ministry of Finance, Planning and Economic Development. However, all the other funds are expected to remain the same.

Overall, the department plans to spend all the funds received totaling to 177,819,000 shillings. The biggest proportion the department's expenditure is on Wages followed by Non-wage recurrent. The department currently has no Development funds planned for.

Vote : 598 Kalungu 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	102,763	24,891	102,182
Locally Raised Revenues	3,200	0	3,200
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	2,021	505	2,021
District Unconditional Grant (Wage)	61,702	15,426	61,702
Sector Conditional Grant (Non-Wage)	35,841	8,960	35,260
Development Revenues	266,216	3,290	12,000
Other Transfers from Central Government	254,216	0	0
External Financing	12,000	0	12,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	368,980	28,181	114,182
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	61,702	11,163	61,702
Non Wage	41,061	6,923	40,480
Development Expenditure			
Domestic Development	254,216	0	0
Donor Development	12,000	0	12,000
Total Expenditure	368,980	18,086	114,182

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department of Community Based Services expects to receive and spend a total of shillings 114,182,000 from various sources, which is much lower than the expected revenues for Financial Year 2019/20. The decrease in expected revenues is attributed to Other Government Transfers and specifically UWEP and YLP where the parent Ministry of Gender, Labour and Social Development is yet to pronounce herself on the Indicative Planning Figures. Otherwise, the rest of the Revenue sources are expected to perform at the level of Financial Year 2019/20.

The biggest proportion of the Department's planned expenditure for Financial Year 2019/20 is on Wages followed by Non- wage and lastly External financing. The department has no Domestic development expenditure planned for so far.

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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	114,446	27,311	114,446
Locally Raised Revenues	5,200	0	5,200
District Unconditional Grant (Non-Wage)	64,246	16,061	64,246
District Unconditional Grant (Wage)	45,000	11,250	45,000
Development Revenues	86,663	28,316	77,148
District Discretionary Development Equalization Grant	86,663	0	77,148
Total Revenues shares	201,109	55,628	191,594
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,000	9,578	45,000
Non Wage	69,446	15,195	69,446
Development Expenditure			
Domestic Development	86,663	6,500	77,148
Donor Development	0	0	0
Total Expenditure	201,109	31,273	191,594

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 191,594,000 from various revenue sources. This figure is lower than the approved budget of 201,109 ,000 for the current financial year because of a reduction in DDEG funds allocated to the department.

The department plans to spend shs. 191,594,000 on various activities including staff salaries and other non-wage activities. This expenditure is lower than the planned expenditure of shs. 201,109,000 for financial year 2019/2020 because of reasons mentioned above. Development funds to be used to construct a gender sensitive community hall at Kasabaale for all categories of people for meetings, trainings and entertainments among others.

Vote : 598 Kalungu 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			
<i>Recurrent Revenues</i>	36,375	7,636	36,375
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	3,873	968	3,873
District Unconditional Grant (Wage)	26,503	6,668	26,503
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	36,375	7,636	36,375
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	26,503	6,668	26,503
Non Wage	9,873	0	9,873
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	36,375	6,668	36,375

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department of Internal Audit expects to receive and spend a total of shillings 36,375,000 from various sources, which is exactly the same as the expected revenues for Financial Year 2019/20.

The biggest proportion of the Department's planned expenditure for Financial Year 2019/20 is on Wages followed by Non- wage. The department has no Development expenditure planned for.

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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	36,646	9,161	35,785
District Unconditional Grant (Non-Wage)	791	198	0
District Unconditional Grant (Wage)	25,038	6,260	25,038
Sector Conditional Grant (Non-Wage)	10,816	2,704	10,746
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	36,646	9,161	35,785
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,038	6,260	25,038
Non Wage	11,607	0	10,746
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	36,646	6,260	35,785

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department of Trade, Industry and Local Development expected expects to receive and spend a total of shillings 35,785,000 from various sources, which is slightly less than the expected revenues in Financial Year 2019/20. This slight decrease is attributed to Indicative Planning figures (IPFs) issued through Ministry of Finance, Planning and Economic Development and specifically on Sector Conditional Grant (Non-Wage). Meanwhile the other revenue sources are expected to perform at the same level as in Financial Year 2019/20.

The bigger proportion of the Department's planned expenditure for Financial Year 2019/20 is on Wages followed by Non- wage. The department has no Development expenditure planned for.