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# Vote : 632 Kitagwenda District

# FY 2020/21

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## Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. 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 the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government by 15th November. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

The district vision is a prosperous population with a good standard of living and functional skills for sustainable development. The district mission is to serve the community through coordinated delivery of services focusing on National priorities and significant local needs in order to accelerate sustainable development in the District.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this Budget Framework Paper were obtained from the Draft Local Government Development Plan for the period 2020/2021 to 2024/2025, the District Planning/ Budget Conference held on 04th November 2019, submissions from Lower Local Governments and views from the District Executive Committee. The Budget Framework Paper was approved by the District Executive Committee on 7th November 2019.

The theme for FY2020/21 remains the same in the Medium Term as guided by the 3rd National Development Plan being formulated, i.e., Industrialization for Job Creation and shared Prosperity. Attaining a lower middle income status by 2020 remains the central focus of Government. Therefore, the focus of the district during the FY 2020/2021 shall be; enhancing Agriculture and agro-industrialization, improving road infrastructure, Human capital development, promoting local economic Development, enhancing local revenue collection and enhancing Quality of public service delivery.

I call upon the people of Kitagwenda District, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute towards the realisation of the interventions proposed in this framework.

Thank you. For God and My Country.



Mugabe Robert, DISTRICT CHAIRPERSON KITAGWENDA

05/01/2020

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# FY 2020/21

## 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	1,397,607	407,097	242,996
Discretionary Government Transfers	2,522,482	643,058	2,617,545
Conditional Government Transfers	10,206,922	2,794,756	8,838,147
Other Government Transfers	681,457	41,449	651,016
External Funding	190,000	9,758	190,000
<b>Grand Total</b>	<b>14,998,468</b>	<b>3,896,118</b>	<b>12,539,705</b>

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

The total revenue out turn for the district for FY 2019/20 as at 30th September 2019 stood at 5,896,411,000 including Multi sectoral transfers to Lower Local Governments) representing 28% of the annual budget. The total revenue when decomposed per source as compared to the annual budget (per source) was as follows: Local Revenue 32%, discretionary Government Transfers 26%, conditional Government Transfers 32%, Other Government Transfers 4% and external Financing 13% of the budgeted revenue per category. Of the Local revenue that had been received by the District, 25% of the Annual local revenue projection amounting to Ushs 156,758,250 had been advanced to the District by the Ministry of Finance, Planning and Economic Development. This Local revenue advance would be paid back to MoFPED using the actual Local revenue collections during the course of the FY 2019/2020.

### Planned Revenues for FY 2020/21

The projected total resource envelope for the district for FY 2020/2021 including multi sectoral transfers to Lower Local Governments stands at Ugandan SHS 3,896,118,000. When decomposed by revenue category, the share of revenues as a percentage of the total budget is as follows: Locally Raised Revenues at 29%, : Discretionary Government Transfers at 25%, Conditional Government Transfers at 29% Other government transfers at 6% and External Financing: 5%.

The projected total revenue for the district has decreased by 17% compared to FY 2019/20 since the planning figures for FY 2020/2021 for the transitional development grant and those for payment of salary arrears and gratuity for local Governments have not yet been released by the Ministry of Finance, Planning and Economic Development. The District Resource Envelope for FY 2020/2021 is expected to be realised from the following sources: Local Revenue , central Government Transfers and External Financing.

### 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	2,727,958	838,706	1,158,562
Finance	1,385,245	313,824	290,246
Statutory Bodies	274,678	100,499	324,492
Production and Marketing	890,117	196,642	639,242

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Health	1,938,410	457,758	2,033,322
Education	6,307,778	1,691,669	6,442,721
Roads and Engineering	425,950	63,526	446,617
Water	338,844	107,430	282,190
Natural Resources	98,864	24,171	233,758
Community Based Services	392,463	43,727	439,570
Planning	117,270	33,856	96,251
Internal Audit	58,618	13,744	61,693
Trade, Industry and Local Development	42,273	10,568	91,040
<b>Grand Total</b>	<b>14,998,468</b>	<b>3,896,118</b>	<b>12,539,705</b>
<i>o/w: Wage:</i>	<i>8,508,276</i>	<i>2,127,069</i>	<i>8,508,276</i>
<i>Non-Wage Recurrent:</i>	<i>4,425,517</i>	<i>1,134,399</i>	<i>2,824,829</i>
<i>Domestic Devt:</i>	<i>1,874,675</i>	<i>624,892</i>	<i>1,016,599</i>
<i>Ext. Financing:</i>	<i>190,000</i>	<i>9,758</i>	<i>190,000</i>

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

Regarding expenditure, total expenditure by the end of the quarter stood at ushs 2,036,716,000 including expenditure under multi sectoral transfers to Lower Local Governments representing 52% of the releases that had been made to the departments. When decomposed by revenue category, total expenditure as a percentage of the releases that were made during the quarter under review stood as follows: wage:64%, non-wage recurrent: 50%, domestic development: 17% and External Financing: 0%.The low funds absorption for the non-wage recurrent was mainly because payments for the Local Purchase Orders for stationery and fuel that had been issued during the quarter were still being processed.The low funds absorption for domestic development was mainly because the procurement process for development projects was still ongoing i.e. at contract signing stage which affected departments with development projects especially water, production, education and Health. More so, implementation of development projects under the Uganda Intergovernmental Funds Transfers in Health and Education departments was still in progress.

## Planned Expenditures for The FY 2020/21

The total expenditure projection for the FY 2020/2021 for the district (including expenditure under Multi sectoral Transfers to Lower Local Governments) stands at 12,539,705,000. When decomposed by expenditure category, the share of expenditure as a percentage of the total budget is as follows: wage: 73%, non-wage recurrent: 16%, domestic development: 8% and external Financing: 3%. The projected total expenditure for the district has decreased by 17% compared to FY 2019/20 due to the reduction of the projected expenditure for domestic development and non-wage recurrent.

## Medium Term Expenditure Plans

In line with the Draft 3rd Five Year District Development Plan for the period 2020/2021 to 2024/2025, the projected resource envelope for the medium term is expected to be expended as follows: Administration 11.1%, Finance 2.5%, Statutory Bodies 3.7%, Production and marketing 19.1%, Health 11.7%, Education and Sports 37.4%, Roads and Engineering 4.1%, Water 2.6%, Natural Resources 1.6%, Community Based Services 3.8%, Planning 0.8%, Internal Audit 0.5% and Trade, Industry and Local Development 1.0%.

## Challenges in Implementation

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Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High population growth rate: The district has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>1,397,607</b>	<b>407,097</b>	<b>242,996</b>
Local Services Tax	41,505	23,291	41,505
Land Fees	8,875	7,869	7,248
Beer	2,630	658	8,522
Local Hotel Tax	0	0	500
Application Fees	1,500	375	1,500
Business licenses	62,786	23,915	62,786
Royalties	30,000	7,500	30,000
Sale of publications	20,000	5,026	20,000
Animal & Crop Husbandry related Levies	4,900	1,369	4,900
Inspection Fees	2,915	1,585	8,164
Market /Gate Charges	26,155	34,286	14,901
Voluntary Transfers	18,000	4,500	18,000
Miscellaneous receipts/income	1,178,341	296,723	24,970
<b>2a. Discretionary Government Transfers</b>	<b>2,522,482</b>	<b>643,058</b>	<b>2,617,545</b>
District Unconditional Grant (Non-Wage)	489,242	122,310	491,020
Urban Unconditional Grant (Non-Wage)	39,168	9,792	39,537
District Discretionary Development Equalization Grant	126,869	42,290	219,584
Urban Unconditional Grant (Wage)	244,179	61,045	244,179
District Unconditional Grant (Wage)	1,600,647	400,162	1,600,647
Urban Discretionary Development Equalization Grant	22,378	7,459	22,578
<b>2b. Conditional Government Transfer</b>	<b>10,206,922</b>	<b>2,794,756</b>	<b>8,838,147</b>
Sector Conditional Grant (Wage)	6,663,451	1,665,863	6,663,451
Sector Conditional Grant (Non-Wage)	1,564,831	490,447	1,567,047
Sector Development Grant	545,626	181,875	554,437
Transitional Development Grant	1,179,802	393,267	0
Pension for Local Governments	53,212	13,303	53,212
Gratuity for Local Governments	200,000	50,000	0
<b>2c. Other Government Transfer</b>	<b>681,457</b>	<b>41,449</b>	<b>651,016</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	120,000	0	120,000
Support to PLE (UNEB)	4,000	0	4,000

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Uganda Road Fund (URF)	337,457	41,449	307,016
Youth Livelihood Programme (YLP)	220,000	0	220,000
<b>3. External Financing</b>	<b>190,000</b>	<b>9,758</b>	<b>190,000</b>
Baylor International (Uganda)	20,000	0	20,000
United Nations Children Fund (UNICEF)	100,000	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	10,000	0	10,000
Medicins Sans Frontiers	60,000	9,758	60,000
<b>Total Revenues shares</b>	<b>14,998,468</b>	<b>3,896,118</b>	<b>12,539,705</b>

i) Revenue Performance by September FY 2019/20

## Locally Raised Revenues

By the end of the 1st quarter, the district had received Local Revenue amounting to Ushs 407,097,000 representing 29% of the annual Local Revenue projection for the Vote. This was advanced to the district by the Ministry of Finance, Planning and Economic Development and would be recovered during the FY 2019/2020 using the actual Local Revenue receipts. In terms of actual Local revenue collection, the District had realized 29% of the annual Local Revenue projection for the Vote. In terms of actual Local revenue collection, most of the sources of local revenue had performed above the projection for the 1st Quarter and these included Local Service Tax, Agency Fees, Business Licenses and Market/Gate Charges.

## Central Government Transfers

By the end of the 1st quarter the performance of Central Government Transfers was excellent. The district had realized 27% of the 1st Quarter projected release from central Government Transfers i.e. slightly above the projection for the Quarter of 25%. This excellent performance was because all development grants had been received by 33.3% of the planned annual target by the end of the 1st quarter. More so, 100% of the annual target for the General Public service pension arrears (Budgeting) and gratuity had been received by the end of the 1st quarter. More so, 27% of the Sector Conditional Grant (Non-Wage) had been received by the end of the quarter under review.

## Donor Funding

By the end of the 1st quarter, there was very poor performance of External Financing. The district had realized only 5% of the projected annual release from external Financing i.e. far below the projection for the Quarter of 25%. This funding had been received from MSF which is the single source of External Financing to the Vote.

ii) Planned Revenues for FY 2020/21

## Locally Raised Revenues

The projected Local Revenue for the district during the FY 2020/21 including local revenue for Lower Local Governments stands at SHS.242,996,000 representing 2% of the total budget. This local revenue is expected to be realized from the following sources: Business licenses: 8.5%; sale of non-produced Government properties/assets: 7.1%; Rent and rates from produced assets from other government units: 12.6%; property related duties/fees: 3.6%; Market / gate charges: 5.5%, other fees and charges: 39.3% while other sources will generate 23.4% of the projected local revenue. The projected local revenue for FY 2020/21 is still far below the estimated local revenue for FY 2019/20 simply because of the expected decline in miscellaneous sources of revenue.

## Central Government Transfers

The projected Central Government Transfers for the district during the FY 2020/21 including multi sectoral transfers to Lower Local Governments stands at 12,106,709,000 representing 96.2% of the total budget. Out of this income, 16% will be Discretionary Government transfers; 73% will be conditional Government transfers while 11% will constitute other Government Transfers. The projected Central Government Transfers for FY 2020/21 has decreased by 15.1% compared to that of FY 2019/20 mainly because the indicative Planning figures for Transitional Development Grant are not yet issued by the Ministry of Finance, Planning and Economic Development.

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## Donor Funding

The projected External Financing for the district during the FY 2020/21 stands at SHS.190,000,000 representing 1.8% of the total budget. All External Financing is projected to be realized from UNICEF, Baylor, and GAVI. This External Financing is expected to be received by the following departments: Health and Education. The projected External Financing for FY 2020/2021 is still maintained at the current levels for FY 2019/2020.

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	406,667	101,667	372,406
District Production Services	483,450	120,863	266,836
<b><i>Sub- Total of allocation Sector</i></b>	<b>890,117</b>	<b>222,529</b>	<b>639,242</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	425,950	106,488	446,617
<b><i>Sub- Total of allocation Sector</i></b>	<b>425,950</b>	<b>106,488</b>	<b>446,617</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	42,273	10,211	91,040
<b><i>Sub- Total of allocation Sector</i></b>	<b>42,273</b>	<b>10,211</b>	<b>91,040</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	4,217,421	1,054,355	3,756,550
Secondary Education	1,296,355	324,089	1,596,786
Skills Development	627,494	156,873	899,518
Education & Sports Management and Inspection	166,508	41,627	189,867
<b><i>Sub- Total of allocation Sector</i></b>	<b>6,307,778</b>	<b>1,576,945</b>	<b>6,442,721</b>
<b>Sector :Health</b>			
Primary Healthcare	401,971	100,493	424,884
Health Management and Supervision	1,536,438	384,110	1,608,438
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,938,410</b>	<b>484,602</b>	<b>2,033,322</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	338,844	84,711	282,190
Natural Resources Management	98,864	22,797	233,758
<b><i>Sub- Total of allocation Sector</i></b>	<b>437,707</b>	<b>107,508</b>	<b>515,947</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	392,463	98,116	439,570
<b><i>Sub- Total of allocation Sector</i></b>	<b>392,463</b>	<b>98,116</b>	<b>439,570</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,727,958	631,235	1,158,562
Local Statutory Bodies	274,678	68,670	324,492

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Local Government Planning Services	117,270	29,318	96,251
<i>Sub- Total of allocation Sector</i>	<b>3,119,906</b>	<b>729,222</b>	<b>1,579,305</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	1,385,245	346,706	290,246
Internal Audit Services	58,618	14,655	61,693
<i>Sub- Total of allocation Sector</i>	<b>1,443,863</b>	<b>361,361</b>	<b>351,939</b>

## SECTION B : Workplan Summary

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## Workplan: Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,490,181</b>	<b>426,113</b>	<b>1,143,863</b>
Locally Raised Revenues	50,930	49,822	70,504
Multi-Sectoral Transfers to LLGs_NonWage	252,890	58,576	0
Multi-Sectoral Transfers to LLGs_Wage	244,179	61,045	0
District Unconditional Grant (Non-Wage)	76,136	40,159	116,226
Urban Unconditional Grant (Non-Wage)	0	0	11,962
Urban Unconditional Grant (Wage)	0	0	244,179
District Unconditional Grant (Wage)	612,835	153,209	647,780
Pension for Local Governments	53,212	13,303	53,212
Gratuity for Local Governments	200,000	50,000	0
<b>Development Revenues</b>	<b>1,237,776</b>	<b>412,592</b>	<b>14,699</b>
Multi-Sectoral Transfers to LLGs_Gou	59,246	0	0
District Discretionary Development Equalization Grant	18,531	0	12,699
Transitional Development Grant	1,160,000	0	0
<b>Total Revenues shares</b>	<b>2,727,958</b>	<b>838,706</b>	<b>1,158,562</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	857,013	66,165	891,958
Non Wage	633,168	74,356	251,905
<b>Development Expenditure</b>			
Domestic Development	1,237,776	92,009	14,699
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,727,958</b>	<b>232,529</b>	<b>1,158,562</b>

## Narrative of Workplan Revenues and Expenditure

During the FY 2020/21 the department expects to receive revenues worths Ugx 1,158,562, 000. Compared to the FY 2019/20, expected revenue for the FY 2020/21 has declined by 58% simply because of non-declared IPFs for gratuity and new arrangement under multi-sectoral budgeting approach for LLGs starting with the FY 2020/21.

Out of the expected amount Ugx 891,958,000 will be spent on Wage, Pension will be Ugx 53,212,000 and generally Non-wage recurrent expenditure will be SHS. 251,905,000 and Development revenues of SHS. 14,699, 000.

Funds expected will be used for payment of staff salaries, pensions, monitoring of government programs and projects, support to Sub counties, assets management and overall administration operations.



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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,375,245</b>	<b>310,491</b>	<b>283,074</b>
Locally Raised Revenues	1,160,963	270,241	45,237
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	53,282	0	75,602
District Unconditional Grant (Wage)	161,000	40,250	161,000
<b>Development Revenues</b>	<b>10,000</b>	<b>3,333</b>	<b>7,171</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	10,000	0	6,929
<b>Total Revenues shares</b>	<b>1,385,245</b>	<b>313,824</b>	<b>290,246</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	161,000	11,235	161,000
Non Wage	1,214,245	17,929	122,074
<b>Development Expenditure</b>			
Domestic Development	10,000	2,000	7,171
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,385,245</b>	<b>31,164</b>	<b>290,246</b>

## Narrative of Workplan Revenues and Expenditure

During the FY 2020/2021, the department expects to get revenue worth 290,246,000/= compared to 1,375,245,000/= in FY 2019/20 representing a shortfall of 79%. The short fall in the expected revenues for Fy 2020/21 is as a result of decline in the expected locally raised revenue collections.

The expected revenue will be got from various sources as detailed below: unconditional grant 53,282,000/=. Wage 161,000,000/= and Local revenue 27,832,380/.

The expected revenues will be utilized as follows: LG Financial Mgt services, Budget and Planning services, Expenditure Mgt Services, LG Accounting services and Revenue Mgt & Collection services. The Lower local governments will receive revenues worth: SHS.23,554,387/= for Non-wage recurrent expenditures, Local revenue will be SHS.20,404,732 and DDEG transfers to LLGs will be SHS. 7,171,243/= respectively.

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>274,678</b>	<b>100,499</b>	<b>324,492</b>
Locally Raised Revenues	47,608	28,482	64,768
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	90,670	37,917	121,324
District Unconditional Grant (Wage)	136,400	34,100	136,400
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>274,678</b>	<b>100,499</b>	<b>324,492</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	136,400	15,155	136,400
Non Wage	138,278	36,818	188,092
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>274,678</b>	<b>51,974</b>	<b>324,492</b>

### Narrative of Workplan Revenues and Expenditure

The statutory Bodies department expects to receive revenues worth UGX. 324,492,000 for the FY 2020/21. Compared to the FY 2019/20 budget of SHS. 274,678,000, the FY 2020/21 revenues are expected to increase by 15.4% simply because of the expected higher locally raised revenue allocations to the sector.

Of the total expected revenues wage will be SHS. 136,400,000 and District Unconditional grant Non-wage will be SHS. 121,324,000. Locally raised revenue will be SHS. 64,768,000 and Multi-sectoral transfers to LLG will be SHS. 56,814,000.

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>796,100</b>	<b>165,302</b>	<b>567,160</b>
Locally Raised Revenues	2,428	607	5,368
Other Transfers from Central Government	120,000	0	120,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	14,890	0	17,037
District Unconditional Grant (Wage)	278,265	69,566	40,000
Sector Conditional Grant (Wage)	234,960	58,740	234,960
Sector Conditional Grant (Non-Wage)	145,557	36,389	145,294
<b>Development Revenues</b>	<b>94,017</b>	<b>31,339</b>	<b>72,083</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	23,337	0	1,151
Sector Development Grant	70,680	0	70,931
<b>Total Revenues shares</b>	<b>890,117</b>	<b>196,642</b>	<b>639,242</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	513,225	83,366	274,960
Non Wage	282,875	22,422	292,200
<b>Development Expenditure</b>			
Domestic Development	94,017	2,930	72,083
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>890,117</b>	<b>108,719</b>	<b>639,242</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2020/21 the Production department expects to receive revenues from the various listed sources as follows; Under Sector Conditional grant wage SHS. 234,960,000. and Sector Conditional grant Non-Wage will be SHS. 145,294,000 Locally raised revenues will be SHS. 5,368,000. District unconditional grant (non-wage) will be SHS. 17,037,000. District unconditional grant (wage) will be SHS.40,000,000 and multi sectoral transfers to LLGs of SHS.10,738,842. Under Capital Development the Sector Development grant will be SHS. 72,083,000 and finally from other government transfers will be SHS. 120,000,000. All these sources add up to SHS. 639,242,000. This projection is below the current budget for FY 2019/20 simply because of the decline in Development revenues and expected District unconditional grant wage.

# Vote : 632 Kitagwenda District

# FY 2020/21

## Workplan: Health

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,685,400</b>	<b>426,996</b>	<b>1,701,173</b>
Locally Raised Revenues	2,428	607	9,391
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	14,890	9,369	18,700
Sector Conditional Grant (Wage)	1,516,438	379,110	1,516,438
Sector Conditional Grant (Non-Wage)	151,644	37,911	151,644
<b>Development Revenues</b>	<b>253,010</b>	<b>30,761</b>	<b>332,149</b>
External Financing	190,000	0	190,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	0	0	76,139
Sector Development Grant	63,010	0	63,010
<b>Total Revenues shares</b>	<b>1,938,410</b>	<b>457,758</b>	<b>2,033,322</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,516,438	311,109	1,516,438
Non Wage	168,962	36,870	184,735
<b>Development Expenditure</b>			
Domestic Development	63,010	0	142,149
Donor Development	190,000	0	190,000
<b>Total Expenditure</b>	<b>1,938,410</b>	<b>347,979</b>	<b>2,033,322</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive sh. 2,033,322,000 UGX in the FY 2020-2021 compared to this current year 2019-2020 which is sh. 1,938,410,000 with is 3.74% increase. Due to expected increase in District Discretionary Development Equalization Grant allocation to sector of sh.76,139,000.

Out of total expected grant sh. 2,033,322,000 UGX, sh.1,516,438,000 UGX is meant for wage, sh.184,735,000 non-Wage, sh.190,000,000 external financing, and sh. 76,139,000 Domestic Development. The expected priority expenditure will be on the construction of mortuary at Ntara HCIV

# Vote : 632 Kitagwenda 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,109,963</b>	<b>1,625,730</b>	<b>6,204,139</b>
Locally Raised Revenues	3,036	759	8,889
Other Transfers from Central Government	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Wage)	0	0	80,000
Sector Conditional Grant (Wage)	4,912,052	1,228,013	4,912,052
Sector Conditional Grant (Non-Wage)	1,190,875	396,958	1,193,007
<b>Development Revenues</b>	<b>197,815</b>	<b>65,938</b>	<b>238,582</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	197,815	0	206,360
<b>Total Revenues shares</b>	<b>6,307,778</b>	<b>1,691,669</b>	<b>6,442,721</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,912,052	826,064	4,992,052
Non Wage	1,197,911	297,719	1,212,087
<b>Development Expenditure</b>			
Domestic Development	197,815	5,173	238,582
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>6,307,778</b>	<b>1,128,956</b>	<b>6,442,721</b>

### Narrative of Workplan Revenues and Expenditure

The District Education sector for Kitagwenda expect to receive revenues worth UGX 6442,721,445 in the FY 2020/21. Of the total expected revenues wage will be SHS4,992,052,000. Non-wage recurrent revenues will be SHS. 1,212,087,000 and Development revenues will be SHS. 238,582,343. Projections for the FY 2020/21 revenues are slightly above the revenues for the FY 2019/20 simply because of expected increase in locally raised revenues and multi sectoral transfers to LLGs.

# Vote : 632 Kitagwenda 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>425,950</b>	<b>63,526</b>	<b>413,409</b>
Locally Raised Revenues	3,036	5,365	12,036
Other Transfers from Central Government	337,457	41,449	307,016
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	18,612	0	19,512
District Unconditional Grant (Wage)	66,845	16,711	66,845
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>33,208</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>425,950</b>	<b>63,526</b>	<b>446,617</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,845	10,309	66,845
Non Wage	359,105	40,449	346,564
<b>Development Expenditure</b>			
Domestic Development	0	0	33,208
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>425,950</b>	<b>50,758</b>	<b>446,617</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of UGX 446,617,000 in FY/2020/21. In comparison to the FY 2019/20, Revenue projection for the FY 2020/21 have generally increased by 11.4% due to expected increase in locally raised revenues. Out of that, UGX 66,845,000 will be wage, UGX 19,512,00 will be district unconditional grant non-wage while UGX 12,036,000 will be expected from Locally raised Revenues .Other transfers from central Government(URF) of UGX 307,016,000 for Maintenance of District, Urban and Community Access Roads, multisectoral transfer to lower local government will be SHS.51,107,553 Funds expected will be spent on: Mechanical imp rest to maintain and service the road unit ,Routine manual maintenance ,Routine mechanized maintenance and Supply and installation of culverts on dangerous spots.

# Vote : 632 Kitagwenda District

# FY 2020/21

## Workplan: Water

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>104,921</b>	<b>29,456</b>	<b>66,226</b>
Locally Raised Revenues	2,428	0	2,628
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	14,890	7,555	14,990
District Unconditional Grant (Wage)	57,382	14,346	17,382
Sector Conditional Grant (Non-Wage)	30,221	7,555	30,226
<b>Development Revenues</b>	<b>233,923</b>	<b>77,974</b>	<b>215,964</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	214,121	0	214,136
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>338,844</b>	<b>107,430</b>	<b>282,190</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,382	0	17,382
Non Wage	47,539	11,278	48,844
<b>Development Expenditure</b>			
Domestic Development	233,923	0	215,964
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>338,844</b>	<b>11,278</b>	<b>282,190</b>

### Narrative of Workplan Revenues and Expenditure

Water Sector plans to receive a total of UGX 282,190,000= for interventions in Water Supply, sanitation and Hygiene for the FY 2020-2021. UGX 30,226,000= as Sector Conditional Grant (Non-Wage), UGX 2,628,000= as Locally Raised Revenue; UGX 14,990,000= as District Unconditional Grant (Non-Wage), UGX 17,382,000= as District Unconditional Grant (Wage), UGX 214,136,000= as Sector Development Grant, and Multi-sectoral transfers to LLGs will be SHS. 3,127,939. Compared to the FY 2019/20, the revenue projections in the FY 2020/21 has reduced due to decline in the expected development revenues.

# Vote : 632 Kitagwenda District

# FY 2020/21

## Workplan: Natural Resources

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>98,864</b>	<b>24,171</b>	<b>217,680</b>
Locally Raised Revenues	4,250	6,063	5,350
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	26,057	969	27,713
District Unconditional Grant (Wage)	64,680	16,170	180,000
Sector Conditional Grant (Non-Wage)	3,877	969	3,918
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>16,077</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>98,864</b>	<b>24,171</b>	<b>233,758</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	64,680	16,170	180,000
Non Wage	34,184	2,927	37,680
<b>Development Expenditure</b>			
Domestic Development	0	0	16,077
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>98,864</b>	<b>19,097</b>	<b>233,758</b>

### Narrative of Workplan Revenues and Expenditure

The department of Natural Resources expects to receive a total revenue of UGX 233,758,000. Out of this, UGX 180,000,000 is expected as DUG-Wage and will be expended on paying salaries. Also, UGX 37,680,000 is expected as DUG-Non wage and this will be expended on various departmental operations, UGX 3,918,000 is expected as Sector Conditional Grant and this will be spent on wetlands management. UGX 5,350,000 is expected as locally raised revenues which will also be spent on departmental operations. Multi-sectoral transfers to LLGs will be SHS.18,577,064. This money will be spent on tree planting, forestry training, monitoring wetlands activities as well as trainings on sustainable wetlands management. Compared to the FY 2019/20, the budget estimates for FY 2020/21 have increased from SHS. 98,864,000 to SHS. 233,758,000 simply because of increase in wage revenues.



**Vote : 632 Kitagwenda District****FY 2020/21****Workplan: Community Based Services****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>388,463</b>	<b>42,393</b>	<b>172,017</b>
Locally Raised Revenues	2,428	4,607	4,408
Other Transfers from Central Government	220,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	14,890	0	15,190
District Unconditional Grant (Wage)	118,760	29,690	118,760
Sector Conditional Grant (Non-Wage)	32,385	8,096	32,659
<b>Development Revenues</b>	<b>4,000</b>	<b>1,333</b>	<b>267,554</b>
Other Transfers from Central Government	0	0	220,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	4,000	0	40,780
<b>Total Revenues shares</b>	<b>392,463</b>	<b>43,727</b>	<b>439,570</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	118,760	17,840	118,760
Non Wage	269,703	9,573	53,257
<b>Development Expenditure</b>			
Domestic Development	4,000	1,333	267,554
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>392,463</b>	<b>28,747</b>	<b>439,570</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2020/2021 CBS department expects to receive total revenue worth 439,570,060: Wage shs. 118,760.000 , Non wage recurrent revenue of 53,256,555, Local revenue 4,408,000 and Govt Devt 267,553,505. Of the total expected revenue, wage shall be spent on payment of salaries, Non wage shall be spent on protection and community based services delivery. Compared to the FY2019/2020, the revenue received was 392,463,000 unlike next FY2020/2021 revenue increase of 10.7% due to YLP funds decentralized to lower local governments.

# Vote : 632 Kitagwenda District

# FY 2020/21

## Workplan: Planning

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>83,137</b>	<b>22,478</b>	<b>87,138</b>
Locally Raised Revenues	6,072	12,518	8,273
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	37,225	0	37,525
District Unconditional Grant (Wage)	39,840	9,960	39,840
<b>Development Revenues</b>	<b>34,133</b>	<b>11,378</b>	<b>9,113</b>
District Discretionary Development Equalization Grant	34,133	0	9,113
<b>Total Revenues shares</b>	<b>117,270</b>	<b>33,856</b>	<b>96,251</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,840	3,054	39,840
Non Wage	43,297	9,583	47,298
<b>Development Expenditure</b>			
Domestic Development	34,133	2,333	9,113
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>117,270</b>	<b>14,970</b>	<b>96,251</b>

### Narrative of Workplan Revenues and Expenditure

During the FY 2020/21 the Planning department expects to realize the following listed revenues by sources; District unconditional grant wage of SHS.39,840,000, District unconditional grant non-wage recurrent of SHS. 37,525,000 Locally raised revenue will be SHS. 8,273,000 and Under development the sector expects DDEG of SHS. 9,113,000. By end of the FY 2020/21, the sector will have realized revenues totaling to SHS. 96,251,000. However, the Fy 2020/21 revenue projection has declined compared to year 2019/20 budget simply because of the decline in expected development. During FY 2020/21, priority will be given to completion of the DDP III and DPAP.

# Vote : 632 Kitagwenda District

# FY 2020/21

## Workplan: Internal Audit

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>58,618</b>	<b>13,744</b>	<b>61,693</b>
Locally Raised Revenues	3,643	5,584	5,643
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	22,335	0	23,410
District Unconditional Grant (Wage)	32,640	8,160	32,640
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>58,618</b>	<b>13,744</b>	<b>61,693</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,640	2,396	32,640
Non Wage	25,978	5,584	29,053
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>58,618</b>	<b>7,980</b>	<b>61,693</b>

## Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shs 6,1693,100 including multisectoral transfers to LLGs. Shs 32,640,000 is unconditional grant wage, shs 23,410,100 for unconditional grant non wage and shs 5,643000 being Locally raised revenues. On the expenditure part, shs 32,640,000 unconditional grant wage will be spent under management of internal audit office on salaries, shs 9,80,0000 non wage will be spent on management of internal audit office. Shs 7,178,000 will be spent on carrying out internal audit activities, shs 3,000,000 will be spent on capacity building and shs 6,000,0000 will be spent on sector monitoring and management.

# Vote : 632 Kitagwenda District

# FY 2020/21

## Workplan: Trade, Industry and Local Development

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>42,273</b>	<b>10,568</b>	<b>91,040</b>
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Wage)	32,000	8,000	80,000
Sector Conditional Grant (Non-Wage)	10,273	2,568	10,300
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>42,273</b>	<b>10,568</b>	<b>91,040</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,000	0	80,000
Non Wage	10,273	2,568	11,040
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>42,273</b>	<b>2,568</b>	<b>91,040</b>

### Narrative of Workplan Revenues and Expenditure

The department will receive UGX 91,040,000 which comprises recurrent costs of UGX 11,040,000 and wage SHS.80,000,000. This includes sector conditional non wage of SHS,10,300,000, and multi sectoral transfers to LLGs of SHS.740,000. Compared to the FY 2019/20, the FY 2020/21 revenue projections have increased simply because of increase in wage revenues in preparation for next years recruitment.