
Vote : 519 Kanungu District**FY 2019/20**

Foreword

This Budget Framework paper has been prepared following the fiscal decentralization strategy that empowers local governments to plan for themselves. A number of consultative meetings were held including holding of the district budget conference that enabled different stakeholders to contribute ideas of the planned development in the District. It has been driven by the approved district development plan, sector strategic plans and the 26 Presidential Directives as well as the NRM manifesto. The priority interventions for 2019-20 are those that will directly or indirectly contribute to the district vision of having a transformed district with educated population, clean environment, good health and sustainable livelihood projects at every house hold by 2040. The district strategies for poverty reduction will focus on improving critical areas that satisfy peoples basic needs. Focus will mainly be in investing in Agriculture, education, health, roads and tourism development. However, due to the district revenue constraint, the key to development lies on improving revenue generation and also in expenditure prioritization and value for money. The District will continue to focus on revenue enhancement strategies such as promotion of public -private partnership and also promoting accountability and transparency. The target resources are Grants from Central Government, Donor funds and Local Revenue. These resources are meager and I therefore appeal to all stakeholders, development partners, technical staff, Non-Governmental Organisations, Community Based organisations for concerted efforts and resource commitment in order to realize what has been prepared in this budget for 2019/2020. We would like to recognize all those who participated in the discussion of this budget Framework paper when they attended the District Budget Conference at the District Headquarters on 24th October 2019. I wish to recognize the contribution of the Donor through budget and off budget support to the District. I also recognize the other local development partners in development especially in Education, health, and Production departments. I call upon the technical staff and all stakeholders to address the key challenges in budget preparation and implementation with emphasis on preparation of quality work plans, adherence to procurement procedures including preparation of clear procurement plans, timely initiation of procurement processes to facilitate implementation of the planned activities and absorption of the funds for purposes of improving service delivery, proper and timely submission of accountability and budget performance reports. Please accept regards



BYOMUHANGI GAD DISTRICT VICE CHAIRPERSON

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	882,466	193,404	654,888
Discretionary Government Transfers	3,788,439	974,834	3,758,807
Conditional Government Transfers	27,966,129	7,373,469	27,196,308
Other Government Transfers	3,372,418	654,002	3,372,417
Donor Funding	987,539	46,667	877,539
Grand Total	36,996,990	9,242,375	35,859,959

Revenue Performance in the First Quarter of 2018/19

The overall local revenue performed up to 22% of the projected annual revenues. The under performance was mainly due to , hotels tax, liquor license, agency fees, business registration, miscellaneous and business license due to delays to Award contracts to service providers for the financial year 2018/2019 and delays in receipting the received funds as a result of the capacity challenges to the transition from IFMS Tier 11 to IFMS Tier 1. Other Government transfers performed poorly at 19% due to ministry of Gender, labor and social development not releasing the youth livelihood funds as expected and the Uganda Wild Life Authority funds that had not been released by the end of the quarter waiting for the project proposals that are still being reviewed by the Sub county leadership. The conditional government transfers performed at 26.3% due to the Development funds having been release at 33% as well as the education conditional grant non wage. The Donors funds performed up to 5% of the projected annual donor budget. The underperformance was due to the donor budgets such as under UNEPI, Baylor International, WHO epidemic, and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District

Planned Revenues for FY 2019/20

The district projects to receive a total of 35,859,969,000 shillings for the financial year 2019/2020. The Local revenue will contribute 1.83% to the total district budget; donors will contribute 2.457% while 95.72% of the entire budget is expected from the central government transfers. There has been a slight decline in the projected revenues for the financial year 2019/2020 as compared to the financial year 2018/2019 of 3.07% due to a decline in allocation of the discretionary Government transfers, non budget provision for Gratuity for Local Government staff in the BFP and a decline in the Local revenue due to the policy shift in the park fees for the vehicle

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	3,322,051	746,036	2,839,115
Finance	579,527	173,219	426,371
Statutory Bodies	914,886	229,057	876,796
Production and Marketing	1,612,221	415,698	1,625,949
Health	9,033,657	2,104,114	8,760,529

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Education	17,316,817	4,650,915	17,350,833
Roads and Engineering	1,610,460	391,009	1,541,912
Water	352,149	112,661	329,647
Natural Resources	804,982	50,520	791,395
Community Based Services	1,039,273	246,700	983,750
Planning	241,025	77,453	245,895
Internal Audit	169,944	44,993	87,769
Grand Total	36,996,990	9,242,375	35,859,959
<i>o/w: Wage:</i>	<i>22,811,027</i>	<i>5,702,757</i>	<i>22,811,027</i>
<i>Non-Wage Recurrent:</i>	<i>9,502,017</i>	<i>2,524,563</i>	<i>8,503,474</i>
<i>Domestic Devt:</i>	<i>3,696,408</i>	<i>968,389</i>	<i>3,667,920</i>
<i>Donor Devt:</i>	<i>987,539</i>	<i>46,667</i>	<i>877,539</i>

Expenditure Performance in the First Quarter FY 2018/19

The District realized shs 9,242,375,000 out of the projected annual budget of shs 36,996,990,000 which is 25% performance. The underperformance was due to the donor budgets such as under UNEPI, Baylor International, WHO epidemic, and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District. The Development funds from the central Government were released at 33% and the education sector conditional grant was also released at 33% as it was released on a termly basis. The rest of the funds from the Central Government were released at 25% as expected. out of the realized funds worth 9,242,375,000, shillings 8,016,435,000 was utilized by the end of the quarter which is 87% absorption capacity. Only 2% of the Development funds were spent. This is because of the delays by the contracts committees to award the projects as well challenges of managing the new IFMS tier 11 coupled with the challenges and delays in the upload of the District Budget to the Integrated Financial Management System. The donor funds received were not spent by the end of the quarter as they had just been received from UNICEF and UNFPA for family planning activities, Birth registration and polio campaign scheduled for the second quarter in the month of October 2018

Planned Expenditures for The FY 2019/20

The overall expenditure allocations to departments have not changed much from those of the last financial year 2018/2019. There has been a decline in the all the departments save for the Education and production departments due increased allocation of the District discretionary development grant by lower local Government. The decline in other departments has been due to a reduction in the resource envelope for both the conditional grants and Local revenue to the departments. Notably the Administration department has a decline of 14.5% due to non allocation of the gratuity for local Government staff, Roads and engineering has a decline of 4.26% due to non allocation of the multi-sectral allocations from the Lower Local Government. The health department has had a decline in revenue allocations of 3% for the FY 2019/2020 due to an a decline in the sector conditional development grant and donor funds. The expected funds have been allocated as follows, 22,811,027,000 shs to wages, 8,503,474,000 shs to non wage, 3,667,920,000 to domestic development and 877,539,000 shs to donor development

Medium Term Expenditure Plans

The medium term expenditure plans for 2019/2020 will be towards the theme of refocusing development on the poor and wealth creation through increasing agricultural production and productivity exploiting the tourism potential across District. The medium term expenditure plans for 2019/2020 will be towards the theme of underpinning Industrialization and productivity for Job Creation and inclusive growth". through increasing agricultural production and productivity, exploiting the tourism potential across Districts and regions, improving the physical and social infrastructure in the District, improving social services provision ,prevent malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups, Improving community mobilization for development strengthening public private partnerships and Improving Project Implementation

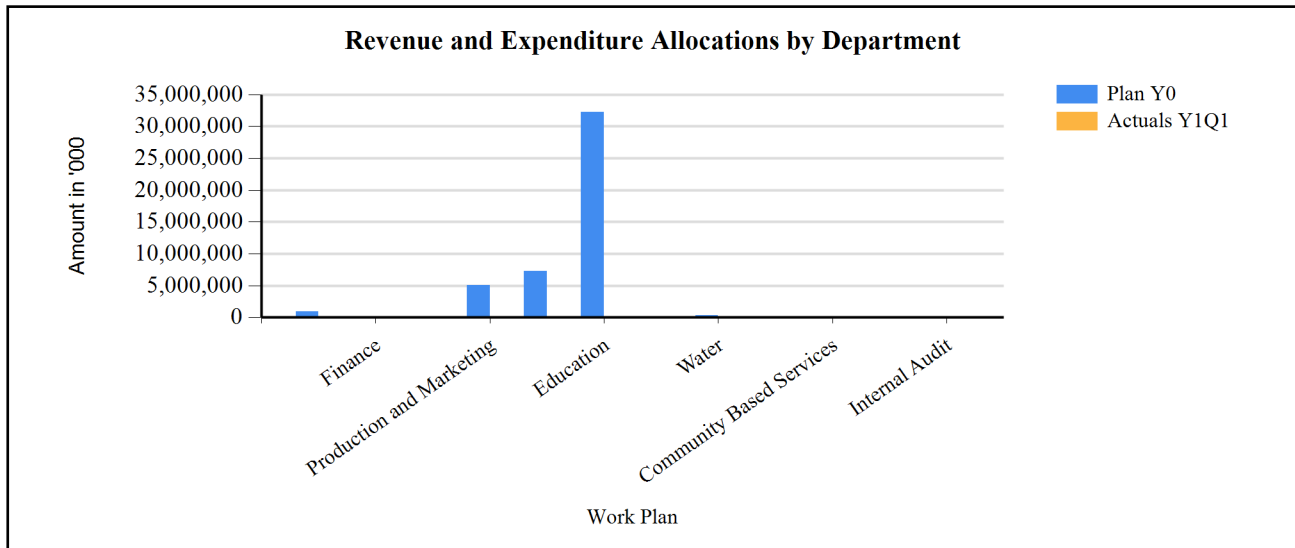
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Challenges in Implementation

Inadequate accommodation for teachers and health workers Limited access of farmers to micro finance institutions (credit facilities) Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the production on a large scale Discriminatory hard to reach policy that does not cater for staff in Urban councils. Poor internet connectivity that affects report production

G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	882,466	193,404	654,888
Local Services Tax	155,000	35,386	155,000
Local Hotel Tax	14,000	0	14,000
Application Fees	7,000	0	10,000
Business licenses	40,000	2,063	0
Liquor licenses	0	0	980
Other licenses	0	0	83,000
Sale of non-produced Government Properties/assets	13,000	0	13,000
Park Fees	42,000	0	40,000
Property related Duties/Fees	14,000	11,218	14,000
Animal & Crop Husbandry related Levies	4,950	625	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,500	0	0
Registration of Businesses	12,598	0	12,598

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Agency Fees	19,000	600	20,000
Market /Gate Charges	390,372	13,250	218,310
Other Fees and Charges	12,000	220	0
Quarry Charges	4,000	0	4,000
Miscellaneous receipts/income	151,046	130,043	65,000
2a. Discretionary Government Transfers	3,788,439	974,834	3,758,807
District Unconditional Grant (Non-Wage)	845,758	211,439	836,215
Urban Unconditional Grant (Non-Wage)	197,513	49,378	185,870
District Discretionary Development Equalization Grant	257,837	85,946	254,885
Urban Unconditional Grant (Wage)	608,214	152,054	608,214
District Unconditional Grant (Wage)	1,804,265	451,066	1,804,265
Urban Discretionary Development Equalization Grant	74,852	24,951	69,357
2b. Conditional Government Transfer	27,966,129	7,373,469	27,196,308
Sector Conditional Grant (Wage)	20,398,548	5,099,637	20,398,548
Sector Conditional Grant (Non-Wage)	3,868,500	1,184,297	3,863,082
Sector Development Grant	2,023,524	674,508	2,003,753
Transitional Development Grant	21,053	7,018	19,802
Salary arrears (Budgeting)	22,466	0	0
Pension for Local Governments	911,124	227,781	911,124
Gratuity for Local Governments	720,914	180,228	0
2c. Other Government Transfer	3,372,418	654,002	3,372,417
National Medical Stores (NMS)	782,000	195,500	782,000
Support to PLE (UNEB)	12,306	0	12,306
Uganda Road Fund (URF)	1,258,970	282,535	1,258,969
Uganda Wildlife Authority (UWA)	610,000	0	610,000
Uganda Women Entrepreneurship Program(UWEP)	228,400	175,967	228,400
Youth Livelihood Programme (YLP)	480,742	0	480,742
3. Donor	987,539	46,667	877,539
Baylor International (Uganda)	20,000	0	0
United Nations Children Fund (UNICEF)	450,000	38,694	450,000
United Nations Population Fund (UNPF)	138,787	7,973	138,787
Global Fund for HIV, TB & Malaria	90,000	0	0
World Health Organisation (WHO)	101,478	0	101,478
United Nations Expanded Programme on Immunisation (UNEPI)	187,274	0	187,274
Total Revenues shares	36,996,990	9,242,375	35,859,959

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

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The overall local revenue performed up to 22% of the projected annual revenues. The underperformance was mainly due to , hotels tax, liquor license, agency fees, business registration, miscellaneous and business license due to delays to Award contracts to service providers for the financial year 2018/2019 and delays in receipting the received funds as a result of the capacity challenges to the transition from IFMS Tier 11 to IFMS Tier 1.

Central Government Transfers

Other Government transfers performed poorly at 19% due to ministry of Gender, labor and social development not releasing the youth livelihood funds as expected and the Uganda Wild Life Authority funds that had not been released by the end of the quarter waiting for the project proposals that are still being reviewed by the Sub county leadership

Donor Funding

The Donors funds have performed up to 5% of the projected annual donor budget. The underperformance was due to the donor budgets such as under UNEPI, Baylor International, WHO epidemic, and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District projects to collect and spend 654,884,000 shs from local revenue for the Financial year 2019/2020. There has been a decline of 25.78% in the revenue projections due to proper assessment of tax payers and for the reduction in the revenues from vehicles due to the newly introduced policy of collecting revenue from vehicles

Central Government Transfers

The District projects to collect and spend 34,325,532,000 shs from central Government which accounts to 95.72% for the entire budget for the Financial year 2019/2020. There has been a slight decline of 2.28% in the projected funding from the central Government due to a reduction in the in allocation of the discretionary Government transfers and non budget provision for Gratuity for Local Government

Donor Funding

The District projects to collect and spend 877,539,000 shs from donors which accounts to 2.457% for the entire budget for the Financial year 2019/2020. There has been a slight decline of 11.14% in the projected funding from the donors as Global Fund and Baylor international had not yet showed commitment to support the district as it was the case in the FY 2018/2019

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,386,604	344,873	1,377,265
District Production Services	201,715	50,429	224,782
District Commercial Services	23,902	5,973	23,902
<i>Sub- Total of allocation Sector</i>	1,612,221	401,275	1,625,949
Sector :Works and Transport			
District, Urban and Community Access Roads	1,467,055	382,075	1,416,507
District Engineering Services	143,405	35,851	125,405
<i>Sub- Total of allocation Sector</i>	1,610,460	417,926	1,541,912
Sector :Education			
Pre-Primary and Primary Education	11,662,923	2,876,099	11,749,743

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Secondary Education	3,686,476	921,619	3,686,476
Skills Development	1,702,865	425,716	1,653,173
Education & Sports Management and Inspection	264,553	66,138	261,441
<i>Sub- Total of allocation Sector</i>	17,316,817	4,289,572	17,350,833
Sector :Health			
Primary Healthcare	5,464,372	1,365,768	5,650,671
District Hospital Services	3,270,554	817,638	2,039,953
Health Management and Supervision	297,930	67,559	1,069,905
<i>Sub- Total of allocation Sector</i>	9,032,857	2,250,965	8,760,529
Sector :Water and Environment			
Rural Water Supply and Sanitation	352,149	84,403	329,647
Natural Resources Management	795,982	198,001	791,395
<i>Sub- Total of allocation Sector</i>	1,148,130	282,404	1,121,042
Sector :Social Development			
Community Mobilisation and Empowerment	1,036,273	256,322	983,750
<i>Sub- Total of allocation Sector</i>	1,036,273	256,322	983,750
Sector :Public Sector Management			
District and Urban Administration	3,322,051	752,562	2,839,115
Local Statutory Bodies	844,836	206,063	792,226
Local Government Planning Services	241,025	67,811	245,895
<i>Sub- Total of allocation Sector</i>	4,407,912	1,026,436	3,877,236
Sector :Accountability			
Financial Management and Accountability(LG)	564,327	148,630	424,237
Internal Audit Services	169,944	40,218	87,769
<i>Sub- Total of allocation Sector</i>	734,271	188,848	512,006

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,288,051	734,036	2,808,115
Locally Raised Revenues	86,000	16,500	70,000
Multi-Sectoral Transfers to LLGs_Wage	335,454	61,634	584,214
Multi-Sectoral Transfers to LLGs_NonWage	445,042	56,289	459,727
District Unconditional Grant (Non-Wage)	28,000	6,750	44,000
District Unconditional Grant (Wage)	739,050	184,854	739,050
Salary arrears (Budgeting)	22,466	0	0
Pension for Local Governments	911,124	227,781	911,124
Gratuity for Local Governments	720,914	180,228	0
Development Revenues	34,000	12,000	31,000
District Discretionary Development Equalization Grant	34,000	0	31,000
Total Revenues shares	3,322,051	746,036	2,839,115
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,074,504	246,488	1,323,264
Non Wage	2,213,546	467,136	1,484,851
Development Expenditure			
Domestic Development	34,000	0	31,000
Donor Development	0	0	0
Total Expenditure	3,322,051	713,624	2,839,115

Narrative of Workplan Revenues and Expenditure

The administration department projects to receive and spend a total of 2,839,115,000 Shillings in the financial year 2019/2020 which is 7.92 % of the total projected district budget worth 35,859,959,000 shillings. There has been a decline in revenue allocations to the department of 14.54% as compared to the last year allocations due to non allocation for gratuity for Local Government as it was the case in 2018/2019. Shillings 1,323,264,000 will be spent as wage, shillings 1,484,851,000 will be spent as non wage and shillings 31,000,000 will be spent as domestic development

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	579,527	173,219	426,371
Locally Raised Revenues	25,814	27,242	25,814
Multi-Sectoral Transfers to LLGs_NonWage	141,402	35,749	64,196
Multi-Sectoral Transfers to LLGs_Wage	99,950	31,862	24,000
District Unconditional Grant (Non-Wage)	66,761	16,965	66,761
District Unconditional Grant (Wage)	245,600	61,400	245,600
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	579,527	173,219	426,371
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	345,550	93,262	269,600
Non Wage	233,977	52,688	156,771
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	579,527	145,950	426,371

Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 426,371,000 Shillings which is 1.19% of the total district budget. There has been a slight decline in revenue allocation to the department of 26.42% as compared to the last year allocations due to a reduction in multisectoral transfers from the urban council as a result of reduction in local revenue projections as a result of the new taxing policy of vehicles. Shillings 269,600,000/= will be spent as wages while shillings 156,771,000/= will be spent as non wage

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	914,886	229,057	876,796
Locally Raised Revenues	40,946	15,081	40,946
Multi-Sectoral Transfers to LLGs_NonWage	166,293	41,573	146,235
Multi-Sectoral Transfers to LLGs_Wage	18,033	0	0
District Unconditional Grant (Non-Wage)	479,618	119,904	479,618
District Unconditional Grant (Wage)	209,997	52,499	209,997
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	914,886	229,057	876,796
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	228,030	52,499	209,997
Non Wage	686,856	119,406	666,799
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	914,886	171,906	876,796

Narrative of Workplan Revenues and Expenditure

The department projects to receive and spend 876,796,000 shillings as compared to 914,886,000 shillings in 2018/19. This is a decline in allocation of 4.16%. This is so because of the reduction in multisectoral transfers from the Lower Local Government as a result of reduction in local revenue projections as a result of the new taxing policy of vehicles. The Department will receive 2.45% of the entire District budget. Shillings 209,997,000 will be spent as wages while shillings 666,799,000 will be spent as non wage

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,450,410	362,352	1,448,169
Locally Raised Revenues	19,000	4,500	19,000
Sector Conditional Grant (Wage)	995,940	248,985	995,940
Sector Conditional Grant (Non-Wage)	435,470	108,868	433,229
Development Revenues	161,812	53,346	177,780
Multi-Sectoral Transfers to LLGs_Gou	7,098	0	22,570
Sector Development Grant	154,713	0	155,210
Total Revenues shares	1,612,221	415,698	1,625,949
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	995,940	248,985	995,940
Non Wage	454,470	113,023	452,229
Development Expenditure			
Domestic Development	161,812	0	177,780
Donor Development	0	0	0
Total Expenditure	1,612,221	362,007	1,625,949

Narrative of Workplan Revenues and Expenditure

The production department projects to receive and spend a total of 1,625,949,000 Shillings in the financial year 2019/2020 which is 4.53 % of the total projected District budget worth 35,859,959,000 shillings. There has been a slight increase of 0.85% in revenue allocations to the department as compared to the last Financial year allocations due to a increased allocation of the District discretionary development grant by the Lower local Governments and as a result of a slight increase in the sector development grant. Shillings 995,940,000 has been allocated to wages, shillings 452,229,000 allocated to non wage and shillings 177,780,000 allocated to domestic development

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,526,659	1,880,507	7,425,618
Locally Raised Revenues	10,000	2,500	10,000
Other Transfers from Central Government	782,000	195,500	726,823
Multi-Sectoral Transfers to LLGs_NonWage	41,316	10,308	0
Multi-Sectoral Transfers to LLGs_Wage	4,548	0	0
Sector Conditional Grant (Wage)	5,961,972	1,490,493	5,961,972
Sector Conditional Grant (Non-Wage)	726,823	181,706	726,823
Development Revenues	1,506,998	223,608	1,334,911
Donor Funding	862,039	0	767,539
Multi-Sectoral Transfers to LLGs_Gou	24,365	0	0
District Discretionary Development Equalization Grant	48,347	0	0
Sector Development Grant	572,247	0	567,372
Total Revenues shares	9,033,657	2,104,114	8,760,529
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,966,520	1,490,493	5,961,972
Non Wage	1,560,139	381,381	1,463,646
Development Expenditure			
Domestic Development	644,959	0	567,372
Donor Development	862,039	0	767,539
Total Expenditure	9,033,657	1,871,873	8,760,529

Narrative of Workplan Revenues and Expenditure

The health department expects to receive and spend a total of 8,760,529,000 Shillings in the financial year 2019/2020 which 24.43% of the total projected District Budget worth 35,859,959,000 shillings. There has been a decrease in revenue allocations to the department of 3.01% as compared to the last Financial year allocations due a reduction in donor allocations as Global Fund and Baylor international have not yet showed commitment to support the district as it was the case in the FY 2018/2019. Shillings 5,961,972,000 has been allocated to wages, shillings 1,463,646,000 allocated to non wage, shillings 567,372,000 allocated to domestic development and 767,539,000 allocated to donor development.

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Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,136,159	4,249,244	16,135,707
Locally Raised Revenues	16,000	2,500	10,457
Other Transfers from Central Government	12,306	0	12,600
District Unconditional Grant (Non-Wage)	1,000	0	7,000
District Unconditional Grant (Wage)	60,157	17,898	60,157
Sector Conditional Grant (Wage)	13,440,636	3,360,159	13,440,636
Sector Conditional Grant (Non-Wage)	2,606,060	868,687	2,604,858
Development Revenues	1,180,658	401,671	1,215,126
Multi-Sectoral Transfers to LLGs_Gou	158,528	0	202,213
Sector Development Grant	1,022,130	0	1,012,913
Total Revenues shares	17,316,817	4,650,915	17,350,833
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,500,793	3,378,057	13,500,793
Non Wage	2,635,366	841,336	2,634,914
Development Expenditure			
Domestic Development	1,180,658	0	1,215,126
Donor Development	0	0	0
Total Expenditure	17,316,817	4,219,393	17,350,833

Narrative of Workplan Revenues and Expenditure

The Education department projects to receive and spend a total of 17,350,833,000/= which is 48.38% of the total District budget worth 35,859,959,000 Shillings. The department has had an increase in budget allocations for 2019/2020 as compared to the financial year for 2018/2019 of 0.19%. The increase is due increased allocation of the District discretionary Equalization grant by the Lower Local Governments to the department. Shillings 13,500,793,000 has been allocated to wages, shillings 2,634,914,000 allocated to non wage and shillings 1,215,126,000 has been allocated for domestic development

Vote : 519 Kanungu District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,589,302	385,720	1,497,308
Other Transfers from Central Government	1,258,970	282,535	1,313,852
Locally Raised Revenues	45,000	11,250	45,000
Multi-Sectoral Transfers to LLGs_NonWage	83,023	20,357	0
Multi-Sectoral Transfers to LLGs_Wage	63,854	36,963	0
District Unconditional Grant (Non-Wage)	18,000	4,500	18,000
District Unconditional Grant (Wage)	120,456	30,114	120,456
Development Revenues	21,158	5,289	44,604
Multi-Sectoral Transfers to LLGs_Gou	21,158	0	0
District Discretionary Development Equalization Grant	0	0	44,604
Total Revenues shares	1,610,460	391,009	1,541,912
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,310	67,077	120,456
Non Wage	1,404,993	287,226	1,376,852
Development Expenditure			
Domestic Development	21,158	0	44,604
Donor Development	0	0	0
Total Expenditure	1,610,460	354,304	1,541,912

Narrative of Workplan Revenues and Expenditure

The roads and engineering department expects to receive 1,541,912,000 shillings for Community, Urban and feed roads maintenance and DDEG which is 4.30% of the entire District budget. There has been a slight decline of 4.26% in budget allocation as compared to last FY due to a non allocation from the lower Local Governments under multi-sectoral transfers. The funds have been allocated as follows. Shillings 120,456,000 has be earmarked for wages, 1,376,852,000 shillings allocated to non wage while shillings 44,604,000 has been allocated for domestic development

Vote : 519 Kanungu District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	42,124	10,531	40,606
Sector Conditional Grant (Non-Wage)	42,124	10,531	40,606
Development Revenues	310,024	102,130	289,041
Locally Raised Revenues	0	0	980
Multi-Sectoral Transfers to LLGs_Gou	14,537	0	0
Sector Development Grant	274,434	0	268,259
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	352,149	112,661	329,647
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	42,124	9,125	40,606
Development Expenditure			
Domestic Development	310,024	14,954	289,041
Donor Development	0	0	0
Total Expenditure	352,149	24,079	329,647

Narrative of Workplan Revenues and Expenditure

The Department expects to received and spent 329,647,000 shillings for the FY 2019/2020. This reflects a decline of 6.39% in allocations as comparison to last FY. This was due to a reduction in allocation in the sector conditional grants both development and non wage. . shillings 40,606,000 will be spent as non wage while shillings 289,041,000 will be spent as domestic development

Vote : 519 Kanungu District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	188,182	45,283	175,395
Locally Raised Revenues	23,000	2,138	23,000
Multi-Sectoral Transfers to LLGs_NonWage	12,760	5,040	0
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	145,340	36,335	145,340
Sector Conditional Grant (Non-Wage)	6,082	1,520	6,055
Development Revenues	616,800	5,237	616,000
Other Transfers from Central Government	610,000	0	610,000
District Discretionary Development Equalization Grant	6,800	0	6,000
Total Revenues shares	804,982	50,520	791,395
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,340	36,335	145,340
Non Wage	42,842	1,629	30,055
Development Expenditure			
Domestic Development	616,800	0	616,000
Donor Development	0	0	0
Total Expenditure	804,982	37,964	791,395

Narrative of Workplan Revenues and Expenditure

Natural resource department, is expecting to receive and spend shs 791,395,000/= which is 2.21% of the total District budget worth 35,859,959,000 Shillings. The department has had a decline of 1.69% in budget allocations for 2019/2020 as compared to the financial year 2018/2019 . The decline is due non allocation of the multi-sectoral transfers by Lower Local Governments to the department. Shillings 145,340,000 has been allocated to wages, shillings 30,055,000 allocated to non wage and shillings 616,000,000 has been allocated for domestic development

Vote : 519 Kanungu District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	314,831	70,733	274,608
Locally Raised Revenues	23,000	5,750	23,000
Multi-Sectoral Transfers to LLGs_NonWage	22,618	5,679	0
Multi-Sectoral Transfers to LLGs_Wage	17,175	4,294	0
District Unconditional Grant (Non-Wage)	8,000	2,000	8,000
District Unconditional Grant (Wage)	192,096	40,024	192,096
Sector Conditional Grant (Non-Wage)	51,942	12,985	51,512
Development Revenues	724,442	175,967	709,142
Donor Funding	15,300	0	0
Other Transfers from Central Government	709,142	0	709,142
Total Revenues shares	1,039,273	246,700	983,750
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,271	44,318	192,096
Non Wage	105,560	18,071	82,512
Development Expenditure			
Domestic Development	709,142	0	709,142
Donor Development	15,300	0	0
Total Expenditure	1,039,273	62,389	983,750

Narrative of Workplan Revenues and Expenditure

The community based services department projects to receive and spend a total of 983,750,000 shillings which is 2.74% of the total District budget. The department has had a reduction in allocations of 5.34% in allocation as compared to the last FY 2018/2019 due to non allocation in multi-sectoral allocations from the Lower Local Governments. Shillings 192,096,000/= has been allocated to wage, shillings 82,512,000/= allocated to non wage and shillings 709,142,000/= allocated to domestic development

Vote : 519 Kanungu District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	112,970	41,645	118,040
Locally Raised Revenues	17,870	17,870	22,640
District Unconditional Grant (Non-Wage)	58,700	14,675	59,000
District Unconditional Grant (Wage)	36,400	9,100	36,400
Development Revenues	128,055	35,808	127,855
Donor Funding	110,200	0	110,000
District Discretionary Development Equalization Grant	17,855	0	17,855
Total Revenues shares	241,025	77,453	245,895
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,400	9,100	36,400
Non Wage	76,570	22,398	81,640
Development Expenditure			
Domestic Development	17,855	0	17,855
Donor Development	110,200	0	110,000
Total Expenditure	241,025	31,498	245,895

Narrative of Workplan Revenues and Expenditure

The department in FY 2019/2020 projects to receive Ugx. 245,895,000 as compared to 241,025,000 shs for the last FY 2018/2019. This reflects an increase in allocation of 2.02% due to increased allocation in Local revenue to cater for the development of the third development Plan. The overall allocation to the department accounts to 0.69% of the entire District budget. As regards expenditure, shillings 36,400,000 has been allocated to wages, 81,640,000 shillings to non wage, 17,855,000 shillings to domestic development and 110,000,000 shillings to donor development

Vote : 519 Kanungu District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	169,944	44,993	87,769
Locally Raised Revenues	15,600	3,400	15,600
Multi-Sectoral Transfers to LLGs_NonWage	12,975	976	0
Multi-Sectoral Transfers to LLGs_Wage	69,200	17,300	0
District Unconditional Grant (Non-Wage)	17,000	4,475	17,000
District Unconditional Grant (Wage)	55,169	18,842	55,169
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	169,944	44,993	87,769
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,369	36,142	55,169
Non Wage	45,575	7,446	32,600
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	169,944	43,588	87,769

Narrative of Workplan Revenues and Expenditure

The internal Audit department expects to receive and spent 87,769,000 shillings in the Fy 2019/2020. There has been a reduction of 58.36% in budget allocation as compared to last FY due to non allocation from the lower Local Governments. The overall departmental allocation accounts to 0.25% of the entire District budget. Shillings 55,169,000/= has been allocated to wage and 32,600,000/= shillings allocated to non wage