

**Vote : 527 Kitgum District**

**FY 2019/20**

**Foreword**

The generation of this planning document is coming on at a time when there are outstanding challenges faced by our communities who still have the unresolved live memories of camp life. There is however, high hope that this process is being undertaken at a time when our country is having an approved, practical and proactive 5 year development plan, with clear and well set objectives. In agreement with the development direction set by the NDP, the district also have a 5 year Development Plan II (2015/16 – 2019/20) upon which this planning document is premised purposely to address the challenges within the development framework set in the National Development Plan. This document was developed in an engaging participatory process, involving all the key stakeholders, in a bottom up approach. In the process, the stakeholders, through resolutions passed in the budget conference, highlighted water and sanitation, primary education, primary health care, roads and production, as priority areas for intervention in the coming financial year. The above priorities will be pursued and aligned to fit in the objectives outlined by the central government as well as having consideration to the districts' vision - “A Prosperous and Peaceful District with good Communication Links” and mission - “To deliver services to the people of Kitgum district focusing on National Priorities and Local Needs for Poverty Reduction and Improvement in the Quality of Life”. The key strategy to the full realization of the development ideas enshrined in this tool is managing business through partnerships, in an integral manner. The development of this document would not be easy without the concerted effort of all the stakeholders. The District readily expresses its appreciation to the central government line ministries for the timely guidance and data provided, the district political leaders, at district and sub - county level, the members of the Parish Development Committees and the grass root community members. On a particular note, the input and active involvement of our development partners - UN agencies, International and National NGOs, CSOs, FBOs, All the Banking Institutions within the District are well recognized and appreciated. Finally, special thanks are extended to the district technical staff for painstakingly preparing and piecing -up the document at its various levels and stages. In conclusion, as we unfold to the next level of the planning process, I wish to remind ourselves to remain steady fast and focused. This is because we have the collective responsibility of delivering positive and acceptable services to our people. I would therefore like to acknowledge enormous contribution of the following actors at the higher Local Government level; Development Partners and Donors operating in the district Executives and Councilors Heads of departments Technical planning teams Community Based organization and other community leaders I am quite grateful to the Executive Committee for providing the much needed political support and guidance needed during the planning process. I also extend my special tribute to the UN functional agencies and other organizations that are working in close partnership with the District. This includes UNICEF, JICA, UNHCR, KINGFO, AVSI, IRC, ACHOLI RITE, and many others who have provided technical inputs in the preparation of the Development Plan. Finally, I would like to express my sincere thanks to the staff of Kitgum District Local Government for effective coordination of the Budgeting process. I would like to greatly appreciate the technical support and guidance offered to the District by, MoFPED Consultants, in the preparation of the FY 2019/20 BFP. May God bless all of you



Hon Omona Jackson      District Chairperson - Kitgum District

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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	570,659	119,926	300,000
Discretionary Government Transfers	4,147,757	1,165,270	4,100,722
Conditional Government Transfers	21,004,549	5,331,508	19,616,824
Other Government Transfers	4,652,094	276,246	6,275,992
Donor Funding	450,000	101,751	663,977
<b>Grand Total</b>	<b>30,825,059</b>	<b>6,994,701</b>	<b>30,957,515</b>

### Revenue Performance in the First Quarter of 2018/19

By the end of the first Quarter of Financial year 2018/19, Kitgum District Local Government Received cumulative receipt of UGX 6,994,701,000 against approved annual plan of UGX 30,825,059,000. This under performance of only 22.7% is because Locally Raised Revenue, Other Government Transfers and Donor Grants that performed at only 21%, 5.9% and 22.6% respectively. Discretionary Government Transfer and Central Government Transfers all performed at above 25% because of governments commitment toward quality service delivery.

### Planned Revenues for FY 2019/20

For Financial year 2019/20 The District resource envelops is estimated and foretasted to be UGX 30,957,515,000. The estimated revenue represents an increase of 0.4% from that of FY 2018/19 much as Locally Raised Revenue, Discretionary Government Transfers and Central Government Transfers have dropped 47.4%, 1.1% and 6.6% respectively as indicated below in the Table of Revenue Performance, Plans and Projections by source. This increase is attributed to by the increase in Donor Funding and Other Government Transfers (NUSAF III). There are also a number of Development Partners who has not yet communicated about their budget support to the District. LRR estimate is Shs 300,000,000; Discretionary Government Transfers is estimated at Shs 4,100,722,000; Conditional Government Transfers is estimated at Shs 19,616,824,000; Other Government Transfers is estimated at Shs 6,275,992,000; and Donor funding of Shs 663,977,000.

### 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	6,094,445	872,423	7,617,300
Finance	370,356	112,584	329,248
Statutory Bodies	643,632	128,700	597,266
Production and Marketing	2,386,352	552,605	1,469,451
Health	6,601,249	1,639,277	6,328,753
Education	10,782,031	2,864,849	10,535,084
Roads and Engineering	1,818,681	467,199	1,667,091

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Water	512,773	131,612	383,268
Natural Resources	179,101	21,386	150,544
Community Based Services	1,209,062	148,290	1,659,700
Planning	182,753	50,118	162,105
Internal Audit	44,622	5,657	57,706
<b>Grand Total</b>	<b>30,825,059</b>	<b>6,994,701</b>	<b>30,957,515</b>
<i>o/w: Wage:</i>	<i>16,253,000</i>	<i>4,063,250</i>	<i>16,253,000</i>
<i>Non-Wage Recurrent:</i>	<i>7,300,821</i>	<i>1,491,107</i>	<i>5,219,397</i>
<i>Domestic Devt:</i>	<i>6,821,238</i>	<i>1,338,593</i>	<i>8,821,141</i>
<i>Donor Devt:</i>	<i>450,000</i>	<i>101,751</i>	<i>663,977</i>

### Expenditure Performance in the First Quarter FY 2018/19

The District received a Total of 6,994,701,000 (Donor, LRR & Central Government Transfers) indicating 22.7% of the Annual figure of 30,825,059,000. This fund has been shared across departments/sectors and LLGs within the District (Direct Transfers) as highlighted above. Shs 4,346,605,000 was spent leaving total unspent balance of 2,648,096,000 which is mainly grants meant for capital projects whose procurement process is still ongoing. Poor budget coding under IFMS has also affected absorption of funds by departments/sectors.

### Planned Expenditures for The FY 2019/20

In Financial year 2019/20 the District total expenditures is estimated at UGX 30,957,515,000 indicating a 0.4% increase from that of FY 2018/19. This increase was attributed Donor Funding and Other Government Transfers (NUSAF III). The various allocations to Sectors and Departments are as highlighted above. District Internal Audit and Administration witness an increase in their allocation because of wage and Multisectoral Transfers to LLGs. While the rest of the departments had a drop because of none allocation of Multisectoral Transfers (LLGs) allocation. In summary the Wage expenditure estimate is Shs 16,253,000,000; Non-Wage Recurrent Expenditure Estimate is Shs 5,219,397,000; Development Activity Expenditure Estimate is Shs 8,821,141,000 and Donor Development of Shs 663,977,000. These Expenditures cuts across the various Departments, Sectors and Sub Sector for both the Higher and Lower Local Government.

### Medium Term Expenditure Plans

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

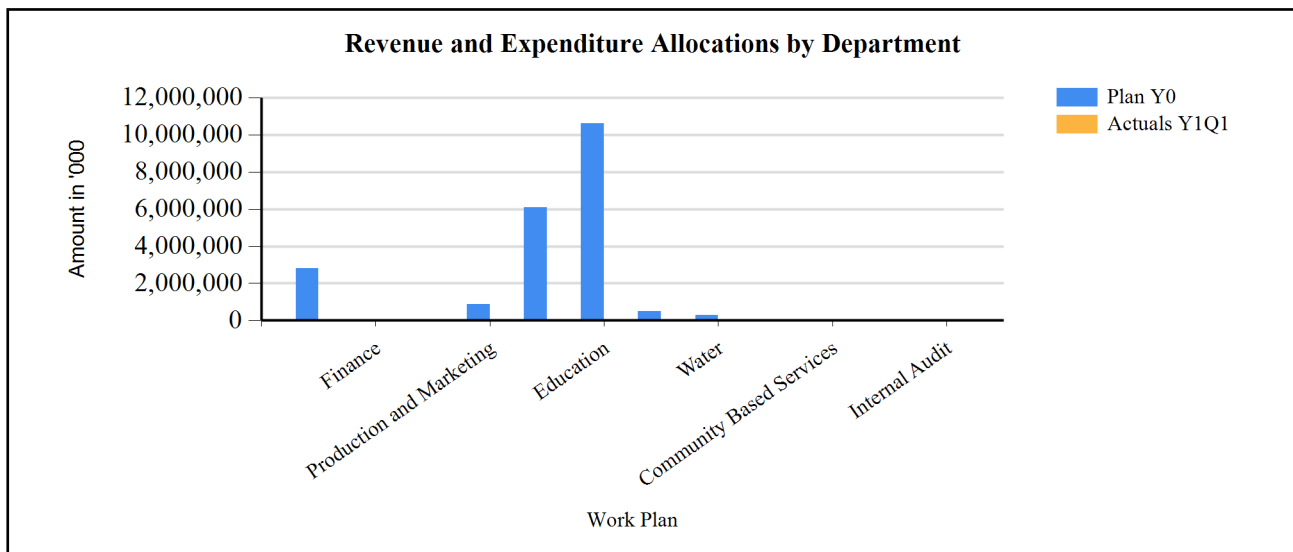
### Challenges in Implementation

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

## 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
<b>1. Locally Raised Revenues</b>	<b>570,659</b>	<b>119,926</b>	<b>300,000</b>
Local Services Tax	158,360	30,130	144,130
Land Fees	46,140	4,172	36,000
Application Fees	41,000	9,725	15,000
Business licenses	80,000	10,992	20,000
Other licenses	30,000	5,400	24,370
Sale of non-produced Government Properties/assets	0	0	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	96,159	4,300	500
Registration of Businesses	3,000	1,000	1,000
Market /Gate Charges	40,000	9,000	17,000
Other Fees and Charges	40,000	9,728	12,000

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Miscellaneous receipts/income	36,000	35,480	25,000
<b>2a. Discretionary Government Transfers</b>	<b>4,147,757</b>	<b>1,165,270</b>	<b>4,100,722</b>
District Unconditional Grant (Non-Wage)	691,407	172,852	682,182
District Discretionary Development Equalization Grant	1,539,972	513,324	1,502,162
District Unconditional Grant (Wage)	1,916,377	479,094	1,916,377
<b>2b. Conditional Government Transfer</b>	<b>21,004,549</b>	<b>5,331,508</b>	<b>19,616,824</b>
Sector Conditional Grant (Wage)	14,336,622	3,584,156	14,336,622
Sector Conditional Grant (Non-Wage)	2,239,741	664,541	1,972,539
Sector Development Grant	1,669,671	556,557	1,620,984
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	475,992	0	0
Salary arrears (Budgeting)	184,524	0	0
Pension for Local Governments	1,666,877	416,719	1,666,877
Gratuity for Local Governments	410,070	102,517	0
<b>2c. Other Government Transfer</b>	<b>4,652,094</b>	<b>276,246</b>	<b>6,275,992</b>
Northern Uganda Social Action Fund (NUSAF)	2,000,000	0	4,000,000
Support to PLE (UNEB)	3,000	0	12,000
Uganda Road Fund (URF)	1,036,487	276,246	1,036,487
Uganda Women Entrepreneurship Program(UWEP)	303,956	0	288,711
Youth Livelihood Programme (YLP)	393,618	0	501,300
Project for Restoration of Livelihood in Northern Region (PRELNOR)	915,033	0	437,494
<b>3. Donor</b>	<b>450,000</b>	<b>101,751</b>	<b>663,977</b>
United Nations Children Fund (UNICEF)	450,000	101,751	629,977
United Nations Population Fund (UNPF)	0	0	34,000
<b>Total Revenues shares</b>	<b>30,825,059</b>	<b>6,994,701</b>	<b>30,957,515</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

Actual Q1 receipt was 119,926,000 instead of the Planned 570,659,000 and this is because a number of revenue sources including Land Fees, Business Licenses, Registration Fees didn't perform well. Miscellaneous receipts/income performed well as a result of sale of District Assets in FY 2017/18 among others.

### Central Government Transfers

Cumulative Total Government Transfer stands at Shs 6,773,024,000 (22.7%) of the planned Shs 29,806,400,000. This under performance is attributed by none release registered under Pension Arrears, Salary Arrears, NUSAF III, UNEB Fund, UWEP Fund, YLP Fund and PRELNOR Fund. While the rest of the grants under this category performed at 25% and above. These are DDEG, Sector Development Grant, Transitional Development Grant, Sector Conditional Grant Wage among others.

### Donor Funding

Cumulative receipts is standing at Shs 101,751,000 (23%) of the planned 450,000,000 for FY 2018/19. This under performance is because of UNICEF not releasing to the anticipated target.

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ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

FY 2019/20 Local Revenue resource envelops is estimated to be UGX 300,000,000 indicating a decrease because the district does not anticipate disposing off its asset during the coming FY. The bulk of this fund is planned to be spent on General Administrative expense and co-funding of conditional Development Grant like FAL as clearly reflected on the table above. The bulk of the planned Locally Raised Revenue is planned to come from Higher Local Government. Most Lower Local Government still have miserable Local Revenue base thus leading to a lower projection for FY 2019/20. It is anticipated that if revenue mobilization and sensitization are conducted every now and then in FY 2019/20, LRR shall significantly increase there by allowing the Local Government to Finance up to 5% of its annual Budget which will reduce the frequency of seeking weaver to spent beyond 20% on council expenses

### Central Government Transfers

FY 2019/20 CGT is estimated at UGX 29,993,538,000 indicating a 0.6% increase compared to 29,804,400,000 for FY 2018/19. This increase has been significantly noted under OGT (NUSAF III) while Sector conditional Non wage dropped and Gratuity was completely not provided for.

### Donor Funding

FY 2019/20 Donor fund resources is estimated at UGX 663,977,000 showing a substantial increase of 47.6% compared to UGX 450,000,000 for FY 2018/19. The projected Donor fund will all be finance by UNICEF following their confirmation during the Budget Conference. Hopefully if other Development partners communicate then the budget shall be revised as per the provision in the Local Government Finance and Accounting Regulation 2007.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
District Production Services	2,128,529	472,564	1,392,670
District Commercial Services	257,123	18,309	76,781
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,385,652</b>	<b>490,873</b>	<b>1,469,451</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,818,681	403,119	1,667,091
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,818,681</b>	<b>403,119</b>	<b>1,667,091</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	8,359,916	2,200,059	7,917,236
Secondary Education	1,614,530	431,731	2,316,890
Skills Development	472,971	147,240	189,926
Education & Sports Management and Inspection	334,613	95,678	111,032
<b><i>Sub- Total of allocation Sector</i></b>	<b>10,782,031</b>	<b>2,874,707</b>	<b>10,535,084</b>
<b>Sector :Health</b>			
Primary Healthcare	422,659	129,187	314,739
District Hospital Services	501,537	126,312	490,408
Health Management and Supervision	5,677,053	1,419,263	5,523,606

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<i>Sub- Total of allocation Sector</i>	<b>6,601,249</b>	<b>1,674,762</b>	<b>6,328,753</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	512,773	176,439	383,268
Natural Resources Management	178,901	26,678	150,544
<i>Sub- Total of allocation Sector</i>	<b>691,674</b>	<b>203,117</b>	<b>533,811</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,209,062	256,873	1,659,700
<i>Sub- Total of allocation Sector</i>	<b>1,209,062</b>	<b>256,873</b>	<b>1,659,700</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	6,081,445	1,533,492	7,617,300
Local Statutory Bodies	637,632	153,553	597,266
Local Government Planning Services	182,753	64,285	162,105
<i>Sub- Total of allocation Sector</i>	<b>6,901,830</b>	<b>1,751,330</b>	<b>8,376,670</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	370,356	94,658	329,248
Internal Audit Services	44,622	11,156	57,706
<i>Sub- Total of allocation Sector</i>	<b>414,978</b>	<b>105,813</b>	<b>386,953</b>

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## SECTION B : Workplan Summary

### Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,871,407</b>	<b>816,514</b>	<b>2,601,925</b>
Locally Raised Revenues	94,260	23,361	62,060
Multi-Sectoral Transfers to LLGs_NonWage	67,216	30,800	116,794
District Unconditional Grant (Non-Wage)	86,885	21,721	110,812
District Unconditional Grant (Wage)	885,584	221,396	645,382
General Public Service Pension Arrears (Budgeting)	475,992	0	0
Salary arrears (Budgeting)	184,524	0	0
Pension for Local Governments	1,666,877	416,719	1,666,877
Gratuity for Local Governments	410,070	102,517	0
<b>Development Revenues</b>	<b>2,223,038</b>	<b>55,909</b>	<b>5,015,375</b>
Donor Funding	60,000	0	0
Other Transfers from Central Government	2,000,000	0	4,000,000
Multi-Sectoral Transfers to LLGs_Gou	23,266	0	879,779
District Discretionary Development Equalization Grant	139,772	0	135,596
<b>Total Revenues shares</b>	<b>6,094,445</b>	<b>872,423</b>	<b>7,617,300</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	885,584	87,963	645,382
Non Wage	2,985,823	326,893	1,956,543
<b>Development Expenditure</b>			
Domestic Development	2,163,038	4,717	5,015,375
Donor Development	60,000	0	0
<b>Total Expenditure</b>	<b>6,094,445</b>	<b>419,573</b>	<b>7,617,300</b>

### Narrative of Workplan Revenues and Expenditure



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Administration has a total revenue estimate of 7,617,300. This figure represents a an increase in revenue compared to last financial year's budget 6,094,445,000 because of an increase in district unconditional grant non wage, district conditional grant wage, other transfers from central government NUSAF III and Multisectoral Transfers to LLGs. District Wage Revenue and Expenditure stands at Shs 645,382,000. Non Wage revenue has moved to 1,956,543,000 from 2,985,823,000 because of Multisectoral Transfers that have been lump in Admin. Domestic Development Grant also moved from 2,163,038,000 to 5,015,375,000 because of significant increase in NUSAF III. A total Expenditure of Shs 7,617,300,000 has been distributed across the department as follows: Operations of administration department UGX 6,430,188,992 (Including NUSAF projects, pension and gratuity); Human Resource Management UGX 13,618,000, pay roll management UGX 8,878,332 Capacity Building for HLG and LLG UGX 62,238,327; Public Information UGX 6,239,500 and Records Management UGX 6,206,000, administrative capital 73,357,492. Multisectoral allocation is Shs 996,573,000

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*Finance*

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>370,356</b>	<b>112,584</b>	<b>329,248</b>
Locally Raised Revenues	132,482	37,537	55,442
Multi-Sectoral Transfers to LLGs_NonWage	25,444	3,440	0
District Unconditional Grant (Non-Wage)	73,261	36,815	57,107
District Unconditional Grant (Wage)	139,168	34,792	216,699
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>370,356</b>	<b>112,584</b>	<b>329,248</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	139,168	28,385	216,699
Non Wage	231,188	16,801	112,549
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>370,356</b>	<b>45,186</b>	<b>329,248</b>

**Narrative of Workplan Revenues and Expenditure**

Finance Sector has total revenue of 329,248,000 for FY 2019/2020. District Wage & NW allocated is 216,699,000 and 57,107,000 respectively. LRR allocated is at 55,442,000. There is a decrease in revenue estimate because LRR and District NW allocation to the department has dropped. Total fund of Shs 329,248,000 has been distributed for spending across the sub-sectors as follows: LG Financial Management Office Shs 232,154,458 ; Revenue Ushs 15,372,100; Budgeting Ushs 6,372,100 ; Expenditure Mgt Ushs 1,372,100; Sector Capacity Dev Ushs 10,000,000; Monitoring Ushs 5,000,000. in summary Wage Expenditure shall amount to Shs 216,698,620 and Non Wage expenditure is amounting to 112,549,000 across all the sub sectors and LLG

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>643,632</b>	<b>128,700</b>	<b>597,266</b>
Locally Raised Revenues	101,471	22,822	95,851
Multi-Sectoral Transfers to LLGs_NonWage	52,952	5,883	0
District Unconditional Grant (Non-Wage)	293,878	51,163	298,169
District Unconditional Grant (Wage)	195,331	48,833	203,245
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>643,632</b>	<b>128,700</b>	<b>597,266</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	195,331	48,833	203,245
Non Wage	448,301	54,929	394,020
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>643,632</b>	<b>103,762</b>	<b>597,266</b>

### Narrative of Workplan Revenues and Expenditure

District Council & Statutory Bodies has a Total Revenue Estimate of 597,266,000 for FY 2019/20 and is indicating a decrease when compared to that of FY 2018/19. The reason for this is that Multisectoral Transfers (LLGs) allocation and Locally raised revenue allocation to the department has significantly decreased. Revenue allocations are as follows: District Wage: Shs 203,245,000; District NW: Shs 298,169,000; LRR Shs 95,851,000. This total revenue of Shs 597,266,000 has been allocated and will be spent across subsectors as follows: LG Council Administration Services; LG Procurement Management Services; District Service Commission; Land Management; LG Financial Accountability; LG Political & Executive Oversight; Standing Committee. This Expenditure will cover Wages: Shs 203,245,000 and Non Wage Recurrent cost: Shs 394,020,000 for both HLG and LLGs.

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,826,575</b>	<b>224,927</b>	<b>1,367,768</b>
Locally Raised Revenues	10,852	671	9,412
Other Transfers from Central Government	915,033	0	437,494
Multi-Sectoral Transfers to LLGs_NonWage	3,665	0	0
District Unconditional Grant (Non-Wage)	1,760	440	2,000
District Unconditional Grant (Wage)	130,652	32,663	155,851
Sector Conditional Grant (Wage)	535,481	133,870	535,481
Sector Conditional Grant (Non-Wage)	229,132	57,283	227,531
<b>Development Revenues</b>	<b>559,777</b>	<b>327,678</b>	<b>101,683</b>
Multi-Sectoral Transfers to LLGs_Gou	454,340	0	0
Sector Development Grant	105,438	0	101,683
<b>Total Revenues shares</b>	<b>2,386,352</b>	<b>552,605</b>	<b>1,469,451</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	666,133	152,176	691,332
Non Wage	1,160,442	57,753	676,437
<b>Development Expenditure</b>			
Domestic Development	559,777	0	101,683
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,386,352</b>	<b>209,928</b>	<b>1,469,451</b>

### Narrative of Workplan Revenues and Expenditure

Production and marketing Sub Sector has been allocated total work plan revenue of 1,469,451,000: District Unconditional Grant NW of 2,000,000, Sector specific wage: 535,481,000, Sector specific development and NW: 101,683,000 and 227,531,000 Respectively, Local revenue: 9,412,000, PRELNOR: 437,494,000. There is a drop in the Total revenue allocation because Non Wage allocation to the sector has significantly reduced to 676,437,000 from 1,160,442,000 (OGT). The work plan revenues are to be spent 100% within the sub sectors of crop, veterinary, Fisheries, Entomology and Commercial services, except for PRELNOR which shall be spent in the Sub sectors of Community Development Services, Commercial services, Natural Resources , Works, Water and Crop. Total Wage expenditure shall be 691,332,000; Total Non-Wage and Domestic Development expenditure shall be 676,437,000 and 101,683,000 respectively for both the District and LLGs.

# Vote : 527 Kitgum District

# FY 2019/20

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,167,851</b>	<b>1,533,472</b>	<b>6,154,403</b>
Locally Raised Revenues	37,315	838	8,015
District Unconditional Grant (Non-Wage)	5,200	1,300	3,000
District Unconditional Grant (Wage)	107,960	26,990	126,012
Sector Conditional Grant (Wage)	5,359,837	1,339,959	5,359,837
Sector Conditional Grant (Non-Wage)	657,539	164,385	657,539
<b>Development Revenues</b>	<b>433,398</b>	<b>105,805</b>	<b>174,350</b>
Donor Funding	140,000	0	0
District Discretionary Development Equalization Grant	233,269	0	113,585
Sector Development Grant	60,129	0	60,765
<b>Total Revenues shares</b>	<b>6,601,249</b>	<b>1,639,277</b>	<b>6,328,753</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	5,467,797	1,020,624	5,485,849
Non Wage	700,054	163,977	668,554
<b>Development Expenditure</b>			
Domestic Development	293,398	0	174,350
Donor Development	140,000	0	0
<b>Total Expenditure</b>	<b>6,601,249</b>	<b>1,184,601</b>	<b>6,328,753</b>

### Narrative of Workplan Revenues and Expenditure

Directorate of District Health Department has a Total Revenue Estimate of 6,328,753,000 for FY 2019/20 and is indicating a decrease when compared to that of FY 2018/19. The reason for this decrease is that District Non Wage, LRR; Domestic Development & Locally Raised Revenue allocation to the department has significantly decreased. While Donor grant and Multisectoral Transfers for LLGs is completely not provided for. Detailed Revenue allocations are as follows: District and Sector Specific Wage: Shs 126,012,000 and 5,359,837,000; District and Sector Specific NW: Shs 3,000,000 and Shs 657,539,000; LRR Shs: 8,015,000. DDEG Shs 113,585,000. This total revenue of Shs 6,328,753,000 has been allocated and will be spent across subsectors as follows: Promotion of hygiene and sanitation 6,685,245, OPD Construction 113,584,948, Staff house construction 60,765,068, Transfer to KGH 288,245,651, SJH 202,162,356; Operation in DHO office 37,756,872 and transfer to LLU 133,704,893. In summary Wage shall take on Total Shs 5,485,849,000; Non Wage 668,554,000 and Domestic Development 174,350,000

# Vote : 527 Kitgum District

# FY 2019/20

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,828,424</b>	<b>2,564,035</b>	<b>9,528,561</b>
Locally Raised Revenues	7,315	838	8,015
Other Transfers from Central Government	3,000	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	39,922	10,024	0
District Unconditional Grant (Non-Wage)	9,200	6,320	9,500
District Unconditional Grant (Wage)	72,412	18,103	66,182
Sector Conditional Grant (Wage)	8,441,304	2,110,326	8,441,304
Sector Conditional Grant (Non-Wage)	1,255,270	418,423	991,560
<b>Development Revenues</b>	<b>953,607</b>	<b>300,814</b>	<b>1,006,523</b>
Donor Funding	50,000	0	0
District Discretionary Development Equalization Grant	116,634	0	227,170
Sector Development Grant	786,974	0	779,353
<b>Total Revenues shares</b>	<b>10,782,031</b>	<b>2,864,849</b>	<b>10,535,084</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,513,717	1,846,612	8,507,487
Non Wage	1,314,707	399,842	1,021,075
<b>Development Expenditure</b>			
Domestic Development	903,607	0	1,006,523
Donor Development	50,000	0	0
<b>Total Expenditure</b>	<b>10,782,031</b>	<b>2,246,454</b>	<b>10,535,084</b>

### Narrative of Workplan Revenues and Expenditure

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**Vote : 527 Kitgum District****FY 2019/20**

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Education Department is expected to receive 10,535,084,000 in the FY 2019/2020, indicating a decrease compared to 10,782,031,000 for the FY 2018/2019 arising from reduction in reduction in District Unconditional Grant-Wage, Sector Conditional Grant-Non Wage and Sector Development Grant. Secondly, the reduction also came about because of non-allocation of Multi-Sectoral Transfers to LLGs-Non Wage. Revenue allocation has been as follows: District and Sector Specific Wage: Sh. 66,182,000 and 8,441,304,000. District and Sector Specific NW: 9,500,000 and 991,560,000. DDEG and Sector Specific Development Grants: 227,170,000 and 779,353,000 respectively. LLR and Other transfers from Central Government stand at 8,015,000 and 12,000,000 respectively. Expenditures have been planned in the various subsectors as follows: Primary School services 7,038,949,392 and 460,376,944 for wage and Non-Wage respectively. Establishment of Amida Seed SS: 588,613,148; 2,940,300 is expected to meet retention for construction of latrines. Classroom construction and rehabilitation: 414,969,329. Secondary school services: 1,277,348,399 and 450,928,654 for Wage and Non-Wage respectively. Tertiary Education Services : 64,919,553 and 125,006,664 for Wage and Non-Wage respectively. Education Management Services Sh. 26,675,073. In Summary, Wage expenditure shall be 8,507,487,000; Non-Wage recurrent cost 1,009,075,000 and Development Grant of 1,006,523,000; giving total expenditure of 10,535,084,000

# Vote : 527 Kitgum 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>232,451</b>	<b>35,794</b>	<b>301,597</b>
Locally Raised Revenues	7,315	838	8,015
Other Transfers from Central Government	143,519	14,551	148,305
District Unconditional Grant (Non-Wage)	2,200	550	2,500
District Unconditional Grant (Wage)	79,416	19,854	142,777
<b>Development Revenues</b>	<b>1,586,231</b>	<b>431,406</b>	<b>1,365,494</b>
Other Transfers from Central Government	701,180	0	888,182
Multi-Sectoral Transfers to LLGs_Gou	375,917	0	0
Sector Development Grant	509,133	0	477,313
<b>Total Revenues shares</b>	<b>1,818,681</b>	<b>467,199</b>	<b>1,667,091</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	79,416	19,854	142,777
Non Wage	153,034	4,125	158,820
<b>Development Expenditure</b>			
Domestic Development	1,586,231	35,626	1,365,494
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,818,681</b>	<b>59,605</b>	<b>1,667,091</b>

### Narrative of Workplan Revenues and Expenditure

Road Sector has estimated revenue of 1,667,091,000 for FY 2019/20 indicating a drop of 8% compared to that of FY 2018/19. This drop has come as a result of reduction in Development Grants while Wage, District NW and LRR have increase a little. Wage allocated is Shs 142,777,000; District and Sector Specific NW allocated is Shs 2,500,000 & 148,305,000 respectively; Development Grant allocated is Shs 1,365,494,000; LRR allocated is Shs 8,015,000. All the fund totaling to Shs 1,667,091,000 for FY 2019/20 shall be utilized in the various sub sectors within roads as follows: District Road Maintenance (URF) Shs. 888,181,746 and Shs.455,833,432 from Rural Roads Construction and rehabilitation. The expenditures is summarized as follows; Wage; 142,776,948, Non wage recurrent cost Shs.158,820,000,and Development activities cost is Shs.1,365,494,000 giving total expenditure 1,667,091,000



# Vote : 527 Kitgum 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>67,089</b>	<b>16,772</b>	<b>48,010</b>
District Unconditional Grant (Wage)	23,210	5,803	5,637
Sector Conditional Grant (Non-Wage)	43,879	10,970	42,374
<b>Development Revenues</b>	<b>445,684</b>	<b>114,839</b>	<b>335,257</b>
Donor Funding	100,000	0	0
District Discretionary Development Equalization Grant	116,634	0	113,585
Sector Development Grant	207,998	0	201,870
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>512,773</b>	<b>131,612</b>	<b>383,268</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,210	1,529	5,637
Non Wage	43,879	0	42,374
<b>Development Expenditure</b>			
Domestic Development	345,684	0	335,257
Donor Development	100,000	0	0
<b>Total Expenditure</b>	<b>512,773</b>	<b>1,529</b>	<b>383,268</b>

### Narrative of Workplan Revenues and Expenditure

The total sector budget for f.y 2019/2020 is UGX: 383,268,000/= (Development revenues of 335,257,000/= and recurrent revenue of 48,010,000/=) . There has been a drop in the revenue estimate from f.y 2018/2019 as a result of drastic drop in both the development and recurrent revenues. These revenue shall be spent across sectors as highlighted before; Operation of District water office - 21,805,929/=; Supervision, monitoring and coordination of - 4,388,000/=; Support for O&M of District water and sanitation - 8,000,000/=; Promotion of community based management - 21,186,872/=; Promotion of sanitation and hygiene - 19,801,980/=; Rehabilitation and repair of rural water sources - 10,500,000/=; Construction of public toilet - 23,000,000/=; Borehole drilling and rehabilitation - 236,000,000/= and extension of piped water supply.

# Vote : 527 Kitgum 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>107,011</b>	<b>21,386</b>	<b>130,544</b>
Locally Raised Revenues	35,852	3,671	6,412
Multi-Sectoral Transfers to LLGs_NonWage	300	0	0
District Unconditional Grant (Non-Wage)	1,760	440	2,000
District Unconditional Grant (Wage)	63,498	15,875	116,566
Sector Conditional Grant (Non-Wage)	5,601	1,400	5,566
<b>Development Revenues</b>	<b>72,090</b>	<b>0</b>	<b>20,000</b>
Multi-Sectoral Transfers to LLGs_Gou	72,090	0	0
District Discretionary Development Equalization Grant	0	0	20,000
<b>Total Revenues shares</b>	<b>179,101</b>	<b>21,386</b>	<b>150,544</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,498	15,571	116,566
Non Wage	43,513	5,436	13,978
<b>Development Expenditure</b>			
Domestic Development	72,090	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>179,101</b>	<b>21,007</b>	<b>150,544</b>

### Narrative of Workplan Revenues and Expenditure

Natural Resources Department is expected to receive shs. 150,544,000 in the FY 2019/2020 indicating a drop from the previous FY because Multisectrol transfer to LLG was not budgeted for while there was also a drop in LRR. The new budget include DDEG of shs. 20,000,000, Sector Dev of shs 5,566,000, wage of shs. 116,566,000, District Un. cond. grant of shs. 2,000,000 and locally raised revenue will take 6,412,000. The revenue are allocated to the various sub sector as follows: Lands 20,000,000 (DDEG), 4,412,000 (LRR), Natural Resources wage of 116,566,000 and Office operations shs. 2,000,000 (Un cond grant non wage), Wetlands sector will take 5,566,000 (sector cond grant) and the Forestry sector will take 2,000,000 (LRR).

# Vote : 527 Kitgum 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>244,429</b>	<b>55,323</b>	<b>205,713</b>
Locally Raised Revenues	14,667	1,509	15,927
Multi-Sectoral Transfers to LLGs_NonWage	14,507	0	0
District Unconditional Grant (Non-Wage)	8,761	2,190	7,800
District Unconditional Grant (Wage)	158,175	39,544	134,015
Sector Conditional Grant (Non-Wage)	48,320	12,080	47,971
<b>Development Revenues</b>	<b>964,633</b>	<b>92,967</b>	<b>1,453,988</b>
Donor Funding	100,000	0	663,977
Other Transfers from Central Government	697,574	0	790,011
Multi-Sectoral Transfers to LLGs_Gou	167,059	0	0
<b>Total Revenues shares</b>	<b>1,209,062</b>	<b>148,290</b>	<b>1,659,700</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	158,175	22,055	134,015
Non Wage	86,254	8,657	71,698
<b>Development Expenditure</b>			
Domestic Development	864,633	0	790,011
Donor Development	100,000	0	663,977
<b>Total Expenditure</b>	<b>1,209,062</b>	<b>30,712</b>	<b>1,659,700</b>

### Narrative of Workplan Revenues and Expenditure

Community Based Services Department has estimated revenue of 1,659,700 indicating an increase compared to that of FY 2018/19. This increase is as a result of increase in IPF for Donor Grant, UWEP & YLP. Wage provision is 134,015,000; District and Sector Specific NW allocation is 7,800,000 and 47,971,000 respectively. LRR and OGT is 15,927,000 and 790,011,000 respectively. A total Fund of Shs 1,659,700,000 has been planned for spending as follows in the various sub-sectors: Operation of the Community Based Services Department 147,815,000; Probation and Welfare Support 10,700,061; Social Rehabilitation Services 10,000,000; Community Development Services (HLG) 5,120,000; Adult Learning 10,000,000; Gender Mainstreaming 2992,210,765; Children and Youth Services 501,300,000; Support to Youth Councils 6,000,000; Support to Disabled and the Elderly 2,500,000; Culture mainstreaming 77,636; Work based inspections 500,000; Labour dispute settlement 2,000,000; Representation on Women's Councils 6,000,000 and un conditional grant, 3,000,000 from sector specific grant, 48,320,061 from locally raised revenue and 14,000,000 from un conditional grant for wages giving the total revenue for the department to be 1,659,700,000. Generally Total Wage Expenditure: 134, 015,000; Non-Wage Recurrent Cost: 71,698,000 Donor Development: 663,977,000 & Development Activity cost: 663,977,000.

# Vote : 527 Kitgum 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>149,973</b>	<b>39,192</b>	<b>149,657</b>
Locally Raised Revenues	23,230	7,174	19,630
Multi-Sectoral Transfers to LLGs_NonWage	17,672	0	0
District Unconditional Grant (Non-Wage)	66,401	21,350	59,500
District Unconditional Grant (Wage)	42,671	10,668	70,527
<b>Development Revenues</b>	<b>32,780</b>	<b>10,927</b>	<b>12,448</b>
District Discretionary Development Equalization Grant	32,780	0	12,448
<b>Total Revenues shares</b>	<b>182,753</b>	<b>50,118</b>	<b>162,105</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	42,671	7,067	70,527
Non Wage	107,303	15,755	79,130
<b>Development Expenditure</b>			
Domestic Development	32,780	0	12,448
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>182,753</b>	<b>22,822</b>	<b>162,105</b>

### Narrative of Workplan Revenues and Expenditure

The total budget allocation for Planning Department in FY 2019/20 amount to 162,105,000 UGX indicating a significant drop arising from drop in DDEG, District NW and Multisectoral Transfers. Under each sub sector the expenditure allocation is as follows: Management of District Planning Office UGX 46,527,000; District Planning UGX 8,500,000; Statistical Data Collection UGX 5,000,000 ; Demographic Data Collection UGX 6,000,000 ; Project Formulation = UGX 8,000,000 ; Development Planning = UGX 8,168,900 ; MIS = UGX 10,600,000; Operational Planning = UGX 7,291,000 ; Monitoring and Evaluating Sector Plans = UGX 29,019.

**Vote : 527 Kitgum District**

**FY 2019/20**

**Internal Audit**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>44,622</b>	<b>5,657</b>	<b>57,706</b>
Locally Raised Revenues	10,241	1,082	11,221
District Unconditional Grant (Non-Wage)	16,080	0	13,000
District Unconditional Grant (Wage)	18,301	4,575	33,485
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>44,622</b>	<b>5,657</b>	<b>57,706</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	18,301	3,975	33,485
Non Wage	26,321	0	24,221
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>44,622</b>	<b>3,975</b>	<b>57,706</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit has anticipated total allocation of Shs 55,299,000 for FY 2019/20 accruing from Wage and Non-wage which indicate a increase because of District Wage & LRR while NW has drop. . Detailed Revenue Estimates are as follows: LRR: 11,221,000; District Wage: 33,485,000; & NW is at 13,000,000. These funds shall be spend as follows: Management of Internal Audit Office – 37,598,637 and Internal Audit – 20,106,935 which can also be translated into the following expenditure lines: Wage – 33,444,572; and Non- Wage Recurrent cost – 24,221,000. Totaling to Shs 57,705,572.