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**Vote : 501 Adjumani District****FY 2019/20**

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**Foreword**

The Constitution of the Republic of Uganda, Article 180 states “A Local Government shall be based on a council which shall be the highest political authority within its area of jurisdiction and which shall have legislative and executive powers to be exercised in accordance with this Constitution” Article 190 of the same Constitution specifies that “District Councils shall prepare comprehensive and integrated development plans incorporating plans of lower level local governments for submission to the national planning authority” Local Governments Budgetary powers are laid down in the Local Governments (Amended) Act 2015 (CAP 243), section 77(1) that states that “Local governments shall have the right and obligation to formulate, approve and execute their budgets and plans provided that the budget shall be balanced” Section 82(1) of the Local Governments (Amended) Act 2015 further states that “No appropriation of funds can be made by local governments unless approved in a budget by the council”. This effectively means that the administration can neither collect revenue nor incur expenditure without the approval of the council budget. Section 77(5) of the same Act; stresses the link between planning and budgeting. This means the budget shall take into account the approved District Development Plan. It should also be noted here that the National Planning Framework has shifted from PEAP to the Five Years National Development Plan. . The budget for 2019/2020 of Adjumani District is therefore, a response to meeting this important obligation. This Budget aims at achieving the Local Government’s vision of “a transformed population that is productive and prosperous by 2030”. The Budget is also aligned to the Vision 2040, of the National Development Plan whose theme is “Growth, Employment and Prosperity” and National Budget’s strategic focus that are relevant to Local Governments specifically of increasing and strengthening the quality of human capital, increasing the number of social infrastructure and improving the quality of existing public infrastructure and facilitating availability and access to critical production inputs. . In this Budget the Council has committed itself to operate and maintain existing social facilities for effective and efficient service delivery in the district. Therefore, budgetary provisions have been made for both developments of new infrastructure and rehabilitation of old facilities. I therefore call upon all the stakeholders to support the execution of this budget with utmost prudence and commitment for the prosperity of the people of Adjumani District and the Country at large. The Therefore, the Budget Framework Paper FY 2019/2020’s theme is Industrialization for Job Creation and Share Prosperity



Leku James - Chairperson Adjumani District Council.

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# FY 2019/20

## 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	329,378	105,475	479,378
Discretionary Government Transfers	4,816,519	1,330,699	4,747,068
Conditional Government Transfers	18,936,187	5,008,591	18,436,309
Other Government Transfers	7,290,040	1,713,753	7,055,764
Donor Funding	4,378,874	176,700	4,378,874
<b>Grand Total</b>	<b>35,750,998</b>	<b>8,335,218</b>	<b>35,097,393</b>

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

The overall revenue performance as at the end of quarter one of FY 2018/2019 was 23% i.e out of UGX35,750,998,249 budgeted only UGX 8,335,217,739 was received by the end of September 2018. This was under performance mainly from Donor and Other government transfers whose operations are externally influenced from the District. only UGX 8,312,088,000 was disbursed to the departments and of which UGX.4,960.125,000 (60% of funds received) was spent by the end of quarter one. Leaving unspent balance of 40% of funds received. The major reasons for unspent balance was late warranting, Transition from tier2 to tier 1, delay in payment of salaries ad pensions due to lack of supplier Numbers to aid payments, Printing of LPOs was a big challenge, funds committed for supply

## Planned Revenues for FY 2019/20

The total revenue forecast is expected to reduce from that of last FY 2018/2019 of UGX. 35,750,998,249 to UGX 35,097,392,916 FY 2019/2020. This fall in revenue was mainly from all the three central government revenues sources namely Discretionary government transfers, Conditional government transfers and other government transfers seemingly due to economic hardship faced in the country as inflation tries to bite hard.

## 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	7,617,423	2,370,744	7,112,732
Finance	362,579	90,645	350,199
Statutory Bodies	542,349	135,587	633,487
Production and Marketing	1,841,549	320,005	1,805,704
Health	9,514,005	2,026,151	9,795,490
Education	10,368,069	2,616,140	10,502,350
Roads and Engineering	1,813,039	314,958	1,626,408
Water	988,068	250,681	561,738
Natural Resources	714,833	48,083	806,082

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Community Based Services	1,704,316	84,579	1,605,056
Planning	207,807	35,274	226,805
Internal Audit	76,961	19,240	71,343
<b>Grand Total</b>	<b>35,750,998</b>	<b>8,312,088</b>	<b>35,097,393</b>
<i>o/w: Wage:</i>	<i>16,488,279</i>	<i>4,122,070</i>	<i>16,488,279</i>
<i>Non-Wage Reccurent:</i>	<i>5,764,192</i>	<i>2,861,155</i>	<i>5,176,126</i>
<i>Domestic Devt:</i>	<i>9,119,653</i>	<i>1,152,163</i>	<i>9,054,114</i>
<i>Donor Devt:</i>	<i>4,378,874</i>	<i>176,700</i>	<i>4,378,874</i>

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

Out of UGX. 35,750,998,249 budgeted only UGX 8,335,217,739 was received by the end of September 2018. Of the funds received Only UGX8,312,088,000 was disbursed to departments UGX 4,960,125,000 (60% of funds received) was spent by departments. Leaving unspent balance of 40% of funds received. The major reasons for unspent balance was late warranting, Transition from tier2 to tier 1, delay in payment of salaries ad pensions due to lack of supplier Numbers to aid payments, Printing of LPOs was a big challenge, funds committed for supply. very Good expenditure performance was recorded in Education (85%), Planning (84%), Natural resources (81%). Average performance was in Health (78%), Finance 73%, community based services (70%), Internal Audit (69%) and poor expenditure performance was registered in Water (4%), Roads and Engineering (23%), Administration (31%), Production and marketing (34%), and statutory bodies (36%)

### Planned Expenditures for The FY 2019/20

The total revenue forecast is expected to reduce from that of last FY 2018/2019 of UGX. 35,750,998,249 to UGX 35,097,392,916 FY 2019/2020. This fall in revenue was mainly from all the three central government revenues sources namely Discretionary government transfers, Conditional government transfers and other government transfers seemingly due to economic hardship faced in the country as inflation tries to bite hard. This therefore has a negative effect on the planned expenditure plans for all departments

### Medium Term Expenditure Plans

The medium term needs of the people includes; operationalisation of the District farm institute, piped water system from the river Nile, Small irrigation schemes for farmers to mitigate prolonged dry spell to increase production and productivity and value addition, Food security house hold income, enhance access to health and education , sustainable use of the natural resources, increase the stock of Physical assets , other priorities are listed in the sector work plans

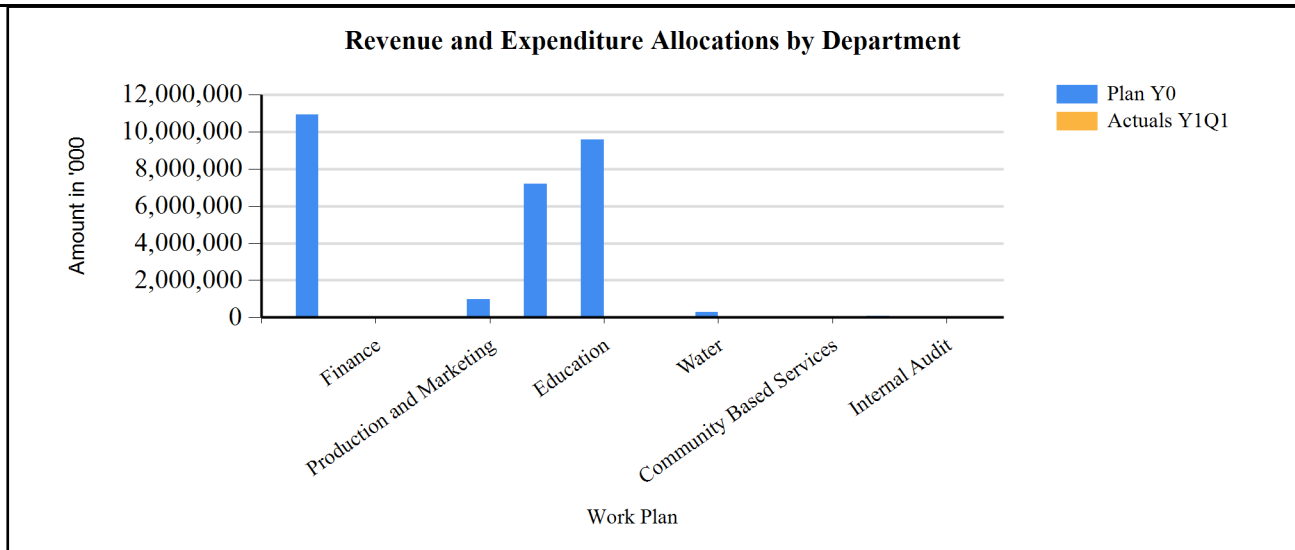
### Challenges in Implementation

Very low staffing levels in the District impedes and hampers the required level of service delivery and the existing staff are over stretched beyond their limits to deliver. Seven out of eleven HoDs are substantive, meaning decision making is curtailed ultimately in those departments without substantive heads. It is even hard to attract certain carders of workers especially in Health department. The wage bill and salary enhancement has worsened the situation more by prohibiting further recruitment except replacement of critical staff.

### G1: Graph on the Revenue and Expenditure Allocations by Department

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**Revenue Performance, Plans and Projections 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>1. Locally Raised Revenues</b>	<b>329,378</b>	<b>105,475</b>	<b>479,378</b>
Local Services Tax	59,042	0	126,049
Land Fees	4,650	950	5,000
Application Fees	22,450	1,715	22,450
Business licenses	4,970	0	4,970
Liquor licenses	50	0	50
Other licenses	1,506	0	0
Rent & Rates - Non-Produced Assets – from private entities	13,836	0	0
Royalties	0	0	50,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	60,000
Sale of non-produced Government Properties/assets	30,063	50	40,000
Park Fees	7,301	0	0
Animal & Crop Husbandry related Levies	3,210	0	3,210
Inspection Fees	3,035	0	0
Market /Gate Charges	21,623	0	25,000
Other Fees and Charges	48,542	0	48,542
Fees from Hospital Private Wings	14,993	0	0
Miscellaneous receipts/income	94,108	102,760	94,108
<b>2a. Discretionary Government Transfers</b>	<b>4,816,519</b>	<b>1,330,699</b>	<b>4,747,068</b>
District Unconditional Grant (Non-Wage)	682,331	170,583	670,844

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Urban Unconditional Grant (Non-Wage)	104,273	26,068	96,712
District Discretionary Development Equalization Grant	1,437,813	479,271	1,392,910
Urban Unconditional Grant (Wage)	177,168	44,292	177,168
District Unconditional Grant (Wage)	2,333,917	583,479	2,333,917
Urban Discretionary Development Equalization Grant	81,017	27,006	75,516
<b>2b. Conditional Government Transfer</b>	<b>18,936,187</b>	<b>5,008,591</b>	<b>18,436,309</b>
Sector Conditional Grant (Wage)	13,977,194	3,494,299	13,977,194
Sector Conditional Grant (Non-Wage)	2,185,058	659,337	2,184,187
Sector Development Grant	1,916,606	638,869	1,892,722
Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	362,405	90,601	362,405
Gratuity for Local Governments	473,872	118,468	0
<b>2c. Other Government Transfer</b>	<b>7,290,040</b>	<b>1,713,753</b>	<b>7,055,764</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	1,847,353	20,678	1,847,353
Support to PLE (UNEB)	10,871	0	15,335
Uganda Road Fund (URF)	1,616,005	297,575	1,367,265
Uganda Women Entrepreneurship Program(UWEP)	273,899	0	283,899
Vegetable Oil Development Project	50,000	0	50,000
Youth Livelihood Programme (YLP)	727,448	0	727,448
Project for Restoration of Livelihood in Northern Region (PRELNOR)	347,442	0	347,442
Infectious Diseases Institute (IDI)	130,925	0	130,925
Neglected Tropical Diseases (NTDs)	39,605	0	39,605
Development Response to Displacement Impacts Project (DRDIP)	2,206,494	1,395,500	2,206,494
<b>3. Donor</b>	<b>4,378,874</b>	<b>176,700</b>	<b>4,378,874</b>
African Development Bank (ADB)	202,780	0	202,780
United Nations Children Fund (UNICEF)	1,750,000	0	1,750,000
United Nations Population Fund (UNPF)	150,000	0	150,000
Global Fund for HIV, TB & Malaria	50,000	176,700	50,000
United Nations High Commission for Refugees (UNHCR)	1,323,435	0	1,323,435
World Health Organisation (WHO)	166,878	0	166,878
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	100,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	20,000	0	20,000
Belgium Technical Cooperation (BTC)	615,780	0	615,780
<b>Total Revenues shares</b>	<b>35,750,998</b>	<b>8,335,218</b>	<b>35,097,393</b>

i) Revenue Performance by September FY 2018/19

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## Locally Raised Revenues

Adjumani District Local Government had total planned annual local revenue of UGX 329,378,252 and actual receipt in quarter one was UGX 105,475,087 forming 32% revenue performance, This was a good performance largely due to over performance of revenue sources of Local Hotel Tax, Application fees, Business Licences, Other Licences, Rent and rates from private entities , park fees, land fees, Royalties, miscellaneous income, and sale of produced assets. However there is need to operationalise the revenue enhancement plan.

## Central Government Transfers

Central Government transfers accounted for 96.6% (UGX. 8,053,042,739) of the total and actual receipt in Quarter one in Adjumani District. The central government revenue performance against the planned was 25.9% i.e out of the UGX 31,042,746,474 a total of UGX 8,053,042,739 was realized so far by the close of quarter one. These by all standard was a good revenue performance by central government because of their commitments and a third of Development grant was released as well instead of the planned a quarter.

## Donor Funding

Adjumani District Local Government Donor fund accounts for 2.1% (UGX.176,700,000) of the total amount of revenue relieved in quarter one of UGX 8,335,217,739 in Adjumani District. The Donor Budget performance was only 4% by the end of quarter one. This very low performance was due to most of the development partners not fulfilling their obligations especially United Nations High Commission for Refugees, World Health Organization, Global Fund for HIV, TB and Malaria, Global Alliance for Vaccines, and Immunization (GAVI) etc

ii) Planned Revenues for FY 2019/20

## Locally Raised Revenues

The district estimated annual Local Revenue was expected to rise to UGX 479,378,000 from UGX 329,378,252 as the source leakages shall be addressed and the booming trade and presence of NGOs to generate Local service tax, the major sources of local revenue were: Local Service Tax, Land Fees, Business licenses, Other Licenses, Rent and Rates, Park fees, Animal and Crop Husbandry, Market and gates ,royalties from forest products, Miscellaneous and application fees. There is need to operationalise the the revenue enhancement plans more so the critical strategies.

## Central Government Transfers

Adjumani District Local Government estimated revenue from Central Government transfers is expected to reduce from UGX. 31,042,746,474 in FY 2018-2019 to UGX. 30,239,141,141 in FY 2019-2020, the reduction is expected from all the three revenue sources under central government namely, Discretionary Government Transfers, Conditional Government Transfers, and Other Government Transfers for unknown reason to the Local governments.

## Donor Funding

The total estimated revenue from Donors is expected to remain static at UGX. 4,378,873,775 as it was in FY 2018-2019, there is no change expected from Donors like BELGIUM TECHNICAL COOPERATION now called ENABEL, GLOBAL FUND, GAVI, FAO, GTZ, WHO, UNFPA, UNHCR, UNICEF etc.

## 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>			
Agricultural Extension Services	1,317,956	329,489	683,563
District Production Services	507,052	126,763	1,107,618
District Commercial Services	16,542	4,135	14,522

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<i>Sub- Total of allocation Sector</i>	<b>1,841,549</b>	<b>460,387</b>	<b>1,805,704</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,643,350	410,838	1,506,408
District Engineering Services	169,689	42,422	120,000
<i>Sub- Total of allocation Sector</i>	<b>1,813,039</b>	<b>453,260</b>	<b>1,626,408</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,757,585	1,689,396	6,041,466
Secondary Education	1,975,574	493,894	2,776,900
Skills Development	507,945	126,986	513,200
Education & Sports Management and Inspection	1,109,964	277,491	1,170,784
Special Needs Education	17,000	4,250	0
<i>Sub- Total of allocation Sector</i>	<b>10,368,069</b>	<b>2,592,017</b>	<b>10,502,350</b>
<b>Sector :Health</b>			
Primary Healthcare	3,123,525	780,881	268,380
District Hospital Services	177,656	44,414	162,658
Health Management and Supervision	6,212,824	1,553,206	9,364,452
<i>Sub- Total of allocation Sector</i>	<b>9,514,005</b>	<b>2,378,501</b>	<b>9,795,490</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	988,068	247,017	561,738
Natural Resources Management	714,833	178,708	806,082
<i>Sub- Total of allocation Sector</i>	<b>1,702,901</b>	<b>425,725</b>	<b>1,367,820</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,704,316	426,079	1,605,056
<i>Sub- Total of allocation Sector</i>	<b>1,704,316</b>	<b>426,079</b>	<b>1,605,056</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	7,450,786	1,927,655	7,112,732
Local Statutory Bodies	542,349	135,587	633,487
Local Government Planning Services	207,807	51,952	226,805
<i>Sub- Total of allocation Sector</i>	<b>8,200,941</b>	<b>2,115,194</b>	<b>7,973,023</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	362,579	90,645	350,199
Internal Audit Services	76,961	19,240	71,343
<i>Sub- Total of allocation Sector</i>	<b>439,540</b>	<b>109,885</b>	<b>421,542</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>2,405,761</b>	<b>2,017,618</b>	<b>1,937,126</b>
Locally Raised Revenues	48,335	12,084	72,865
Multi-Sectoral Transfers to LLGs_NonWage	242,942	60,736	234,144
Multi-Sectoral Transfers to LLGs_Wage	177,168	44,292	177,168
District Unconditional Grant (Non-Wage)	118,263	29,566	123,460
District Unconditional Grant (Wage)	982,777	245,694	967,083
Pension for Local Governments	362,405	90,601	362,405
Gratuity for Local Governments	473,872	118,468	0
<b>Development Revenues</b>	<b>5,211,661</b>	<b>353,126</b>	<b>5,175,606</b>
Donor Funding	98,437	0	98,437
Other Transfers from Central Government	4,053,847	0	4,053,847
Multi-Sectoral Transfers to LLGs_Gou	922,138	0	890,369
District Discretionary Development Equalization Grant	137,239	0	132,953
<b>Total Revenues shares</b>	<b>7,617,423</b>	<b>2,370,744</b>	<b>7,112,732</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,159,945	203,076	1,144,251
Non Wage	1,245,816	272,859	792,875
<b>Development Expenditure</b>			
Domestic Development	5,113,224	307,379	5,077,169
Donor Development	98,437	0	98,437
<b>Total Expenditure</b>	<b>7,617,423</b>	<b>783,314</b>	<b>7,112,732</b>

**Narrative of Workplan Revenues and Expenditure**

The sectors annual budget expenditures and revenue for FY 2019/2020 is Shs 7,112,732,000 compared to Shs 7,617,423,000 for FY 2018/2019 which was reduction mainly from Multisectoral transfers, DDEG and Gratuity allocation. The wage component for next FY 2019/2020 is Shs 1,144,250,684 representing 29.1% of the sectors budget, Staff salaries will cost Shs 982,777,266 and Shs 177,167,992 being urban wage. Non wage constitutes Shs1,245,816,231, part of it is transferred to Lower Local Governments amounting to shs 242,942,072 while GOU Development is Shs 1,485,567,030 and donor development is shs 98,437,411



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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>362,579</b>	<b>90,645</b>	<b>350,199</b>
Locally Raised Revenues	22,746	5,686	34,515
District Unconditional Grant (Non-Wage)	78,688	19,672	82,153
District Unconditional Grant (Wage)	261,145	65,286	233,530
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>362,579</b>	<b>90,645</b>	<b>350,199</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	261,145	49,303	233,530
Non Wage	101,434	16,819	116,668
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>362,579</b>	<b>66,122</b>	<b>350,199</b>

### Narrative of Workplan Revenues and Expenditure

Total of UGX. 350,198,936 is allocated for the department , of which wage amounts to UGX. 233,530,452 and none wage recurrent amounts to UGX.116,668,484( Unconditional grant UGX.82,153,268 and Local revenue UGX.34,515,216). there is overall reduction in allocation by UGX.12,380,064 (3.5% ) as compared to FY 2018-2019 as a result of Wage reduction.

The total planned expenditure of wage amounts to UGX. 233,530,452 and none wage recurrent amounts to UGX.116,668,484 (Unconditional grant expenditure amounts to UGX.82,153,268 and local revenue expenditure amounts to UGX.34,515,216).

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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>542,349</b>	<b>135,587</b>	<b>633,487</b>
Locally Raised Revenues	133,597	33,399	197,504
District Unconditional Grant (Non-Wage)	226,928	56,732	230,079
District Unconditional Grant (Wage)	181,823	45,456	205,904
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>542,349</b>	<b>135,587</b>	<b>633,487</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	181,823	26,898	205,904
Non Wage	360,526	22,041	427,582
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>542,349</b>	<b>48,939</b>	<b>633,487</b>

### Narrative of Workplan Revenues and Expenditure

Total revenue of 633,486,528= is expected for FY 2019/2020 which is an increase by 16.8% from the current FY2018/2019 that has budget of 542,348,000=, Non wage is 230,078,644=, Wage 205,904,148= and Local Revenue 197,503,736=. This increase in revenue was mainly from Local raised revenue, Non-wage and Wage components. This money shall be spent on running Council administration, Facilitating Council allowances, facilitating PAC and DSC sessions, payment of staff salaries, facilitating Contracts Committee and District Land Board, purchase of office equipment and stationery.

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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>1,125,252</b>	<b>281,313</b>	<b>1,091,448</b>
District Unconditional Grant (Wage)	266,119	66,530	234,120
Sector Conditional Grant (Wage)	623,873	155,968	623,873
Sector Conditional Grant (Non-Wage)	235,260	58,815	233,455
<b>Development Revenues</b>	<b>716,297</b>	<b>38,692</b>	<b>714,255</b>
Donor Funding	202,780	0	202,780
Other Transfers from Central Government	397,442	0	397,442
Sector Development Grant	116,075	0	114,033
<b>Total Revenues shares</b>	<b>1,841,549</b>	<b>320,005</b>	<b>1,805,704</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	889,992	108,119	857,993
Non Wage	235,260	328	233,455
<b>Development Expenditure</b>			
Domestic Development	513,517	0	511,475
Donor Development	202,780	0	202,780
<b>Total Expenditure</b>	<b>1,841,549</b>	<b>108,447</b>	<b>1,805,704</b>

### Narrative of Workplan Revenues and Expenditure

The Total revenue for the FY was expected to be 1,805,703,630., this was a reduction from 1,841,549,000 due to wage, non wage and sector development grant reductions. While the Expenditure is as follows

- o 857,992,920/= (47.52%) of the revenue shall be spent on Wage

- o 233 455,420 (12.93%) Shillings will be spent on recurrent

- o Projects and development in the department shall be funded by GOU transfers and this will take 28.33% i.e. 511,475,300 shillings

- o 11.23 % (202,780,001/=) shall be spent as donor funds for capacity development of the district in Refugee response and resilience. The Donor here is FAO.

# Vote : 501 Adjumani 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>6,658,860</b>	<b>1,664,715</b>	<b>6,643,867</b>
Locally Raised Revenues	14,993	3,748	0
Sector Conditional Grant (Wage)	6,159,317	1,539,829	6,159,317
Sector Conditional Grant (Non-Wage)	484,550	121,138	484,550
<b>Development Revenues</b>	<b>2,855,145</b>	<b>361,436</b>	<b>3,151,623</b>
Other Transfers from Central Government	170,530	0	170,530
Donor Funding	2,130,408	0	2,130,408
District Discretionary Development Equalization Grant	0	0	301,543
Sector Development Grant	554,208	0	549,142
<b>Total Revenues shares</b>	<b>9,514,005</b>	<b>2,026,151</b>	<b>9,795,490</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,159,317	1,458,813	6,159,317
Non Wage	499,543	111,924	484,550
<b>Development Expenditure</b>			
Domestic Development	724,738	0	1,021,215
Donor Development	2,130,408	0	2,130,408
<b>Total Expenditure</b>	<b>9,514,005</b>	<b>1,570,737</b>	<b>9,795,490</b>

### Narrative of Workplan Revenues and Expenditure

The health sector has a projected budget of UGX 9,795,489,532 of which UGX 7,513,594,370 is expected grant revenue from the central government and UGX 2,300,937,056 from donor grants .Out of the central government transfers UGX 6,159,316,746 is for PHC wage ,549,142,462 for PHC development ,301,543,211 for DDDEG,53,519,105 for DHO management support services ,162,657,736 for the district general hospital 248,976,003 for lower level government health facilities and 19,404,213 for PNF health facilities . The increase in the revenues was due to allocation from DDEG to the department to fund development needs and requirements to meet the Sector standards set by Ministry of Health.

# Vote : 501 Adjumani District

# FY 2019/20

## Education

### 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>8,667,083</b>	<b>2,277,126</b>	<b>8,680,015</b>
Other Transfers from Central Government	10,871	0	15,335
Locally Raised Revenues	20,000	5,000	32,118
District Unconditional Grant (Non-Wage)	10,000	2,500	0
District Unconditional Grant (Wage)	75,333	18,833	78,343
Sector Conditional Grant (Wage)	7,194,004	1,798,501	7,194,004
Sector Conditional Grant (Non-Wage)	1,356,874	452,291	1,360,214
<b>Development Revenues</b>	<b>1,700,986</b>	<b>339,014</b>	<b>1,822,335</b>
Donor Funding	683,943	0	683,943
District Discretionary Development Equalization Grant	0	0	132,000
Sector Development Grant	1,017,043	0	1,006,392
<b>Total Revenues shares</b>	<b>10,368,069</b>	<b>2,616,140</b>	<b>10,502,350</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,269,338	1,797,959	7,272,348
Non Wage	1,397,745	416,518	1,407,668
<b>Development Expenditure</b>			
Domestic Development	1,017,043	0	1,138,392
Donor Development	683,943	0	683,943
<b>Total Expenditure</b>	<b>10,368,069</b>	<b>2,214,477</b>	<b>10,502,350</b>

### Narrative of Workplan Revenues and Expenditure

The Sectors Annual Revenue for FY 2019-2020 will be UGX 10,502,350,000= compared to UGX 10,368,069,000= which is an increase by 1.3%. This is mainly because of increased wage, Non-wage, DDEG, LRR and Central Government transfer for PLE management. This revenue is expected to come from Other transfers from Central Government(15,335,000=), LRR(32,118,000=), Wage(1,272,347,000=) and Non-wage(1,360,214,000=) forming the Recurrent Revenue. While the Development Revenue will be expected from Donor Funding(683,943,000=), DDEG(132,000,000) and Sector Development Grant(1,006,392,000=). The revenue allocated is meant to finance the following programs: 1.Payment of salaries for Primary, Secondary teachers, Instructors in Amelo Technical Institute and Education Office staff. 2.Capitation Grant for schools USE, UPOLET and Amelo Technical Institute. 3. Construction of staff houses and drainable latrines in selected Primary Schools. 4. Operational fund for Education and Sports Department Including Special Needs Education, monitoring and support supervision of educational institutions

# Vote : 501 Adjumani 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>1,685,539</b>	<b>314,958</b>	<b>1,498,908</b>
Other Transfers from Central Government	1,616,005	297,575	1,367,265
District Unconditional Grant (Wage)	69,535	17,384	131,643
<b>Development Revenues</b>	<b>127,500</b>	<b>0</b>	<b>127,500</b>
Donor Funding	127,500	0	127,500
<b>Total Revenues shares</b>	<b>1,813,039</b>	<b>314,958</b>	<b>1,626,408</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	69,535	17,384	131,643
Non Wage	1,616,005	54,258	1,367,265
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	127,500	0	127,500
<b>Total Expenditure</b>	<b>1,813,039</b>	<b>71,642</b>	<b>1,626,408</b>

### Narrative of Workplan Revenues and Expenditure

The Revenue for FY 2019-2020 is expected to come from URF, UCG and UNHCR. The Sector's Annual Budget Revenue & Expenditure for FY 2019-2020 is UGX 1,626,407,613 compare to UGX 1,564,299,077 for FY 2018-2019 which is 3.97% increase. This is mainly because of salary enhancement for scientists. The wage component is UGX 131,643,048 representing 8.1% of the sector's budget which will come from UCG. The non-wage component which will come from URF is UGX 1,317,264,565 representing 84.1% of the sector's budget out of which UGX 358,609,333 will be transferred to the Lower Local Governments representing 26.2% while UGX 1,008,655,232 constituting 73.8% will be retained and spent by the sector at the District HQ. The remaining portion of the revenue expected is UGX 127,500,000 representing 7.8% will come from UNHCR. The Expenditure will mainly be on Routine Manual Road Maintenance (Gang System), Routine Mechanised Road Maintenance (Force Account) & Culvert Installation (Force Account). Staff salaries shall be paid and District Roads Office shall be operated.

**Vote : 501 Adjumani District**

**FY 2019/20**

**Water**

**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>72,255</b>	<b>18,064</b>	<b>100,822</b>
District Unconditional Grant (Wage)	27,630	6,907	57,718
Sector Conditional Grant (Non-Wage)	44,625	11,156	43,103
<b>Development Revenues</b>	<b>915,813</b>	<b>232,617</b>	<b>460,917</b>
Donor Funding	217,961	0	217,961
District Discretionary Development Equalization Grant	447,519	0	0
Sector Development Grant	229,280	0	223,154
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>988,068</b>	<b>250,681</b>	<b>561,738</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,630	6,907	57,718
Non Wage	44,625	2,374	43,103
<b>Development Expenditure</b>			
Domestic Development	697,852	0	242,956
Donor Development	217,961	0	217,961
<b>Total Expenditure</b>	<b>988,068</b>	<b>9,281</b>	<b>561,738</b>

**Narrative of Workplan Revenues and Expenditure**

The total workplan revenues for FY 2019-2020 is UGX 561,738,156 of which 43,103,281 Non-wage,57,718,308 Wage,242,955,647 Development budget and 217,960,920 Donor Development. The expenditure for Non-wage recurrent is 43,103,281,wage is 57,718,308 and Development expenditure is 460,916,567. There is a decrease of 57% total revenue as compared to FY 2018-19. This is due to non-revenue performance from DDEG, reduction in Sector Development grant, Transitional Development grants.

# Vote : 501 Adjumani 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>192,333</b>	<b>48,083</b>	<b>283,582</b>
Locally Raised Revenues	38,432	9,608	58,963
District Unconditional Grant (Non-Wage)	16,000	4,000	0
District Unconditional Grant (Wage)	131,462	32,865	218,258
Sector Conditional Grant (Non-Wage)	6,439	1,610	6,360
<b>Development Revenues</b>	<b>522,500</b>	<b>0</b>	<b>522,500</b>
Other Transfers from Central Government	40,000	0	40,000
Donor Funding	482,500	0	482,500
<b>Total Revenues shares</b>	<b>714,833</b>	<b>48,083</b>	<b>806,082</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	131,462	31,730	218,258
Non Wage	60,871	7,109	65,323
<b>Development Expenditure</b>			
Domestic Development	40,000	0	40,000
Donor Development	482,500	0	482,500
<b>Total Expenditure</b>	<b>714,833</b>	<b>38,839</b>	<b>806,082</b>

### Narrative of Workplan Revenues and Expenditure

Only UGX 806,081,650 was allocated for department. 0.1% of this is conditional grant, 27.1% is from unconditional grant and local revenue forms 7.3%. Revenue from FIEFOC is 5%, UNHCR is 57.4% and Energy Subsidy is 2.5%. Total expenditure will be UGX 806,081,650 including 27.1% for wage, 8.1% for non-wage activities and 64.8% for development activities. This revenue was an increase mainly as a result of Local revenue allocation and wage owing to salary enhancement to scientist



# Vote : 501 Adjumani 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>338,315</b>	<b>84,579</b>	<b>229,055</b>
Locally Raised Revenues	20,000	5,000	34,995
District Unconditional Grant (Wage)	261,006	65,251	137,556
Sector Conditional Grant (Non-Wage)	57,309	14,327	56,504
<b>Development Revenues</b>	<b>1,366,001</b>	<b>0</b>	<b>1,376,001</b>
Donor Funding	364,655	0	364,655
Other Transfers from Central Government	1,001,346	0	1,011,346
<b>Total Revenues shares</b>	<b>1,704,316</b>	<b>84,579</b>	<b>1,605,056</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	261,006	58,997	137,556
Non Wage	77,309	0	91,498
<b>Development Expenditure</b>			
Domestic Development	1,001,346	0	1,011,346
Donor Development	364,655	0	364,655
<b>Total Expenditure</b>	<b>1,704,316</b>	<b>58,997</b>	<b>1,605,056</b>

### Narrative of Workplan Revenues and Expenditure

The sector is expected to get a total revenue of 1.605.056.113 UGX for FY 2019/2010, of this 137.556.408 UGX is wage, UGX 91.498.278 is non wage, UGX 1.011.346.255 is GoU devt, UGX 364.655.255 is donor support. This was certainly a drop in the revenues expected for the department, owing to the reduction of wage allocation. The above revenue is expected to be spend on staff salaries, fuel, stationery ,office equipment, travels, livelihood projects, UWEP, YLP, PWDs project, monitoring and support supervision.

# Vote : 501 Adjumani 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>125,183</b>	<b>31,296</b>	<b>144,555</b>
Locally Raised Revenues	17,059	4,265	27,804
District Unconditional Grant (Non-Wage)	69,439	17,360	71,644
District Unconditional Grant (Wage)	38,685	9,671	45,107
<b>Development Revenues</b>	<b>82,624</b>	<b>3,978</b>	<b>82,251</b>
Donor Funding	70,690	0	70,690
District Discretionary Development Equalization Grant	11,934	0	11,561
<b>Total Revenues shares</b>	<b>207,807</b>	<b>35,274</b>	<b>226,805</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,685	9,671	45,107
Non Wage	86,498	15,893	99,448
<b>Development Expenditure</b>			
Domestic Development	11,934	3,978	11,561
Donor Development	70,690	0	70,690
<b>Total Expenditure</b>	<b>207,807</b>	<b>29,542</b>	<b>226,805</b>

### Narrative of Workplan Revenues and Expenditure

The total Revenue expected for FY 2019/2020 is UGX 226,805,000/=, which was an increase from the current years revenue owing to increased allocation from Local revenue, Non wage and Wage. The revenue sources are ; District unconditional grant (Non wage) from Central Gov't is UGX71,644,000//, Unconditional grant( Wage) is UGX 45,107,000/=, Locally Revenue is UG 27,804,000/=, DDEG ( Development) is UGX 11,561,000/= and Donor Development is UGX 70,690,000/= from UNICEF. The fund will used for Payment of Staff Salaries, Production of quarterly Reports and plans, Maintenance of office equipments, Monitoring of projects, fuel , planning meetings , Data Collection and harmonization,Birth and death Registration and monitoring performance of DDP II and Office maintenance and Staff welfare

# Vote : 501 Adjumani 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>76,961</b>	<b>19,240</b>	<b>71,343</b>
Locally Raised Revenues	14,216	3,554	20,613
District Unconditional Grant (Non-Wage)	24,344	6,086	26,077
District Unconditional Grant (Wage)	38,401	9,600	24,653
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>76,961</b>	<b>19,240</b>	<b>71,343</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,401	6,010	24,653
Non Wage	38,560	7,325	46,690
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>76,961</b>	<b>13,335</b>	<b>71,343</b>

### Narrative of Workplan Revenues and Expenditure

Total revenue for financial year 2019/2020 was 71,343,384 , Which is reduction owing to wage reduction as few staff are in post in the department than the establishments. The sources of the revenue are: wage constitute Ugx 24,653,496 and non wage of ugx 46,689,888. Out of the planned revenues for the year,ugx 15,189,888 shall be spent under management of internal audit,ugx 21,500,000 shall be used for carrying out audit-able areas,ugx 4,000,000 shall be spent under sector capacity development,ugx 6,000,000 shall be spent under sector management and monitoring and ugx 24,653,496 shall be used for payment of salaries.