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Foreword

The Budget Frame Work Paper (BFP) for Financial Year 2019/2020 continue to target actions that are geared towards fulfilling the Vision of the District; "Transforming Kiryandongo from a predominantly Rural Subsistence Agriculture District to a thriving Industrialized entity with reputable leadership and quality life for all by the year 2040'. Further, this Budget Frame Work Paper is focused on fulfilling the District's Mission; "To serve the people of the district in a coordinated service delivery phenomena with , focusing on National and Local priorities in a sustainable district development framework". The document aims at aligning the District limited resources to unlimited Public demands. This BFP is a derivative of the Five Year District Development Plan and ultimately it is aimed at providing a foundation for the preparation of the annual Budget Estimates for FY 2019/2020. In the Financial Year 2019/2020 in order to achieve the District Vision and Mission and to address the challenges being focusing mainly under service delivery departments, the District will focus its attention on the following key priority areas;- a) Good Governance; by practicing democratic principles and the rule of the law. b) Poverty reduction, through enhancement of sustainable growth in the incomes of the poor, building strong Social and Economic infrastructure, strategic development and use of Public resources more efficiently and optimally. c) Enhancement of productivity; through provision of an enabling environment to the Communities in respect of good infrastructure, especially access and feeder roads, provision of water in the most drought - hit parts of the District solving land crisis through surveying and titling of land for the poor Households in some parts of the District will continue to be areas of focus. d) Provision of improved Health Service through optimal operationlization of the Health guidelines on employment, fully operationalization existing Health facilities, and expansion of others to create more space for patients and their attendants. e)Provision of quality Education through improving Teachers' welfare, School infrastructure development and rehabilitation of decaying historical Schools. f) To increase the resource envelope, formulation of ordinances, hire and proper management of District assets, Construction of modern Markets and carrying out property valuation in order to levy property rates, will also be given more attention. I wish to express my appreciation to all those who worked tirelessly to produce this Budget Frame Work Paper. I thank Members of the Budget Desk, District Technical Planning Committee, the Planning Department Staff, The District Executive Committee Members, District Councilors, Lower Local Governments and all the implementing Partners for their commitment in the preparation and production of this document. Finally, on behalf of the District Executive Committee and District Council, I pledge total commitment towards the implementation of this Budget Frame Work Paper. I call upon the District Executive Committee, the District Council, District Technical Planning Committee Members, Lower Local Government Officials, Partners in Development and the Community at large to join hands towards the implementation of this Budget Frame Work Paper, for a better livelihood of the Communities living in Kiryandongo District.



Ntairehoki Charles- District Chairperson Kiryandongo Local Government

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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	1,190,481	33,036	1,170,478
Discretionary Government Transfers	3,498,113	978,826	3,439,727
Conditional Government Transfers	14,687,676	3,902,410	14,446,690
Other Government Transfers	12,940,908	616,906	13,021,361
Donor Funding	60,000	15,000	2,464,182
Grand Total	32,377,178	5,546,177	34,542,438

Revenue Performance in the First Quarter of 2018/19

By the end of 1st quarter, out of the annual Budget of Shs. 32,377,178,000 a total sum of Shs. 5,546,177,000 (17%) had been received. Broadly by source, out of the annual Budget of Shs. 31,126,697,000 anticipated to be received as Central Government transfers (Discretionary transfers, Conditional transfers and other transfers), by the close of 1st Quarter a total sum of Shs. 5,498,142,000 (18%) had been received. There was under performance in central Government transfers which was attributed to non release of funds from YLP, UWEP, and UMFSNP. Local Revenue performance stood at 03% due to continued closure of livestock markets as a result of outbreak of Foot and Mouth disease. Donor funding continued to register performance as planned and it stood at 25%.

Planned Revenues for FY 2019/20

The District's resource envelope for FY 2019/2020 has increased by 6.69% as compared to the current FY 2018/2019. The increase in the resource envelope is mainly attributed to the general increase in donor funding transfers Discretionary Government Transfers has decreased by 02%, Conditional Government Transfers by 1.6% due to the decrease in the capitation grants for primary and secondary schools and increased development funding to across sectors of health, water, education and Community based services. On the other hand, Other Government transfers have increased by 0.62% from NUSAF III, URF among others. Locally raised revenue has slightly increased by 1.68%, due to proper assessment of the revenue sources. However, Donor funding has increased by 4006.97% as a result of transfer of Infectious Diseases Institute and UNICEF among others.

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	2,026,273	531,925	2,018,939
Finance	673,769	113,340	862,712
Statutory Bodies	471,485	74,461	577,229
Production and Marketing	3,605,183	308,567	3,627,041
Health	4,058,460	957,921	4,694,937
Education	9,362,715	2,519,592	9,613,253
Roads and Engineering	2,172,022	474,328	2,008,208

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Water	442,334	140,262	1,274,482
Natural Resources	358,404	79,584	331,291
Community Based Services	8,878,444	271,634	9,248,502
Planning	264,011	61,138	194,582
Internal Audit	64,077	13,424	91,262
Grand Total	32,377,178	5,546,177	34,542,438
<i>o/w: Wage:</i>	<i>12,116,717</i>	<i>3,029,179</i>	<i>12,116,717</i>
<i>Non-Wage Reccurent:</i>	<i>4,568,003</i>	<i>987,908</i>	<i>6,998,303</i>
<i>Domestic Devt:</i>	<i>15,632,458</i>	<i>1,514,089</i>	<i>12,963,236</i>
<i>Donor Devt:</i>	<i>60,000</i>	<i>15,000</i>	<i>2,464,182</i>

Expenditure Performance in the First Quarter FY 2018/19

By the end of September, District had spent Shs. 5,546,177,000 as follows wage 25%, non wage 21.6% and domestic development 9.69%. Generally expenditure on salary performed below average because of the posts to be filled replaced and that is why it performed at 24%, and on the domestic development there was under performance because most of the capital projects across user departments were at evaluation stage.

Planned Expenditures for The FY 2019/20

In the FY 2019/2020, the Districts' expenditure will be centered on: Salaries, Pension and Gratuity, Production of mandatory documents, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies. Construction/Rehabilitation/Completion of; Administration blocks, Classrooms, Staff Houses, Latrines, Roads, Health facility infrastructure, Markets and Water facilities will also be areas of focus. Others are; Maintenance of Vehicle and Plants, demonstration sites establishment, property valuation, Support to Youth (DYLSP), Women (UWEP), NUSAF III Sub Projects payment of emoluments for Council and Exgratia and Honoraria to Lower Local Government Councilors.

Medium Term Expenditure Plans

In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices.

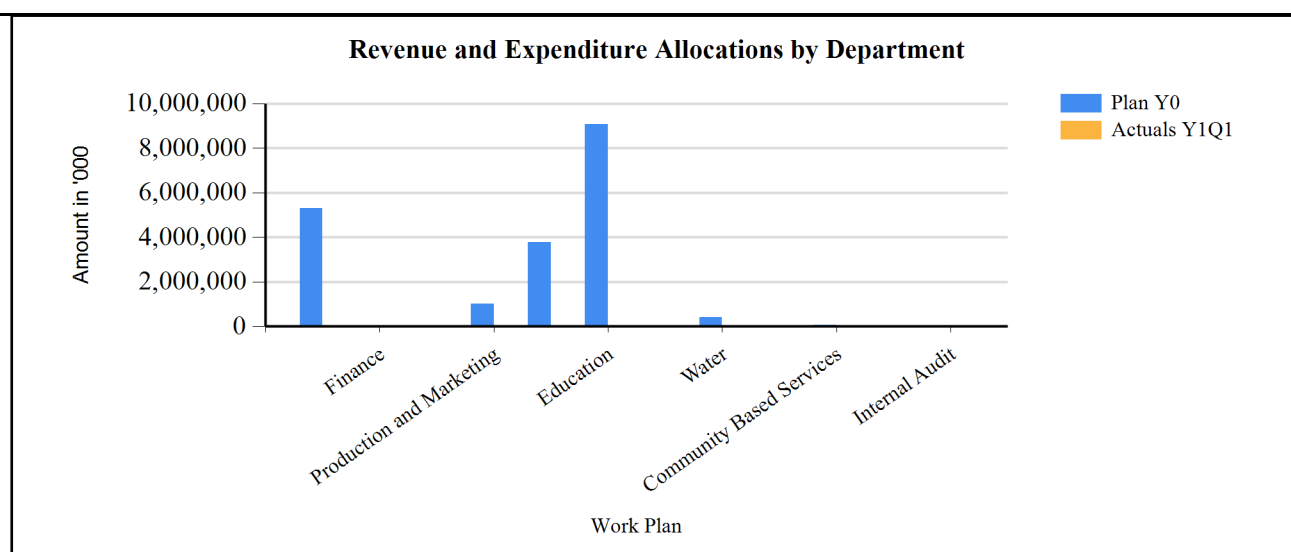
Challenges in Implementation

In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include Low staffing levels across the departments, Limited Community participation and uncooperative and destructive Communities. Other implementation challenges are; Climate Change, Pests (Army Worm), Negative attitude of Tax payers towards payment of taxes, Delayed repair of Road Equipment at Bugembe Central Workshop and high contractual sums. In general there is inadequate infrastructure in most of the government facilities.

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>	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	1,190,481	33,036	1,170,478
Local Services Tax	0	0	35,700
Land Fees	164,450	2,222	164,450
Local Hotel Tax	35,700	2,222	0
Business licenses	16,192	319	16,192
Other licenses	19,667	0	19,667
Miscellaneous and unidentified taxes	20,000	469	0
Park Fees	4,780	0	4,780
Property related Duties/Fees	26,995	0	26,995
Animal & Crop Husbandry related Levies	21,259	0	21,259
Registration (e.g. Births, Deaths, Marriages, etc.) fees	105	0	105
Agency Fees	16,302	8,987	16,302
Market /Gate Charges	25,618	9,645	25,618
Other Fees and Charges	733,621	2,765	733,618
Fees from Hospital Private Wings	60,000	0	60,000
Miscellaneous receipts/income	45,793	6,406	45,793
2a. Discretionary Government Transfers	3,498,113	978,826	3,439,727
District Unconditional Grant (Non-Wage)	627,206	156,801	604,253
Urban Unconditional Grant (Non-Wage)	199,052	49,763	224,017
District Discretionary Development Equalization Grant	1,153,690	384,563	1,077,795
Urban Unconditional Grant (Wage)	424,646	106,162	424,646

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District Unconditional Grant (Wage)	995,641	248,910	995,641
Urban Discretionary Development Equalization Grant	97,878	32,626	113,375
2b. Conditional Government Transfer	14,687,676	3,902,410	14,446,690
Sector Conditional Grant (Wage)	10,696,430	2,674,107	10,696,430
Sector Conditional Grant (Non-Wage)	2,226,806	674,165	2,224,521
Sector Development Grant	1,418,930	472,977	1,389,058
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	27,886	0	0
Pension for Local Governments	116,879	29,220	116,879
Gratuity for Local Governments	179,693	44,923	0
2c. Other Government Transfer	12,940,908	616,906	13,021,361
Northern Uganda Social Action Fund (NUSAF)	3,903,163	0	3,903,163
Support to PLE (UNEB)	11,000	0	11,000
Uganda Road Fund (URF)	1,819,179	405,106	1,819,179
Uganda Wildlife Authority (UWA)	209,547	211,800	250,000
Uganda Women Entrepreneurship Program(UWEP)	222,000	0	222,000
Vegetable Oil Development Project	60,000	0	100,000
Youth Livelihood Programme (YLP)	525,976	0	525,976
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	2,160,000	0	2,160,000
Infectious Diseases Institute (IDI)	80,000	0	80,000
Development Response to Displacement Impacts Project (DRDIP)	3,950,043	0	3,950,043
3. Donor	60,000	15,000	2,464,182
United Nations Development Programme (UNDP)	60,000	15,000	60,000
United Nations Children Fund (UNICEF)	0	0	2,254,182
World Health Organisation (WHO)	0	0	150,000
Total Revenues shares	32,377,178	5,546,177	34,542,438

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

Cumulatively local revenue performance was not realised as planned. By the end of 1st quarter the performance under Local Revenue stood at 2.78%.

The continued under performance is mainly attributed to lack of means of transport for effective revenue mobilization, supervision and collection, unconcluded process for sale of Old Stores, Livestock Market Quarantine.

Central Government Transfers

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Out of the annual Budget of Shs. 31,126,697,000 anticipated to be received as Central Government transfers (Discretionary transfers, Conditional transfers and other transfers), by the end of Quarter one a total sum of Shs. 5,498,142,000 (17.67%) had been received. Out of Central Government transfers receipts, Discretionary Government Transfers performance stood at 28%, Conditional Government Transfers at 27% and Other Government Transfers at 4.77%. The over performance in central Government transfers was attributed to the release of funds of capitation grants to primary and secondary schools on termly basis not quarterly basis as planned.

Donor Funding

By the end of the 1st quarter receipts from donors stood at 25% it released it planned.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In Comparison to FY 2018/2019, local revenue is anticipated to decrease by 1.68% in the FY 2019/2020. The decrease in local revenue is as a result of approval of new policies on tax parks, markets and new rates to be charged on acquiring land titles among others.

Central Government Transfers

Basing on the IPFs received from the MoFPED, transfers from Central Government are anticipated to increase by 07%. The decrease is mainly due to reduced funding on the capitation grant for secondary schools.

Donor Funding

In comparison to FY 2018/2019 and basing on commitments so far received from Donors, an increase of 4006.97% is anticipated in the FY 2019/2020. The increase in funding is as a result of transferring some Donors like UNICEF across departments of Health, water, Community based services and education and WHO etc.

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	945,661	242,434	922,268
District Production Services	2,643,753	682,202	2,689,004
District Commercial Services	15,769	3,942	15,769
<i>Sub- Total of allocation Sector</i>	3,605,183	928,578	3,627,041
Sector :Works and Transport			
District, Urban and Community Access Roads	2,120,350	515,849	1,961,808
District Engineering Services	51,672	2,968	20,000
<i>Sub- Total of allocation Sector</i>	2,172,022	518,817	1,981,808
Sector :Education			
Pre-Primary and Primary Education	6,379,931	1,585,089	6,148,841
Secondary Education	2,078,525	519,631	2,078,525
Skills Development	677,077	169,269	520,760
Education & Sports Management and Inspection	223,182	55,795	865,127
<i>Sub- Total of allocation Sector</i>	9,358,715	2,329,785	9,613,253

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Sector :Health			
Primary Healthcare	1,462,824	345,007	933,384
District Hospital Services	2,375,458	593,865	2,375,458
Health Management and Supervision	220,177	55,045	1,386,096
<i>Sub- Total of allocation Sector</i>	4,058,460	993,916	4,694,937
Sector :Water and Environment			
Rural Water Supply and Sanitation	442,334	110,584	1,274,482
Natural Resources Management	358,404	87,684	278,491
<i>Sub- Total of allocation Sector</i>	800,738	198,267	1,552,973
Sector :Social Development			
Community Mobilisation and Empowerment	8,878,444	2,213,130	9,226,839
<i>Sub- Total of allocation Sector</i>	8,878,444	2,213,130	9,226,839
Sector :Public Sector Management			
District and Urban Administration	2,026,273	466,401	2,018,939
Local Statutory Bodies	471,485	85,037	548,330
Local Government Planning Services	264,011	70,309	194,582
<i>Sub- Total of allocation Sector</i>	2,761,770	621,747	2,761,851
Sector :Accountability			
Financial Management and Accountability(LG)	673,769	123,909	862,712
Internal Audit Services	64,077	16,019	71,690
<i>Sub- Total of allocation Sector</i>	737,847	139,928	934,402

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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	1,484,463	297,357	990,833
Locally Raised Revenues	151,121	15,000	151,121
Multi-Sectoral Transfers to LLGs_Wage	266,724	65,966	120,609
Multi-Sectoral Transfers to LLGs_NonWage	280,811	26,751	255,654
District Unconditional Grant (Non-Wage)	90,688	22,832	102,688
District Unconditional Grant (Wage)	370,660	92,665	243,882
General Public Service Pension Arrears (Budgeting)	27,886	0	0
Pension for Local Governments	116,879	29,220	116,879
Gratuity for Local Governments	179,693	44,923	0
Development Revenues	541,810	234,568	1,028,106
Multi-Sectoral Transfers to LLGs_Gou	109,820	0	743,885
District Discretionary Development Equalization Grant	431,990	0	284,221
Total Revenues shares	2,026,273	531,925	2,018,939
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	637,384	158,421	364,491
Non Wage	847,079	53,172	626,342
Development Expenditure			
Domestic Development	541,810	31,455	1,028,106
Donor Development	0	0	0
Total Expenditure	2,026,273	243,048	2,018,939

Narrative of Workplan Revenues and Expenditure

There has been a decrease in revenue of 0.4% of the department's total Budget of the FY 2019/2020 as compared to the FY 2018/2019. The decrease in revenue received by the department has been caused by the proper alignment in both wage of the District unconditional grant and urban wage.

The department expects to spend the funds as follows:- wage Shs. 364,491,000 on administration staff, Non wage Shs. 626,342,000 majorly on vehicle repair, payment of casual laborers, court cases, payment of various staff emoluments and development Shs. 1,028,106,000 majorly on DDEG transfers to LLGs, part completion of the district headquarters building and capacity building grant.

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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	648,678	107,218	862,712
Locally Raised Revenues	62,274	5,000	62,274
Multi-Sectoral Transfers to LLGs_NonWage	301,394	30,965	564,297
Multi-Sectoral Transfers to LLGs_Wage	44,610	11,153	52,436
District Unconditional Grant (Non-Wage)	93,354	23,339	95,225
District Unconditional Grant (Wage)	147,046	36,762	88,481
Development Revenues	25,091	6,123	0
Multi-Sectoral Transfers to LLGs_Gou	25,091	0	0
Total Revenues shares	673,769	113,340	862,712
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	191,656	42,600	140,916
Non Wage	457,022	45,528	721,796
Development Expenditure			
Domestic Development	25,091	6,123	0
Donor Development	0	0	0
Total Expenditure	673,769	94,251	862,712

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue by 28% of the department's total budget for the next FY as compared to this Fys budget. The increment has been caused by the increase in revenue allocation in the Multi-Sectoral Transfers to LLGs_NonWage and wage. The department expects to spend funds as follows:- wage Shs. 140,916,000 on staff both of finance department at the headquarter, sub counties and Town Councils, non wage Shs. 721,796,000 on the production of the budget and final accounts, revenue mobilisation and sensitisation of the tax payers, evaluation of the tax payers, follow-up on the payment of taxes, revenue enhancement plan, revenue monitoring and supervision of the LLGs etc.

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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	464,485	72,711	577,229
Locally Raised Revenues	77,150	8,711	77,150
Multi-Sectoral Transfers to LLGs_Wage	45,423	10,114	43,349
Multi-Sectoral Transfers to LLGs_NonWage	137,751	2,846	135,000
District Unconditional Grant (Non-Wage)	177,809	44,452	177,809
District Unconditional Grant (Wage)	26,352	6,588	143,922
Development Revenues	7,000	1,750	0
Multi-Sectoral Transfers to LLGs_Gou	7,000	0	0
Total Revenues shares	471,485	74,461	577,229
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	71,775	10,114	187,270
Non Wage	392,710	17,456	389,959
Development Expenditure			
Domestic Development	7,000	1,750	0
Donor Development	0	0	0
Total Expenditure	471,485	29,319	577,229

Narrative of Workplan Revenues and Expenditure

During the FY 2019/2020, there has been an increase of 22.43% as compared from this FY's budget. The increase is attributed to more allocation of district unconditional grant wage to carter for ex gratia and political leaders' salaries.

The expenditure for the department has be allocated as follows:- Wage Shs. 187,270,000 to carter salary for political leaders and their ex- gratia of the political leaders which will be paid at the end of the FY, non wage Shs. 389,959,000 will be used to carter for the payment of councilor's allowance, payment of service providers, payment of utilities, study tours for councilor's, repair of the motor vehicles and motor cycles and wage for technical and political leaders, LLGs honoraria i.e. Monthly allowance to LC III councilors and the ex-gratia for LC Is and LC IIs at the end of the FY .

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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	1,015,319	257,849	976,317
Locally Raised Revenues	8,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	38,173	6,393	0
District Unconditional Grant (Non-Wage)	11,043	2,761	6,043
District Unconditional Grant (Wage)	30,588	7,647	35,966
Sector Conditional Grant (Wage)	664,890	166,222	664,890
Sector Conditional Grant (Non-Wage)	262,627	65,657	261,418
Development Revenues	2,589,864	50,718	2,650,724
Other Transfers from Central Government	2,429,547	0	2,510,000
Multi-Sectoral Transfers to LLGs_Gou	32,536	0	0
District Discretionary Development Equalization Grant	27,791	0	40,000
Sector Development Grant	99,990	0	100,724
Total Revenues shares	3,605,183	308,567	3,627,041
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	695,477	118,056	700,856
Non Wage	319,842	34,121	275,461
Development Expenditure			
Domestic Development	2,589,864	8,134	2,650,724
Donor Development	0	0	0
Total Expenditure	3,605,183	160,311	3,627,041

Narrative of Workplan Revenues and Expenditure

During the FY 2019/2020, there has been an increase of 0.61% as compared from this FY's budget. The increase is attributed to more allocation for development revenues especially from other government transfers, DDEG and sector development grant, however there has been reduction in the multi sectoral transfers for LLGs non wage.

The expenditure for the department has be allocated as follows:- Wage Shs. 700,856,000 to carter salary for extension staff and marketing staff, non wage Shs. 275,461,000 will be used to carter for allowance, payment of service providers, payment of utilities, repair of the motor vehicles and motor cycles and development of Shs. 2,650,724, 000 will be used to fund UWA related activities in the district, construction of ranches, procurement small irrigation systems and construction market infrastructures.

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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	3,911,963	941,650	3,915,617
Locally Raised Revenues	74,000	0	74,000
Other Transfers from Central Government	0	0	80,000
Multi-Sectoral Transfers to LLGs_NonWage	78,346	1,745	0
District Unconditional Grant (Non-Wage)	4,069	1,017	6,069
Sector Conditional Grant (Wage)	3,303,367	825,842	3,303,367
Sector Conditional Grant (Non-Wage)	452,181	113,045	452,181
Development Revenues	146,498	16,271	779,321
Other Transfers from Central Government	80,000	0	0
Donor Funding	0	0	702,420
Multi-Sectoral Transfers to LLGs_Gou	36,433	0	0
District Discretionary Development Equalization Grant	0	0	46,518
Sector Development Grant	30,064	0	30,383
Total Revenues shares	4,058,460	957,921	4,694,937
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,303,367	710,515	3,303,367
Non Wage	608,595	114,888	612,250
Development Expenditure			
Domestic Development	146,498	6,250	76,901
Donor Development	0	0	702,420
Total Expenditure	4,058,460	831,653	4,694,937

Narrative of Workplan Revenues and Expenditure

In the next financial year 2019/2020, there has been an increase in revenue of 15.68% of the department. The increase has been brought by more funding from UNICEF and District DDEG

The department expects to spend the funds as follows:- Wage Shs. 3,303,367,000 for payment of staff salaries at the health, Kiryandongo referral hospital, HC IIIs and HC IIs, recruitment of more staffs, non wage Shs. 612,250,00 will be spent on the following activities sensitisation of the communities, carrying out outreaches, providing minimum health care services, transferring PHC non wage to both the hospital and the health centres, payment of staff emoluments and development of Shs. 779,321,000 will be used for disease prevention and promotion through mass campaign, introduction of RM vaccine introduction, for nutritional support in the district and RMNCAH support to the district and renovation of health facilities and construction of the placenta pits.

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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	8,274,013	2,172,184	8,224,045
Locally Raised Revenues	15,557	0	15,557
Other Transfers from Central Government	0	0	11,000
Multi-Sectoral Transfers to LLGs_NonWage	64,051	6,119	0
District Unconditional Grant (Non-Wage)	12,073	3,018	6,073
District Unconditional Grant (Wage)	44,596	11,149	52,973
Sector Conditional Grant (Wage)	6,728,173	1,682,043	6,728,173
Sector Conditional Grant (Non-Wage)	1,409,564	469,855	1,410,269
Development Revenues	1,088,702	347,408	1,389,208
Other Transfers from Central Government	11,000	0	0
Donor Funding	0	0	437,360
Multi-Sectoral Transfers to LLGs_Gou	141,913	0	0
District Discretionary Development Equalization Grant	0	0	40,000
Sector Development Grant	935,789	0	911,848
Total Revenues shares	9,362,715	2,519,592	9,613,253
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,772,769	1,565,591	6,781,146
Non Wage	1,501,244	475,381	1,442,899
Development Expenditure			
Domestic Development	1,088,702	35,478	951,848
Donor Development	0	0	437,360
Total Expenditure	9,362,715	2,076,450	9,613,253

Narrative of Workplan Revenues and Expenditure

In the next financial year 2019/2020, there has been an increase of 3.4% of the total budget as compared to this FY 2018/2019 majorly being brought about by the increase in Sector Development Grant and donor funding from UNICEF. The Department expects to spend a total Revenue as follows:- wages Shs. 6,781,146,000 meant for payment of headquarter education staff, primary, secondary and tertiary staff, non wage Shs. 1,442,899,000 will be spent on Transfer of capitation grants to schools, school inspection & monitoring, training of SMCs and development Shs. 1,389,208,000 will be used in the construction of latrines, classrooms, procurement and supply of desks, and staff quarters etc.

Vote : 592 Kiryandongo 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	206,967	32,753	2,008,208
Locally Raised Revenues	19,000	0	49,000
Other Transfers from Central Government	0	0	1,819,179
Multi-Sectoral Transfers to LLGs_Wage	40,583	4,166	67,200
Multi-Sectoral Transfers to LLGs_NonWage	72,837	9,950	0
District Unconditional Grant (Non-Wage)	41,408	10,352	7,408
District Unconditional Grant (Wage)	33,140	8,285	65,420
Development Revenues	1,965,054	441,575	0
Other Transfers from Central Government	1,819,179	0	0
Multi-Sectoral Transfers to LLGs_Gou	145,875	0	0
Total Revenues shares	2,172,022	474,328	2,008,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,723	12,451	132,620
Non Wage	133,245	0	1,875,587
Development Expenditure			
Domestic Development	1,965,054	321,922	0
Donor Development	0	0	0
Total Expenditure	2,172,022	334,374	2,008,208

Narrative of Workplan Revenues and Expenditure

In the financial year 2019/2020, there has been a decrease of 7.54% as compared to this year's budget. The decrease has been brought about by reduction of district unconditional grant non wage; however there has been increase in local revenue. The department expects to spend the funds on the following areas, wage Shs. 132,620,000 will be used in payment of wages of staff at headquarter and the Town Councils, non wage Shs. 1,875,587,000 will be spent on the following areas transferring of funds to LLGs of URF, routine mechanized and manual road maintenance, maintenance of road plants, equipment and vehicles, monitoring and supervision of the ongoing projects among others.

Vote : 592 Kiryandongo 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	68,195	15,549	98,551
Locally Raised Revenues	6,000	0	10,000
District Unconditional Grant (Non-Wage)	2,682	671	7,682
District Unconditional Grant (Wage)	20,576	5,144	43,540
Sector Conditional Grant (Non-Wage)	38,937	9,734	37,329
Development Revenues	374,139	124,713	1,175,931
Donor Funding	0	0	810,026
Sector Development Grant	353,087	0	346,103
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	442,334	140,262	1,274,482
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,576	5,144	43,540
Non Wage	47,619	0	55,011
Development Expenditure			
Domestic Development	374,139	2,865	365,905
Donor Development	0	0	810,026
Total Expenditure	442,334	8,009	1,274,482

Narrative of Workplan Revenues and Expenditure

There has been an increase of 188% in revenue in the FY 2019/2020 as compared in this FY's budget. The increment has been brought about by increased funding from UNICEF under WASH.

The sector would be able to spend on the following areas: wage Shs. 43,540,000 to pay salaries for staff at the headquarter, non wage Shs. 55,011,000 will be spent on the following areas, supporting sanitation programmes and development Shs. 1,175,931,000 will be used in maintenance and drilling of bore holes as well as promoting sanitation related activities under WASH among others.

Vote : 592 Kiryandongo 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	176,061	33,998	271,291
Locally Raised Revenues	32,400	0	32,400
Multi-Sectoral Transfers to LLGs_Wage	11,125	1,612	79,200
Multi-Sectoral Transfers to LLGs_NonWage	2,991	0	0
District Unconditional Grant (Non-Wage)	7,674	1,919	12,674
District Unconditional Grant (Wage)	115,881	28,970	141,348
Sector Conditional Grant (Non-Wage)	5,990	1,497	5,669
Development Revenues	182,342	45,586	60,000
Donor Funding	60,000	0	60,000
Multi-Sectoral Transfers to LLGs_Gou	122,342	0	0
Total Revenues shares	358,404	79,584	331,291
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,007	28,788	220,548
Non Wage	49,055	1,410	50,743
Development Expenditure			
Domestic Development	122,342	30,586	0
Donor Development	60,000	0	60,000
Total Expenditure	358,404	60,783	331,291

Narrative of Workplan Revenues and Expenditure

In the next FY there has been a decrease of 7.56% of the department's total revenue as compared to this FY's budget. The decrease has been brought about by non inclusion of Multi-Sectoral Transfers to LLGs_NonWage

The department plans to spend the revenue as follows:- wage Shs. 220,548,000 for payment of staff salaries at the headquarter, sub counties and the Town Council, non wage Shs. 50,743,000 for payment of allowances for PPC, environmental screening of district projects, carrying out crack down for illegal developers, Titling of council land and development Shs. 60,000,000 in the establishment of a demo nursery bed and a wood lot, carrying out environmental sensitisation and training etc.

Vote : 592 Kiryandongo 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	225,762	46,959	940,920
Other Transfers from Central Government	0	0	747,976
Locally Raised Revenues	12,000	0	12,000
Multi-Sectoral Transfers to LLGs_Wage	16,182	3,981	32,494
Multi-Sectoral Transfers to LLGs_NonWage	27,615	488	0
District Unconditional Grant (Non-Wage)	7,973	1,993	7,973
District Unconditional Grant (Wage)	104,484	26,121	82,821
Sector Conditional Grant (Non-Wage)	57,508	14,377	57,656
Development Revenues	8,652,682	224,675	8,307,581
Donor Funding	0	0	454,376
Other Transfers from Central Government	8,601,182	0	7,853,206
Multi-Sectoral Transfers to LLGs_Gou	51,500	0	0
Total Revenues shares	8,878,444	271,634	9,248,502
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	120,665	30,102	115,315
Non Wage	105,097	5,767	825,605
Development Expenditure			
Domestic Development	8,652,682	12,875	7,853,206
Donor Development	0	0	454,376
Total Expenditure	8,878,444	48,743	9,248,502

Narrative of Workplan Revenues and Expenditure

There has been an increase of 4.17% in revenue in the FY 2019/2020 as compared in this FY's budget. The increment has been brought about by increased funding from UNICEF.

The sector would be able to spend on the following areas: wage Shs. 115,315,000 on payment of staff salaries at the headquarter, sub county and the Town council, non wage Shs. 825,605,000 for providing Special grant to PWDs ,Supporting adult learning, supporting child protection and response intervention, settling labour disputes and work place inspection ,Gender mainstreaming , Supporting District women council , youth council and PWDs council to regularly conduct their activities, facilitating functionality of Community Development Workers , CBS operation and development of Shs. 8,307,581,0000 in supporting women's groups and youth groups with UWEP and YLP fund, Funding of NUSF3 LIPW and, supporting DRDIP infrastructure , funding DRDIP livelihoods and environment projects in refugee hosting LLGs.

Vote : 592 Kiryandongo 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	145,036	25,511	158,036
Locally Raised Revenues	42,992	0	42,992
District Unconditional Grant (Non-Wage)	30,706	7,677	43,706
District Unconditional Grant (Wage)	71,338	17,834	71,338
Development Revenues	118,976	35,627	36,546
Multi-Sectoral Transfers to LLGs_Gou	99,976	0	0
District Discretionary Development Equalization Grant	19,000	0	36,546
Total Revenues shares	264,011	61,138	194,582
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	71,338	17,834	71,338
Non Wage	73,698	4,935	86,698
Development Expenditure			
Domestic Development	118,976	29,300	36,546
Donor Development	0	0	0
Total Expenditure	264,011	52,070	194,582

Narrative of Workplan Revenues and Expenditure

In the next financial year 2019/2020, there has been an decrease of 26.3% as compared to this FYs. The decrease has been brought by Multi-Sectoral Transfers to LLGs_Gou and the increase has been noticed in the areas development funds for DDEG and district unconditional grant non wage.

The revenue will be spent as follows:- wage Shs. 71,338,000 on payment of wages for planning staff only, non wage of Shs. 86,698,000 will be spent on coordination and production of the PBS reports, conducting of the budget conference, , preparation and submission of accountabilities and progress reports and development of Shs. 36,546,000 will be spent on carrying out monitoring of the ongoing capital projects, procurement of laptops, executive furniture etc.

Vote : 592 Kiryandongo 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	63,777	13,349	91,262
Locally Raised Revenues	10,382	0	25,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	29,359
Multi-Sectoral Transfers to LLGs_NonWage	11,462	2,866	0
District Unconditional Grant (Non-Wage)	10,953	2,738	10,953
District Unconditional Grant (Wage)	30,980	7,745	25,951
Development Revenues	300	75	0
Multi-Sectoral Transfers to LLGs_Gou	300	0	0
Total Revenues shares	64,077	13,424	91,262
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,980	7,745	55,309
Non Wage	32,797	4,479	35,953
Development Expenditure			
Domestic Development	300	75	0
Donor Development	0	0	0
Total Expenditure	64,077	12,299	91,262

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue of 42.43% in the FY 2019/2020 as compared to this Fys Budget, the increase has been brought about by more allocation of locally raised revenue for the department and Multi-Sectoral Transfers to LLGs_Wage and reduction in the wage.

The department expects to spend the funds as follows:- wage shs. 55,309,000 for payment of staff salaries at the headquarter and the Town council's and non wage Shs. 35,953,000 on payment of service providers, production of quarterly audit reports, auditing books of accounts, monitoring of the ongoing district activities.