


# Vote : 784 Kitgum Municipal Council

**FY 2019/20**

## Foreword

Kitgum Municipal Council, vote - 784 has a draft Budget for the Financial Year FY 2019 - 2020 at 9,035,159,000. It dropped by 1% (93m) from 9.128bn to 9.035bn. The grants source are categorized into; 1. Discretionary Government Transfers – 1,341,801,000 (15%), 2. Conditional Government Transfers – 5,573,407,000(62%), 3. Other Government Transfers – 1,304,644,000 (14%) and the own source - Locally Raised Revenue – 815,307,000(increased by 75m due to creation of new revenue sources) and this is (9% - inclusive of the Divisions budget estimates). The overall budget reduced by 93.454m (1% drop). The LG Budget Framework paper was prepared basing on a well-coordinated participatory planning process where different stakeholders at all planning levels were involved right from the Cells, Wards, Divisions/ LLGs holding their budget conference and finally concluded by the Municipal Headquarter holding budget conference as well. As council, the theme for the FY Budgeting is to have “Enhanced growth and improved service delivery through socio-economic infrastructural development”. This guided the selection of the investment priorities for the FY 2019-2020 in order to effectively deliver satisfactory services to the community. The different sectors/ departments have prepared their LG Budget Framework paper for the FY 2019-2020, and according to the provided preliminary indicative planning figures (IPFs) communicated through the First Budget Call circular from the MoFPED. The above indicated revenue sources provided anchorage for the conducted Budget Conference which was held on 29th Oct. 2018 and this LG BFP has been built on the deliberations, and discussions from different stakeholders, and while taking into account of the LG Public Finance Management Act (PFAM, Act 2015). The different sectors prepared their respective draft Annual Work plans in consultations to the 5 – year’s development pan and the National Development (NDPII), and Vision 2040 as the country strives to attain upper middle income status, and have a “Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years”

The sectors planed under medium term expenditure frameworks (MTEFs) are detailed herein below: - Roads & Engineering planned to routinely maintain urban roads (Urban unpaved roads maintenance) – 727m, Operation and maintenance (payment of salaries, mechanical impress & recurrent activities) – 67.24mm, Urban roads Maintenance – 17m; Education department; - planned to rehabilitate 4 classrooms block in Kitgum Boys primary school, supply school desks/ furniture, construction of drainable latrines in Kitgum Demonstration Primary School – using SFG of 225m, Monitoring & supervision/Schools inspection – 9.05m, Sports Development – 25m; Community Based services department; - planned >40 groups under Youth Livelihood Programs (YLP) – 285m & planned >30 groups under Uganda Women Entrepreneurship program (UWEP) – 162m; Production & Marketing;- MAAIF extension services – 129m planned for offering agricultural extension services to the community at the Divisions, P&M (commercial services) – 13m, Production & Mgt. services – 29m, Farmer institutional Development – 2m, Livestock health & marketing – 2m, Fisheries – 3m, Vermin control services – 1m, crops pests and disease management – 1m, Commercial services – 12m; Finance department; planned for revenue management & collection services – 14m, Budgeting and Planning – 2.2m, LG Financial management services – 32m, LG Expenditure management services – 12m, LG Accounting services – 7m, Integrated Financial Management system (IFMS) – 30m; Planning Department, Management of Municipal Planning office – 32m, Municipal Planning – 3m, Statistical Data collection – 1m, Development planning – 6m, Management of Information System – 4,000,000, and Monitoring & Evaluation – 9m; Health department;- Primary Health services (NW) – 18m, Fencing of Health Center – 10m; Administration Department; - Operation & Maintenance - 1,276m; Human Resource Management - 24.954m; Capacity Building Support-9.475m; Support supervision to LLGs - 10m; Public Information & Dissemination - 2m; Office support supervision-20m; Human Resource Payroll Mgt - 2.903m and Records Management - 5m; Natural Resource department: - Infrastructure planning – 15m, tree planting & environmental Mgt. – 10m, Land management – 6m, and general operation and maintenance – 39m; Statutory Bodies:- planned for LG procurement services – 5m, LG council administration – 160m, Standing committee services – 23.7m, Local government political & executive oversight – 5.4m; Internal Audit;- LG internal audit services – 5m and operation of department. The above summary are the overviews of the Kitgum MC Framework paper for the different sectors for the coming FY.



Too - Oroma Walter Livingst/ Mayor Kitgum MC

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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	740,307	156,598	815,307
Discretionary Government Transfers	1,341,275	349,675	1,341,801
Conditional Government Transfers	5,738,909	1,615,823	5,573,407
Other Government Transfers	1,308,123	183,164	1,304,644
Donor Funding	0	0	0
<b>Grand Total</b>	<b>9,128,613</b>	<b>2,305,260</b>	<b>9,035,159</b>

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

The Council vote 784, receipted a total Q1 release of 2,305, 260,000(25% of approved budget). This is categorized into Discretionary Gov't Transfers -349,675,000, Conditional Gov't Transfers (CGT) - (28% of the approved budget), Other Gov't Transfers (OGT) -183.164m (14% of the approved budget) and Own Source revenue (OSR) – 156m (21% of the approved budget). The under-performance noted in OGT and LRR were due to less remittance YLP, UWEP and MAAIF grants and low performance of rev. collection at the Divisions for the OSR, respectively.

## Planned Revenues for FY 2019/20

Kitgum Municipal Council, vote - 784 has a draft Budget for the Financial Year FY 2019 - 2020 at 9,035,159,000. It dropped by 1% (93m) from 9.128bn to 9.035bn. The grants source are categorized into; 1. Discretionary Government Transfers – 1,341,801,000 (15%), 2. Conditional Government Transfers – 5,573,407,000(62%), 3. Other Government Transfers – 1,304,644,000 (14%) and the own source - Locally Raised Revenue – 815,307,000 (9% - inclusive of the Divisions budget estimates). The overall budget reduced by 93.454m (1% drop).

## 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	1,964,667	541,977	2,022,342
Finance	313,139	56,979	140,891
Statutory Bodies	321,697	91,916	220,266
Production and Marketing	306,186	35,169	263,553
Health	685,500	198,608	609,543
Education	4,006,730	1,124,879	4,213,747
Roads and Engineering	838,739	199,348	852,571
Natural Resources	97,547	19,107	106,619
Community Based Services	486,891	14,755	487,474
Planning	62,548	12,870	76,661

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Internal Audit	44,970	9,651	44,970
<b>Grand Total</b>	<b>9,128,613</b>	<b>2,305,260</b>	<b>9,038,638</b>
<i>o/w: Wage:</i>	<i>3,203,793</i>	<i>800,948</i>	<i>3,203,793</i>
<i>Non-Wage Reccurent:</i>	<i>5,001,403</i>	<i>1,196,506</i>	<i>4,923,166</i>
<i>Domestic Devt:</i>	<i>923,417</i>	<i>307,806</i>	<i>911,678</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

The vote had a total Q1 expenditure on released funds by end of Q1 - 1,393,123,000 (15% of the approved expenditure budget for FY 2018-19. Details of the expenditure category is; wage expenditure - 561,946,000(18% of it's approved expenditure budget), Non-wage recurrent - 821,287,000(16% of the approved expenditure budget) and Domestic Dev't – 12.009m (1% of the it's approved expenditure)

## Planned Expenditures for The FY 2019/20

The vote had a total planned expenditure for FY 2019-2020 at 9.038Bn; This has been categorized into; wage expenditure - 3.203 (35% of the total exp.); Non-wage expenditure - 4.923 (54% of the total expenditure estimate) and finally the Domestic Dev't Grant - 911.678m (10% of the estimated total expenditure) for the FY 2019-2020.

## Medium Term Expenditure Plans

The sectors planed under medium term expenditure frameworks (MTEFs) are detailed herein below: - Roads & Engineering planned to routinely maintain urban roads (Urban unpaved roads maintenance) – 727m, Operation and maintenance (payment of salaries, mechanical impress & recurrent activities) – 67.24mm, Urban roads Maintenance – 17m; Education department; - planned to rehabilitate 4 classrooms block in Kitgum Boys primary school, supply school desks/ furniture, construction of drainable latrines in Kitgum Demonstration Primary School – using SFG of 225m, Monitoring & supervision/Schools inspection – 9.05m, Sports Development – 25m; Community Based services department; - planned >40 groups under Youth Livelihood Programs (YLP) – 285m & planned >30 groups under Uganda Women Entrepreneurship program (UWEP) – 162m; e.tc. The rest are explained under executive summary.

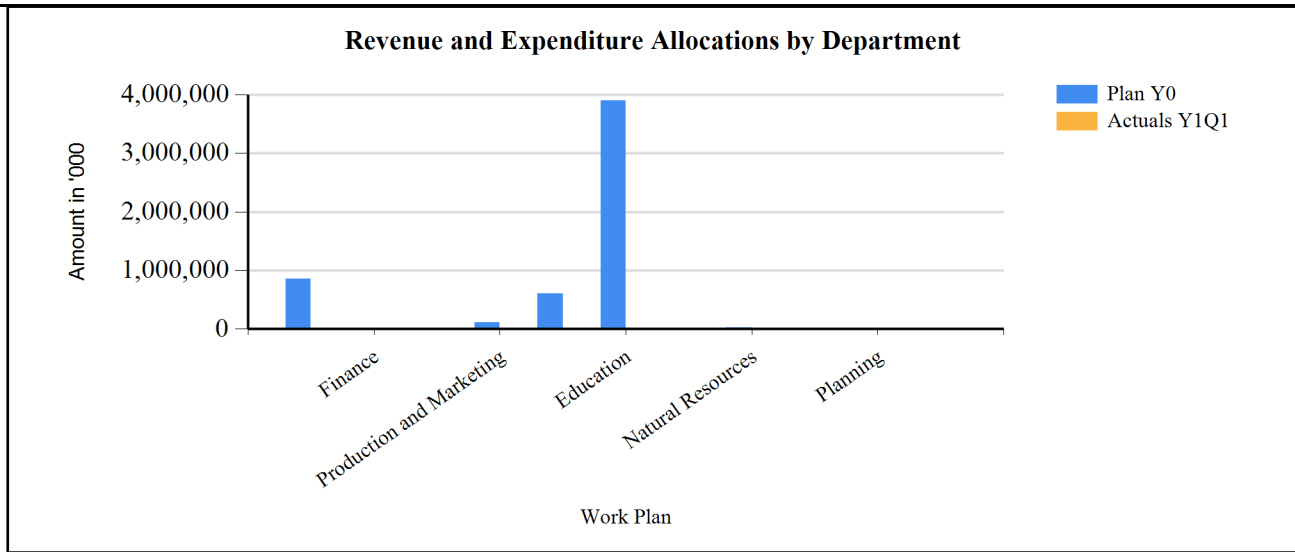
## Challenges in Implementation

The major constraints are listed below:- Lack of equipment for doing road works Inadequate transport facilities for strengthening supervision of the services being delivered Low revenue base of the council

## 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>740,307</b>	<b>156,598</b>	<b>815,307</b>
Local Services Tax	47,250	6,208	47,250
Land Fees	65,000	12,432	75,000
Occupational Permits	61,320	0	61,320
Casinos and Gaming	0	0	60,000
Local Hotel Tax	15,750	4,802	25,750
Application Fees	16,800	0	26,800
Business licenses	104,657	32,088	125,222
Liquor licenses	0	0	11,535
Other licenses	10,500	2,940	20,785
Rent & rates – produced assets – from private entities	0	0	7,500
Rent & rates – produced assets – from other govt. units	0	0	6,500
Rates – Produced assets – from other govt. units	25,800	200	0
Park Fees	134,000	58,274	134,000
Refuse collection charges/Public convenience	11,400	2,500	22,800
Advertisements/Bill Boards	7,835	35	7,835
Inspection Fees	45,270	1,580	45,270
Market /Gate Charges	105,210	30,760	105,210
Fees from appeals	0	0	1,000
Street Parking fees	1,000	0	5,000
Ground rent	55,598	0	0
Group registration	240	0	0

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Fees from Hospital Private Wings	6,147	1,060	0
Miscellaneous receipts/income	26,530	3,720	26,530
<b>2a. Discretionary Government Transfers</b>	<b>1,341,275</b>	<b>349,675</b>	<b>1,341,801</b>
Urban Unconditional Grant (Non-Wage)	330,243	82,561	330,769
Urban Unconditional Grant (Wage)	838,756	209,689	838,756
Urban Discretionary Development Equalization Grant	172,275	57,425	172,275
<b>2b. Conditional Government Transfer</b>	<b>5,738,909</b>	<b>1,615,823</b>	<b>5,573,407</b>
Sector Conditional Grant (Wage)	2,365,037	591,259	2,365,037
Sector Conditional Grant (Non-Wage)	1,508,513	495,629	1,761,733
Sector Development Grant	751,142	250,381	739,403
Pension for Local Governments	707,233	176,808	707,233
Gratuity for Local Governments	406,984	101,746	0
<b>2c. Other Government Transfer</b>	<b>1,308,123</b>	<b>183,164</b>	<b>1,304,644</b>
Support to PLE (UNEB)	3,479	0	0
Uganda Road Fund (URF)	727,630	177,662	727,630
Uganda Women Entrepreneurship Program(UWEP)	162,560	2,275	162,560
Youth Livelihood Programme (YLP)	285,176	3,228	285,176
Support to Production Extension Services	129,277	0	129,277
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>9,128,613</b>	<b>2,305,260</b>	<b>9,035,159</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

The total collection for Q1 is 156,598,100. This is 21% of it's approved figure. The under performance in the OSR is due to low performance of critical sources like park fees, LST, Refuse collection, e.t.c.

### Central Government Transfers

The Council receipted total (Q1) Central grant release of 2,148,662,000(93% of the total Q1 receipt); where Conditional Gov't Transfers (CGT) - 1,615,823,000, Other Gov't Transfers (OGT) - 183,164,090, Discretionary Gov't Transfer (DGT) - 349,675,000. This is 26% of approved Central Budget. The under-performance due to partial remittance from the Central Gov't. Especially MAAIF & YLP which were not received at all.

### Donor Funding

NA

ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

The Budget for LRR for Fy 2019-2020 is 815,307,000(9% of the total budget estimate). The projection has increased compared to the previous estimate due to creation of more revenue sources; like Casino and gaming; fees from appeals, Rents & Rates (produced assets)\_private and Rent & rates (produced assets)\_from gov't, e.t.c and generally hope of improvement in revenue management.

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## Central Government Transfers

Kitgum Municipal Council, vote - 784 has a draft Budget for the Financial Year FY 2019 - 2020 at 9,035,159,000. The total Central grants decreased from 8.388bn to 8.219bn and it's 90% of the budget estimate. These are categorized into; 1. Discretionary Government Transfers – 1,341,801,000 (15%), 2. Conditional Government Transfers – 5,573,407,000(62%), 3. Other Government Transfers – 1,304,644,000 (14%) . The overall budget reduced by 93.454m (1% drop). The LG Budget Frame work paper was prepared basing on a well-coordinated participatory planning process where different stakeholders at all planning levels were involved right from the Cells, Wards, Divisions/ LLGs holding their budget conference and finally concluded by the Municipal Headquarter holding budget conference as well.

## Donor Funding

NA

## 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	205,541	45,949	190,127
District Production Services	69,665	12,359	47,447
District Commercial Services	30,980	7,745	25,980
<i>Sub- Total of allocation Sector</i>	<b>306,186</b>	<b>66,053</b>	<b>263,553</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	804,322	200,580	835,571
Municipal Services	34,417	8,604	17,000
<i>Sub- Total of allocation Sector</i>	<b>838,739</b>	<b>209,185</b>	<b>852,571</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,557,749	384,162	1,531,420
Secondary Education	1,473,950	364,672	1,758,180
Skills Development	838,125	209,009	838,125
Education & Sports Management and Inspection	136,905	29,638	86,021
<i>Sub- Total of allocation Sector</i>	<b>4,006,730</b>	<b>987,481</b>	<b>4,213,747</b>
<b>Sector :Health</b>			
Primary Healthcare	620,209	60,141	602,142
Health Management and Supervision	65,291	1,670	7,401
<i>Sub- Total of allocation Sector</i>	<b>685,500</b>	<b>61,811</b>	<b>609,543</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	97,147	20,819	106,619
<i>Sub- Total of allocation Sector</i>	<b>97,147</b>	<b>20,819</b>	<b>106,619</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	486,891	121,723	487,474
<i>Sub- Total of allocation Sector</i>	<b>486,891</b>	<b>121,723</b>	<b>487,474</b>

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<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,964,667	521,294	2,022,342
Local Statutory Bodies	321,697	89,141	220,266
Local Government Planning Services	62,548	16,559	76,661
<i>Sub- Total of allocation Sector</i>	<b>2,348,911</b>	<b>626,994</b>	<b>2,319,269</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	313,139	69,998	140,891
Internal Audit Services	44,970	11,243	44,970
<i>Sub- Total of allocation Sector</i>	<b>358,109</b>	<b>81,240</b>	<b>185,861</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>1,918,234</b>	<b>509,560</b>	<b>1,925,868</b>
Multi-Sectoral Transfers to LLGs_NonWage	139,431	71,662	594,176
Locally Raised Revenues	46,173	4,740	46,173
Urban Unconditional Grant (Non-Wage)	51,474	12,869	51,447
Urban Unconditional Grant (Wage)	566,939	141,735	526,838
Pension for Local Governments	707,233	176,808	707,233
Gratuity for Local Governments	406,984	101,746	0
<b>Development Revenues</b>	<b>46,432</b>	<b>32,417</b>	<b>96,474</b>
Multi-Sectoral Transfers to LLGs_Gou	26,705	0	77,524
Urban Discretionary Development Equalization Grant	19,728	0	18,950
<b>Total Revenues shares</b>	<b>1,964,667</b>	<b>541,977</b>	<b>2,022,342</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	566,939	26,308	526,838
Non Wage	1,351,296	118,197	1,399,030
<b>Development Expenditure</b>			
Domestic Development	46,432	3,000	96,474
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,964,667</b>	<b>147,505</b>	<b>2,022,342</b>

### Narrative of Workplan Revenues and Expenditure

The departmental budget for FY 2019-2020, increased from 1,964,667,000 to 2,022,342,323(for FY 2019/20). This total estimates has been categorized into recurrent revenues (of 1,925,868,065) and development revenues (96,474,258). Under recurrent revenues, the department has LRR – 46,173,000, Multispectral transfers to LLG NW -594,176,330, Urban and Unconditional (Non-Wage) -51,447,076, Urban and Unconditional Grant (Wage) -526,837,994 and Pension for Local Government – 707,233,304. The LG gratuity is not allocated grant for. The recurrent NW increased (Multi-sectoral) from 139,430,848 to 594,176,330. The expenditure for FY 2019-20; increased from 1.964bn to 2.022bn; Urban wage Exp. – 526m and NW expenditure-1.399bn, and Dev't exp - 96.474m.



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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>313,139</b>	<b>56,979</b>	<b>140,891</b>
Locally Raised Revenues	54,538	616	57,538
Multi-Sectoral Transfers to LLGs_NonWage	161,248	32,025	0
Urban Unconditional Grant (Non-Wage)	39,730	9,932	40,730
Urban Unconditional Grant (Wage)	57,623	14,406	42,623
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>313,139</b>	<b>56,979</b>	<b>140,891</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,623	14,406	42,623
Non Wage	255,516	41,925	98,268
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>313,139</b>	<b>56,331</b>	<b>140,891</b>

**Narrative of Workplan Revenues and Expenditure**

The department have a draft budget decreased from 313,139,000 to 140,890,916 for the Financial Year (FY) 2019-2020. The revenues was split into Urban Wage 42,622,968, total recurrent Non-Wage 98,267,948 and Locally Raised Revenue of 57,538,376 and Non-wage Recurrent of 40,729,571. This has provided a basis for preparation of the Budget Framework paper for the FY 2019-2020. The drop in the budget for 2018-2019 is due to cut in wage bill. The total expenditure 140,890,916; categorized into wage expenditure-42,622,968 and recurrent Non-wage-98,267,948.

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## Statutory Bodies

### 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>321,697</b>	<b>91,916</b>	<b>220,266</b>
Locally Raised Revenues	87,475	24,644	91,975
Multi-Sectoral Transfers to LLGs_NonWage	105,218	35,021	0
Urban Unconditional Grant (Non-Wage)	97,853	24,463	97,140
Urban Unconditional Grant (Wage)	31,150	7,788	31,150
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>321,697</b>	<b>91,916</b>	<b>220,266</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,150	7,788	31,150
Non Wage	290,547	82,496	189,116
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>321,697</b>	<b>90,284</b>	<b>220,266</b>

### Narrative of Workplan Revenues and Expenditure

The Statutory Bodies has a budget estimate reduced from 312,697,000 to 220,265,931(Fy 2019-2020) for the FY 2019-2020. The Annual work plan revenues are classified into, locally raised revenue – 91,975,247, urban unconditional grant (NW) – 97,140,268, and urban unconditional grant (W) - 31,150,416. While comparing the FYs; the decrease is due to cut in Multi-sectoral transfers. While comparing the FY 2018-2019 and FY 2019-2020 expenditures; Non-wage recurrent from 290,547,000 to 189,116,000, and wage expenditure(maintained as that of previous year) – 31,150,000.

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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>254,898</b>	<b>24,724</b>	<b>232,268</b>
Locally Raised Revenues	5,354	0	5,354
Other Transfers from Central Government	129,277	0	129,277
Multi-Sectoral Transfers to LLGs_NonWage	22,021	163	0
Urban Unconditional Grant (Non-Wage)	1,665	416	1,665
Sector Conditional Grant (Wage)	41,513	10,378	41,513
Sector Conditional Grant (Non-Wage)	55,067	13,767	54,458
<b>Development Revenues</b>	<b>51,288</b>	<b>10,445</b>	<b>31,285</b>
Multi-Sectoral Transfers to LLGs_Gou	19,952	0	0
Urban Discretionary Development Equalization Grant	12,000	0	12,000
Sector Development Grant	19,336	0	19,285
<b>Total Revenues shares</b>	<b>306,186</b>	<b>35,169</b>	<b>263,553</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	41,513	7,200	41,513
Non Wage	213,385	11,252	190,754
<b>Development Expenditure</b>			
Domestic Development	51,288	0	31,285
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>306,186</b>	<b>18,452</b>	<b>263,553</b>

### Narrative of Workplan Revenues and Expenditure

The department received a total budget estimate of 263,553,000 which constituted of both sector wage for 2 agricultural extension staff and the other fraction meant for departmental activities. The breakdown is as follows; Sector conditional grant (W) – 41,513,316 sector conditional grant (NW) – 54,457,601, locally raised - 5,354,347, unconditional grant Non-wage – 1,665,220, other government transfer (MAAIF) – 129,277,272 , agricultural extension development grant -19,335,938 and Urban DDEG grant - 12,000,000. Comparatively, the FY 2019-2020 has reflected a slight decrease in budget from 306m to 263m. It's brought as a result of cut in Sect. Cond. Grant from 55m to 54m.

The planned expenditures for Fy 2019-2020 is 263m; categorized into wag – 41.513m, NW – 190.754m and Dev't – 31.285m.

# Vote : 784 Kitgum Municipal Council

# 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>185,408</b>	<b>31,911</b>	<b>115,089</b>
Locally Raised Revenues	8,032	0	12,032
Multi-Sectoral Transfers to LLGs_NonWage	74,319	6,146	0
Urban Unconditional Grant (Non-Wage)	3,064	766	3,064
Sector Conditional Grant (Wage)	81,137	20,284	81,137
Sector Conditional Grant (Non-Wage)	18,856	4,714	18,856
<b>Development Revenues</b>	<b>500,092</b>	<b>166,697</b>	<b>494,454</b>
Sector Development Grant	500,092	0	494,454
<b>Total Revenues shares</b>	<b>685,500</b>	<b>198,608</b>	<b>609,543</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,137	20,284	81,137
Non Wage	104,271	8,226	33,952
<b>Development Expenditure</b>			
Domestic Development	500,092	0	494,454
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>685,500</b>	<b>28,511</b>	<b>609,543</b>

### Narrative of Workplan Revenues and Expenditure

The department has a budget estimate for FY 2019-20 reduced from 685.500m to 609,542,781 for. The recurrent revenues totaling to 609,542,781 included; LRR – 12,031,520, Urban NW – 3,064,352, Sector conditional grant (W) 81,137,122, Sector conditional grant (NW) - 18,855,886 and sector development grant of 494,453,901 for health facilities infrastructure development. The department's budget reduced from 680, 500,000 (Fy2018/19) to 609,542,781(FY 2018/19) due to reduction in the health infrastructure grant for completing planned investments at the health facilities.

The departmental expenditure for FY 2019/2020 will be broken down in to; Sector Wage of 81,137,122, 33.952m and Development Exp – 494.454m

# Vote : 784 Kitgum Municipal Council

# 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>3,754,714</b>	<b>1,047,641</b>	<b>3,988,083</b>
Locally Raised Revenues	31,773	0	26,773
Other Transfers from Central Government	3,479	0	3,479
Multi-Sectoral Transfers to LLGs_NonWage	14,033	2,783	0
Urban Unconditional Grant (Non-Wage)	10,417	2,604	10,417
Urban Unconditional Grant (Wage)	30,620	7,655	28,864
Sector Conditional Grant (Wage)	2,242,387	560,597	2,242,387
Sector Conditional Grant (Non-Wage)	1,422,005	474,002	1,676,163
<b>Development Revenues</b>	<b>252,015</b>	<b>77,238</b>	<b>225,664</b>
Multi-Sectoral Transfers to LLGs_Gou	20,302	0	0
Sector Development Grant	231,714	0	225,664
<b>Total Revenues shares</b>	<b>4,006,730</b>	<b>1,124,879</b>	<b>4,213,747</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,273,007	459,649	2,271,251
Non Wage	1,481,707	473,654	1,716,832
<b>Development Expenditure</b>			
Domestic Development	252,015	0	225,664
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,006,730</b>	<b>933,303</b>	<b>4,213,747</b>

### Narrative of Workplan Revenues and Expenditure

The department for Education has a total budget estimate for FY 2019-2020 increased from 3972395.131(FY 2018-19) to 4,213,746,513 (FY 2019-2020). The AWP revenues for the sector are broken down into; Sector conditional grant(W) -2,271,250,652, Sector conditional grant (NW) – 1,716,832,168 LRR reduced from 26.77m to 31.77m OGT (PLE grants & others) - 3,479,000 (remained the same), urban unconditional grant(NW) - 10,417,282, urban unconditional grant(W) – 28,863,780 and School facility grant(SFG) -225,663,693. The increase in revue is due to increase in the sector conditional grant (to cater for USE in Schools for improved enrolment).

The AWP expenditures budget for FY 2019-2020 is 4.213Bn; Expenditure categorized into; wage expenditure – 2.271Bn; Non-wage expenditure – 1.716Bn and finally the Domestic Dev't – 225m.

# Vote : 784 Kitgum Municipal Council

# 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>821,739</b>	<b>193,681</b>	<b>835,571</b>
Locally Raised Revenues	30,032	0	28,032
Other Transfers from Central Government	727,630	177,662	727,630
Multi-Sectoral Transfers to LLGs_NonWage	2,000	500	0
Urban Unconditional Grant (Non-Wage)	12,417	3,104	12,665
Urban Unconditional Grant (Wage)	49,660	12,415	67,244
<b>Development Revenues</b>	<b>17,000</b>	<b>5,667</b>	<b>17,000</b>
Urban Discretionary Development Equalization Grant	17,000	0	17,000
<b>Total Revenues shares</b>	<b>838,739</b>	<b>199,348</b>	<b>852,571</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,660	5,054	67,244
Non Wage	772,079	74,439	768,327
<b>Development Expenditure</b>			
Domestic Development	17,000	0	17,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>838,739</b>	<b>79,492</b>	<b>852,571</b>

### Narrative of Workplan Revenues and Expenditure

The department has a budget increased from 838.739,084 to 852.571m. This comprises of unconditional grant wage of Ushs 67.244m, Unconditional grant non wage of Ushs 12.665m and Ushs 28.032m was for locally raised revenue, Ushs 727,630,262 from Uganda Road Funds (URF) and Ushs 17,000,000 Urban DDEG will form part of the budget. The departmental revenue's increase was due to increase in wage

The departmental expenditure is 852m; categorized into wage – 67.244m, Non wage – 768.327m and Development – 17m. Comparatively, the expenditure for next FY increased equally.

# Vote : 784 Kitgum Municipal Council

# 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>57,021</b>	<b>9,120</b>	<b>76,659</b>
Locally Raised Revenues	17,054	0	15,354
Multi-Sectoral Transfers to LLGs_NonWage	3,707	55	0
Urban Unconditional Grant (Non-Wage)	3,665	916	3,265
Urban Unconditional Grant (Wage)	32,595	8,149	58,040
<b>Development Revenues</b>	<b>40,526</b>	<b>9,987</b>	<b>29,960</b>
Multi-Sectoral Transfers to LLGs_Gou	10,566	0	0
Urban Discretionary Development Equalization Grant	29,960	0	29,960
<b>Total Revenues shares</b>	<b>97,547</b>	<b>19,107</b>	<b>106,619</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,595	8,149	58,040
Non Wage	24,426	725	18,619
<b>Development Expenditure</b>			
Domestic Development	40,526	8,260	29,960
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>97,547</b>	<b>17,134</b>	<b>106,619</b>

### Narrative of Workplan Revenues and Expenditure

The total work plan revenues for the FY 2019-2020 is 108,715.52 of which Unconditional grant is 3,265,018, LRR is 15,354,347, and Wage is 58,040.124 and Urban DDEG 29,960,000. Comparing with the previous Fy, it increased from 97m to 106m., The budget reduction was due to increase in wage as a result of salary enhancement of science cadres in the department. The departmental planned expenditure for FY 2019-2020 is 106m; categorized into wage expenditure of 58.040m, Nonwage – 18.619m and Domestic Dev't – 29.96m.

# Vote : 784 Kitgum Municipal Council

# 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>486,891</b>	<b>14,755</b>	<b>487,474</b>
Locally Raised Revenues	6,693	0	6,693
Other Transfers from Central Government	447,736	5,502	447,736
Urban Unconditional Grant (Non-Wage)	4,047	1,012	4,465
Urban Unconditional Grant (Wage)	15,831	3,958	16,323
Sector Conditional Grant (Non-Wage)	12,585	3,146	12,257
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>486,891</b>	<b>14,755</b>	<b>487,474</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,831	3,958	16,323
Non Wage	471,061	7,494	471,151
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>486,891</b>	<b>11,451</b>	<b>487,474</b>

### Narrative of Workplan Revenues and Expenditure

Community Based department has budget estimate of 487,474,394 for the FY 2019-2020 (It increased by 0.1% as compared to previous FY). This AWP revenues are categorized into sources; sector conditional grant (NW) – 12,584,851, Other Government Transfers (OGT) – 447,736,222 (remained the same), Urban NW – increased from 4,046,655 to 4,465,220. LRR – 6,692,934 (remained the same as compared last year figure), and finally urban unconditional grant (W) – increased from 15,830,743 to 16,323,072 due to increase in annual salary. Comparatively, estimate increased due to increase in wage since the salary has been enhanced.

The departmental AWP expenditures for FY 2019-20 is 487.474m. The expenditure is categorized into; Non-wage-471.151m and Wage expenditure – 16.323m.



# Vote : 784 Kitgum Municipal Council

# 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>51,484</b>	<b>9,182</b>	<b>64,820</b>
Locally Raised Revenues	14,754	0	14,754
Urban Unconditional Grant (Non-Wage)	12,665	3,166	12,665
Urban Unconditional Grant (Wage)	24,064	6,016	37,400
<b>Development Revenues</b>	<b>11,064</b>	<b>3,688</b>	<b>11,841</b>
Urban Discretionary Development Equalization Grant	11,064	0	11,841
<b>Total Revenues shares</b>	<b>62,548</b>	<b>12,870</b>	<b>76,661</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	24,064	6,016	37,400
Non Wage	27,420	2,880	27,420
<b>Development Expenditure</b>			
Domestic Development	11,064	0	11,841
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>62,548</b>	<b>8,896</b>	<b>76,661</b>

### Narrative of Workplan Revenues and Expenditure

The department have a draft Budget increased from 62,547,569 to 76,660,770 (for FY 2019-2020). This has been categorized into; recurrent Non – wage grant of 64,819,567, recurrent wage grant of 37,400,000 and lastly recurrent development grant of 11,841,203. This provided a basis for the preparation of the Budget Framework paper for the FY 2019-2020. The revenue increased in sources respectively due to; - wage increased from 24,064,000 to 37,400,000 (to cater for recruitment of statistician) and little in Dev't to take care of more activities.

Comparatively, the FY 2019-20 planned expenditure has increased from 62.5m to 76.66m; Categorized into wage expenditure – 37.4m, Nonwage – 27.42m and Domestic Dev't – 11.841m.

**Vote : 784 Kitgum Municipal Council**

**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>39,970</b>	<b>7,985</b>	<b>39,970</b>
Locally Raised Revenues	8,032	0	8,032
Urban Unconditional Grant (Non-Wage)	1,665	416	1,665
Urban Unconditional Grant (Wage)	30,273	7,568	30,273
<b>Development Revenues</b>	<b>5,000</b>	<b>1,667</b>	<b>5,000</b>
Urban Discretionary Development Equalization Grant	5,000	0	5,000
<b>Total Revenues shares</b>	<b>44,970</b>	<b>9,651</b>	<b>44,970</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,273	3,135	30,273
Non Wage	9,697	0	9,697
<b>Development Expenditure</b>			
Domestic Development	5,000	830	5,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>44,970</b>	<b>3,965</b>	<b>44,970</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit has a total budget estimate 44,970,160 (remained the same as of previous FY) for the FY 2019-2020 which was used for preparing the departmental BFP. The revenues are categorized into recurrent revenues; locally raised revenue - 8,031,520, urban unconditional grant (NW) – 1,665,220, urban unconditional grant (W) - 30,273,420, and urban DDEG - 5,000,000. The revenues did not change compared to last FY.

The planned expenditure for FY 2019-2020 is 44.940m; categorized into, wage expenditure – 30.72m, Non-wage – 9.697m and Dev’t expenditure – 5m.