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Foreword

Preparation of the Local Government Budget Frame Work Paper (LGBFP) manifests compliance with the legal requirements by the District Council as provided for in the Local Government Act, Cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance and accounting Regulation (LG FAR) 2007 and Section 9 of the Finance Management Act 2015, which further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District. Lwengo District Local Government thus recognizes the great importance attached to the production of the Budget Frame Work Paper which guides the budgeting process through identifying key priority areas of the third National Development Plan (NDP III). The FY 2020/21 Budget Frame Work Paper for the District, is the first one in the medium term (FY 2020/21-2024/25). As in the previous years, this BFP seeks to implement Government policies and therefore contribute to the National Vision 2040 that aspires for a transformed Ugandan Society from a Peasant to a Modern and Prosperous Country by 2040. The execution of the budget is expected to greatly improve service delivery and thus the livelihood of the populace in the District. The LGBFP was prepared based on the guidelines and First Budget Call Circular for FY 2020/21 of September 13, 2019 issued by the MOFPED to Local Governments. A number of consultative meetings took place including the District Budget Conference which was held on 25th October, 2019 to prioritize areas of intervention in the FY 2020/2021. The District shall comply with reforms such as fiscal transfers by MOFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate in improved quality of the lives of the people in the District. Up to 89.73% and 7.5% of the proposed District budget for fiscal year 2020/21 will be funded by the Central Government Grants, External Financing, given that the District Locally Generated Revenue Base is low and shall contribute only 2.7% of the budget proposals. Of the proposed budget expenditure will be mainly on wages, Non-wage recurrent activities, Domestic Development and External Financing respectively. Major projects will include District Administration Block, a Seed Secondary school, extending water in rural areas and protecting the environment plus hosting the World Population Day 2020. I therefore extend my appreciation to all the stakeholders of the District for their participation. I also acknowledge the contribution of the MOFPED for guiding us and providing technical support in building the capacity of the District staff in the use of Programme Budgeting System (PBS) for Budget Planning and Reporting. I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provision of Section 37 (4) of the Local Government Act Cap 243, for their technical guidance and support that made us produce the District Budget Frame Work Paper for FY 2020/2021. The invaluable contribution of the District Budget Desk as stipulated in Regulation 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in the production of this Budget document is worth mentioning. It is my sincere hope that this document will provide all interested users with adequate information and I feel that where more information is required, appropriate departments should be contacted for details. Lastly, I wish to thank the line ministries and the Support team of MOFPED for the continued Technical support to Lwengo District Local Government. I also wish to thank all my Technical staff especially the District Planner for coordinating the compilation of the LGBFP. I look forward for executing the LGBFP for FY 2020/2021 in order to improve service delivery and thus the livelihood of the population we are mandated to serve as a Local Government. For God and My Country.



Mutabazi George, LC V Chairman Lwengo District

03/01/2020

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	743,754	96,482	722,825
Discretionary Government Transfers	2,673,760	698,263	2,670,949
Conditional Government Transfers	21,225,950	6,133,458	19,477,304
Other Government Transfers	873,688	178,642	1,010,490
External Funding	2,040,087	297,959	1,940,087
Grand Total	27,557,239	7,404,804	25,821,654

Revenue Performance in the First Quarter of 2019/20

By the end of the 1st Quarter(FY2018/19) the District had realized 25% (shs 7,404,804,000) of the approved annual Budget of shs 28,570,141,000. This Performance was due to 31% from Other government transfers as a result of emergency funds for tarmacking a road in Kyazanga Town council (44%)from URF, 27% from Conditional Government transfers because of 33% from both Sector Conditional grants and transitional grant and 26% from Discretionary Government transfers because of the increase DDEG at 33% for both District and Urban. However, there was poor performance of Locally raised revenue due to creation of more Town councils and removal of some sources of revenue like Taxi Parks and Donor funding at 14% because many of the Donors had not remitted funds expected.

Planned Revenues for FY 2020/21

In the FY 2019/20 the District anticipates revenues of shs 25,821,654,000 compared to Shs 27,557,239,000 of last FY year implying a 6.7% drop. This is largely due to reduced donor funding as a result of reduced funds from external financing from the IRBD since by that time World Bank Schools will be completed, reduced Locally Raised revenues due to low returns from the tax payers and removal of some revenue sources like taxi parks, reduced Central Government transfers since some revenues like pension arrears were not included in the IPFs. The District Plans to spend the Revenues on completion of the District Administration block, 5 million from Locally Raised Revenues has been earmarked for promotion Family Planning Activities, supporting Youth, women, the elderly and disabled and paying staff wages, construct Dams under water for Production, focus on the community farmers through strengthening the extension system and improve staff welfare.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,133,065	1,248,256	1,494,404
Finance	526,227	112,329	536,768
Statutory Bodies	721,630	169,996	711,625
Production and Marketing	1,017,166	263,701	1,023,208
Health	4,840,063	953,712	4,431,820

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Education	15,048,092	4,083,322	15,328,224
Roads and Engineering	1,006,848	220,368	1,119,161
Water	572,405	185,587	550,155
Natural Resources	126,564	30,532	127,528
Community Based Services	284,527	59,092	219,949
Planning	179,434	56,689	179,068
Internal Audit	80,812	16,870	76,348
Trade, Industry and Local Development	20,407	4,351	23,396
Grand Total	27,557,239	7,404,804	25,821,654
<i>o/w: Wage:</i>	<i>15,762,033</i>	<i>3,940,508</i>	<i>15,762,033</i>
<i>Non-Wage Recurrent:</i>	<i>7,170,729</i>	<i>2,304,873</i>	<i>5,880,482</i>
<i>Domestic Devt:</i>	<i>2,584,390</i>	<i>861,463</i>	<i>2,239,052</i>
<i>Ext. Financing:</i>	<i>2,040,087</i>	<i>297,959</i>	<i>1,940,087</i>

Expenditure Performance in the First Quarter FY 2019/20

By the end of the Quarter the District had spent shs. 7,404,804,00, inclusive of the unspent balances from the previous year, the expenditures were mainly for Central Government transfers and least was Locally Raised Revenues due to very low collections. Out of the cumulative release of shs 7,141,140,000, the District had 25% of the Budget released, 21% of the Budget spent and 86% of the Budget released spent leaving 14% Unspent.

Roads and Engineering had the highest % Budget released at 40% because of the emergency funds for tarmac extended to Kyazanga Town council and Community Based Services had the least release at 9% because of not realizing Youth Livelihood Funds

Planned Expenditures for The FY 2020/21

In the FY 2019/20 the District projects to receive and spend shs 25,821,654,000 compared to Shs 27,557,239,000 of last FY year implying a 6.7% drop. The expenditure will largely cater for salaries especially those of teachers gobbling almost 61.3%, major infrastructure projects will include construction of the District Administration block, extension of clean water in rural areas, maintenance of District roads, construct of a seed secondary school, construction of classrooms and provision of desks, to improve education and health standards there will be increased support supervision and production of the District Development Plan III. Education will take the lions share of funds and the least will be Internal Audit.

Medium Term Expenditure Plans

With expected revenue resources and strategic Public Private partnership, the District council will ensure that strategic objectives are achieved on Social Economic infrastructure like completion of the District Administration block, construction of Pit latrines (to raise coverage to 60%), improve the livelihoods of the vulnerable sections of the Community that is women, orphan children, elderly and disabled, Classroom blocks(600 to 800) as well as building capacity of District staff, providing advisory services, promotion of Sanitation and Hygiene, carry out birth registration, promote spatial planning and ensuring Value for money audits are carried out, in line with that 25% of the budget will be committed to infrastructure development by July 2015, ensure that each Sub county has a Government Secondary school. In line with the District Vision of progressive people, just society and sustainable development feeding into the National Vision 204; A transformed Ugandan Society from a peasant to a modern and prosperous country within 30 years.

Challenges in Implementation

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1- Lack of sector specific grants for some departments like Planning which hinders their output because the unconditional grants mainly cater to Politicians and administrators 2- Inadequate transport facilities hinder movement of officers and collection of reports especially from the field. 3- Lack of primary data to be used in the District thus affecting District performance. 4- Preferential treatment to some Departments by government compromising others, this totally demotivates other members from work. 5- Dwindling Locally raised revenues hinders execution of work especially for departments with no sector grants.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	743,754	96,482	722,825
Local Services Tax	139,184	45,550	151,613
Land Fees	23,775	4,263	13,000
Occupational Permits	3	866	23,965
Other Goods - Local	113,408	0	0
Local Hotel Tax	8,852	20	12,300
Application Fees	47,000	8,581	38,000
Business licenses	117,062	3,569	111,693
Other licenses	6,450	2,469	8,051
Park Fees	11,630	0	0
Property related Duties/Fees	0	0	46,500
Advertisements/Bill Boards	0	0	800
Animal & Crop Husbandry related Levies	21,133	198	13,100
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,325	162	6,825
Registration of Businesses	10,618	0	9,233
Agency Fees	0	0	12,000
Inspection Fees	9,023	228	9,024
Market /Gate Charges	135,325	21,231	139,772
Other Fees and Charges	69,468	6,114	89,644
Group registration	12,577	292	10,579
Lock-up Fees	0	0	7,412
Quarry Charges	4,023	0	4,113
Miscellaneous receipts/income	6,900	2,940	15,200
2a. Discretionary Government Transfers	2,673,760	698,263	2,670,949
District Unconditional Grant (Non-Wage)	678,405	169,601	674,281
Urban Unconditional Grant (Non-Wage)	99,379	24,845	97,620
District Discretionary Development Equalization Grant	312,504	104,168	316,474
Urban Unconditional Grant (Wage)	311,398	77,850	311,398
District Unconditional Grant (Wage)	1,226,705	306,676	1,226,705
Urban Discretionary Development Equalization Grant	45,368	15,123	44,471
2b. Conditional Government Transfer	21,225,950	6,133,458	19,479,986
Sector Conditional Grant (Wage)	14,223,930	3,555,982	14,223,930

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Sector Conditional Grant (Non-Wage)	2,941,043	930,876	2,934,343
Sector Development Grant	1,896,716	632,239	1,878,107
Transitional Development Grant	329,802	109,934	0
General Public Service Pension Arrears (Budgeting)	560,074	560,074	0
Salary arrears (Budgeting)	34,342	34,342	0
Pension for Local Governments	443,605	110,901	443,605
Gratuity for Local Governments	796,438	199,110	0
2c. Other Government Transfer	873,688	178,642	1,010,490
Support to PLE (UNEB)	22,905	0	26,915
Uganda Road Fund (URF)	797,859	178,642	983,575
Micro Projects under Luwero Rwenzori Development Programme	52,924	0	0
3. External Financing	2,040,087	297,959	1,940,087
The AIDS Support Organisation (TASO)	50,000	0	50,000
Rakai Health Sciences Programme (RHSP)	400,000	0	400,000
International Bank for Reconstruction and Development (IBRD)	610,087	112,789	610,087
United Nations Children Fund (UNICEF)	100,000	0	0
World Health Organisation (WHO)	400,000	0	400,000
Global Alliance for Vaccines and Immunization (GAVI)	400,000	158,980	400,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	60,000	26,190	60,000
Aids Health Care Foundation (AHF)	20,000	0	20,000
Total Revenues shares	27,557,239	7,404,804	25,824,336

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of the Quarter the District had realized Locally Raised Revenue of shs 111,352,000 which is 16% of the Annual Budget of 707,390,000 implying a shortfall of 9% against the Planned 25%. This poor performance was due to 1% in Other licenses, Park fees, Registration fees much miscellaneous was at 100, the poor performance was basically caused by creation of new town councils, abolition of revenue sources like taxi parks and non-remittances as a result of poor economic situation of the community.

Central Government Transfers

By the end of 1st Quarter the District had realized shs 489,634,000 which is 31% of the Annual budget of 1,561,109,000 which is 6% over the targeted 25%. This high performance was due to 44% of funds from URF that were meant for the tarmacking of a road in Kyazanga Town council

Donor Funding

As of the end of 1st Quarter, the District had realised shs 589,558,000 which is 14% of Annual Budget of 4,077,302,000 implying a shortfall of 11% of the targeted 25%. This was due non realization of funds from UNICEF, Global Fund, GAVI much as there was 16% from IRBD, and 29% from AHF.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

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In the FY2020/21 the District expects Locally Raised Revenue of shs 722,825,000 which is 2.8% of the previous FY2019/20 of Shs.743,754,000. This reduction is due to 1% in Other licenses, Park fees, Registration fees much miscellaneous was at 100, the poor performance was basically caused by creation of new town councils, abolition of revenue sources like taxi parks and non-remittances as a result of poor economic situation of the community.

Central Government Transfers

In the FY2020/21 the District plans to realize Central Government Transfers Totaling to Shs. 23,161,425,000 which is 6.5% less than for FY 2019/20 i.e. 24,773,398. This lower Performance will be due no funds for Salary arrears, Pension arrear and gratuity or local government which were substantial in the previous budget, however the Other Central Government transfers will receive an increment both from URF and UNEB

Donor Funding

In the end FY 2020/21, the District will realize Shs 1,940,087,000 which is 4.9% less than FY 2019/20 This reduction is mainly because the funds from IRBD will significantly reduce since the Primary schools to be built will be completed by then, reduced numbers Development partners less funds from UNICEF, Global Fund, GAVI much as there was 16% from IRBD, and 29% from AHF.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	168,349	42,087	167,639
District Production Services	848,818	208,819	855,569
<i>Sub- Total of allocation Sector</i>	1,017,166	250,907	1,023,208
Sector :Works and Transport			
District, Urban and Community Access Roads	915,182	170,539	1,068,491
District Engineering Services	91,665	22,999	50,670
<i>Sub- Total of allocation Sector</i>	1,006,848	193,538	1,119,161
Sector :Tourism, Trade and Industry			
Commercial Services	20,407	5,102	23,396
<i>Sub- Total of allocation Sector</i>	20,407	5,102	23,396
Sector :Education			
Pre-Primary and Primary Education	10,267,022	2,564,035	10,367,493
Secondary Education	3,838,031	959,508	4,199,709
Skills Development	696,212	174,053	544,107
Education & Sports Management and Inspection	244,827	61,207	216,929
Special Needs Education	2,000	500	2,668
<i>Sub- Total of allocation Sector</i>	15,048,092	3,759,303	15,330,906
Sector :Health			
Primary Healthcare	838,000	209,500	458,001
Health Management and Supervision	4,002,063	979,372	3,973,818
<i>Sub- Total of allocation Sector</i>	4,840,063	1,188,872	4,431,820

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Sector :Water and Environment			
Rural Water Supply and Sanitation	572,405	142,221	550,155
Natural Resources Management	126,564	29,042	127,528
<i>Sub- Total of allocation Sector</i>	698,969	171,262	677,684
Sector :Social Development			
Community Mobilisation and Empowerment	284,527	68,405	219,949
<i>Sub- Total of allocation Sector</i>	284,527	68,405	219,949
Sector :Public Sector Management			
District and Urban Administration	3,133,065	626,165	1,494,404
Local Statutory Bodies	721,630	171,025	711,625
Local Government Planning Services	179,434	41,585	179,068
<i>Sub- Total of allocation Sector</i>	4,034,128	838,775	2,385,098
Sector :Accountability			
Financial Management and Accountability(LG)	526,227	99,943	536,768
Internal Audit Services	80,812	15,607	76,348
<i>Sub- Total of allocation Sector</i>	607,038	115,550	613,116

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,763,283	1,120,475	1,378,140
Multi-Sectoral Transfers to LLGs_NonWage	126,166	24,185	0
Multi-Sectoral Transfers to LLGs_Wage	456,840	36,628	0
Locally Raised Revenues	122,510	17,505	189,014
District Unconditional Grant (Non-Wage)	82,292	20,573	115,936
Urban Unconditional Grant (Wage)	0	0	129,230
District Unconditional Grant (Wage)	141,017	117,156	468,626
General Public Service Pension Arrears (Budgeting)	560,074	560,074	0
Salary arrears (Budgeting)	34,342	34,342	0
Pension for Local Governments	443,605	110,901	443,605
Gratuity for Local Governments	796,438	199,110	0
Development Revenues	369,781	127,781	116,265
Multi-Sectoral Transfers to LLGs_Gou	45,621	0	0
District Discretionary Development Equalization Grant	14,160	0	110,572
Transitional Development Grant	310,000	0	0
Total Revenues shares	3,133,065	1,248,256	1,494,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	597,856	146,489	597,856
Non Wage	2,165,427	942,935	780,284
Development Expenditure			
Domestic Development	369,781	74,640	116,265
Donor Development	0	0	0
Total Expenditure	3,133,065	1,164,064	1,494,404

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the department is projecting to receive shs 1,494,404 which is 52% less than the 2019/2020 budget of 3,133,065., the noted decrease is attributed to no allocation of General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting) and Gratuity for Local Governments, however the expenditure will mainly be for: payments of staff salaries, ULGA subscriptions, monitor and supervise of govt projects, maintaining security at the district, disseminate information, build capacity of staff and paying utilities.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	517,645	111,629	528,735
Multi-Sectoral Transfers to LLGs_NonWage	146,457	27,328	0
Multi-Sectoral Transfers to LLGs_Wage	66,639	16,660	0
Locally Raised Revenues	73,038	9,763	174,216
District Unconditional Grant (Non-Wage)	81,576	20,394	125,754
Urban Unconditional Grant (Wage)	0	0	66,639
District Unconditional Grant (Wage)	149,935	37,484	149,935
Development Revenues	8,581	700	8,033
Multi-Sectoral Transfers to LLGs_Gou	8,581	0	0
Total Revenues shares	526,227	112,329	536,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	216,574	53,120	216,574
Non Wage	301,071	48,996	312,161
Development Expenditure			
Domestic Development	8,581	700	8,033
Donor Development	0	0	0
Total Expenditure	526,227	102,816	536,768

Narrative of Workplan Revenues and Expenditure

In the Financial year 2020-2021, the department estimates to receive shs528,735,000 from several sources like DDEG, Local revenue, District unconditional Grant Non wage, District unconditional grant wage, Urban unconditional grant wage.

However, more is expected to be received from Local revenue apportionment shs174,216,000 followed by district unconditional grant wage shs149,935,000, district unconditional grant Non wage shs125,754,000.

In financial year 2020-2021, the department estimates to spend shs528,735,000 and out of which will be spent more on staff salaries of shs216,574,000 and shs312,161,000 will go on financial management services, revenue management and collection, budgeting and planning services, expenditure management services, accounting services, IFMS and sector management and monitoring and under this, promotion of gender and equity will be catered for.

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	721,630	169,996	711,625
Multi-Sectoral Transfers to LLGs_NonWage	128,397	24,137	0
Multi-Sectoral Transfers to LLGs_Wage	18,061	4,515	0
Locally Raised Revenues	61,397	12,900	116,411
District Unconditional Grant (Non-Wage)	276,315	69,079	326,758
Urban Unconditional Grant (Wage)	0	0	18,061
District Unconditional Grant (Wage)	237,459	59,365	237,459
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	721,630	169,996	711,625
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	255,520	55,780	255,520
Non Wage	466,110	77,985	456,105
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	721,630	133,765	711,625

Narrative of Workplan Revenues and Expenditure

in the financial year 2020-2021, the department estimates to receive shs711,625,000 from several sources like local revenue, district unconditional grant non wage, and unconditional grant wage.

However, the department will mainly rely on district unconditional grant non wage shs326,758,000 and will list receive from local revenue apportionment shs116,411,000.

In the year 2020-2021, the department estimates to spend shs711,625,000 to cater for wages, council activities, statutory boardies including promotion of gender and equity concerns

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Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	923,255	227,559	921,257
Multi-Sectoral Transfers to LLGs_NonWage	15,141	655	0
Locally Raised Revenues	498	0	8,061
District Unconditional Grant (Non-Wage)	407	102	3,327
District Unconditional Grant (Wage)	67,779	16,945	67,779
Sector Conditional Grant (Wage)	611,113	152,778	611,113
Sector Conditional Grant (Non-Wage)	228,317	57,079	228,426
Development Revenues	93,911	36,142	101,951
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Multi-Sectoral Transfers to LLGs_ExtFin	0	0	0
Sector Development Grant	93,911	0	93,201
Total Revenues shares	1,017,166	263,701	1,023,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	678,892	169,276	678,892
Non Wage	244,363	51,427	242,365
Development Expenditure			
Domestic Development	93,911	0	101,951
Donor Development	0	0	0
Total Expenditure	1,017,166	220,703	1,023,208

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21 the Department anticipates to receive Ugx 1,023,208,000 both recurrent and development revenues representing 0.6% increase compared to the FY 2019/20 (Ugx 1,017,166,000) which is attributed to increase in sector conditional grant. The anticipated funds shall facilitate/be spent on sector planned activities derived from the DDP II aimed at achieving sector mandate of increasing households' income and improving households' food security in the district as well as implementing sector policies and regulations.

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,010,018	740,038	3,007,315
Multi-Sectoral Transfers to LLGs_NonWage	52,020	3,169	0
Locally Raised Revenues	23,224	3,175	60,237
District Unconditional Grant (Non-Wage)	19,001	4,750	22,401
Sector Conditional Grant (Wage)	2,653,512	663,378	2,653,512
Sector Conditional Grant (Non-Wage)	262,262	65,565	262,262
Development Revenues	1,830,045	213,675	1,424,504
Multi-Sectoral Transfers to LLGs_Gou	45,249	0	0
External Financing	1,650,000	0	1,270,000
District Discretionary Development Equalization Grant	92,042	0	111,750
Sector Development Grant	42,754	0	42,754
Total Revenues shares	4,840,063	953,712	4,431,820
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,653,512	643,453	2,653,512
Non Wage	356,506	67,127	353,803
Development Expenditure			
Domestic Development	180,045	0	154,504
Donor Development	1,650,000	128,036	1,270,000
Total Expenditure	4,840,063	838,617	4,431,820

Narrative of Workplan Revenues and Expenditure

In the FY2020/21 the Health Department anticipates to receive shs. 4,431,820,000 which is 8.4% less than this FY2019/2020 budget of Shs. 4,840,063,000 this was largely due because of reduced funds from Development Partners, no funds for construction of another Health Facility as was done before

The anticipated funds will be spent paying staff salaries medical workers, cleaning the District compound, managing sanitation and hygiene in the District, intensified support supervision of the Health Workers at the Facilities both Private and Government

Vote : 599 Lwengo District

FY 2020/21

Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	13,454,711	3,547,364	13,452,670
Multi-Sectoral Transfers to LLGs_NonWage	11,481	150	0
Locally Raised Revenues	38,074	6,036	46,054
Other Transfers from Central Government	22,905	0	26,915
District Unconditional Grant (Non-Wage)	10,867	2,717	13,267
District Unconditional Grant (Wage)	64,698	16,175	64,698
Sector Conditional Grant (Wage)	10,959,305	2,739,826	10,959,305
Sector Conditional Grant (Non-Wage)	2,347,380	782,460	2,339,049
Development Revenues	1,593,381	535,959	1,875,554
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
External Financing	330,087	0	610,087
Sector Development Grant	1,263,294	0	1,245,467
Total Revenues shares	15,048,092	4,083,322	15,328,224
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,024,003	2,568,139	11,024,003
Non Wage	2,430,708	779,686	2,428,666
Development Expenditure			
Domestic Development	1,263,294	313,647	1,265,467
Donor Development	330,087	112,789	610,087
Total Expenditure	15,048,092	3,774,260	15,328,224

Narrative of Workplan Revenues and Expenditure

In the FY2020/21 the Education Department anticipates to receive shs. 15,328,224,000 which is 1.8% increment from FY2010/2020 of Shs. 15,048,092,000 this was largely due increase LRR share to cater for internal Mocks, Other Transfers from Central Government(UNEB) and external finance, the Sector Grants were largely unchanged due to maintained IPFs.

The anticipated funds will be spent paying staff salaries with primary school teachers taking the lions share, then construction of a seed school in the LLG without one, construction of 4 Pit latrines of 5 stances each, Construction of three classroom blocks with offices plus furniture and purchase of school desks, intensifying school inspections in both government and private schools.

Vote : 599 Lwengo District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	917,971	195,555	1,071,280
Multi-Sectoral Transfers to LLGs_NonWage	401,059	63,691	0
Multi-Sectoral Transfers to LLGs_Wage	19,618	9,809	0
Locally Raised Revenues	1,680	0	16,889
Other Transfers from Central Government	453,427	116,413	983,575
District Unconditional Grant (Non-Wage)	1,109	277	2,278
Urban Unconditional Grant (Wage)	0	0	39,236
District Unconditional Grant (Wage)	41,078	5,365	21,460
Development Revenues	88,877	24,812	47,881
Multi-Sectoral Transfers to LLGs_Gou	88,877	0	0
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	0	0	27,968
Total Revenues shares	1,006,848	220,368	1,119,161
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,696	14,836	60,696
Non Wage	857,275	141,324	1,010,584
Development Expenditure			
Domestic Development	88,877	22,302	47,881
Donor Development	0	0	0
Total Expenditure	1,006,848	178,463	1,119,161

Narrative of Workplan Revenues and Expenditure

In FY 2020-21 ,the Works department is expected to receive shs 1,119,161,000/= where by 1,071,280,000/= are recurrent revenues and 47,881,000/= are development revenue .This will lead to an increase 11% of the financial budget of 2019/20 which was shs. 1,006,848,000.

The increase will be due to increase by 11% of transfers from central government and 47% of the unconditional grant wage. However, the department will receive 54% development compared to financial 2019/20.This was due to budget cut in multi-sectoral transfers to LLG.

The department is expecting to spend 1,071,280,000/= under recurrent expenditure which is 95.7 % of the total budget and 47,881,000/= under development expenditure which is 4.3% of total budget. Most of the funds will be used to maintain District Roads, at the lower level LLG roads, pay salaries plus maintain road equipment.

Vote : 599 Lwengo District

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	55,847	13,401	53,470
Multi-Sectoral Transfers to LLGs_NonWage	3,522	320	0
District Unconditional Grant (Wage)	20,539	5,135	20,539
Sector Conditional Grant (Non-Wage)	31,786	7,946	31,741
Development Revenues	516,558	172,186	496,685
Sector Development Grant	496,756	0	496,685
Transitional Development Grant	19,802	0	0
Total Revenues shares	572,405	185,587	550,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,539	3,670	20,539
Non Wage	35,308	5,911	32,931
Development Expenditure			
Domestic Development	516,558	6,600	496,685
Donor Development	0	0	0
Total Expenditure	572,405	16,181	550,155

Narrative of Workplan Revenues and Expenditure

Water sector work plan is to be funded by a Ministry of Water and Environment conditional grant aimed at recurrent budget of 52,280,397/= to cater for Water office operations(Wage and Non Wage) ,supervision monitoring and co-ordination,O&M support and Promotion of community based management. Non-recurrent budget of 496,684723/= to cater for Rehabilitation and repairs rural water sources,Non standard service delivery capital, Construction of Public Latrine R.G.Cs,Borehole drilling and Rehabilitation,Construction of piped water supply systems and Construction of Dams. Lower Local Government budget of 1,190,000/= to cater for sub counties of Kiseka,Malongo and Ndagwe in promotion of community Based Services.

Vote : 599 Lwengo District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	126,564	27,270	127,528
Multi-Sectoral Transfers to LLGs_NonWage	10,903	284	0
Locally Raised Revenues	26,930	4,803	32,943
District Unconditional Grant (Non-Wage)	13,899	3,475	17,949
District Unconditional Grant (Wage)	68,567	17,142	68,567
Sector Conditional Grant (Non-Wage)	6,266	1,567	6,165
Development Revenues	0	3,262	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	126,564	30,532	127,528
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,567	16,743	68,567
Non Wage	57,998	8,489	58,962
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	126,564	25,232	127,528

Narrative of Workplan Revenues and Expenditure

the department is expecting to receive almost the same funding as last FY of 127,528,000 of which 50% is salaries and 50% recurrent expenditure. there is remarkable consistency in Local revenue however its hard to realize in actual terms. there is zero provision for LLGs transfers

Vote : 599 Lwengo District

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	245,523	48,257	192,923
Multi-Sectoral Transfers to LLGs_NonWage	23,107	9,958	0
Multi-Sectoral Transfers to LLGs_Wage	5,518	4,321	0
Locally Raised Revenues	5,016	1,500	20,464
Other Transfers from Central Government	52,924	0	0
District Unconditional Grant (Non-Wage)	4,104	1,026	7,473
Urban Unconditional Grant (Wage)	0	0	34,565
District Unconditional Grant (Wage)	102,695	18,412	73,648
Sector Conditional Grant (Non-Wage)	52,160	13,040	51,254
Development Revenues	39,004	10,835	27,026
Multi-Sectoral Transfers to LLGs_Gou	24,844	0	0
District Discretionary Development Equalization Grant	14,160	0	14,160
Total Revenues shares	284,527	59,092	219,949
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,213	26,204	108,213
Non Wage	137,310	13,679	84,710
Development Expenditure			
Domestic Development	39,004	6,115	27,026
Donor Development	0	0	0
Total Expenditure	284,527	45,998	219,949

Narrative of Workplan Revenues and Expenditure

During the financial year 2020/21, the department will receive Ug shs.219,949,000 which has reduced by 22.7% from the previous sector budget. This is mainly due to a reduction on Multi-sectoral transfers to LLGs. These funds will be spent on sector staff salaries(49.2%), sector recurrent activities(38.5%) and Development activities(12.3%).

Vote : 599 Lwengo District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,194	22,619	97,828
Multi-Sectoral Transfers to LLGs_NonWage	14,694	840	0
Locally Raised Revenues	21,185	6,200	30,182
District Unconditional Grant (Non-Wage)	20,209	5,052	20,209
District Unconditional Grant (Wage)	42,105	10,526	42,105
Development Revenues	81,240	34,070	81,240
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
External Financing	60,000	0	60,000
District Discretionary Development Equalization Grant	21,240	0	21,240
Total Revenues shares	179,434	56,689	179,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,105	9,849	42,105
Non Wage	56,088	8,126	55,723
Development Expenditure			
Domestic Development	21,240	3,086	21,240
Donor Development	60,000	19,790	60,000
Total Expenditure	179,434	40,851	179,068

Narrative of Workplan Revenues and Expenditure

In the FY2020/21 the Planning Department anticipates to receive shs. 179,068,000 maintaining the same level of funding as the FY 2019/20179,068,000) this is basically due to maintenance of the IPFs of FY2019/20.

The anticipated funds will be spent on the departmental priorities of; Procurement of Office Furniture, 12 District technical planning committee meetings held , 2021/2022 District Budget consultative meeting conducted, make village and parish action plans, rejuvenate parish Development Committees, coordinate hosting of World Population Day in Uganda, District Annual work plans/budget and reports coordinated, prepared and submitted to line MDAs, Technical support in planning activities provided, embark of DDP III, pass monitoring and evaluation plan.

Vote : 599 Lwengo District

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	77,714	16,870	76,348
Multi-Sectoral Transfers to LLGs_NonWage	10,539	400	0
Multi-Sectoral Transfers to LLGs_Wage	4,748	5,917	0
Locally Raised Revenues	17,391	4,024	24,230
District Unconditional Grant (Non-Wage)	14,229	3,557	14,229
Urban Unconditional Grant (Wage)	0	0	23,666
District Unconditional Grant (Wage)	30,809	2,973	11,890
Development Revenues	3,098	0	0
Multi-Sectoral Transfers to LLGs_Gou	3,098	0	0
Total Revenues shares	80,812	16,870	76,348
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,556	8,869	35,556
Non Wage	42,158	5,834	40,791
Development Expenditure			
Domestic Development	3,098	0	0
Donor Development	0	0	0
Total Expenditure	80,812	14,703	76,348

Narrative of Workplan Revenues and Expenditure

In the FY2020/21 the Audit Department anticipates to 76,348,000 representing a 5.5 decrease compared to the FY 2019/20(80,812,000) which is attributed to a sharp decrease in Wage for the Department due reduced staff and no transfers to LLGs for wage and non-wage.

The anticipated funds will be spent on the departmental priorities of carrying out Audits in the Departments. LLGs, Government institutions and monitoring government projects to ensure that there is value for money, Accountability and equitable utilization of re sources in the District.

Vote : 599 Lwengo District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	20,407	4,351	23,396
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	3,036	8	3,133
District Unconditional Grant (Non-Wage)	4,500	1,125	4,500
Sector Conditional Grant (Non-Wage)	12,872	3,218	12,764
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	20,407	4,351	23,396
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	20,407	1,418	23,396
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	20,407	1,418	23,396

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21 the sector anticipates to receive Ugx 23,396,000 representing 14.6% increase compared to the FY 2019/20 (20,407,000) which is attributed to increase in the sector un conditional grant though the locally raised revenue remained constant to facilitate the process of achieving sector mandate of increasing household income through BUBU policy and other policies as well as Regulations of the sector.

The anticipated funds during the year shall be spent on the sector planned activities derived from the DDP II to attain the District vision focusing on the involvement of women and youth in the promotion of LED as strategy to improve the well being of the District citizens in particular.