

Vote : 530 Kyenjojo District

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Foreword

The PFMA Act 2015, requires each Accounting Officer to submit the Budget Framework Paper for 2018/19FY. It is in accordance with this statutory requirements that this year 2018/19 Budget frame work paper has been prepared. This document includes a report on achievements registered in the first half 2017/18 FY especially Q1 (July-September 2017) and the Annual work plans and Budgets for 2018/19 FY. It also clearly highlights the revenues expected and proposed expenditure patterns. The purpose of this document is to guide planning and the budgeting for the 2018/19FY in trying to achieve the Districts overall objectives:- The District Vision: A Healthy, Productive and Prosperous Population. The District Mission: To achieve a sustainable social Economic Development for the people of Kyenjojo in conformity with the National and Local priorities. The Development of the BFP has been a holistic approach, based on the situational analysis, goals, objectives, strategies and activities to be implemented all over the District. It has taken into account the Strengths, Weaknesses, Opportunities and Threats (SWOT) and livelihood/wellbeing analysis of the people. The priorities for Kyenjojo District have been derived from the National budget strategies for the FY 2018/19 which include: Increasing Production and Productivity in agriculture: This has been customized by the Production and Environmental Protection sectors. It will be addressed by Intensify surveillance to check crop and livestock pests and disease outbreaks; Instituting and promoting measures to protect the Environment to avert climate change effects on food security and agribusiness: tree planning, wetland restoration; Mitigate reliance on rainfall by speeding up the development and implementation of the irrigation policy; Continue with the provision of inputs with a focus on quality and timeliness, to improve productivity by enforcing standards through certification of agricultural input suppliers Enhancing Industrialization to support job creation and exports: Commendable progress has already been made in the key industrialization pillars – infrastructure, human capital development and current emphasis on innovation to support technological development Infrastructure development - Energy, Transport & ICT: Transport sector will be prioritized-works sector has prioritised this in her plan, energy-Power extension has also been planned to be extended to other areas in the district by UEDCL and the discussion is ongoing. As a district we are also required to put in place an ICT steering committee, develop a district ICT policy, a district ICT strategic plan, we shall also benchmark the ICT & National guidance on the making of the disaster recovery and business continuity. Stimulating private sector growth; having noted that the high cost of doing business is a major hindrance to private sector growth, Government has continued to invest heavily in transport and energy projects which will lower costs in the medium term and this is so with Kyenjojo District through works sector. Harnessing Tourism Potential: The district plans to recruit tourism officer who will be charged with this responsibility. Improving service delivery: This will be done through prioritizing various sectors such as: Under the health Sector, emphasis will therefore be on Health promotion and disease prevention measures at household and community level among others, Under the education Sector, focus will on skills development to provide the labour force with required skills needed by the small and medium scale and light manufacturing industries; development of human resource planning policy to match skills required by industries Management of emerging issues: Priority will be on strengthening coordination and effective implementation of programmes for economic inclusion under Youth Livelihood Programme, Uganda Women Entrepreneurship Fund and Social Assistance Grants for the Elderly, among others. Improving governance to increase efficiency Improving on projects implementation Development calls for joint efforts by all parties in the formulation and implementation of policies. The involvement of political leaders in data analysis, identification of goals, objectives, strategies and formulation of the district priorities has gone a long way in providing political commitment to the activities of the district. At this point in time, the District has reached a stage of scientific and result oriented management based on integrated work plans. The utilization of the BFP is not only limited to Civil structures but also to the private sector and development partners and thus calls for political will and commitment on the part of political leaders and maximum dedication on the side of Technocrats. The achievement of the set goals and objectives in the plan will in no doubt steer Kyenjojo District to greater heights and guarantee the provision of quality services to our community. The unity and harmony prevailing in Kyenjojo District transcends religious, tribal and political biases. It is against this background that people have settled to sustainable production. With this spirit maintained, the district shall in no doubt achieve the national objective of alleviating poverty. My appeal is for all the people to embrace several government programs in order to improve their livelihoods which are promoting prosperity for all like SACCOs, UPE and USE among others. I acknowledge the fact that the production of this document has not been an easy task for both the political and technical arms of the council. It is for this reason that I should congratulate members of the District Council, its committees, and heads of department for the job well done. Special mention goes to the District Planning Unit for their coordination role in the preparation of this Budget Frame Work Paper. I hope that this document, which has taken a lot of resources and commitment will be the guiding principle as we strive for the betterment of our people's lives in the next year. I therefore wish to extend special thanks to the District Executive Committee and the office of the Resident District Commissioner for their guidance on policy. I am grateful to the Government of Uganda, Ministry of Finance, Planning and Economic Development, Ministry of Local Government, other line ministries, development partners like UNICEF, SNV, Baylor College of medicine and Local Civil Society organizations to mention but a few for their technical, financial, material and moral support and encouragement given in the preparation and accomplishment of this

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task. I wish also to commend the District Council, the District Technical Planning Committee (DTPC), Development Partners and other Stakeholders and for their technical input into this document. Special mention must be made to the Members of the Budget Desk and the District Planning Unit in particular, take this opportunity to thank all those who participated in the data collection, data processing and analysis, compilation and word processing of the District Development Plan, which has been the basis of Planning in the District. Last but not least, I call upon all the people of Kyenjojo District, the Central Government, Donors, and NGOs, other stakeholders, Lower Local Governments and all people of good will to positively contribute to the actualization of this plan.

 Kaija William

Kaija William District Chairperson

Vote : 530 Kyenjojo District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	242,500	55,749	242,500
Discretionary Government Transfers	4,655,250	1,243,728	4,849,025
Conditional Government Transfers	19,007,390	4,875,438	16,977,640
Other Government Transfers	898,739	281,508	3,457,198
Donor Funding	2,446,100	211,440	803,522
Grand Total	27,249,979	6,667,862	26,329,885

Revenue Performance in the First Quarter of 2017/18

The District Budget for 2017/18FY including LLGs was UGX 27,249,979,000= and the Cumulative receipt was 6,667,862,000= an equivalent of 24% of the total Budget. However, UGX 6,563,579,000= (24%) was disbursed to all departments and out of which sectors spent cumulatively a total of UGX 3,870,518,000=respectively by all departments (14%). The total budget for the quarter for local revenue was UGX 241,500,000= and only 55,749,000= was collected (23%). The poor performance of revenue was due to: inadequate parish chiefs, poor tax assessment of tax payers, low reserve prices for markets and slaughter fees, most of the big markets went to town councils. Donor funding in particular, was among the worsed performing representing 9% since most donors closed down and the others delayed their releases but UNICEF performed at 21% compared to Baylor and Multi-sectoral Food reasons for unspent funds were partly due to delayed releases and migration from IFMS Tier 2 to IFMS Tier 1. Other reasons include delayed procurement process due to delayed preparations of Bills of Quantities (BOQs)

Planned Revenues for FY 2018/19

The District plans Revenue worth UGX 26,329,885,000= in 2018-19FY compared to UGX 27,249,979,000= in2017/18FY. The decrease in District Estimates is due to the reduction in almost all central government transfers. The changes in other grants remain stable with minor changes The Local revenue collection is expected to remain the same at UGX 242,500,000= in 2018-19FY.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	3,286,718	1,003,848	2,643,149
Finance	419,692	82,354	420,987
Statutory Bodies	824,519	175,989	787,248
Production and Marketing	2,475,504	306,220	2,497,168
Health	4,532,684	1,129,813	4,361,677
Education	11,072,872	2,941,581	11,326,346
Roads and Engineering	1,742,606	414,722	1,616,510

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Water	1,100,847	297,840	1,075,579
Natural Resources	181,070	54,169	172,529
Community Based Services	1,358,901	97,486	1,115,678
Planning	163,507	33,967	218,654
Internal Audit	91,060	25,590	94,360
Grand Total	27,249,979	6,563,579	26,329,885
<i>o/w: Wage:</i>	<i>14,818,750</i>	<i>3,704,687</i>	<i>14,818,750</i>
<i>Non-Wage Recurrent:</i>	<i>6,827,103</i>	<i>1,696,058</i>	<i>7,909,969</i>
<i>Domestic Devt:</i>	<i>3,158,025</i>	<i>951,394</i>	<i>2,797,644</i>
<i>Donor Devt:</i>	<i>2,446,100</i>	<i>211,440</i>	<i>803,522</i>

Expenditure Performance in the First Quarter FY 2017/18

The District Budget for 2017/18FY including LLGs was UGX 27,249,979,000= and the Cumulative receipt was 6,667,862,000= an equivalent of 24% of the total Budget. However, UGX 6,563,579,000= (24%) was disbursed to all departments and out of which sectors spent cumulatively a total of UGX 3,870,518,000=respectively by all departments (14%). The total budget for the quarter for local revenue was UGX 241,500,000= and only 55,749,000= was collected (23%). The poor performance of revenue was due to: inadequate parish chiefs, poor tax assessment of tax payers, low reserve prices for markets and slaughter fees, most of the big markets went to town councils. Donor funding in particular, was among the worsed performing representing 9% since most donors closed down and the others delayed their releases but UNICEF performed at 21% compared to Baylor and Multi-sectoral Food reasons for unspent funds were partly due to delayed releases and migration from IFMS Tier 2 to IFMS Tier 1. Other reasons include delayed procurement process due to delayed preparations of Bills of Quantities (BOQs)

Planned Expenditures for The FY 2018/19

The priorities for Kyenjojo District have been derived from the National budget strategies for the FY 2018/19 which include: Increasing Production and Productivity in agriculture: This has been customized by the Production and Environmental Protection sectors. Continue with the provision of inputs with a focus on quality and timeliness, to improve productivity by enforcing standards through certification of agricultural input suppliers; Enhancing Industrialization to support job creation and exports: Commendable progress has already been made in the key industrialization pillars – infrastructure, human capital development and current emphasis on innovation to support technological development; Infrastructure development - Energy, Transport & ICT: Transport sector will be prioritized-works sector has prioritized this in her plan, energy-Power extension has also been planned to be extended to other areas in the district by UEDCL. Harnessing Tourism Potential: The district plans to recruit tourism officer who will be charged with this responsibility; Improving service delivery

Medium Term Expenditure Plans

Implementation of the recommendations of the Mid-Term Review (MTR) Improvement in local revenue performance. All untapped sources should be explored to increase locally generated funds by implementing the Revenue Enhancement Plan that is in place. There is also need to fill some of the remaining staffing gaps especially like those of parish chiefs to improve revenue collection and service delivery in general. In addition, there should be continuous capacity building of the staff to improve their competence levels. Timely release of funds by the central Government is key if planned activities are to be implemented on schedule.

Integrated planning and budgeting where budgets, work plans and reports are shared between the district and the implementing partners is highly recommended. This will help to identify unfunded priorities and improve coordination in implementation of the priority activities

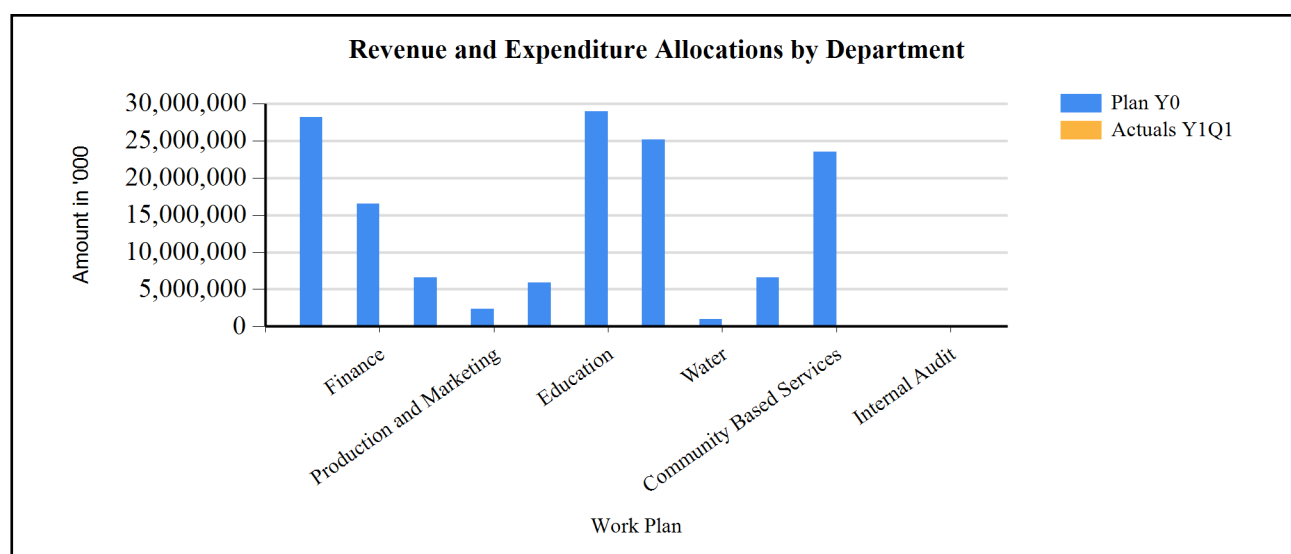
Challenges in Implementation

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High rate of depletion of forests in the district with massive cutting of trees for agriculture, timber and fuel wood. Interventions under this area include special steps to control illegal timber trade and a planned tree planting project. Inadequate Transport facility, most of the district and departmental vehicles are too old and there is inadequate funding for this budget item to procure new transport equipment. Creation of new administrative units; aware that the major objective of Government is to extend services to all its citizens, however, all the newly created LLGs do not have Indicative Planning Figures (IPFs) and hence this will delay execution of most of their programmes. Delays in reporting and submissions from both LLGs and some Heads of Departments which eventually affect the onward district submission to line ministries

G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	242,500	55,749	242,500
Local Services Tax	88,000	32,648	88,000
Land Fees	16,000	2,304	16,000
Local Hotel Tax	100	0	100
Application Fees	1,500	518	1,500
Business licenses	25,000	4,200	25,000
Liquor licenses	300	0	300
Stamp duty	7,500	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	100	0	100
Sale of (Produced) Government Properties/Assets	15,000	0	1,500
Property related Duties/Fees	5,000	2,130	5,000
Animal & Crop Husbandry related Levies	20,000	900	20,000

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Inspection Fees	4,000	435	4,000
Market /Gate Charges	20,000	4,188	33,500
Other Fees and Charges	0	614	7,500
Miscellaneous receipts/income	40,000	7,811	40,000
2a. Discretionary Government Transfers	4,655,250	1,243,728	4,849,025
District Unconditional Grant (Non-Wage)	929,303	232,326	920,386
Urban Unconditional Grant (Non-Wage)	279,996	69,999	284,342
District Discretionary Development Equalization Grant	836,180	278,727	1,047,536
Urban Unconditional Grant (Wage)	680,961	170,240	680,961
District Unconditional Grant (Wage)	1,806,000	451,500	1,806,000
Urban Discretionary Development Equalization Grant	122,810	40,937	109,799
2b. Conditional Government Transfer	19,007,390	4,875,438	16,977,640
Sector Conditional Grant (Wage)	12,331,789	3,082,947	12,331,789
Sector Conditional Grant (Non-Wage)	3,632,587	791,701	2,522,868
Support Services Conditional Grant (Non-Wage)	390,000	97,500	390,000
Sector Development Grant	941,139	313,713	909,855
Transitional Development Grant	320,638	106,879	20,619
General Public Service Pension Arrears (Budgeting)	72,949	0	0
Salary arrears (Budgeting)	204,167	204,167	0
Pension for Local Governments	802,509	200,627	802,509
Gratuity for Local Governments	311,613	77,903	0
2c. Other Government Transfer	898,739	281,508	3,457,198
Support to PLE (UNEB)	13,000	0	15,000
Uganda Road Fund (URF)	0	219,003	1,105,056
Uganda Women Entrepreneurship Program(UWEP)	248,639	55,186	228,639
Youth Livelihood Programme (YLP)	637,100	7,320	465,925
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	1,642,578
3. Donor	2,446,100	211,440	803,522
Baylor International (Uganda)	300,000	16,194	300,000
Food For The Hungry (U)	1,642,578	88,831	0
United Nations Children Fund (UNICEF)	503,522	106,415	503,522
Total Revenues shares	27,249,979	6,667,862	26,329,885

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

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The total budget for the quarter for local revenue was UGX 242,500,000= and only 55,749,000= was collected (23%). It is worth noting that some sources exceptionally performed well, for instance property related duties/fees at 43%; followed by local hotel tax at 37% and application fees at 35%, other sources were average while others performed poorly. The poor performance of revenue was due to: inadequate parish chiefs, poor tax assessment of tax payers, low reserve prices for markets and slaughter fees, most of the big markets went to town councils.

Central Government Transfers

The approved budget for conditional Government transfers was UGX 19,007,390,000= but by the end of quarter one the District had received a cumulative total of UGX 4,875,438,000= (26%) - which is a good Performance since its above 25% of the expected receipts. The best Performance came from the Salary arrears (budgeting) 100% and Transitional development and sector development grant both at 33% respectively. The rest performed at average of 25%.

Donor Funding

The approved budget for Donor was UGX 2,446,100,000= and only UGX 211,439,933= was cumulatively received an equivalent of 9% by the end of quarter one. However, of the three major donors, only UNICEF performed slightly better at 21% but the remaining donor such as Baylor and Uganda Multi-sectoral Food Security Project all performed poorly at 5%. The quarterly performance against the quarterly budget was 34.6%.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District has planned to raise revenue locally from various sources worth UGX 242,500,000=, excluding the LLGs local revenue projections in 2018/19FY. This shows a stable level and no increase in LRR from UGX 242,500,000= in 2017/18 FY similar to 2018/19FY. However, there are proposed interventions, new sources of tax planned to be implemented by the revenue team as endorsed by the District Executive. In addition to the usual tax sources, the team has also proposed some of the following: Carry out registration of all businesses in the District to enable establishment of revenue data bank; Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs; Conducting quarterly meetings with Local Revenue collectors more especially the Sub county Chiefs and Parish chiefs; and To ensure that all vacant positions of Parish Chiefs are filled to avoid excuses of lack of revenue collectors .

Central Government Transfers

The expected central Government transfers for 2018/2019FY are worth UGX 16,977,640,000=, this shows a decrease compared to 2017-18FY where central governed transfers was estimated at UGX 19,007,390,000=. The decrease is due to the decrease in the Development grant especially the support services conditional grant (NW) This therefore implies that the central Government transfers will contribute 98.8% of the total district budget and the balance will a supplement from Local revenue and donor funding.

Donor Funding

The District expects to get support from donors such as UNICEF, Baylor College of Medicine. It is clear that donor support has reduced drastically because the new modification where the Uganda Multisectoral Food and Security project reorganisation to other government transfers.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	1,645,108	410,644	1,642,578
District Production Services	811,262	202,816	833,956
District Commercial Services	19,134	4,783	20,634
Sub- Total of allocation Sector	2,475,504	618,243	2,497,168

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,669,065	449,137	1,616,510
District Engineering Services	58,741	14,685	0
<i>Sub- Total of allocation Sector</i>	1,727,806	463,822	1,616,510
Sector :Education			
Pre-Primary and Primary Education	8,244,106	2,052,996	8,389,804
Secondary Education	1,851,934	462,984	1,852,934
Skills Development	727,409	181,852	727,409
Education & Sports Management and Inspection	248,422	62,105	324,928
Special Needs Education	1,000	250	1,000
<i>Sub- Total of allocation Sector</i>	11,072,872	2,760,188	11,296,076
Sector :Health			
Primary Healthcare	807,645	197,706	462,665
District Hospital Services	450,813	112,703	140,274
Health Management and Supervision	3,274,226	818,557	3,758,739
<i>Sub- Total of allocation Sector</i>	4,532,684	1,128,966	4,361,677
Sector :Water and Environment			
Rural Water Supply and Sanitation	710,848	143,098	685,579
Urban Water Supply and Sanitation	390,000	97,500	390,000
Natural Resources Management	181,070	43,420	171,529
<i>Sub- Total of allocation Sector</i>	1,281,918	284,017	1,247,107
Sector :Social Development			
Community Mobilisation and Empowerment	1,353,995	298,550	1,115,678
<i>Sub- Total of allocation Sector</i>	1,353,995	298,550	1,115,678
Sector :Public Sector Management			
District and Urban Administration	3,284,718	833,732	2,643,149
Local Statutory Bodies	824,519	172,864	787,248
Local Government Planning Services	163,507	40,877	218,654
<i>Sub- Total of allocation Sector</i>	4,272,744	1,047,474	3,649,051
Sector :Accountability			
Financial Management and Accountability(LG)	419,692	76,729	420,987
Internal Audit Services	91,060	21,965	91,360
<i>Sub- Total of allocation Sector</i>	510,752	98,694	512,347

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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 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,165,123	965,627	2,517,215
Locally Raised Revenues	67,222	16,803	67,222
Multi-Sectoral Transfers to LLGs_NonWage	325,946	96,592	266,556
Multi-Sectoral Transfers to LLGs_Wage	680,961	170,240	680,961
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	89,783	22,445	89,995
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	609,972	176,849	609,972
General Public Service Pension Arrears (Budgeting)	72,949	0	0
Salary arrears (Budgeting)	204,167	204,167	0
Pension for Local Governments	802,509	200,627	802,509
Gratuity for Local Governments	311,613	77,903	0
Development Revenues	121,595	38,221	125,934
Multi-Sectoral Transfers to LLGs_Gou	81,095	0	81,934
Donor Funding	0	0	0
District Discretionary Development Equalization Grant	40,500	0	44,000
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	3,286,718	1,003,848	2,643,149
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	680,961	170,240	1,290,933
Non Wage	2,482,162	502,581	1,226,282
Development Expenditure			
Domestic Development	121,595	20,721	125,934
Donor Development	0	0	0
Total Expenditure	3,284,718	693,543	2,643,149

Narrative of Workplan Revenues and Expenditure

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The 2018 /19FY Budget Estimates is expected to Be UGX 3,324,110,000= a slight increase from the 2017/18FY (UGX 3,284,,718,000=) . the decrease is due to decrease in NW recurrent from central government allocation. other grants remain the same and hence all the revenues will be spent on the planned outputs accordingly .

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	405,300	74,854	382,685
Locally Raised Revenues	19,440	4,860	21,440
Multi-Sectoral Transfers to LLGs_NonWage	105,885	0	81,269
District Unconditional Grant (Non-Wage)	95,960	23,990	95,960
District Unconditional Grant (Wage)	184,015	46,004	184,015
Development Revenues	14,392	7,500	38,303
Multi-Sectoral Transfers to LLGs_Gou	6,892	0	38,303
District Discretionary Development Equalization Grant	7,500	0	0
Total Revenues shares	419,692	82,354	420,987
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,015	46,004	184,015
Non Wage	221,285	11,938	198,669
Development Expenditure			
Domestic Development	14,392	0	38,303
Donor Development	0	0	0
Total Expenditure	419,692	57,941	420,987

Narrative of Workplan Revenues and Expenditure

The department overall Budget for 2018/2019 is 382,685,000= compared approved budget of 405,300,000 for 2017/2018 translated to 6% decrease which is as a result of decrease in the multi sectoral transfer from 105,885,000 in FY 2017/2018 to 81,269,000 in financial year 2018/2019. The estimated budget for 2018/2019 comprises of shs 184,015,000 for wages, Domestic Development shs 38,303,000 and shs 117,400,000 for recurrent non wage expenditure.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	813,304	170,489	765,855
Locally Raised Revenues	48,936	12,234	57,853
Multi-Sectoral Transfers to LLGs_NonWage	131,346	0	76,897
District Unconditional Grant (Non-Wage)	351,238	87,809	349,321
District Unconditional Grant (Wage)	281,784	70,446	281,784
Development Revenues	11,215	5,500	21,393
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,715	0	16,393
District Discretionary Development Equalization Grant	9,500	0	5,000
Total Revenues shares	824,519	175,989	787,248
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	281,784	70,446	281,784
Non Wage	531,520	71,972	484,071
Development Expenditure			
Domestic Development	11,215	0	21,393
Donor Development	0	0	0
Total Expenditure	824,519	142,418	787,248

Narrative of Workplan Revenues and Expenditure

According to the releases funds for local revenue increased and that of Ex-gratia . All the grants remained the same and planning to spend accordingly in line with the allocations.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	775,547	198,262	2,427,953
Multi-Sectoral Transfers to LLGs_NonWage	2,530	0	7,979
Other Transfers from Central Government	0	0	1,642,578
District Unconditional Grant (Non-Wage)	6,286	6,579	6,286
District Unconditional Grant (Wage)	133,728	33,432	133,728
Sector Conditional Grant (Wage)	566,232	141,558	566,232
Sector Conditional Grant (Non-Wage)	66,771	16,693	71,150
Development Revenues	1,699,957	107,958	69,214
Donor Funding	1,642,578	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,097
Sector Development Grant	57,379	0	68,117
Total Revenues shares	2,475,504	306,220	2,497,168
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	699,960	107,095	699,960
Non Wage	75,587	0	1,727,994
Development Expenditure			
Domestic Development	57,379	0	69,214
Donor Development	1,642,578	19,238	0
Total Expenditure	2,475,504	126,333	2,497,168

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the expected revenues increased by 20% as compared to the FY 2017/18. The expected revenues has almost remained the same except a slight increase of 12% under PMG compared to FY 2017/18. The major source of funding for the department for FY 2018/19 will be Central Government expected at 99% of its total revenues. Of the total revenues received, 80% will be spent on recurrent expenditures and 20% on Capital Developments.

Vote : 530 Kyenjojo District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,645,636	907,204	3,658,981
Multi-Sectoral Transfers to LLGs_NonWage	16,820	0	27,655
District Unconditional Grant (Non-Wage)	4,840	1,210	4,840
Sector Conditional Grant (Wage)	3,228,061	807,015	3,228,061
Sector Conditional Grant (Non-Wage)	395,915	98,979	398,425
Development Revenues	887,048	222,609	702,697
Other Transfers from Central Government	0	0	0
Donor Funding	535,089	0	482,582
Multi-Sectoral Transfers to LLGs_Gou	0	0	32,200
District Discretionary Development Equalization Grant	51,959	0	187,914
Sector Development Grant	0	0	0
Transitional Development Grant	300,000	0	0
Total Revenues shares	4,532,684	1,129,813	4,361,677
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,228,061	807,015	3,228,061
Non Wage	417,575	55,429	430,919
Development Expenditure			
Domestic Development	351,959	0	220,114
Donor Development	535,089	109,000	482,582
Total Expenditure	4,532,684	971,444	4,361,677

Narrative of Workplan Revenues and Expenditure

The sector is expected to implement a budget worth UGX 4,361,677,000 compared to 2017-18FY (UGX 4,532,684,000=) . This is a decline in revenue forecast and it has been caused by majorly due decrease in donor funding .All activities are expected to be implemented as planned.

Vote : 530 Kyenjojo District

FY 2018/19

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,571,386	2,815,898	10,623,556
Locally Raised Revenues	2,000	500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	1,780	0	53,950
District Unconditional Grant (Non-Wage)	11,941	16,664	11,941
District Unconditional Grant (Wage)	100,350	25,088	100,350
Sector Conditional Grant (Wage)	8,537,496	2,134,374	8,537,496
Sector Conditional Grant (Non-Wage)	1,917,818	639,273	1,917,818
Development Revenues	501,486	125,683	702,790
Other Transfers from Central Government	13,000	0	15,000
Multi-Sectoral Transfers to LLGs_Gou	30,341	0	99,148
Donor Funding	81,095	0	133,601
District Discretionary Development Equalization Grant	0	0	100,000
Sector Development Grant	377,050	0	355,040
Total Revenues shares	11,072,872	2,941,581	11,326,346
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,637,846	1,363,901	8,637,846
Non Wage	1,933,540	537,868	1,985,710
Development Expenditure			
Domestic Development	420,391	0	569,189
Donor Development	81,095	0	133,601
Total Expenditure	11,072,872	1,901,769	11,326,346

Narrative of Workplan Revenues and Expenditure

I expect to get funding from SFG and DDEG programs and funds to pay salaries to Primary ,secondary and Tertiary teachers totalling to UGX 11,326,346,000= compared to 2018-19FY where the budget was UGX 11,072,872,000=. The increase is due to DDEG allocation to classroom block and furniture and fittings; and PLE has also increased her funding.

Vote : 530 Kyenjojo District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,207,830	29,217	1,266,340
Locally Raised Revenues	3,000	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	2,046	4,785	57,827
Other Transfers from Central Government	0	0	1,104,785
District Unconditional Grant (Non-Wage)	16,263	4,066	16,263
District Unconditional Grant (Wage)	81,465	20,366	81,465
Sector Conditional Grant (Non-Wage)	1,105,056	0	0
Development Revenues	534,776	385,505	350,169
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	29,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	310,776	0	350,169
District Discretionary Development Equalization Grant	195,000	0	0
Total Revenues shares	1,742,606	414,722	1,616,510
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,465	20,366	81,465
Non Wage	1,126,365	8,851	1,184,875
Development Expenditure			
Domestic Development	534,776	141,745	350,169
Donor Development	0	0	0
Total Expenditure	1,742,606	170,962	1,616,510

Narrative of Workplan Revenues and Expenditure

The road sector budget for 2018-19FY is expected to reduce to UGX 1,616,510,000= compared to 2017-18FY where the budget was slightly higher (UGX 1,742,606,000=) . the reason for the decrease in the budget is explained by multisectoral transfers and allocations by the LLGs.

Vote : 530 Kyenjojo District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	488,228	122,057	486,363
District Unconditional Grant (Wage)	58,897	14,724	58,897
Sector Conditional Grant (Non-Wage)	39,332	9,833	37,466
Support Services Conditional Grant (Non-Wage)	390,000	97,500	390,000
Development Revenues	612,619	175,783	589,216
Multi-Sectoral Transfers to LLGs_Gou	3,371	0	0
Donor Funding	81,900	0	81,900
Sector Development Grant	506,710	0	486,698
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	1,100,847	297,840	1,075,579
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,897	14,724	58,897
Non Wage	429,332	97,500	427,466
Development Expenditure			
Domestic Development	530,719	0	507,316
Donor Development	81,900	0	81,900
Total Expenditure	1,100,848	112,224	1,075,579

Narrative of Workplan Revenues and Expenditure

The water sector budget for 2018-19 is expected to be UGX 1,075,579,000/= which represents a reduction from 2017-18 budget which was UGX 1,100,848,000/=. The decrease in the budget estimates is caused by reduction in development grant and recurrent expenditure allocation by the central government

Vote : 530 Kyenjojo District

FY 2018/19

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	164,678	41,169	167,429
Locally Raised Revenues	8,480	2,120	14,489
Multi-Sectoral Transfers to LLGs_NonWage	4,000	0	3,680
District Unconditional Grant (Non-Wage)	18,020	4,505	15,020
District Unconditional Grant (Wage)	124,126	32,032	124,126
Sector Conditional Grant (Non-Wage)	10,052	2,513	10,114
Development Revenues	16,392	13,000	5,100
Multi-Sectoral Transfers to LLGs_Gou	3,392	0	5,100
District Discretionary Development Equalization Grant	13,000	0	0
Total Revenues shares	181,070	54,169	172,529
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,126	32,032	124,126
Non Wage	40,552	5,054	43,303
Development Expenditure			
Domestic Development	16,392	0	5,100
Donor Development	0	0	0
Total Expenditure	181,070	37,086	172,529

Narrative of Workplan Revenues and Expenditure

The planned sector revenues are worth UGX 172,529,000= for 2018-19FY compared to 2018-19FY where the budget was worth UGX 181,070,000=. The decline in revenues are due to reduction in NW recurrent and DDEG allocations to the sector.

Vote : 530 Kyenjojo District

FY 2018/19

*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	217,366	27,911	224,367
Locally Raised Revenues	4,480	1,120	4,480
Multi-Sectoral Transfers to LLGs_NonWage	4,300	0	11,528
District Unconditional Grant (Non-Wage)	0	0	9,520
District Unconditional Grant (Wage)	110,943	2,380	110,943
Sector Conditional Grant (Non-Wage)	97,643	24,411	87,896
<i>Development Revenues</i>	1,141,535	69,575	891,312
Donor Funding	62,500	0	62,500
Multi-Sectoral Transfers to LLGs_Gou	183,776	0	113,977
Other Transfers from Central Government	885,739	0	694,835
District Unconditional Grant (Non-Wage)	9,520	0	0
District Discretionary Development Equalization Grant	0	0	20,000
Total Revenues shares	1,358,901	97,486	1,115,678
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	110,943	28	110,943
Non Wage	101,517	23,736	113,424
<i>Development Expenditure</i>			
Domestic Development	1,079,035	7,070	828,812
Donor Development	62,500	0	62,500
Total Expenditure	1,353,995	30,833	1,115,678

Narrative of Workplan Revenues and Expenditure

The CBSD is estimated to have a reduction in most grants especially the sector conditional NW, and the OGT, other grants remain stable with the exception of DDEG where more allocation is expected to handle retooling and Community Driven Initiatives.

Vote : 530 Kyenjojo District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,897	25,967	113,616
Locally Raised Revenues	6,942	1,736	6,942
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,962
District Unconditional Grant (Non-Wage)	36,594	9,141	36,352
District Unconditional Grant (Wage)	60,360	15,090	60,360
Development Revenues	59,610	8,000	105,038
Donor Funding	42,938	0	42,938
District Discretionary Development Equalization Grant	16,672	0	62,100
Total Revenues shares	163,507	33,967	218,654
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,360	15,090	60,360
Non Wage	43,537	6,334	53,256
Development Expenditure			
Domestic Development	16,672	0	62,100
Donor Development	42,938	0	42,938
Total Expenditure	163,507	21,424	218,654

Narrative of Workplan Revenues and Expenditure

The department expects her Annual Budget to slightly increase from UGX 163,507,000= to UGX 218,654,379= by a small percentage from the previous Financial year (1.3%). The increment is due to the inclusion of the retooling of LLGs item in the planning unit budget under DDEG to procure ICT equipment for most LLGs to improve their efficiency in planning, budgeting and reporting . Its also anticipated that the District Planner will be promoted to a new position of the Head of Department as per the new structure ; There is also a plan to recruit a planner at U4 position since planning unit is understaffed . otherwise all the planned revenues will be spent on the planned activities accordingly .

Vote : 530 Kyenjojo District

FY 2018/19

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	87,560	22,090	94,360
Locally Raised Revenues	8,000	2,000	8,000
Multi-Sectoral Transfers to LLGs_NonWage	3,200	0	6,000
District Unconditional Grant (Non-Wage)	16,000	5,000	20,000
District Unconditional Grant (Wage)	60,360	15,090	60,360
Development Revenues	3,500	3,500	0
District Discretionary Development Equalization Grant	3,500	0	0
Total Revenues shares	91,060	25,590	94,360
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,360	15	60,360
Non Wage	27,200	6,225	34,000
Development Expenditure			
Domestic Development	3,500	0	0
Donor Development	0	0	0
Total Expenditure	91,060	6,240	94,360

Narrative of Workplan Revenues and Expenditure

The revenue of the department is expected to increase from UGX 91,060,000= (2017-18FY) to 94,360,000= in 2018-19FY which will be spent on planed activities. The slight increase is due to increase in budget allocation for NW recurrent.