

Vote : 523 Kayunga District

FY 2020/21

Foreword

The Constitution of the republic of Uganda 1995 provides for the enactment of the Local Government's Act CAP 243, Article 77(1) of the local government Act CAP 243 empowers LG to formulate, approve and execute their budgets and work plans. Similarly, section 35 of the act confers planning authority to the district council and this is what has been done while preparing the BFP 2020/2021 as a basis for the annual planning and budgeting.

During the implementation of the budget for the FY 2018/19 and 2019/20, the district has made a number of developments, these include; Construction of the first and second phase of the southern wing of the district administration block., the LG has received a set of road equipment from the Government of Uganda to facilitate road construction and rehabilitation. In health, the District is upgrading Bukamba HC II to Health Centre III. The district Hospital is undergoing major rehabilitation & extension with support from the MoH and development partners such as CIDI, MUWRP, UNICEF, USAID have continued to support the department. The education department has been supported by RTI constructed staff houses, classroom blocks, pit latrines, provision of furniture and renovation of Nakakandwa P/S by Isimba hydro power project and construction Musiitwa SEED School in Nazigo SC. The water department is in the process of constructing piped water scheme in Bukamba and Kyerima-Kitimbwa RGC, has rehabilitated and drilled new boreholes, protected water springs and shallow wells. Agriculture and production has benefited from operation wealth creation project and fish fingerings have been given to fish farmers.

The political wing and land committee have been facilitated, council meetings have been held. Support to vulnerable groups has been provided through YLP, SAGE, UWEP and Disability fund. However, challenges have been encountered during implementation; such as prolonged dry season, sugar cane growing and its effect, child neglect cases, constant land wrangles, poor attitude of community to government programs, inadequate local revenue and constant budget cuts among others. Several undertakings such as public- private partnership with NGOs & CSOs and other Donor agencies such as MUWRP, UNICEF has been established, bench marking of other districts Nakasongola, Buikwe and Kalangala to increase local revenue. Business registration exercise has been done in the LLGs.

I thank all stake holders who have participated in the budget conference and made BFP preparation a success. I would like to thank the political leaders for their advice and guidance, Heads of Departments and the Technical Teams for their tireless contributions, NGOs, CSOs, Isimba hydro power project, GAPP, CIDI, MUWRP, UNICEF, KANGO, Living Goods, Financial Institutions among others for their support towards service delivery. We look forward to working with you.



Sserwanga William Tom

17/12/2019

Vote : 523 Kayunga District**FY 2020/21****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	545,276	136,319	545,276
Discretionary Government Transfers	3,671,389	1,006,311	3,652,997
Conditional Government Transfers	29,025,470	7,937,732	27,636,759
Other Government Transfers	2,617,478	534,784	2,767,101
External Funding	485,458	0	300,000
Grand Total	36,345,071	9,615,145	34,902,133

Revenue Performance in the First Quarter of 2019/20

By the end of the quarter, the District received a Grand total revenue of 9,615,145,000/= representing 26% of the District Annual Budget. Of the funds received, the district collected 136,319,000 (25%) from locally raised revenues, UGX 8,944,043,000 (27%) FROM central government transfers, while UGX 534,784,000 (20%) from Other Government Transfers. However, no release was received from External financing as no Donor had released funds by close of the Quarter.

Planned Revenues for FY 2020/21

The District plans to receive 34,902,133,000/=, of which 79% will be conditional government transfers, 10% will be Discretionary government transfers, 8% will be OGT, 0.9% will be donor funds and locally raised revenue will constitute 2% of the district annual. This FY, more funds have been allocated to Health and Education Department under Development as a government policy to improve service delivery in the social Services sectors. Despite the decrease of the District annual budget due to the budget cuts under sector conditional grant. The increase in Other government transfers is due to the increase in URF.

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	3,261,781	1,052,233	2,958,352
Finance	459,083	156,629	372,738
Statutory Bodies	664,340	153,755	619,799
Production and Marketing	684,271	183,883	681,355
Health	7,248,455	1,565,642	7,025,496
Education	20,176,817	5,391,582	20,088,716
Roads and Engineering	1,115,517	288,442	1,325,837
Water	667,203	216,173	689,702
Natural Resources	174,830	43,707	174,751
Community Based Services	888,220	255,655	653,128

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Planning	848,631	268,463	172,677
Internal Audit	84,800	21,200	68,550
Trade, Industry and Local Development	71,123	17,781	71,032
Grand Total	36,345,071	9,615,145	34,902,133
<i>o/w: Wage:</i>	<i>22,738,534</i>	<i>5,684,633</i>	<i>22,738,534</i>
<i>Non-Wage Recurrent:</i>	<i>9,794,731</i>	<i>2,821,729</i>	<i>8,804,163</i>
<i>Domestic Devt:</i>	<i>3,326,348</i>	<i>1,108,783</i>	<i>3,059,436</i>
<i>Ext. Financing:</i>	<i>485,458</i>	<i>0</i>	<i>300,000</i>

Expenditure Performance in the First Quarter FY 2019/20

In terms of Expenditure, the District spent UGX 7,426,988,000 (77%) out of the total funds released. These funds were spent on Wage i.e. UGX 5,215,084,000 (92%) of the planned Wage annual budget of UGX 5,684,633,000. The balance of 8% was for the newly recruited secondary Teachers who had not accessed Payroll by close of the Quarter. Besides that, UGX 1,961,327,000 (70%) was spent on Non-Wage Recurrent Activities against the actual release of UGX 2,821,729,000. Similarly, UGX 274,578,000 (25%) was spent on Development activities out of the Development funds (1,108,783,000) received in the Quarter. By end of the Quarter, no funds had been received from Donors. Activities implemented includes; Payment of Staff salaries (all categories), Facilitation for Council and Committee sitting Activities, Inspected and monitored Government programmes, Transferred UPE/USE/Tertiary funds to primary, secondary and tertiary Institutions. Prepared and submitted the Annual financial statements to Auditor General, Prepared and submitted the fourth Quarter Budget Performance Report for the FY 2018/2019. We facilitated District Service Commission to conduct Interviews for new staff while we carried out Capacity building to School Management Committees in Nazigo and Kayonza Sub Counties. We also paid Retention monies for projects completed in FY 2018/2019, among other activities

Planned Expenditures for The FY 2020/21

The District plans to spend a total of 34,902,133,000/= where by 65% will be spent on salaries for Teachers, Health workers, political leaders and traditional staff, 25% on non-wage recurrent activities, 9% on development like constructions and 0.9% on donor activities. Some department budgets have increased from that of the current FY due to the anticipation of salary increment of staff in administrative cadres and arts professionals. The budget for administration has reduced from that of the current Because no funds have been allocated to the department under General Public Service Pension Arrears & Salary arrears (Budgeting) and Gratuity for LG by the MoFPED

Medium Term Expenditure Plans

In line with NDP II and the district vision and Mission. The district prioritized key infrastructural development i.e. Construction of staff houses for teachers and health workers. Construction of Classroom blocks, construction of empty pit latrines in schools, Health centers and the Rural Growth Centers. Provision of furniture to primary schools. Rehabilitation and Construction of deep boreholes. Rehabilitation & Maintenance of roads. Production department is facilitated to strength agricultural extension services in the community to improve production and productivity and strengthen identified commodity value chains in the district. The integration of cross cutting issues (HIV AIDS, Gender & Environment) support to community groups to improve household income. Inspection and supervision of government programmers/projects.

Challenges in Implementation

Climate change (Long dry spell), pests and Diseases have affected production, YLP and OWC activities, heavy rains destroyed roads, animal grazing and farming on road sides. Inadequate equipment's (office and transport facilities) to enable smooth operation and implementation of activities. Besides the above, inadequate operational funds which limits departmental operations, especially departments which depend on local revenue.

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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	545,276	136,319	545,276
Local Services Tax	191,431	106,065	545,276
Land Fees	15,000	250	0
Local Hotel Tax	5,050	927	0
Application Fees	5,480	960	0
Business licenses	113,500	1,476	0
Other licenses	16,545	1,739	0
Rent & Rates - Non-Produced Assets – from private entities	5,000	0	0
Sale of non-produced Government Properties/assets	45,200	250	0
Park Fees	3,000	0	0
Property related Duties/Fees	10,550	2,401	0
Animal & Crop Husbandry related Levies	10,000	350	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	35	0
Agency Fees	200	0	0
Market /Gate Charges	60,020	168	0
Other Fees and Charges	45,300	15,606	0
Miscellaneous receipts/income	15,000	6,091	0
2a. Discretionary Government Transfers	3,671,389	1,006,311	3,652,997
District Unconditional Grant (Non-Wage)	808,197	202,049	804,705
Urban Unconditional Grant (Non-Wage)	79,750	19,938	78,920
District Discretionary Development Equalization Grant	1,016,753	338,918	1,003,105
Urban Unconditional Grant (Wage)	164,619	41,155	164,619
District Unconditional Grant (Wage)	1,557,257	389,314	1,557,257
Urban Discretionary Development Equalization Grant	44,814	14,938	44,391
2b. Conditional Government Transfer	29,025,470	7,937,732	27,636,759
Sector Conditional Grant (Wage)	21,016,658	5,254,164	21,016,658
Sector Conditional Grant (Non-Wage)	3,694,921	1,158,963	3,682,794
Sector Development Grant	2,034,979	678,326	2,011,941
Transitional Development Grant	229,802	76,601	0
General Public Service Pension Arrears (Budgeting)	247,033	247,033	0
Salary arrears (Budgeting)	96,166	96,166	0
Pension for Local Governments	925,367	231,342	925,367
Gratuity for Local Governments	780,544	195,136	0
2c. Other Government Transfer	2,617,478	534,784	2,767,101
Support to PLE (UNEB)	26,041	0	27,000

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Uganda Road Fund (URF)	897,877	228,199	1,151,265
Youth Livelihood Programme (YLP)	117,723	0	0
Micro Projects under Luwero Rwenzori Development Programme	405,836	157,490	418,836
Makerere University Walter Reed Project (MUWRP)	1,120,001	149,095	1,120,000
Neglected Tropical Diseases (NTDs)	50,000	0	50,000
3. External Financing	485,458	0	300,000
International Bank for Reconstruction and Development (IBRD)	40,000	0	40,000
United Nations Children Fund (UNICEF)	50,000	0	50,000
Global Fund for HIV, TB & Malaria	30,000	0	30,000
World Health Organisation (WHO)	200,000	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	165,458	0	80,000
Total Revenues shares	36,345,071	9,615,145	34,902,133

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

In terms of local revenue, the district collected 100% and 25% of its Local Revenue Quarterly and Annual budgets respectively. Revenue collections performed well because of the following Reasons;

- (1)- The additional recruitment of staff increased the amounts of Local Service Tax.
 - (2)- Bidding for Prequalification for Works and Services were done in Quarter 1, thus increasing the amount for other fees and charges.
 - (3)-The strictness on all builders to acquire plans partly increased our Revenues under the property related dues.
- Despite of this good Collection, some sources performed poorly;
- a) Park fees collections were halted by Ministry of Local Government until further notice.
 - b) The creation of additional Four Town councils took over all major Markets were the District used to get Revenues.
 - c) The District has not disposed-off Salvage materials as planned.

Central Government Transfers

By the end of the first quarter, the district received a total of 8,944,043,000/= from central government transfers representing 27% of the District Annual budget. These constitutes Discretionary Government Transfers (1,006,311,000), and Conditional Government Transfers (7,937,732,000). The good performance is attributed to the fact that all Funds for Salary, Pensions and Gratuity Arrears for the whole Financial year were released 100%. Besides that, the Government policy of releasing Development funds in three quarters also contributed to the good performance. By end of Quarter 1, Other Government Transfers performed at 20% (i.e. 534,784,000) against the Annual budget. This performance was below the Quarterly target of 25% because UNEB had not released funds for PLE, YLP groups had not yet been approved and no funds were released to that effect, while Ministry of Health had not released funds for Non-Transmitted Diseases (NTDs).

Donor Funding

External financing performed at 0% because no Donor had released funds by close of Quarter 1 of FY 2019/2020

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The District expects to collect 545,275,000/= from local sources constituting of 2% of the total district revenue. These collections will be the same as that of the current FY because the District has not identified any new source

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Central Government Transfers

The district plans to receive 34,056,857,000/= which is 98% of its annual budget. Of these funds 81% will be Conditional Government transfers which includes Sector conditional grants like PHC non-wage, UPE, USE, UPPET & URF. 11% will be discretionary government transfers and these will be spent on Development projects like construction of classrooms, staff houses, SEED school and Health infrastructure. Other Government Transfers will constitute of 8% and these will include, Support to PLE, NTD,URF and MUWRP. These funds will be spent on activities like payment of contract health workers salary, Community groups to implement Income Generating Activities and Distribution & invigilation of PLE exams to 167 primary schools in the District. The decrease in the planned revenue of 388,464,000/= (1%) from that of the current FY is due to budget cuts under sector conditional grant like Education department as a policy issue under UPPOLET since private secondary schools will not received funds inform of USE

Donor Funding

The District anticipates to receive 300,000,000/= which represent 0.9% of the district total annual budget. These funds will be from GAVI, with 80,000,000/=, Global fund for HIV, TB & Malaria 30,000,000/=, 40,000,000/= from UNICEF and 100,000,000/= from WHO. There will be a reduction in donor funds of 185,458,000,/= . This reduction is due to the phase out of some donors in the District

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	173,544	28,182	0
District Production Services	510,727	127,985	681,355
Sub- Total of allocation Sector	684,271	156,167	681,355
Sector :Works and Transport			
District, Urban and Community Access Roads	1,084,517	256,406	1,325,837
District Engineering Services	31,000	19,000	0
Sub- Total of allocation Sector	1,115,517	275,406	1,325,837
Sector :Tourism, Trade and Industry			
Commercial Services	71,123	17,281	71,032
Sub- Total of allocation Sector	71,123	17,281	71,032
Sector :Education			
Pre-Primary and Primary Education	1,938,427	580,707	12,857,142
Secondary Education	1,849,353	381,430	6,432,841
Skills Development	434,198	121,576	384,198
Education & Sports Management and Inspection	15,954,838	3,996,989	414,535
Sub- Total of allocation Sector	20,176,817	5,080,702	20,088,716
Sector :Health			
Primary Healthcare	3,099,905	736,603	472,149
District Hospital Services	2,126,722	531,681	226,722
Health Management and Supervision	2,021,828	726,551	6,326,625
Sub- Total of allocation Sector	7,248,455	1,994,835	7,025,496

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Sector :Water and Environment			
Rural Water Supply and Sanitation	667,203	76,993	689,702
Natural Resources Management	174,830	43,731	174,751
<i>Sub- Total of allocation Sector</i>	842,032	120,724	864,453
Sector :Social Development			
Community Mobilisation and Empowerment	888,220	281,782	653,128
<i>Sub- Total of allocation Sector</i>	888,220	281,782	653,128
Sector :Public Sector Management			
District and Urban Administration	3,261,781	765,945	2,958,352
Local Statutory Bodies	664,340	166,085	619,799
Local Government Planning Services	848,631	270,682	172,677
<i>Sub- Total of allocation Sector</i>	4,774,752	1,202,712	3,750,828
Sector :Accountability			
Financial Management and Accountability(LG)	459,083	143,144	372,738
Internal Audit Services	84,800	21,200	68,550
<i>Sub- Total of allocation Sector</i>	543,883	164,344	441,288

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	3,023,781	972,900	2,301,417
Locally Raised Revenues	96,415	30,659	284,415
Multi-Sectoral Transfers to LLGs_NonWage	480,894	73,224	0
District Unconditional Grant (Non-Wage)	96,485	24,121	306,138
Urban Unconditional Grant (Wage)	0	0	42,358
District Unconditional Grant (Wage)	300,877	75,219	664,219
General Public Service Pension Arrears (Budgeting)	247,033	247,033	0
Salary arrears (Budgeting)	96,166	96,166	0
Pension for Local Governments	925,367	231,342	925,367
Gratuity for Local Governments	780,544	195,136	0
Development Revenues	238,000	79,333	656,935

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Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	28,000	0	612,544
Transitional Development Grant	210,000	0	0
Total Revenues shares	3,261,781	1,052,233	2,958,352
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	300,877	75,068	706,577
Non Wage	2,722,904	327,567	1,594,840
<i>Development Expenditure</i>			
Domestic Development	238,000	0	656,935
Donor Development	0	0	0
Total Expenditure	3,261,781	402,635	2,958,352

Narrative of Workplan Revenues and Expenditure

The department plans to receive 2,958,352,000/= as compared with 3,261,781,000/= for the current year which represents a decline of 303,492,000/= (9.3%) .This decline is as a result of funds not being allocated to the following sources; transitional development grant, gratuity for Local Government, salary arrears, General Public Service Pension arrears and Gratuity for Local Governments. There is an increase in funds that have been allocated to District unconditional grant (wage) from 300,877,000/= to 64,219,000/=, District unconditional grant (Non-wage) from 96,485,000 to 306,138,000 and locally raised revenue from 96,415,000 to 284,415,000. The increase in the District Unconditional Grant (Non-wage) is as a result of all recurrent expenditures previously being reflected under Multi sectoral transfers to LLGs (Non-wage) being reflected under the District Unconditional Grant (Non-wage). The increase in the locally raised revenue is also as a result of combining the District and LLGs locally raised revenue. There is an increase in the funds for District Discretionally Equalization grant from shs 28,000,000 to shs 612,544,000 b'se transfers to LLGs under this source previously under the department of planning unit has been budgeted for under the department of administration.

Also shs 42,358,000 has been allocated for salaries of urban council unlike last year whereby, no funds were allocated to this source.

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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	449,083	153,296	367,738
Locally Raised Revenues	86,200	36,502	86,200
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	135,264	59,889	135,264
Urban Unconditional Grant (Wage)	43,419	19,279	42,978
District Unconditional Grant (Wage)	184,200	37,626	103,296
Development Revenues	10,000	3,333	5,000
District Discretionary Development Equalization Grant	10,000	0	5,000
Total Revenues shares	459,083	156,629	372,738
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	227,619	55,226	146,274
Non Wage	221,464	70,317	221,464
Development Expenditure			
Domestic Development	10,000	0	5,000
Donor Development	0	0	0
Total Expenditure	459,083	125,544	372,738

Narrative of Workplan Revenues and Expenditure

The Department plans to receive UGX 372,738,000 in the FY 2020/2021. Out of the planned receipts, UGX 135,264,000 will come from Unconditional Grant-Non wage while UGX 86,200,000 will come from Local Revenues. Similarly, UGX 146,274,000 will be received from Unconditional Grant Wage of which UGX 103,296,000 will be for District unconditional grant wage and 42,978,000/= will be for Urban Wage. Besides that, the Departmental planned revenue will also include receipts from District Discretionary Development grant of UGX 5,000,000.

Likewise, UGX 372,738,000 will be spent by the Department. The funds will be spent on payment of Salaries for both District and Urban staff, Monitoring Financial Management activities in the various institutions of Government in the District, Orientation of Teachers and Health Unit In-charges, revenue mobilization, Budget preparation etc.

The budget has reduced from that of FY 2019/2020 because the Wage budget has been cut following communication by PS/ST that Salary enhancement will be affected after the 2021 general Elections.

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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	664,340	153,755	619,799
Locally Raised Revenues	106,160	40,283	106,160
District Unconditional Grant (Non-Wage)	313,639	52,337	313,639
District Unconditional Grant (Wage)	244,540	61,135	200,000
Development Revenues	0	0	0
External Financing	0	0	0
Total Revenues shares	664,340	153,755	619,799
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	244,540	58,620	200,000
Non Wage	419,799	90,849	419,799
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	664,340	149,469	619,799

Narrative of Workplan Revenues and Expenditure

The department plans to receive 619,799,000/= for the financial year 2020/21. Of the funds to be received, 106,160,000/= will be locally raised revenue, 313,639,000/= will be District un conditional non-wage and 200,000,000/= will be District Unconditional Grant wage.

The department plans to spend 200,000,000/= for payment of staff salaries for both political and technical staff and 419,799,000/= will be spent on recurrent activities like council meetings, contracts committee meetings, DSC meetings, LGPAC meetings, DLB meetings, DEC meetings, Standing committee meetings among others

The department decrease in revenue by Ugx 44,541,000 (7%) is because of the national budget cuts.

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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	557,490	141,622	558,121
Locally Raised Revenues	3,000	3,000	3,000
District Unconditional Grant (Wage)	3,600	900	2,845
Sector Conditional Grant (Wage)	382,315	95,579	382,315
Sector Conditional Grant (Non-Wage)	168,574	42,144	169,961
Development Revenues	126,782	42,261	123,234
District Discretionary Development Equalization Grant	8,000	0	5,000
Sector Development Grant	118,782	0	118,234
Total Revenues shares	684,271	183,883	681,355
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	385,915	93,962	385,160
Non Wage	171,574	40,087	172,961
Development Expenditure			
Domestic Development	126,782	0	123,234
Donor Development	0	0	0
Total Expenditure	684,271	134,049	681,355

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend a total of 681,355,000/= in the FY 2020/2021 as compared to 684,271,000/= of FY 2019/20 which represents a decrease of 2,916,000/= (0.4%). The decrease in the departments planned revenue is due to the reduction in the allocated funds under district un conditional grant wage and DDDEG. Of the total expected revenue, 3,000,000/= will be LR, District Unconditional Grant wage is 2,845,000/=, Sector Conditional Grant wage is 382,315,000/=, Sector conditional grant non-wage is 169,961,000/=, District Discretionary Development Equalization Grant is 5,000,000/= and Sector Development grant is 118,234,000/=. Of the planned revenue 385,160,000/=(57%) will be salary for the staffs (wage), 3,234,000/=(18%) will be for Development projects and 172,961,000/=(25%) Non wage recurrent activities.

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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	6,583,426	1,502,451	6,583,425
Other Transfers from Central Government	1,170,001	149,095	1,170,000
Sector Conditional Grant (Wage)	4,843,024	1,210,756	4,843,024
Sector Conditional Grant (Non-Wage)	570,401	142,600	570,401
Development Revenues	665,029	63,190	442,071
External Financing	475,458	0	300,000
District Discretionary Development Equalization Grant	50,000	0	2,500
Sector Development Grant	139,571	0	139,571
Total Revenues shares	7,248,455	1,565,642	7,025,496
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,843,024	1,161,268	4,843,024
Non Wage	1,740,402	282,468	1,740,401
Development Expenditure			
Domestic Development	189,571	0	142,071
Donor Development	475,458	0	300,000
Total Expenditure	7,248,455	1,443,736	7,025,496

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend a total of 7,025,496,000/= as compared to 7,248,455,000 for the current year, which represents a decrease of 222,959,000/= (3%) and this is attributed to the phasing out of some donors in the district. Out of the total planned revenue, 4,843,024,000/= (69%) is PHC Wage, Ugx 300,000,000/= (4%) is donor funds, Ugx142,071,000/= (2%) is PHC Development and Ugx 1,740,401,000/= (25%) is PHC non-wage. Likewise, the department plans to spend less than that of the current financial year 2019/20. The overall reduction in the budget is due to the reduction in Donor funds as most of the donors (WHO) who funded the RUBELLA exercise will not do it the next financial year 2020/21.

Of the total expected revenue in the department, 4,843,024,000/= (69%) will be payment of health workers staff salaries at HC II,III,IV, District Hospital and staff in health department at the District headquarters. 1,740,401,000/= (25%) will be spent on non-wage recurrent activities like transfers to HC II,III,IV & District Hospital and recurrent activities like support supervision, monitoring and administrative expenses at the District headquarters. 142,071,000/= (2%) will be spent on development activities like up grading of HC II to HC III and Construction of wards in health facilities. And 300,000,000/= (4%) will be spent on external financing activities.

Vote : 523 Kayunga 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	18,752,952	4,916,960	18,684,420
Locally Raised Revenues	0	0	0
Other Transfers from Central Government	26,041	0	27,000
District Unconditional Grant (Wage)	112,800	28,200	55,875
Sector Conditional Grant (Wage)	15,791,318	3,947,830	15,791,318
Sector Conditional Grant (Non-Wage)	2,822,793	940,931	2,810,227
Development Revenues	1,423,865	474,622	1,404,296
District Discretionary Development Equalization Grant	199,900	0	202,500
Sector Development Grant	1,223,965	0	1,201,796
Total Revenues shares	20,176,817	5,391,582	20,088,716
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,904,118	3,605,211	15,847,193
Non Wage	2,848,834	934,788	2,837,227
Development Expenditure			
Domestic Development	1,423,865	11,876	1,404,296
Donor Development	0	0	0
Total Expenditure	20,176,817	4,551,875	20,088,716

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spent a total of 20,088,716,000/= Which is less than the budget for the current FY. This represents a reduction of 88,101,000/= (0.4%) of the expected revenue. The reduction was attributed to the implementation of policy issue on UPPOLET. Despite the fact that there is a reduction in the department planned revenue, the department expects to get more funds from OGT as support to PLE and also under DDDEG.

Of the total expected revenue in the department, 15,847,193,000/= representing 79% of the annual department budget will be spent on payment of staff salaries i.e Primary, secondary teachers & Tertiary Instructors and also traditional staff at the district headquarters. 2,837,227,000/= (14%) will be spent on non-wage recurrent activities in form of transfer of UPE & USE schools and UPPEET to tertiary institution as capitation grant, Monitoring & Inspection of both primary and secondary schools. and 11,404,296,000/= (7%) will be development grants both DDDEG & SFG grants to be spent on development projects like construction of staff houses, pit latrines, classroom blocks and desks.

Vote : 523 Kayunga 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	1,075,517	275,109	1,280,837
Other Transfers from Central Government	897,877	228,199	1,151,265
Locally Raised Revenues	16,000	6,500	16,000
Urban Unconditional Grant (Wage)	33,600	7,914	20,815
District Unconditional Grant (Wage)	128,040	32,496	92,757
Development Revenues	40,000	13,333	45,000
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	40,000	0	45,000
Total Revenues shares	1,115,517	288,442	1,325,837
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	161,640	35,700	113,572
Non Wage	913,877	165,877	1,167,265
Development Expenditure			
Domestic Development	40,000	12,916	45,000
Donor Development	0	0	0
Total Expenditure	1,115,517	214,493	1,325,837

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the Department plans to receive and spend a total amount of Ugx 1,325,837,000 as compared to Ugx 1,115,517,000 for FY 2019/20. The department will receive Government Transfer (Non-wage) from Uganda Road Fund amounting of Ugx 1,151,265,000; UnCondition Grant (Wage) amounting to Ugx (92,757,000); District discretion Development Equalization Grant (Non-wage) amounting to UGX 45,000,000 and Ugx 16,000,000 from Local revenue.

The funds will be spent as follows; Ugx 1,167,265,000 for Road works at district, Town council & sub-counties, mechanical repairs & operational expenses; Ugx (113,572,000) will be wages for District and Town council workers, and Ugx45,000,000/=will be spent on Domestic Development

The department increase in funding for FY 2020/21 compared to this FY 2029/21 by 210,320,000/= is because there is an increase in Other transfers from central Government to cater for other emergencies like general repairs and maintenance of roads which have been washed away by the heavy rains

Vote : 523 Kayunga 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	74,739	18,685	69,362
Locally Raised Revenues	0	0	0
District Unconditional Grant (Wage)	40,800	10,200	35,467
Sector Conditional Grant (Non-Wage)	33,939	8,485	33,895
Development Revenues	592,464	197,488	620,340
District Discretionary Development Equalization Grant	20,000	0	68,000
Sector Development Grant	552,662	0	552,340
Transitional Development Grant	19,802	0	0
Total Revenues shares	667,203	216,173	689,702
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,800	7,478	35,467
Non Wage	33,939	8,475	33,895
Development Expenditure			
Domestic Development	592,464	28,323	620,340
Donor Development	0	0	0
Total Expenditure	667,203	44,275	689,702

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the Department plans to receive and spend 689,702,000/= as compared to 667,203,000/= for FY2019/20. The department plans to receive Sector Condition Grant (Non-wage) of UGX 33,895,000/= District Unconditional Grant (Wage) of UGX 35,467,000, Sector Development Grant of UGX 552,340,000/= and District Discretionary Development Equalization Grant of UGX 68,000,000/=. The funds will be spent as follows; UGX 33,895,000/= (4.9%) on non-wage recurrent activities while UGX 35,467,000 (5.1%) will be spent on staff salaries and UGX 620,340,000(90%) will be spent on Development activities. Despite the department budget increment of 22,499,000/= (3.4%) due to realization of funds under DDDEG, the department has not been allocated funds under transitional development grant

Vote : 523 Kayunga 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	174,830	43,707	174,751
Locally Raised Revenues	7,000	1,750	7,000
Urban Unconditional Grant (Wage)	30,000	7,311	30,000
District Unconditional Grant (Wage)	128,400	32,289	128,400
Sector Conditional Grant (Non-Wage)	9,430	2,357	9,351
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	174,830	43,707	174,751
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	158,400	39,474	158,400
Non Wage	16,430	2,822	16,351
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	174,830	42,296	174,751

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the Department plans to receive 174,751,000/= as compared to 174,830,000/= for FY2019/20. The department plans to receive Sector Condition Grant (Non-wage) of UGX 9,351,000/= Unconditional Grant (Wage) of UGX 128,400,000; Urban Unconditional grant wage of 30,000,000/= and 7,000,000/= from Locally raised revenue. The funds will be spent as follows; UGX 16,351,000/= (9%) on non-wage recurrent activities like demarcation of wetlands, Environment screening, compliance monitoring of development projects & fragile eco system, surveying & demarcation of land and approval of building plans while UGX 158,400,000 (91%) will be spent on staff salaries.

The budget reduction of 79,000/= (0.05%) from that of the current FY was due to non-allocation of District un conditional grant non-wage due to the national budget cuts.

Vote : 523 Kayunga 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	888,220	255,655	653,128
Locally Raised Revenues	20,000	12,000	20,000
Other Transfers from Central Government	523,559	157,490	418,836
District Unconditional Grant (Non-Wage)	8,000	2,000	8,000
Urban Unconditional Grant (Wage)	20,400	2,172	9,529
District Unconditional Grant (Wage)	242,400	63,528	123,636
Sector Conditional Grant (Non-Wage)	73,861	18,465	73,127
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	888,220	255,655	653,128
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	262,800	60,694	133,165
Non Wage	625,420	18,838	519,963
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	888,220	79,533	653,128

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the Department plans to receive 653,128,000/= as compared to 888,220,000/= for FY2019/20. The department plans to receive District Unconditional Grant (Wage) of UGX 123,636,000, Locally raised revenue of UGX 20,000,000, District Unconditional Grant(non-wage) of UGX 8,000,000 Other transfers from central Government of UGX 418,836,000 Urban unconditional grant(wage) of Ugx 9,529,000 and Sector Conditional Grant (Non-wage) of UGX 73,127,000. The funds will be spent as follows; UGX 519,963,000 (80%) on non-wage recurrent activities while UGX 133,165,000 (20%) will be spent on staff salaries.

The budget decrease in revenue by Ugx 235,092,000(26%) is because the Wage budget has been cut following communication by PS/ST that Salary enhancement will be affected after the 2021 general Elections

Vote : 523 Kayunga 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	132,965	33,241	110,116
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	12,501	3,125	12,501
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	31,664	7,916	31,664
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	88,800	22,200	65,951
Development Revenues	715,666	235,222	62,561
Multi-Sectoral Transfers to LLGs_Gou	624,888	0	0
External Financing	10,000	0	0
District Discretionary Development Equalization Grant	80,779	0	62,561
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	848,631	268,463	172,677
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,800	13,302	65,951
Non Wage	44,165	11,033	44,165
Development Expenditure			
Domestic Development	705,666	221,463	62,561
Donor Development	10,000	0	0
Total Expenditure	848,631	245,798	172,677

Narrative of Workplan Revenues and Expenditure

Vote : 523 Kayunga District

FY 2020/21

In FY 2020/21, the Department plans to receive 172,677,000/= as compared to 848,631,000/= for FY2019/20 as compared to that of the current FY(848,631,000/=) of which, District Unconditional Grant (Wage) will be UGX 65,951,000, Locally raised revenue will be UGX 12,501,000, District Unconditional Grant(non-wage) will be UGX 31,664,000 and District Discretionary Development Equalization Grant of UGX 62,561,000. The funds will be spent as follows; UGX 44,165,000 (26%) on non-wage recurrent activities, UGX 65,951,000 (38%) will be spent on staff salaries while UGX 62,561,000(36%) will be spent on Development activities.

The budget reduction by 675,954,000/= (80%) compared to that of the current FY was because DDDEG transfers to LLGs have been budgeted for under administration department for the coming FY.

Vote : 523 Kayunga 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	84,800	21,200	68,550
Locally Raised Revenues	10,000	2,500	10,000
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
Urban Unconditional Grant (Wage)	37,200	4,479	18,939
District Unconditional Grant (Wage)	27,600	11,721	29,611
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	84,800	21,200	68,550
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,800	4,687	48,550
Non Wage	20,000	4,225	20,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	84,800	8,912	68,550

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend 68,550,000/= as compared to 84,800,000 of this current year which represents a decrease of 19%. of the Total expected revenue, 10,000,000/= will be District un Conditional Grant non-wage, 29,611,000/= will be District un Conditional Grant wage, 10,000,000/= will be Locally raised revenue, and 18,939,000/= Urban Unconditional grant wage. Of the total department planned revenue, 48,550,000/= (71%) will be spent on payment of staff salaries both at the District and Town council while 20,000,000/= (29%) will be spent on non-wage recurrent activities like witnessing closure of books of accounts, witnessing handovers, inspection of utilization of government funds like UPE, USE, PHC etc.

The department budget decrease of 19% (16,250,00/=) is because the department had anticipated salary increment which was not effected

Vote : 523 Kayunga 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	71,123	17,781	71,032
Locally Raised Revenues	0	0	0
District Unconditional Grant (Wage)	55,200	13,800	55,200
Sector Conditional Grant (Non-Wage)	15,923	3,981	15,832
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	71,123	17,781	71,032
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,200	4,393	55,200
Non Wage	15,923	3,981	15,832
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	71,123	8,374	71,032

Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend 71,032,000/= as compared to 71,123,000 of this current year which represents a decrease of 0.13%. Of the Total expected revenue 55,200,000/= will be District un Conditional Grant wage 15,832,000/= will be Sector Conditional Grant non-wage. Of the total department planned revenue 55,200,000/= (78%) will be spent on payment of staff salaries at the District Head quarters while 15,832,000/= (22%) will be spent on non-wage recurrent activities. The department's decrease in revenue by 91,000/=(0.12%) is because of the decrease in Sector Condition Grant due to the national budget cuts.