

# Vote : 526 Kisoro District

# FY 2020/21

## Foreword

The Budget Framework Paper is a constitutional requirement as well as statutory planning function mandated to District Local Government. Section 36-37 of local Governments Act CAP 243, Article 77(1) empowers Local Governments to formulate, approve and execute their budgets and section 35 of the Act confers planning Authority to the District Council. The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. Decentralized development planning is a core function for both Higher and Lower Local Governments .IPFs were disseminated to the sector heads through the First Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the Budget Framework Paper. Kisoro District Local Government is committed to achieving the SDGs with focus on the National strategic direction and Vision. Kisoro district has a mission of 'to achieve sustainable socio economic development through efficient provision of quality services to the people of Kisoro District in conformity with National and Local priorities' In view of this, the district leadership is determined to ensure citizens access quality services, participate in their development and sustainability of government programmes. It puts councils goals, objectives, strategies and activities in a more logical and systematic manner. Kisoro is determined to strengthen collaboration and networking with its partners to offer quality services to its citizens in the field of education, health, transport and communication, production, planning, community based services and other sector. On behalf of Kisoro District Local Government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, Civil Society Organizations, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. National planning frame work in order to transform our communities to middle income earners In a special way, I wish to extend my gratitude to the District executive and the technical staff for the effort and support rendered towards compilation



ABEL BIZIMANA, LCV CHAIRPERSON , KISORO DISTRICT

08/01/2020

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by Source

Uganda Shillings Thousands	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	820,108	205,026	824,181
Discretionary Government Transfers	3,787,081	974,188	3,791,730
Conditional Government Transfers	29,759,080	8,066,393	28,788,458
Other Government Transfers	2,003,022	1,088,834	1,033,335
External Funding	1,331,849	68,204	1,381,849
<b>Grand Total</b>	<b>37,701,140</b>	<b>10,402,645</b>	<b>35,819,554</b>

### Revenue Performance in the First Quarter of 2019/20

By the end of the First quarter, the district had spent 27% of the total budget overall. This high percentage was because of Discretionary Government Transfers that performed at 26% Local revenue performed at 25% because local service tax was remitted by end of quarter one. Discretionary Government transfers performed at 26% the development grants were released on a third of the annual budget instead of a quarter of the annual budget, Conditional Government Transfers stood at 27%. This good performance was because most conditional transfers were released as budgeted and General Public Service Pension Arrears was released at 100% as budgeted. Other Government Transfers stood at 54% because Uganda Wild Authority released all the money in first quarter. However, UWEP and YLP performed at 0%. Donor funding performed poorly at 5% because of UNHCR did not fulfil its obligations and most other donors apart from World Health Organization and UNICEF The overall performance during the quarter was 22% which was good. Funds were allocated to departments for spending. The funds for Lower Local Governments were transferred intact as per the Schedules and as indicated below. Community Based Services performed poorly because Ministry of Gender did not release money for Projects money for Uganda Women Enterprise Projects and Youth Livelihood Projects. Water performed poorly because development projects were not yet awarded by end of first quarter.

### Planned Revenues for FY 2020/21

The expenditure plans for FY 2020/21 will be as follows; out of the budget of Ugx 35,540,312,000 shillings, 7.1% is allocated to administration this slightly higher than that FY 2019/20 due to Multi-Sectoral Transfers to LLGs\_Non Wage. 1.95% is allocated to Finance department. 1.9% is allocated to statutory bodies, 3.45% is allocated to production following the introduction of support to production extension services. Health is allocated 25.1% because of the need to upgrade Health facilities from health Centre II's. Education is allocated 51.5% because of construction of seed secondary school whereas water is allocated 1.6%. Roads and Engineering is allocated 2.7% Natural resources has been allocated 0.95% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, internal audit and Trade, Industry and Local Development were allocated 3.4%, 1.71%, 0.2% and 0.17% respectively given the routine nature of their activities

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

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	4,428,920	2,067,430	2,539,868

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Finance	591,762	112,924	698,200
Statutory Bodies	751,893	136,973	707,893
Production and Marketing	1,245,391	322,198	1,246,422
Health	8,702,396	2,051,684	8,968,315
Education	18,531,657	4,916,044	18,477,914
Roads and Engineering	954,329	199,043	954,329
Water	538,784	170,355	518,831
Natural Resources	338,218	62,104	338,173
Community Based Services	793,836	75,540	793,392
Planning	680,634	116,194	432,946
Internal Audit	78,049	13,801	78,049
Trade, Industry and Local Development	65,272	13,707	65,222
<b>Grand Total</b>	<b>37,701,140</b>	<b>10,257,997</b>	<b>35,819,554</b>
<i>o/w: Wage:</i>	<i>25,022,676</i>	<i>6,255,669</i>	<i>25,022,676</i>
<i>Non-Wage Recurrent:</i>	<i>8,761,114</i>	<i>3,225,624</i>	<i>7,311,702</i>
<i>Domestic Devt:</i>	<i>2,585,502</i>	<i>708,501</i>	<i>2,103,327</i>
<i>Ext. Financing:</i>	<i>1,331,849</i>	<i>68,204</i>	<i>1,381,849</i>

## Expenditure Performance in the First Quarter FY 2019/20

By the end of the First quarter, the district had spent 27% of the total budget overall. This high percentage was because of Discretionary Government Transfers that performed at 26% Local revenue performed at 25% because local service tax was remitted by end of quarter one. Discretionary Government transfers performed at 26% the development grants were released on a third of the annual budget instead of a quarter of the annual budget, Conditional Government Transfers stood at 27%. This good performance was because most conditional transfers were released as budgeted and General Public Service Pension Arrears was released at 100% as budgeted. Other Government Transfers stood at 54% because Uganda Wild Authority released all the money in first quarter. However, UWEP and YLP performed at 0%. Donor funding performed poorly at 5% because of UNHCR did not fulfil its obligations and most other donors apart from World Health Organization and UNICEF The overall performance during the quarter was 22% which was good. Funds were allocated to departments for spending. The funds for Lower Local Governments were transferred intact as per the Schedules and as indicated below. Community Based Services performed poorly because Ministry of Gender did not release money for Projects money for Uganda Women Enterprise Projects and Youth Livelihood Projects. Water performed poorly because development projects were not yet awarded by end of first quarter.

## Planned Expenditures for The FY 2020/21

The expenditure plans for FY 2020/21 will be as follows; out of the budget of Ugx 35,540,312,000 shillings, 7.1% is allocated to administration this slightly higher than that FY 2019/20 due to Multi-Sectoral Transfers to LLGs Non Wage. 1.95% is allocated to Finance department. 1.9% is allocated to statutory bodies, 3.45% is allocated to production following the introduction of support to production extension services. Health is allocated 25.1% because of the need to upgrade Health facilities from health Centre II's. Education is allocated 51.5% because of construction of seed secondary school whereas water is allocated 1.6%. Roads and Engineering is allocated 2.7% Natural resources has been allocated 0.95% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, internal audit and Trade, Industry and Local Development were allocated 3.4%, 1.71%, 0.2% and 0.17% respectively given the routine nature of their activities

## Medium Term Expenditure Plans

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Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff and the village agent model, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

## Challenges in Implementation

The uncertainty that surrounds the IPFS communicated by Mo FPED worsened by the occasional late releases affects timely implementation of some routine operations yet the local revenue sources have also been reducing over the recent past due to creation of administrative units mainly town councils which tend to take up all the growing towns hence affecting the remittances to the district. Frequent changes of goods and services . High staff attribution rate, Current public service recruitment policy, unexpected budget cuts, Failure to attract competent service providers / contractors, conservative in adopting to change, New pests and diseases. Lack of gravel for road works. Inadequate planning and budgeting capacity.

## 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
<b>1. Locally Raised Revenues</b>	<b>820,108</b>	<b>205,026</b>	<b>824,181</b>
Local Services Tax	91,688	131,652	91,688
Land Fees	24,000	1,320	0
Local Hotel Tax	32,950	1,366	40,000
Application Fees	10,000	60	20,000
Business licenses	68,743	1,660	68,743
Liquor licenses	50,870	4,460	50,870
Other licenses	35,200	5,210	35,200
Miscellaneous and unidentified taxes	33,860	1,292	0
Sale of (Produced) Government Properties/Assets	5,140	0	0
Rent & rates – produced assets – from other govt. units	0	0	10,000
Rates – Produced assets – from other govt. units	16,021	3,880	0
Park Fees	0	0	19,000
Animal & Crop Husbandry related Levies	189,272	22,003	189,272
Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,450	102	16,450
Registration of Businesses	2,480	637	5,000
Inspection Fees	8,000	0	8,000
Market /Gate Charges	209,958	23,656	209,958
Other Fees and Charges	25,475	1,120	0
Ground rent	0	0	25,000
Group registration	0	0	10,000
Quarry Charges	0	0	20,000
Other fines and Penalties – from other government units	0	0	5,000

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<b>2a. Discretionary Government Transfers</b>	<b>3,787,081</b>	<b>974,188</b>	<b>3,791,730</b>
District Unconditional Grant (Non-Wage)	840,220	210,055	838,382
Urban Unconditional Grant (Non-Wage)	21,561	5,390	21,409
District Discretionary Development Equalization Grant	315,791	105,264	322,507
Urban Unconditional Grant (Wage)	223,366	55,841	223,366
District Unconditional Grant (Wage)	2,372,917	593,229	2,372,917
Urban Discretionary Development Equalization Grant	13,228	4,409	13,150
<b>2b. Conditional Government Transfer</b>	<b>29,759,080</b>	<b>8,066,393</b>	<b>28,788,458</b>
Sector Conditional Grant (Wage)	22,426,394	5,606,599	22,426,394
Sector Conditional Grant (Non-Wage)	3,639,227	1,116,858	3,631,986
Sector Development Grant	1,746,681	582,227	1,737,670
Transitional Development Grant	19,802	6,601	0
General Public Service Pension Arrears (Budgeting)	363,153	363,153	0
Pension for Local Governments	992,408	248,102	992,408
Gratuity for Local Governments	571,416	142,854	0
<b>2c. Other Government Transfer</b>	<b>2,003,022</b>	<b>1,088,834</b>	<b>1,033,335</b>
Support to PLE (UNEB)	17,600	0	17,600
Uganda Road Fund (URF)	555,735	138,934	555,735
Uganda Wildlife Authority (UWA)	949,900	949,900	0
Youth Livelihood Programme (YLP)	460,000	0	460,000
Neglected Tropical Diseases (NTDs)	19,787	0	0
<b>3. External Financing</b>	<b>1,331,849</b>	<b>68,204</b>	<b>1,381,849</b>
United Nations Children Fund (UNICEF)	476,849	26,754	526,849
Global Fund for HIV, TB & Malaria	75,368	0	75,368
United Nations High Commission for Refugees (UNHCR)	290,000	0	290,000
World Health Organisation (WHO)	236,732	41,450	236,732
Global Alliance for Vaccines and Immunization (GAVI)	250,000	0	250,000
Programme for Accessible Health Communication and Education (PACE)	2,900	0	2,900
<b>Total Revenues shares</b>	<b>37,701,140</b>	<b>10,402,645</b>	<b>35,819,554</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

Local revenue performed at 25% because of the local service tax that performed very well since it is deducted in the first quarter

**Central Government Transfers**

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The District planned to receive annually 33,546,161,000 shillings and in the first quarter the actual received 9,040,581,000 instead of 8,386,540,405. This over

performance was due to release of sector conditional grant non wage for UPE and USE which released in three terms and sector development grants which are also released in three quarters thus causing an increasing of 2% on conditional Government transfers.

## Donor Funding

Donor funding performed poorly at 5% because of UNHCR did not fulfill its obligations and most other donors apart from World Health Organization and UNICEF

ii) Planned Revenues for FY 2020/21

## Locally Raised Revenues

Locally raised revenue increased by shs 4,073,000 because we have set strategies to raise more revenue by tendering market sources on a quarterly basis and and hiring government land which was not been tendered in the last year considering the fact that the performance was low last FY.

## Central Government Transfers

The Central Government transfers will be the major source of revenue for the district budget 2020/2021. Discretionary Government transfers reduced by shs 4,649,000 because of creation of more administrative units. Also sector conditional grant (non wage) is almost the same as last year. transitional development grant performed at 0% and General Public Service Pension Arrears .

## Donor Funding

Donor funding performed slightly higher by 3.6% compared to last year . This increase is due to increase in UNICEF to cater for ebola preparedness and malaria activities

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	1,058,345	264,586	1,058,345
District Production Services	187,046	46,761	188,077
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,245,391</b>	<b>311,348</b>	<b>1,246,422</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	883,579	220,895	921,927
District Engineering Services	70,750	17,687	32,402
<b><i>Sub- Total of allocation Sector</i></b>	<b>954,329</b>	<b>238,582</b>	<b>954,329</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	65,272	16,318	65,222
<b><i>Sub- Total of allocation Sector</i></b>	<b>65,272</b>	<b>16,318</b>	<b>65,222</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	12,564,215	3,141,054	12,592,922
Secondary Education	4,836,890	1,209,222	4,849,602
Skills Development	496,150	124,037	496,150

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Education & Sports Management and Inspection	629,403	157,351	534,240
Special Needs Education	5,000	1,250	5,000
<i>Sub- Total of allocation Sector</i>	<b>18,531,657</b>	<b>4,632,914</b>	<b>18,477,914</b>
<b>Sector :Health</b>			
Primary Healthcare	247,319	61,830	298,437
District Hospital Services	348,157	87,039	369,419
Health Management and Supervision	8,106,921	2,026,730	8,300,460
<i>Sub- Total of allocation Sector</i>	<b>8,702,396</b>	<b>2,175,599</b>	<b>8,968,315</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	538,784	134,696	518,831
Natural Resources Management	338,218	84,554	338,173
<i>Sub- Total of allocation Sector</i>	<b>877,001</b>	<b>219,250</b>	<b>857,004</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	793,836	198,459	793,392
<i>Sub- Total of allocation Sector</i>	<b>793,836</b>	<b>198,459</b>	<b>793,392</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,428,920	1,107,230	2,539,868
Local Statutory Bodies	751,893	187,973	707,893
Local Government Planning Services	680,634	186,908	432,946
<i>Sub- Total of allocation Sector</i>	<b>5,861,447</b>	<b>1,482,111</b>	<b>3,680,707</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	571,762	112,924	698,200
Internal Audit Services	78,049	19,512	78,049
<i>Sub- Total of allocation Sector</i>	<b>649,811</b>	<b>132,437</b>	<b>776,249</b>

**SECTION B : Workplan Summary**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,371,120</b>	<b>2,063,163</b>	<b>2,482,068</b>
Multi-Sectoral Transfers to LLGs_NonWage	222,190	55,548	0
Locally Raised Revenues	114,680	14,347	114,680
Multi-Sectoral Transfers to LLGs_Wage	223,366	55,841	0
Other Transfers from Central Government	949,900	949,900	0
District Unconditional Grant (Non-Wage)	115,742	28,936	311,940
Urban Unconditional Grant (Non-Wage)	0	0	21,409
District Unconditional Grant (Wage)	818,266	204,482	818,266
General Public Service Pension Arrears (Budgeting)	363,153	363,153	0
Pension for Local Governments	992,408	248,102	992,408
Gratuity for Local Governments	571,416	142,854	0
<b>Development Revenues</b>	<b>57,800</b>	<b>4,267</b>	<b>57,800</b>
External Financing	45,000	0	45,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	12,800	0	12,800
<b>Total Revenues shares</b>	<b>4,428,920</b>	<b>2,067,430</b>	<b>2,539,868</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,041,632	260,324	1,041,632
Non Wage	3,329,489	1,538,987	1,440,437
<b>Development Expenditure</b>			
Domestic Development	12,800	3,525	12,800
Donor Development	45,000	0	45,000
<b>Total Expenditure</b>	<b>4,428,920</b>	<b>1,802,836</b>	<b>2,539,868</b>

**Narrative of Workplan Revenues and Expenditure**

The administration department plans to receive and spend a total of Shillings 2,539,868= in the financial year 2020/2021. There has been reduction in revenue allocations to the department by 42.65% compared to last year's allocations of shillings 4,428,920,000=.

This is due to lack of IPF for gratuity and Pension arrears for the Local Government. And no funds that will come from Uganda Wild Authority this financial year. The expenditure will be as follows 1,041,632,000= will be spent as wage, shillings 1,440,437,000= will be spent as non-wage while shillings 12,800,000= will be spent as domestic development on Capacity building and shillings 45,000,000= will be spent as donor development meant for oversight, coordination and management of the refugee response from UNHCR

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## Workplan: Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>591,762</b>	<b>112,924</b>	<b>698,200</b>
Locally Raised Revenues	124,524	31,131	371,027
Multi-Sectoral Transfers to LLGs_NonWage	140,065	0	0
District Unconditional Grant (Non-Wage)	75,861	18,965	75,861
District Unconditional Grant (Wage)	251,312	62,828	251,312
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>591,762</b>	<b>112,924</b>	<b>698,200</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	251,312	62,444	251,312
Non Wage	340,450	7,844	446,888
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>591,762</b>	<b>70,288</b>	<b>698,200</b>

### Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 698,200,468 Shillings in the financial year 2020/2021 compared to 591,761,500 for the financial year 2019/2020. There has been a slight increase in revenue allocations due to multi-sectoral transfers to LLGs. 251,312,000 will be spent as wage while shillings 176,981,000 will be spent as non-wage and 269,907,468 will be transfers to LLGs.

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>751,893</b>	<b>136,973</b>	<b>707,893</b>
Locally Raised Revenues	204,000	0	160,000
District Unconditional Grant (Non-Wage)	324,024	81,006	324,024
District Unconditional Grant (Wage)	223,869	55,967	223,869
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>751,893</b>	<b>136,973</b>	<b>707,893</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	223,869	50,253	223,869
Non Wage	528,024	26,903	484,024
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>751,893</b>	<b>77,156</b>	<b>707,893</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 707,893,000 compared to UGX 751,893,000 in the financial year 2019/2020 representing 5.85% decrease in the indicative planning figure of the department. The reason is due to reduction in District local raised revenue due to the money for the council tour and the council seats that will not be in FY 2020/2021 in the Department. UGX 223,869,000 of the funds will be spent on Staff Salaries While UGX 484,024,000 of the funds will be spent on recurrent Activities.

Currently the department has so far received 77,156,000 of 751,893,000 total budget of FY 2019/2020 in quarter one.

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,098,255</b>	<b>273,153</b>	<b>1,099,994</b>
Locally Raised Revenues	5,645	0	7,000
District Unconditional Grant (Non-Wage)	3,221	805	3,221
District Unconditional Grant (Wage)	144,000	36,000	144,000
Sector Conditional Grant (Wage)	629,084	157,271	629,084
Sector Conditional Grant (Non-Wage)	316,306	79,076	316,689
<b>Development Revenues</b>	<b>147,136</b>	<b>49,045</b>	<b>146,428</b>
District Discretionary Development Equalization Grant	9,281	0	8,875
Sector Development Grant	137,855	0	137,553
<b>Total Revenues shares</b>	<b>1,245,391</b>	<b>322,198</b>	<b>1,246,422</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	773,084	181,530	773,084
Non Wage	325,171	77,292	326,910
<b>Development Expenditure</b>			
Domestic Development	147,136	15,832	146,428
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,245,391</b>	<b>274,655</b>	<b>1,246,422</b>

## Narrative of Workplan Revenues and Expenditure

The total annual budget allocation for FY 2020/21 is Ugx. 1,246,422,097, indicating an increase by Ugx. 1,030,816 (0.08%). This increase in allocation has resulted from the increase in LRR by Ugx. 1,355,000 and sector conditional grant NW by Ugx. 383,876. However, DDEG reduced from Ugx. 9,281,000 to 8,874,581 (4.3838%). In the financial year 2020/21, the funds allocated will be used for the facilitation of extension service delivery and streamlining the corresponding enabling environment including the procurement of aflatoximeters and GPSs as well as setting up a fish breeding centre and stocking the district demo and research farm with initial start-up inputs (acaricides, drugs, milking Cans, supplements, ropes, milking salve and strip cups) and procurement of lab reagents for the district vet lab.

# Vote : 526 Kisoro District

**FY 2020/21**

## Workplan: Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,909,103</b>	<b>1,968,632</b>	<b>7,881,922</b>
Locally Raised Revenues	14,787	0	7,393
Other Transfers from Central Government	19,787	0	0
District Unconditional Grant (Non-Wage)	14,801	3,700	14,801
Sector Conditional Grant (Wage)	7,139,646	1,784,911	7,139,646
Sector Conditional Grant (Non-Wage)	720,082	180,021	720,082
<b>Development Revenues</b>	<b>793,293</b>	<b>83,052</b>	<b>1,086,393</b>
External Financing	748,749	0	1,041,849
District Discretionary Development Equalization Grant	8,043	0	8,043
Sector Development Grant	36,501	0	36,501
<b>Total Revenues shares</b>	<b>8,702,396</b>	<b>2,051,684</b>	<b>8,968,315</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,139,646	1,592,958	7,139,646
Non Wage	769,457	164,444	742,276
<b>Development Expenditure</b>			
Domestic Development	44,544	0	44,544
Donor Development	748,749	0	1,041,849
<b>Total Expenditure</b>	<b>8,702,396</b>	<b>1,757,402</b>	<b>8,968,315</b>

## Narrative of Workplan Revenues and Expenditure

The Health Sector expects to receive Ushs 8,968,315,284= in FY 2020/2021 which is greater than last Financial year budget of Shs. 8,702,396,000= This Increase is due to Increased External Financing to Facilitate Ebola preparedness activities which increased from shs 748,749,000 to shs 1,041,849,000. Locally raised revenue reduced from shs 14,787,000 to shs 7,393,000. The rest of revenue and expenditure remain as previous year 2019-20.

The department will spend shs 7,139,645,992 as wage on the department staff and shs 742,276,166 as non-wage on the department activities and shs 44,544,000 as domestic development and shs 1,041,849,000 from UNHCR, PACE, UNICEF and WHO.

## Vote : 526 Kisoro District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>17,270,042</b>	<b>4,524,872</b>	<b>17,262,979</b>
Locally Raised Revenues	11,600	0	11,600
Other Transfers from Central Government	17,600	0	17,600
District Unconditional Grant (Non-Wage)	7,238	1,810	7,238
District Unconditional Grant (Wage)	91,326	30,442	91,326
Sector Conditional Grant (Wage)	14,657,664	3,664,416	14,657,664
Sector Conditional Grant (Non-Wage)	2,484,614	828,205	2,477,551
<b>Development Revenues</b>	<b>1,261,615</b>	<b>391,172</b>	<b>1,214,934</b>
External Financing	88,100	0	50,000
District Discretionary Development Equalization Grant	21,293	0	21,293
Sector Development Grant	1,152,222	0	1,143,641
<b>Total Revenues shares</b>	<b>18,531,657</b>	<b>4,916,044</b>	<b>18,477,914</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	14,748,990	3,349,145	14,748,990
Non Wage	2,521,052	713,655	2,513,989
<b>Development Expenditure</b>			
Domestic Development	1,173,515	0	1,164,934
Donor Development	88,100	0	50,000
<b>Total Expenditure</b>	<b>18,531,657</b>	<b>4,062,799</b>	<b>18,477,914</b>

**Narrative of Workplan Revenues and Expenditure**

The education department projects to receive and spend a total of 18,469,376,000 Shillings in the financial year 2020/202. There has been a slight reduction in revenue allocations to the department of 62,281,000 as compared to the last year allocations due to Donor Development that has reduced from 88,100,000 to 50,000,000 Shillings, sector conditional Grant non wage from 2,484,614,000 to 2,469,013,000 and sector conditional Dev't Grant from 1,152,222,000 to 1,143,641,000.

Shillings 14,748,990 will be spent as wage, shillings 2,505,451,000 will be spent as non wage, while shillings 1,164,934,000 will be spent as domestic development

## Vote : 526 Kisoro District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>718,579</b>	<b>175,460</b>	<b>718,579</b>
Locally Raised Revenues	16,738	0	16,738
Other Transfers from Central Government	555,735	138,934	555,735
District Unconditional Grant (Non-Wage)	7,348	1,837	7,348
District Unconditional Grant (Wage)	138,758	34,690	138,758
<b><i>Development Revenues</i></b>	<b>235,750</b>	<b>23,583</b>	<b>235,750</b>
Other Transfers from Central Government	0	0	0
External Financing	165,000	0	165,000
Locally Raised Revenues	30,000	0	30,000
District Discretionary Development Equalization Grant	40,750	0	40,750
<b>Total Revenues shares</b>	<b>954,329</b>	<b>199,043</b>	<b>954,329</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	138,758	24,396	138,758
Non Wage	579,821	47,915	579,821
<b><i>Development Expenditure</i></b>			
Domestic Development	70,750	0	70,750
Donor Development	165,000	0	165,000
<b>Total Expenditure</b>	<b>954,329</b>	<b>72,310</b>	<b>954,329</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive shs: 954,329,000 for FY 2020 -2021 which is the same as for last FY. Shs: 579,821,000 will be spent under non - wage, Shs: 138,758,000 will be for wage, Shs: 70,750,000 will be spent under development and Shs: 165,000,000 will be spent under donor funding.

## Vote : 526 Kisoro District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>98,879</b>	<b>23,720</b>	<b>98,856</b>
Locally Raised Revenues	4,000	0	4,000
District Unconditional Grant (Non-Wage)	2,939	735	2,939
District Unconditional Grant (Wage)	54,978	13,745	54,978
Sector Conditional Grant (Non-Wage)	36,962	9,240	36,939
<b>Development Revenues</b>	<b>439,905</b>	<b>146,635</b>	<b>419,975</b>
Sector Development Grant	420,103	0	419,975
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>538,784</b>	<b>170,355</b>	<b>518,831</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,978	5,423	54,978
Non Wage	43,901	7,334	43,878
<b>Development Expenditure</b>			
Domestic Development	439,905	10,130	419,975
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>538,784</b>	<b>22,886</b>	<b>518,831</b>

**Narrative of Workplan Revenues and Expenditure**

The Water sector expects to receive 518,831,000 shillings for the F/Y 2020/2021. There is a total decrease of 19,953,000 Shs compared to last F/Y 2019/2020 i.e. a decrease of 19,802,000 shs for transitional development grant from 19,802,000 shs for 2019/2020 F/Y to Zero shillings for 2020/2021 F/Y, a decrease of 128,000 shs for sector development grant from 420,103,000 shs for 2019/2020 F/Y to 419,975,000 shs for 2020/2021 F/Y and a decrease 23,000 shs from 36,962,000 shs for 2019/2020 F/Y to 36,939,000 shs for 2020/2021 F/Y.

Out of the total budget, 54,978,000 shs will be from District conditional grant (wage), 4,000,000 will be from locally raised revenue, 2,920,000 shillings will be from District Unconditional grant (wage), and 36,958,000 shillings will be from sector conditional grant (No-wage) while 419,975,000 shillings will be sector development. There is no budget allocation from transitional development grant.

Out of the total budget, the District plans to spend the allocated funds as follows:

54,978,000 shillings is planned for staff salaries, 10,820,000 shillings for supervision, monitoring and coordination, 6,414,707 shillings for support for O&M of district water and sanitation, 9,877,399 shillings for promotion of community based management, 34,000,000 shillings for rehabilitation of gravity flow schemes, 16,547,700 shillings for protection of four springs, and 369,426,907 shillings for construction of piped water supply systems.

## Vote : 526 Kisoro District

FY 2020/21

*Workplan: Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>255,243</b>	<b>61,112</b>	<b>255,198</b>
Locally Raised Revenues	10,795	0	10,795
District Unconditional Grant (Non-Wage)	16,943	4,236	16,943
District Unconditional Grant (Wage)	220,058	55,015	220,058
Sector Conditional Grant (Non-Wage)	7,447	1,862	7,402
<b>Development Revenues</b>	<b>82,975</b>	<b>992</b>	<b>82,975</b>
External Financing	80,000	0	80,000
District Discretionary Development Equalization Grant	2,975	0	2,975
<b>Total Revenues shares</b>	<b>338,218</b>	<b>62,104</b>	<b>338,173</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	220,058	44,952	220,058
Non Wage	35,185	5,895	35,140
<b>Development Expenditure</b>			
Domestic Development	2,975	0	2,975
Donor Development	80,000	0	80,000
<b>Total Expenditure</b>	<b>338,218</b>	<b>50,847</b>	<b>338,173</b>

**Narrative of Workplan Revenues and Expenditure**

The Natural Resources Department plans for 338,173,000/= for the financial year 2020/2021. There is a decrease of 45000/= compared to previous year 2019/2020 and it was observed on Sector Conditional Grant (Non-Wage). The rest of the revenues remained the same as of FY19/20. recurrent revenues planned for is 255,198,000/= and it include Locally Raised Revenues of 10,795,000/=. District Unconditional Grant (Non-Wage) of 16,943,000/=. District Unconditional Grant (Wage) of 220,058,000/= and Sector Conditional Grant (Non-Wage) of 7,402,000/=. Total development revenues planned for is 82,97,5000/= and this comprises of external/Doner funding from UNHCR equivalent to 80,000,000/= and DDDEG of 2,975,000.

# Vote : 526 Kisoro 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>330,836</b>	<b>74,540</b>	<b>790,392</b>
Locally Raised Revenues	9,012	0	9,012
Other Transfers from Central Government	0	0	460,000
District Unconditional Grant (Non-Wage)	7,954	1,989	7,954
District Unconditional Grant (Wage)	257,325	58,415	257,325
Sector Conditional Grant (Non-Wage)	56,545	14,136	56,101
<b>Development Revenues</b>	<b>463,000</b>	<b>1,000</b>	<b>3,000</b>
Other Transfers from Central Government	460,000	0	0
External Financing	0	0	0
District Discretionary Development Equalization Grant	3,000	0	3,000
<b>Total Revenues shares</b>	<b>793,836</b>	<b>75,540</b>	<b>793,392</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	257,325	42,973	257,325
Non Wage	73,511	15,020	533,067
<b>Development Expenditure</b>			
Domestic Development	463,000	0	3,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>793,836</b>	<b>57,993</b>	<b>793,392</b>

### Narrative of Workplan Revenues and Expenditure

The Community Based Services department has an annual budget of 790391673, Under local raised revenue the department has a budget of 9,012,000, District unconditional grant 7,954,000, Sector conditional grant 56,102,673, Wage 257,325,000

## Vote : 526 Kisoro District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>244,757</b>	<b>39,235</b>	<b>195,025</b>
Locally Raised Revenues	107,416	4,900	55,090
District Unconditional Grant (Non-Wage)	47,503	11,876	50,096
District Unconditional Grant (Wage)	89,838	22,460	89,839
<b>Development Revenues</b>	<b>435,876</b>	<b>76,959</b>	<b>237,921</b>
Multi-Sectoral Transfers to LLGs_Gou	200,993	0	0
External Financing	205,000	0	0
District Discretionary Development Equalization Grant	29,883	0	224,771
<b>Total Revenues shares</b>	<b>680,634</b>	<b>116,194</b>	<b>432,946</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	89,838	17,289	89,839
Non Wage	154,919	16,744	105,186
<b>Development Expenditure</b>			
Domestic Development	230,876	74,785	237,921
Donor Development	205,000	0	0
<b>Total Expenditure</b>	<b>680,634</b>	<b>108,818</b>	<b>432,946</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 432,946,000 compared to UGX 680,634,000 in the financial year 2019/2020 representing 36.39% decrease in the indicative planning figure of the department. The reason is due to reduction in District local raised revenue and the external financing grant that is not expected in FY 2020/2021 in the Department. UGX 89,839,000 (20.75%) of the funds will be spent on Staff Salaries While UGX 343,107,000 (79.25%) of the funds will be spent on recurrent Activities and transfers to LLGs.

Currently the department has so far received 116,194,000 of 680,634,000 total budget of FY 2019/2020 in quarter one.

# Vote : 526 Kisoro District

**FY 2020/21**

## Workplan: Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>78,049</b>	<b>13,801</b>	<b>78,049</b>
Locally Raised Revenues	22,846	0	22,846
District Unconditional Grant (Non-Wage)	12,017	3,004	12,017
District Unconditional Grant (Wage)	43,186	10,797	43,186
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>78,049</b>	<b>13,801</b>	<b>78,049</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,186	9,190	43,186
Non Wage	34,863	3,004	34,863
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>78,049</b>	<b>12,195</b>	<b>78,049</b>

## Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 78,049,000 which is the same as the last financial year's budget.

UGX 43,186,000 of the funds will be spent on Staff Salaries While UGX 34,863,000 of the funds will be spent on recurrent Activities.

Currently the department has so far received 12,195,000 of 78,049,000 total budget of FY 2019/2020 in quarter one.

# Vote : 526 Kisoro 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>65,272</b>	<b>13,707</b>	<b>65,222</b>
Locally Raised Revenues	4,000	0	4,000
District Unconditional Grant (Non-Wage)	4,000	1,000	4,000
District Unconditional Grant (Wage)	40,000	8,390	40,000
Sector Conditional Grant (Non-Wage)	17,272	4,318	17,222
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>65,272</b>	<b>13,707</b>	<b>65,222</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,000	4,271	40,000
Non Wage	25,272	5,318	25,222
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>65,272</b>	<b>9,589</b>	<b>65,222</b>

### Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 62,542,000 which is less than last financial year's budget of 65,272,000. The reduction is due to sector conditional grant nonwage that reduced from 17,272,000 to 14,542,000 UGX 40,000,000 of the funds will be spent on Staff Salaries While UGX 22,542,000 of the funds will be spent on recurrent Activities.

Currently the department has so far received 9,589,000 of 65,272,000 total budget of FY 2019/2020 in quarter one.