

# Vote : 560 Isingiro District

# FY 2020/21

## Foreword

The Budget Framework Paper (BFP) FY 2020/2021 is an initial step in the Budgeting process for the preparation of the Annual Budget. It contains the resource envelope and expenditure projections for FY 2020/2021 and provides the link between National policies and the District Annual Budget. The BFP forms the basis for resource projections and indicative expenditure allocations and the detailed estimates of revenue and expenditure. It sets out how the District intends to achieve National and District Development Plan objectives during the next Financial Year

The BFP was prepared in a participatory manner as required by the policy that guides decentralized planning and Budgeting in Local Governments. The political leaders at different levels, Development Partners and CSOs made inputs into the process during the Budget conference that took place on 8th November 2019 at Kyabirukwa OLG Hall in Isingiro Town Council.

The overall goal of the FY 2020/2021 BFP is to create wealth through Infrastructure Development, Community Empowerment, and Sustainable Management of Natural Resources. The focus is on exploiting the key opportunities in the areas of Agriculture, Infrastructure Development and Human Capital development. Thus the specific priorities for to be invested in are; Promotion of Investment: through value addition and giving priority to coffee, tea, livestock, maize, and fruits. The strategy should be to address constraints in the entire value chain process including provision of inputs, agricultural extension services value addition to agricultural products. Infrastructure Development investments shall improve the existing District, Urban and Community Access Roads (DUCAR). The Human capital Development shall be enhanced; by improving the quality and access to social services with emphasis on Education, Health, water and sanitation.

The specific interventions will include enhanced supervision and inspection of schools, health facilities and water sources and sanitation facilities. Enhancing Local Revenue Mobilization and Collection shall be achieved through enforcing of contracts entered into with contracted revenue collectors, broadening of the Local revenue tax base by exploiting sources not in the current tax/revenue bracket, and improving efficiency in revenue collection by LG staff for the sources that never attracted bidders. Improving and Strengthening the quality of public service delivery to; facilitate private sector investments, link resource allocation and expenditure to service delivery, improve absorption of funds and ensure timely completion of projects, enhancing accountability on use of public resources, improving monitoring and supervision of District programmes and projects including pay roll management, salaries and pension payments.

I am appealing to all Stakeholders especially the Development Partners to support the implementation of the District Budget/Annual Work plan FY 2020/2021 so as to enable the Leadership and Management Team in ensuring the achievement of the planned Development Goals.



Asiimwe Alice Rushure - CHIEF ADMINISTRATIVE OFFICER

14/12/2019

**Vote : 560 Isingiro District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<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>Locally Raised Revenues</b>	1,308,000	141,252	1,030,320
<b>Discretionary Government Transfers</b>	10,416,958	1,055,478	3,910,670
<b>Conditional Government Transfers</b>	26,834,040	7,659,848	25,437,728
<b>Other Government Transfers</b>	23,547,268	606,510	23,547,268
<b>External Funding</b>	3,603,401	242,401	3,603,401
<b>Grand Total</b>	<b>65,709,667</b>	<b>9,705,489</b>	<b>57,529,387</b>

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

The Total Annual Budget was shs 65,709,667,000= and the resultant cumulative receipts totaled to shs 9,705,489,000= recording an average performance of 15% against the set target of 25% with only Conditional Transfers hitting the set target over and above . Locally raised revenues under performed at 11% due to inability to enforce the contracts and obligations entered with revenue collectors while OGT and External financing performed below the set target of 25% due to limited releases from the Line Ministries and Donors. Discretionary performed at 10% due to limited releases from MoFPED. Cumulative releases/ disbursements were equivalent to shs 9,705,489,000= equivalent to receipts with all Departments performing below the set target of 25% compared total expenditure falling short of releases at shs 7,429,565,000=

**Planned Revenues for FY 2020/21**

Planned Budget Revenue FY 2020/2021 is projected at shs 57,529,387,000= to some extent below shs 65,709, 667,000= that was budgeted in FY 2019/2020. This was partly due to a decrease in Local Revenue projections, non-provision of USMID funding for Refugee hosting Districts under discretionary transfers, non-provision for Pension, and Gratuity and salary arrears under the Conditional Transfers. Specifically, shs 1,030,320,000= is the fore casted Local Revenue Budget with a least share of 1.8% of the Total Budget. Discretionary Government Transfers shall contribute a budget share 6.8% of the Total Budget at shs 3,910,670,000. Conditional Government Transfers have the largest budget share of 44.2.0% at shs 25,437,728,000= followed by Other Government transfers with budget share of 40.9% at shs 23,547,268,000=. Lastly, Shs 3,603,401,000= is expected from External Financing with budget share of 6.3 % from UNICEF, UNHCR, GAVI and Global Fund.

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

<i>Uganda Shillings 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>
Administration	4,219,494	1,536,044	2,870,171
Finance	992,718	152,549	663,330
Statutory Bodies	1,084,287	231,475	1,062,931
Production and Marketing	4,596,181	454,492	4,584,222
Health	7,553,960	1,498,925	7,590,552

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Education	21,512,231	5,031,132	21,416,960
Roads and Engineering	17,507,159	335,616	13,895,687
Water	2,707,006	194,335	2,681,937
Natural Resources	2,457,885	85,295	1,881,685
Community Based Services	1,483,349	88,129	419,328
Planning	470,848	49,484	251,602
Internal Audit	151,563	34,241	149,068
Trade, Industry and Local Development	972,986	13,772	61,912
<b>Grand Total</b>	<b>65,709,667</b>	<b>9,705,489</b>	<b>57,529,387</b>
<i>o/w: Wage:</i>	<i>21,201,573</i>	<i>5,300,393</i>	<i>21,201,573</i>
<i>Non-Wage Recurrent:</i>	<i>11,042,200</i>	<i>3,149,022</i>	<i>9,833,352</i>
<i>Domestic Devt:</i>	<i>29,862,493</i>	<i>1,013,672</i>	<i>22,891,060</i>
<i>Ext. Financing:</i>	<i>3,603,401</i>	<i>242,401</i>	<i>3,603,401</i>

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

On the release spent on average performed below the set target at 77% instead of 100% partly due to inadequate releases or delays in procuring service providers. It is revealed that Domestic Development under performed at 12% due to procurement related delays while wage performing at 92% below the set target of 100% due to inadequate staffing compared to budget. External Financing expenditure performed at 67% simply because the funded activities are recurrent in nature and do not require service providers.

## Planned Expenditures for The FY 2020/21

Wage has a provision of Shs 21,201, 573,000= with a budget share of 36.9% equivalent to what was budgeted in FY 2019/2020. The reason is wage increments for some specified categories of staff as advised by MoPS/MoFPED. The Non-wage recurrent budget is at shs 9,833,352,000= with a budget share of 17.1% which is lower than the budget provision of FY 2019/2020 of shs 11,042,200,000= due to a reduction in discretionary and conditional transfers. The domestic development budget is at shs 22,891,060,000= with the highest budget share of 39.8% but lower than the budget provision of FY 2019/2020 of shs 29,862,493,000= due to non-provision of USMID funding for refugee hosting Districts.

## Medium Term Expenditure Plans

Agro-industrialization and Tourism Development, Environment, Climate Change and Natural Resource Management, Private Sector Development and Infrastructure Services, Sustainable Urban and Human Capital Development, Community Mobilization and Mindset Change, Security and Governance (rule of law and community participation), Development Plan Implementation, Public Sector Transformation as a champion of LED and Wealth Creation.

## Challenges in Implementation

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Limited value addition, Low Tourism receipts, Increased vulnerability to climate change effects and exposure to natural hazards and disasters, A weak and uncompetitive private sector and Low levels of Local Economic Development, Visible Inadequate socio economic infrastructure and services sector, Unplanned urban development, Low labour productivity in Agriculture, Industry and Services; Low U-5 children development, low competences in literacy and numeracy and proficiency, low completion rates of basic education, Morbidity and mortality of the population, Limited community participation and Social accountability in development programmes and negative mind set, Weak adherence to the rule of Law and limited citizen participation in governance decisions, Limited alignment of the DLG budget to the DLGDP, Ineffective and inefficient utilization of public resources, Limited use of data for evidence based planning, decision making, monitoring and Evaluation, Weak and ineffective public sector in LED and Wealth Creation

## 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>1,308,000</b>	<b>141,252</b>	<b>1,029,300</b>
Local Services Tax	115,000	49,200	200,000
Land Fees	40,000	0	40,000
Local Hotel Tax	315,000	0	10,000
Application Fees	20,000	5,000	63,000
Business licenses	40,000	0	200,000
Liquor licenses	8,000	2,000	0
Miscellaneous and unidentified taxes	0	0	30,000
Royalties	40,000	0	0
Rent & rates – produced assets – from private entities	10,000	2,500	0
Park Fees	200,000	5,000	0
Property related Duties/Fees	4,000	1,000	0
Animal & Crop Husbandry related Levies	60,000	5,000	200,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	1,000	10,000
Inspection Fees	4,000	1,000	0
Market /Gate Charges	375,000	67,552	120,000
Other Fees and Charges	4,000	1,000	56,300
Ground rent	10,000	0	100,000
Group registration	10,000	0	0
Sale of Land	5,000	0	0
Quarry Charges	4,000	1,000	0
Miscellaneous receipts/income	40,000	0	0
<b>2a. Discretionary Government Transfers</b>	<b>10,416,958</b>	<b>1,055,478</b>	<b>3,910,670</b>
District Unconditional Grant (Non-Wage)	1,155,819	288,955	1,097,795
Urban Unconditional Grant (Non-Wage)	226,972	56,743	214,618
District Discretionary Development Equalization Grant	6,819,950	148,674	390,134
Urban Unconditional Grant (Wage)	538,864	134,716	538,864
District Unconditional Grant (Wage)	1,584,725	396,181	1,584,725
Urban Discretionary Development Equalization Grant	90,628	30,209	84,533

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<b>2b. Conditional Government Transfer</b>	<b>26,834,040</b>	<b>7,659,848</b>	<b>25,438,748</b>
Sector Conditional Grant (Wage)	19,077,984	4,769,496	19,077,984
Sector Conditional Grant (Non-Wage)	4,023,688	1,255,193	4,016,931
Sector Development Grant	1,726,311	575,437	1,700,155
Transitional Development Grant	19,802	6,601	0
General Public Service Pension Arrears (Budgeting)	719,822	719,822	0
Salary arrears (Budgeting)	22,254	22,254	0
Pension for Local Governments	643,677	160,919	643,677
Gratuity for Local Governments	600,500	150,125	0
<b>2c. Other Government Transfer</b>	<b>23,547,268</b>	<b>606,510</b>	<b>23,547,268</b>
Support to PLE (UNEB)	40,000	0	40,000
Uganda Road Fund (URF)	1,286,080	476,887	1,286,080
Uganda Wildlife Authority (UWA)	300,000	0	300,000
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	780,593	60,500	780,593
Support to Production Extension Services	1,536,953	34,793	0
Development Response to Displacement Impacts Project (DRDIP)	19,603,642	34,329	19,603,642
Agriculture Cluster Development Project (ACDP)	0	0	1,536,953
<b>3. External Financing</b>	<b>3,603,401</b>	<b>242,401</b>	<b>3,603,401</b>
United Nations Children Fund (UNICEF)	1,925,354	129,408	1,925,354
Global Fund for HIV, TB & Malaria	400,000	3,775	400,000
United Nations High Commission for Refugees (UNHCR)	578,047	109,218	578,047
Global Alliance for Vaccines and Immunization (GAVI)	700,000	0	700,000
<b>Total Revenues shares</b>	<b>65,709,667</b>	<b>9,705,489</b>	<b>57,529,387</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

Shs 1,308,000,000= was budgeted as Local Revenue for in FY 2019/2020. During the period under review, shs 141,252,000 was realized performing at 11% due to weaknesses in managing LR Contracts and failure by LG Staff responsible for Local Revenue Collection in achieving the set targets

**Central Government Transfers**

Discretionary Transfers receipts amounted to shs 1,055,478,000= out of a budget of 10,416,958,000= performing at 10% against the set target of 25% due to inadequate release from MoFPED. Conditional Transfers receipts amounted to shs 7,659,848,000= out of a budget of 26,834,040,000= over performing at 29% against the set target of 25% due to over release of Pension and salary arrears and Development Grants by MoFPED to facilitate timely payments and implementation.

**Donor Funding**

External Financing receipts amounted to shs 242,402,000= out of a budget of 3,603,401,000= performing at 7% against the set target of 25% due to inadequate releases from the respective Donors. UNHCR of funds available in the quarter were carried forward from previous FY 18/19.

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## ii) Planned Revenues for FY 2020/21

### Locally Raised Revenues

Shs 1,030,320,000= is the fore casted Local Revenue Budget with a least share of 1.8% of the Total Budget which is lower than shs 1,308,000,000 budgeted for in FY 2019/2020. The decline is due to weaknesses in managing LR Contracts as given in the current revenue performance of 10.8% compared to budget target of 25% in Q1 of the current FY.

### Central Government Transfers

Discretionary Government Transfers shall contribute a budget share of 6.8% of the Total Budget at shs 3,910,670,000 which is lower than shs 10,416,958,000 budgeted for in FY 2019/2020. The decline is largely due to non-provision of USMID funding to refugee hosting Districts. Conditional Government Transfers have the largest budget share of 44.2 % of the Total Budget at shs 25,437,748,000= which is lower than shs 26,834,040,000 budgeted for in FY 2019/2020. The decline is due to limited allocations from MoFPED. Other Government transfers with budget share of 40.9% at shs 23,547,268,000= of the Total Budget which is equivalent to that budgeted for in FY 2019/2020. The Line MDAs never advised the District LG to increase or reduce the allocations in the coming FY.

### Donor Funding

Revenue of Shs 3,603,401,000= is expected from External Financing with budget share of 6.3 % from UNICEF, UNHCR, GAVI and Global Fund which is equivalent to that budgeted for in FY 2019/2020. The respective Donors are yet to advise the District LG to increase or reduce the allocations in the coming FY 2020/2021.

### 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	1,228,995	307,249	1,228,995
District Production Services	3,367,186	841,797	3,355,227
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,596,181</b>	<b>1,149,045</b>	<b>4,584,222</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	17,432,940	4,215,524	13,827,142
District Engineering Services	74,219	18,555	68,545
<b><i>Sub- Total of allocation Sector</i></b>	<b>17,507,159</b>	<b>4,234,079</b>	<b>13,895,687</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	972,986	243,247	61,912
<b><i>Sub- Total of allocation Sector</i></b>	<b>972,986</b>	<b>243,247</b>	<b>61,912</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	11,324,919	2,861,125	14,091,822
Secondary Education	6,071,018	1,517,754	5,976,412
Skills Development	884,359	221,090	884,359
Education & Sports Management and Inspection	3,211,173	802,793	458,369
Special Needs Education	5,344	1,336	5,998
<b><i>Sub- Total of allocation Sector</i></b>	<b>21,496,812</b>	<b>5,404,099</b>	<b>21,416,960</b>
<b>Sector :Health</b>			

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Primary Healthcare	7,464,014	1,866,004	7,500,606
Health Management and Supervision	89,946	22,486	89,946
<b><i>Sub- Total of allocation Sector</i></b>	<b>7,553,960</b>	<b>1,888,490</b>	<b>7,590,552</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	2,707,006	676,752	2,681,937
Natural Resources Management	2,457,885	614,471	1,881,685
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,164,892</b>	<b>1,291,223</b>	<b>4,563,623</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,482,116	370,529	419,328
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,482,116</b>	<b>370,529</b>	<b>419,328</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,219,494	964,613	2,870,171
Local Statutory Bodies	1,084,287	262,141	1,062,931
Local Government Planning Services	470,848	117,712	251,602
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,774,628</b>	<b>1,344,466</b>	<b>4,184,704</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	992,718	158,642	663,330
Internal Audit Services	151,563	37,891	149,068
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,144,281</b>	<b>196,533</b>	<b>812,398</b>

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## SECTION B : Workplan Summary

*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>3,722,294</b>	<b>1,461,490</b>	<b>2,525,875</b>
Locally Raised Revenues	40,000	936	331,500
Multi-Sectoral Transfers to LLGs_NonWage	500,073	108,446	0
Other Transfers from Central Government	0	0	151,388
District Unconditional Grant (Non-Wage)	257,720	64,430	379,509
Urban Unconditional Grant (Wage)	260,216	65,051	260,215
District Unconditional Grant (Wage)	678,031	169,506	678,030
General Public Service Pension Arrears (Budgeting)	719,822	719,822	0
Salary arrears (Budgeting)	22,254	22,254	0
Pension for Local Governments	643,677	160,919	643,677
Gratuity for Local Governments	600,500	150,125	0
<b>Development Revenues</b>	<b>497,200</b>	<b>74,554</b>	<b>344,296</b>
External Financing	34,814	0	34,814
Multi-Sectoral Transfers to LLGs_Gou	294,750	0	0
Other Transfers from Central Government	151,388	0	294,750
District Discretionary Development Equalization Grant	16,248	0	14,732
<b>Total Revenues shares</b>	<b>4,219,494</b>	<b>1,536,044</b>	<b>2,870,171</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	938,246	212,715	938,246
Non Wage	2,784,047	1,026,269	1,587,629
<b>Development Expenditure</b>			
Domestic Development	462,386	0	309,482
Donor Development	34,814	28,188	34,814
<b>Total Expenditure</b>	<b>4,219,494</b>	<b>1,267,172</b>	<b>2,870,171</b>

**Narrative of Workplan Revenues and Expenditure**

.The Total revenue budget for FY 2020/2021 is shs 2,824,381,000= compared to shs 4,219,494,000 in FY 2019/2020. This is due to a decline in allocations of UCG N/W, DDEG, and non-provision for Salary, Gratuity and Pension arrears for next FY 2020/2021 compared to FY 2019/2020. This resulted into a decline in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.



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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>Recurrent Revenues</b>	<b>985,388</b>	<b>150,108</b>	<b>656,684</b>
Locally Raised Revenues	49,920	5,778	224,820
Multi-Sectoral Transfers to LLGs_NonWage	624,660	66,628	0
District Unconditional Grant (Non-Wage)	95,000	23,750	173,132
Urban Unconditional Grant (Non-Wage)	0	0	42,924
Urban Unconditional Grant (Wage)	59,815	14,954	59,815
District Unconditional Grant (Wage)	155,993	38,998	155,993
<b>Development Revenues</b>	<b>7,330</b>	<b>2,441</b>	<b>6,646</b>
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	7,330	0	6,646
<b>Total Revenues shares</b>	<b>992,718</b>	<b>152,549</b>	<b>663,330</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	215,808	53,841	215,808
Non Wage	769,580	86,446	440,876
<b>Development Expenditure</b>			
Domestic Development	7,330	0	6,646
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>992,718</b>	<b>140,287</b>	<b>663,330</b>

### Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 663,330,000= compared to shs 992,718,000 in FY 2019/2020. This is due to a decline in allocations of Multisectoral Transfers to LLGs, UCG N/W, and DDEG for next FY 2020/2021 compared to FY 2019/2020. This resulted into a decline in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

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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><i>Recurrent Revenues</i></b>	<b>1,084,287</b>	<b>231,475</b>	<b>1,062,931</b>
Locally Raised Revenues	244,280	24,746	360,880
Multi-Sectoral Transfers to LLGs_NonWage	203,130	41,852	0
District Unconditional Grant (Non-Wage)	403,936	106,642	447,648
Urban Unconditional Grant (Wage)	19,776	4,944	19,776
District Unconditional Grant (Wage)	213,165	53,291	213,165
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>1,084,287</b>	<b>231,475</b>	<b>1,062,931</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	232,941	55,993	232,941
Non Wage	851,346	70,435	829,990
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,084,287</b>	<b>126,429</b>	<b>1,062,931</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 1,062,931,000= compared to shs 1,084,287,000= in FY 2019/2020. This is due to a decline in allocations of Multisectoral Transfers to LLGs, and UCG N/W for next FY 2020/2021 compared to FY 2019/2020. This resulted into a decline in expenditure under Non-wage recurrent in FY 2020/2021 compared to FY 2019/2020.

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*Workplan: Production and Marketing***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>2,160,110</b>	<b>346,681</b>	<b>3,066,111</b>
Locally Raised Revenues	0	0	0
Other Transfers from Central Government	1,015,386	60,500	1,924,406
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	774,948	193,737	774,948
Sector Conditional Grant (Non-Wage)	369,777	92,444	366,758
<b>Development Revenues</b>	<b>2,436,071</b>	<b>107,811</b>	<b>1,518,111</b>
Other Transfers from Central Government	2,211,180	0	1,302,160
External Financing	5,836	0	5,836
Sector Development Grant	219,055	0	210,115
<b>Total Revenues shares</b>	<b>4,596,181</b>	<b>454,492</b>	<b>4,584,222</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	774,948	184,205	774,948
Non Wage	1,385,163	33,986	2,291,164
<b>Development Expenditure</b>			
Domestic Development	2,430,235	0	1,512,275
Donor Development	5,836	0	5,836
<b>Total Expenditure</b>	<b>4,596,181</b>	<b>218,191</b>	<b>4,584,222</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 4,630,012,000= compared to shs 4,596,181, 000= in FY 2019/2020. This is due to an increase in allocations of recurrent OGT, and sector Development Grant for next FY 2020/2021 compared to FY 2019/2020. However, a decrease in allocations was made under Sector Conditional Grant NW, and OGT Development in FY 2020/2021. This resulted into changes in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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>4,722,418</b>	<b>1,180,604</b>	<b>4,722,418</b>
Locally Raised Revenues	0	0	0
Sector Conditional Grant (Wage)	4,229,316	1,057,329	4,229,316
Sector Conditional Grant (Non-Wage)	493,102	123,275	493,102
<b>Development Revenues</b>	<b>2,831,542</b>	<b>318,320</b>	<b>2,868,135</b>
External Financing	1,683,036	0	1,683,036
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	1,000,000	0	1,000,000
District Discretionary Development Equalization Grant	108,499	0	132,781
Sector Development Grant	40,007	0	40,007
<b>Total Revenues shares</b>	<b>7,553,960</b>	<b>1,498,925</b>	<b>7,590,552</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,229,316	1,006,683	4,229,316
Non Wage	493,102	122,529	493,102
<b>Development Expenditure</b>			
Domestic Development	1,148,506	0	1,185,099
Donor Development	1,683,036	75,315	1,683,036
<b>Total Expenditure</b>	<b>7,553,960</b>	<b>1,204,527</b>	<b>7,590,552</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs7, 590,552,000 = compared to shs 7,553,960,000= in FY 2019/2020. This is due to an increase in Multisectoral Transfers to LLGs for next FY 2020/2021 compared to FY 2019/2020. This resulted into changes in expenditure under Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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>17,155,935</b>	<b>4,526,005</b>	<b>17,166,430</b>
Locally Raised Revenues	9,000	0	9,000
Other Transfers from Central Government	40,000	0	40,000
District Unconditional Grant (Wage)	41,967	10,492	41,967
Sector Conditional Grant (Wage)	14,073,720	3,518,430	14,073,720
Sector Conditional Grant (Non-Wage)	2,991,248	997,083	3,001,743
<b>Development Revenues</b>	<b>4,356,296</b>	<b>505,127</b>	<b>4,250,530</b>
Other Transfers from Central Government	2,777,000	0	2,777,000
Multi-Sectoral Transfers to LLGs_Gou	374,166	0	0
External Financing	227,450	0	227,450
Sector Development Grant	977,679	0	965,450
<b>Total Revenues shares</b>	<b>21,512,231</b>	<b>5,031,132</b>	<b>21,416,960</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	14,115,687	3,212,092	14,115,687
Non Wage	3,040,248	915,223	3,050,743
<b>Development Expenditure</b>			
Domestic Development	4,128,846	124,722	4,023,080
Donor Development	227,450	0	227,450
<b>Total Expenditure</b>	<b>21,512,231</b>	<b>4,252,037</b>	<b>21,416,960</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 21,416,962,000= compared to shs 21,512,231,000= in FY 2019/2020. This is due to a decline in Multisectoral Transfers to LLGs and Sector Development Grant for next FY 2020/2021 compared to FY 2019/2020. However, an Increase in allocations was made under Sector Conditional Grant NW in FY 2020/2021. This resulted into changes in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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>Recurrent Revenues</b>	<b>1,456,487</b>	<b>330,361</b>	<b>885,644</b>
Other Transfers from Central Government	715,236	183,629	715,236
Locally Raised Revenues	22,000	0	22,000
Multi-Sectoral Transfers to LLGs_NonWage	570,844	109,628	0
Urban Unconditional Grant (Wage)	45,790	11,448	45,790
District Unconditional Grant (Wage)	102,618	25,655	102,618
<b>Development Revenues</b>	<b>16,050,671</b>	<b>5,255</b>	<b>13,010,042</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	12,156,450	0	12,727,294
External Financing	268,440	0	268,440
District Discretionary Development Equalization Grant	3,625,781	0	14,308
<b>Total Revenues shares</b>	<b>17,507,159</b>	<b>335,616</b>	<b>13,895,687</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	148,407	36,744	148,408
Non Wage	1,308,080	182,806	737,236
<b>Development Expenditure</b>			
Domestic Development	15,782,231	0	12,741,602
Donor Development	268,440	0	268,440
<b>Total Expenditure</b>	<b>17,507,159</b>	<b>219,550</b>	<b>13,895,687</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 13,895,687,000= compared to shs 17,507,159,000= in FY 2019/2020. This is due to non-provision of DDEG/ USMID for Refugee Hosting Districts next FY 2020/2021 compared to FY 2019/2020. This resulted into a reduction in expenditure under Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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>86,175</b>	<b>21,544</b>	<b>85,695</b>
Locally Raised Revenues	0	0	0
District Unconditional Grant (Wage)	49,130	12,283	49,130
Sector Conditional Grant (Non-Wage)	37,045	9,261	36,565
<b>Development Revenues</b>	<b>2,620,831</b>	<b>172,791</b>	<b>2,596,243</b>
External Financing	1,011,459	0	1,011,459
Other Transfers from Central Government	1,100,000	0	1,100,200
Sector Development Grant	489,570	0	484,584
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>2,707,006</b>	<b>194,335</b>	<b>2,681,937</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,130	12,204	49,130
Non Wage	37,045	5,170	36,565
<b>Development Expenditure</b>			
Domestic Development	1,609,372	116,619	1,584,784
Donor Development	1,011,459	0	1,011,459
<b>Total Expenditure</b>	<b>2,707,006</b>	<b>133,992</b>	<b>2,681,937</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 2,681,937,000= compared to shs 2,707,006,000= in FY 2019/2020. This is due to a decline in Sector Development Grant for next FY 2020/2021 compared to FY 2019/2020. This resulted into a reduction in expenditure under Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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>128,534</b>	<b>27,134</b>	<b>127,154</b>
Locally Raised Revenues	20,000	0	21,020
Urban Unconditional Grant (Wage)	22,266	5,567	22,266
District Unconditional Grant (Wage)	74,396	18,599	74,396
Sector Conditional Grant (Non-Wage)	11,873	2,968	9,472
<b>Development Revenues</b>	<b>2,329,351</b>	<b>58,161</b>	<b>1,754,531</b>
Other Transfers from Central Government	1,515,034	0	1,514,834
External Financing	239,697	0	239,697
District Discretionary Development Equalization Grant	574,620	0	0
<b>Total Revenues shares</b>	<b>2,457,885</b>	<b>85,295</b>	<b>1,881,685</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	96,661	23,892	96,662
Non Wage	31,873	1,915	30,492
<b>Development Expenditure</b>			
Domestic Development	2,089,654	0	1,514,834
Donor Development	239,697	58,161	239,697
<b>Total Expenditure</b>	<b>2,457,885</b>	<b>83,968</b>	<b>1,881,685</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 1,881,685,000= compared to shs 2,457,885,000= in FY 2019/2020. This is due to a decline in Sector Conditional Grant NW and non-provision of DDEG/ USMID for Refugee Hosting Districts for next FY 2020/2021 compared to FY 2019/2020. . This resulted into changes in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.



# Vote : 560 Isingiro 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>351,516</b>	<b>85,629</b>	<b>337,495</b>
Locally Raised Revenues	9,000	0	9,000
Multi-Sectoral Transfers to LLGs_NonWage	38,229	9,557	0
Urban Unconditional Grant (Wage)	40,890	10,223	40,890
District Unconditional Grant (Wage)	161,953	40,488	161,953
Sector Conditional Grant (Non-Wage)	101,443	25,361	90,244
<b>Development Revenues</b>	<b>1,131,833</b>	<b>2,500</b>	<b>81,833</b>
Other Transfers from Central Government	0	0	0
External Financing	81,833	0	81,833
District Discretionary Development Equalization Grant	1,050,000	0	0
<b>Total Revenues shares</b>	<b>1,483,349</b>	<b>88,129</b>	<b>419,328</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	202,844	45,798	202,843
Non Wage	148,673	25,315	134,652
<b>Development Expenditure</b>			
Domestic Development	1,050,000	0	0
Donor Development	81,833	0	81,833
<b>Total Expenditure</b>	<b>1,483,349</b>	<b>71,113</b>	<b>419,328</b>

### Narrative of Workplan Revenues and Expenditure

.The Total revenue budget for FY 2020/2021 is shs 419,328,000= compared to shs 1,483,349,000= in FY 2019/2020. This is due to a decline in Sector Conditional Grant NW, Multisectoral Transfers to LLGs and non-provision of DDEG/ USMID for Refugee Hosting Districts for next FY 2020/2021 compared to FY 2019/2020. . This resulted into changes in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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><i>Recurrent Revenues</i></b>	<b>175,980</b>	<b>40,370</b>	<b>187,507</b>
Locally Raised Revenues	14,500	0	29,500
Multi-Sectoral Transfers to LLGs_NonWage	34,046	8,511	0
District Unconditional Grant (Non-Wage)	45,000	11,250	43,380
Urban Unconditional Grant (Wage)	40,510	10,128	40,510
District Unconditional Grant (Wage)	41,924	10,481	41,924
<b><i>Development Revenues</i></b>	<b>294,868</b>	<b>9,113</b>	<b>64,095</b>
External Financing	50,836	0	50,836
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	244,032	0	13,259
<b>Total Revenues shares</b>	<b>470,848</b>	<b>49,484</b>	<b>251,602</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	82,434	18,858	82,434
Non Wage	93,546	18,332	105,073
<b><i>Development Expenditure</i></b>			
Domestic Development	244,032	0	13,259
Donor Development	50,836	0	50,836
<b>Total Expenditure</b>	<b>470,848</b>	<b>37,190</b>	<b>251,602</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 251,602,000= compared to shs 470,848,000= in FY 2019/2020. This is due to a decline in allocations of Multisectoral Transfers to LLGs, DDEG/USMID for refugee hosting District and UCG N/W for next FY 2020/2021 compared to FY 2019/2020. This resulted into a reduction in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro 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><i>Recurrent Revenues</i></b>	<b>151,563</b>	<b>34,241</b>	<b>149,068</b>
Locally Raised Revenues	14,600	0	14,600
Multi-Sectoral Transfers to LLGs_NonWage	22,697	5,674	0
District Unconditional Grant (Non-Wage)	35,000	8,750	33,740
Urban Unconditional Grant (Wage)	44,048	11,012	44,048
District Unconditional Grant (Wage)	35,218	8,805	35,218
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>151,563</b>	<b>34,241</b>	<b>149,068</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	79,266	18,984	79,266
Non Wage	72,297	14,184	69,802
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>151,563</b>	<b>33,169</b>	<b>149,068</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 149,068,000= compared to shs 151,563,000= in FY 2019/2020. This is due to a decline in allocations of Multisectoral Transfers to LLGs, and UCG N/W for next FY 2020/2021 compared to FY 2019/2020. .This resulted into changes in expenditure under Non-wage recurrent in FY 2020/2021 compared to FY 2019/2020.

## Vote : 560 Isingiro District

FY 2020/21

*Workplan: Trade, Industry and Local Development***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>63,086</b>	<b>13,772</b>	<b>61,912</b>
Locally Raised Revenues	8,000	0	8,000
Urban Unconditional Grant (Wage)	5,554	1,389	5,554
District Unconditional Grant (Wage)	30,331	7,583	30,331
Sector Conditional Grant (Non-Wage)	19,201	4,800	18,027
<b><i>Development Revenues</i></b>	<b>909,900</b>	<b>0</b>	<b>0</b>
District Discretionary Development Equalization Grant	909,900	0	0
<b>Total Revenues shares</b>	<b>972,986</b>	<b>13,772</b>	<b>61,912</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	35,885	4,526	35,885
Non Wage	27,201	3,555	26,027
<b><i>Development Expenditure</i></b>			
Domestic Development	909,900	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>972,986</b>	<b>8,081</b>	<b>61,912</b>

**Narrative of Workplan Revenues and Expenditure**

The Total revenue budget for FY 2020/2021 is shs 61,912,000= compared to shs 972986000= in FY 2019/2020. This is due to a decline in allocations of DDEG/USMID for refugee hosting District, and Unconditional Grant NW for next FY 2020/2021 compared to FY 2019/2020. . This resulted into changes in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020.