

Vote : 614 Kakumiro District

FY 2020/21

Foreword

The Budget Frame Work Paper (BFP) for FY 2020/2021 continues to target actions that are geared towards fulfilling the vision of the District; " A prosperous community with good standards of living sustainable development within 30 years". Further, this BFP is focused on fulfilling the District's mission;" To serve the community of Kakumiro through coordinated delivery of services which focus on national and local priorities and contribute to the improvement and the quality of life in the District. The document aims at aligning the District limited resources to unlimited Public demands. This BFP is a derivative of a Five Year Local Government Development Plan II and ultimately its aimed at providing a foundation for the preparation of the Annual Budget Estimates for FY 2018/2019. In the FY 2020/2021, in order to achieve the District Mission and Vision and address the challenges being faced mainly under service delivery departments, the District will focus its attention on the key priority areas;- a) Good governance;by practising democratic principles and rule of law, b) Poverty Reduction: Through enhancement of sustainable growth in the incomes of the poor , Building strong social and economic infrastructure , Strategic development and use of public resources more efficiently and effectively. C) Enhancement of Productivity: through provision of an enabling environment to the communities in respect of good infrastructure , Provision of water in highly drought hit part of the District d) Provision of Improved Health Services: Through optimal operationalization of the Health Guidelines on employment, fully operationalizing of the existing Health Facilities and expansion of others to create more space for patients and their attendants.

e) Provision of quality education: Through improving Teachers' welfare, Social infrastructure Development and Rehabilitation of decaying historical schools. f) Increase the resource envelope, Formulation of ordinances, Proper management of District Assets and carrying out property valuation in order to levy property rates. I wish to express my appreciation to all those who worked tirelessly to produce this BFP. I thank members of the Budget Desk, District Technical Planning Committee, District Executive Committee Members, District Councillors, Lower Local Governments and all Implementing Partners for their commitments in the preparation and production of this document. Finally, on behalf of the District Executive and District Council, i pledge total commitment towards the implementation of this Budget Framework Paper. I call upon the District Executive Committee, The District Council, The District Technical Planning Committee Members , Lower Local Government Officials, Partners in Development and the Community at large to join hands towards the implementation of this Budget Framework Paper for a better livelihood of the Communities living in Kakumiro District.

Hon.Sentayi Senkusu Joseph. Kakumiro District Chair Person

23/01/2020

Vote : 614 Kakumiro 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	5,339,138	87,417	461,504
Discretionary Government Transfers	3,098,909	818,818	3,137,655
Conditional Government Transfers	13,685,423	3,822,660	12,861,292
Other Government Transfers	1,973,152	169,681	1,478,646
External Funding	346,756	0	539,012
Grand Total	24,443,377	4,898,577	18,478,108

Revenue Performance in the First Quarter of 2019/20

By the end of the period under review, out of the annual Budget of Shs. 24,443,377,000 a total sum of Shs. 4,898,577,000 (20%) had been received. Broadly by source, out of the annual Budget of Shs. 3,098,909,000 anticipated to be received as Discretionary Government Transfers, by the end of Quarter one a total sum of Shs. 818,818,000 (26%) had been received. Conditional Government Transfers performance was above average, out of the planned annual Budget of UShs. 13,685,423,000, UShs. 3,822,660,000 (28%) was realized. Unlike Discretionary Government Transfers and Conditional Government Transfers whose performance was above the planned quarter, External Financing, Locally Raised Revenue and Other Government Transfers registered a poor performance only at 0%, 2% and 9% against the respective annual budgets. It should be noted that GAVI released funds worth 192,192,255,807 to the District for immunization activities but it was taken as a supplementary since it was not budgeted for hence not captured under the PBS.

Planned Revenues for FY 2020/21

In comparison with the FY 2019/2020, the District's envelope for FY 2020/21 is anticipated to decrease by 24%. This is mainly attributed to a reduction in the non release of Transitional Development grant, Gratuity for Local Governments and salary arrears (Budgeting).

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	6,546,289	466,308	1,275,917
Finance	426,317	112,753	331,575
Statutory Bodies	549,273	126,810	682,021
Production and Marketing	1,483,917	274,835	1,558,469

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Health	3,393,225	823,164	3,607,539
Education	8,529,550	2,343,353	8,509,417
Roads and Engineering	1,365,869	355,593	1,057,181
Water	563,597	186,821	547,742
Natural Resources	388,560	78,781	249,955
Community Based Services	722,302	87,770	346,857
Planning	191,501	23,600	115,623
Internal Audit	74,084	12,104	74,084
Trade, Industry and Local Development	208,893	6,686	121,730
Grand Total	24,443,377	4,898,577	18,478,108
<i>o/w: Wage:</i>	<i>9,537,621</i>	<i>2,384,405</i>	<i>9,537,621</i>
<i>Non-Wage Reccurent:</i>	<i>10,663,907</i>	<i>1,307,174</i>	<i>5,309,193</i>
<i>Domestic Devt:</i>	<i>3,895,093</i>	<i>1,206,998</i>	<i>3,092,282</i>
<i>Ext. Financing:</i>	<i>346,756</i>	<i>0</i>	<i>539,012</i>

Expenditure Performance in the First Quarter FY 2019/20

Departments had cumulative expenditure of Ugshs.2,337,924,000= representing a 17% budget spent and 71% Releases spent. The low performance was attributed to limited expenditure on capital investments where implementation had not yet started due to thefact procurement of private service providers was still on going.

Planned Expenditures for The FY 2020/21

In the FY 2020/2021,the District expenditure will be centered on; Salaries, Production of mandatory documents,procurement of agricultural inputs,office consumables,and human drugs. Construction/Rehabilitation/Completion of; Administration block,Classrooms,Out Patient Department and Maternity Ward, Roads and Water facilities will also be areas of focus.

Medium Term Expenditure Plans

In the Medium Term, expenditure priorities will be geared towards interventions that have high returns for improved service delivery,and livelihood hence improving the welfare of the communities. Priority intervention shall include but no limited to; Capacity building of communities in various fields of development,Pests and Diseases control, Provision of improved Agricultural Technologies, ensuring good governance and accountability practices and Provision of Quality Public Facilities

Challenges in Implementation

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In the course of implementation, a number of challenges continue to be encountered. Among the many, the notable ones include; Low staffing levels across departments, inadequate means of transport, limited community participation in development interventions, uncooperative communities, seasonal failure due to climate change, negative attitude of tax payers and inadequate office space.

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	5,339,138	87,417	461,504
Local Services Tax	44,052	33,996	44,052
Local Hotel Tax	4,700	0	4,700
Application Fees	23,800	7,440	23,800
Business licenses	97,452	14,002	97,452
Rent & rates – produced assets – from other govt. units	34,585	1,100	34,585
Park Fees	25,600	4,500	25,600
Property related Duties/Fees	39,000	0	39,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	18,500	1,555	18,500
Market /Gate Charges	123,655	14,862	123,655
Other Fees and Charges	50,161	997	50,161
Miscellaneous receipts/income	4,877,634	3,715	0
2a. Discretionary Government Transfers	3,098,909	818,818	3,137,655
District Unconditional Grant (Non-Wage)	829,601	207,400	836,736
Urban Unconditional Grant (Non-Wage)	104,961	26,240	108,664
District Discretionary Development Equalization Grant	479,480	159,827	505,350
Urban Unconditional Grant (Wage)	131,899	32,975	131,899
District Unconditional Grant (Wage)	1,503,356	375,839	1,503,356
Urban Discretionary Development Equalization Grant	49,612	16,537	51,650
2b. Conditional Government Transfer	13,685,423	3,822,660	12,861,292
Sector Conditional Grant (Wage)	7,902,366	1,975,592	7,902,366
Sector Conditional Grant (Non-Wage)	2,297,244	698,564	2,330,535
Sector Development Grant	2,453,596	817,865	2,535,282
Transitional Development Grant	638,305	212,768	0
Salary arrears (Budgeting)	25,858	25,858	0
Pension for Local Governments	93,108	23,277	93,108
Gratuity for Local Governments	274,945	68,736	0
2c. Other Government Transfer	1,973,152	169,681	1,478,646
Uganda Road Fund (URF)	718,272	159,681	910,211
Youth Livelihood Programme (YLP)	300,000	0	10,000
Albertine Regional Sustainable Development Programme (ARSDP)	909,175	0	0

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Infectious Diseases Institute (IDI)	45,705	10,000	45,705
Agriculture Cluster Development Project (ACDP)	0	0	512,730
3. External Financing	346,756	0	539,012
United Nations Children Fund (UNICEF)	154,500	0	154,500
World Health Organisation (WHO)	192,256	0	192,256
Global Alliance for Vaccines and Immunization (GAVI)	0	0	192,256
Total Revenues shares	24,443,377	4,898,577	18,478,108

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

A very poor performance under Local revenue was registered i.e 2% against the annual Budget . Poor performance was mainly attributed by non realization of Miscellaneous receipts/income which were erroneously appropriated by parliament during the budgeting period.

Central Government Transfers

Cumulatively, the performance of Central Government Transfers was over and above the planned quarter performance. Discretionary Government Transfers stood at 26% while Conditional Government Transfers stood at 28%, thus the overall performance stood at 27%. The over performance was as a result of a 33% release of funds under capital development, and 100% release of Salary arrears (Budgeting).

Donor Funding

There was a very poor performance in respect to the external funders whose performance stood at 0%. However, GAVI fundworth Ushs 192,255,807 were released to the District to facilitate the immunization activities but were not captured under the PBS since they had not been originally budgeted for.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In comparison to FY 2019/2020, Local Revenue is anticipated to greatly decrease by 91% in the FY 2020/21. The great decrease is due to non receipt of Miscellaneous receipts/income which in the current budget were erroneously appropriated to the District by Parliament.

Central Government Transfers

Basing on the IPFs received from MoFPED, Central Government Transfers are anticipated to decrease by 4.7%. The decrease is mainly attributed to non receipt of Transitional Development Grant, Salary arrears (Budgeting) and Gratuity for Local Governments. A great decrease by 25% is anticipated under Other Central Government Transfers mainly due to non receipt of UWEP, YLP group funds and previous budgeted Albertine Regional Sustainable Development Programme (ARSDP) funds.

Donor Funding

In comparison to FY 2019/20, and basing on the commitments so far received from Donors, an increase of 35.7% is anticipated to be realized in the FY 2020/21. This increase is as a result of funding towards immunization activities by Global Alliance for Vaccines and Immunization (GAVI) worth Ushs 192,256,000.

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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	761,432	190,358	879,391
District Production Services	722,485	186,026	679,078
<i>Sub- Total of allocation Sector</i>	1,483,917	376,384	1,558,469
Sector :Works and Transport			
District, Urban and Community Access Roads	1,365,869	335,275	1,057,181
<i>Sub- Total of allocation Sector</i>	1,365,869	335,275	1,057,181
Sector :Tourism, Trade and Industry			
Commercial Services	208,893	51,301	121,730
<i>Sub- Total of allocation Sector</i>	208,893	51,301	121,730
Sector :Education			
Pre-Primary and Primary Education	5,216,933	1,306,392	5,068,357
Secondary Education	2,481,707	620,427	2,734,745
Skills Development	307,962	76,990	307,962
Education & Sports Management and Inspection	502,348	119,053	377,753
Special Needs Education	20,600	5,150	20,600
<i>Sub- Total of allocation Sector</i>	8,529,550	2,128,012	8,509,417
Sector :Health			
Primary Healthcare	1,067,285	266,821	1,064,626
Health Management and Supervision	2,325,940	584,799	2,542,913
<i>Sub- Total of allocation Sector</i>	3,393,225	851,620	3,607,539
Sector :Water and Environment			
Rural Water Supply and Sanitation	563,597	144,951	547,742
Natural Resources Management	388,560	107,004	249,955
<i>Sub- Total of allocation Sector</i>	952,157	251,954	797,697
Sector :Social Development			
Community Mobilisation and Empowerment	709,302	181,252	346,857
<i>Sub- Total of allocation Sector</i>	709,302	181,252	346,857
Sector :Public Sector Management			
District and Urban Administration	6,546,289	1,626,862	1,275,917
Local Statutory Bodies	549,273	137,464	682,021
Local Government Planning Services	191,501	47,750	115,623
<i>Sub- Total of allocation Sector</i>	7,287,063	1,812,076	2,073,560
Sector :Accountability			
Financial Management and Accountability(LG)	426,317	98,848	331,575

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Internal Audit Services	74,084	17,271	74,084
<i>Sub- Total of allocation Sector</i>	500,402	116,119	405,659

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SECTION B : Workplan Summary

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,406,338	423,904	1,148,304
Locally Raised Revenues	4,908,564	22,489	187,017
Multi-Sectoral Transfers to LLGs_NonWage	273,868	52,326	0
Other Transfers from Central Government	72,130	0	0
District Unconditional Grant (Non-Wage)	63,363	24,791	138,348
Urban Unconditional Grant (Wage)	87,273	32,975	87,273
District Unconditional Grant (Wage)	607,229	173,452	604,484
Salary arrears (Budgeting)	25,858	25,858	0
Pension for Local Governments	93,108	23,277	93,108
Gratuity for Local Governments	274,945	68,736	0
Development Revenues	139,951	42,404	127,613
Multi-Sectoral Transfers to LLGs_Gou	101,722	0	0
Other Transfers from Central Government	6,600	0	0
District Discretionary Development Equalization Grant	21,629	0	98,016
Transitional Development Grant	10,000	0	0
Total Revenues shares	6,546,289	466,308	1,275,917
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	694,502	206,427	691,757
Non Wage	5,711,836	127,104	456,546
Development Expenditure			
Domestic Development	139,951	39,070	127,613
Donor Development	0	0	0
Total Expenditure	6,546,289	372,601	1,275,917

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the FY 2020/21 is 1,262,188,000 which consist of 1,148,304,000(90.9 percent)as recurrent expenditure and shs. 113,884,000 (9.1 percent) as development expendiure. However the shortfall in the budget from 6,546,289,000 to 1,262,188,000 arose since there was a reduction in Local Revenue Anticipated. The recurrent budget consists of a wage bill of shs. 439,192,000 (53 percent of the recurrent expenditure)

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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	418,060	112,753	331,168
Locally Raised Revenues	10,184	9,542	10,184
Multi-Sectoral Transfers to LLGs_NonWage	177,694	38,757	0
District Unconditional Grant (Non-Wage)	55,948	20,896	115,773
Urban Unconditional Grant (Wage)	16,150	0	16,150
District Unconditional Grant (Wage)	158,083	43,558	158,083
Development Revenues	8,258	0	407
Multi-Sectoral Transfers to LLGs_Gou	8,258	0	0
Total Revenues shares	426,317	112,753	331,575
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	174,233	43,558	174,233
Non Wage	243,827	72,570	156,935
Development Expenditure			
Domestic Development	8,258	0	407
Donor Development	0	0	0
Total Expenditure	426,317	116,129	331,575

Narrative of Workplan Revenues and Expenditure

The budget revenue and expenditure for the department is expected to be shs 331,172,000 with a reduction of 22.% as compared to 2019/2020 budget estimate. The reduction is due to a decrease in multisectoral allocations .

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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			
<i>Recurrent Revenues</i>	549,273	126,810	682,021
Locally Raised Revenues	43,220	1,330	214,637
Multi-Sectoral Transfers to LLGs_NonWage	113,462	28,512	0
District Unconditional Grant (Non-Wage)	267,494	65,694	332,222
Urban Unconditional Grant (Wage)	3,744	0	3,744
District Unconditional Grant (Wage)	121,353	31,274	121,353
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	549,273	126,810	682,021
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	125,097	31,274	125,097
Non Wage	424,176	50,392	556,924
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	549,273	81,666	682,021

Narrative of Workplan Revenues and Expenditure

In comparison with the FY 2019/21's departmental budget, a slight increase of 19% is anticipated in the sector's projected budget of FY 2020/2021. The increment is as a result of an increase in the allocated Multisectoral transfers to LLGs. Out of the projected sector's budget (Ugsh 682,921,000), 82% of will be spent as Non wage and 18% as wage. The sector's priorities will be on holding council meetings, recruitment and confirmation of staff, and awarding contracts among others.

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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	1,000,113	193,363	1,327,213
Locally Raised Revenues	2,694	0	2,694
Multi-Sectoral Transfers to LLGs_NonWage	26,253	0	0
Other Transfers from Central Government	182,874	0	512,730
District Unconditional Grant (Non-Wage)	16,840	500	37,432
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	526,799	131,700	526,799
Sector Conditional Grant (Non-Wage)	244,652	61,163	247,558
Development Revenues	483,804	81,472	231,255
Multi-Sectoral Transfers to LLGs_Gou	41,959	0	0
Other Transfers from Central Government	267,500	0	0
District Discretionary Development Equalization Grant	16,000	0	67,767
Sector Development Grant	158,345	0	159,556
Total Revenues shares	1,483,917	274,835	1,558,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	526,799	131,700	526,799
Non Wage	473,314	12,774	800,414
Development Expenditure			
Domestic Development	483,804	22,458	231,255
Donor Development	0	0	0
Total Expenditure	1,483,917	166,932	1,558,469

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 1,558,469,000 which consists of shs 1,327,213,000 (85%) as recurrent expenditure and shs 231,255,000 (15%) as development expenditure. The increase in the sector budget from shs 1,483,917,000 to shs 1,558,469,000 arose from the increase in ipfs of other government transfers not being sent yet. The recurrent budget consists of the wage bill shs 526,799,000 (37%) of the total recurrent budget and the rest as non wage.

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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	2,331,546	577,301	2,326,604
Locally Raised Revenues	3,695	0	3,695
Multi-Sectoral Transfers to LLGs_NonWage	28,139	9,868	0
Other Transfers from Central Government	45,705	10,000	45,705
District Unconditional Grant (Non-Wage)	26,272	500	37,904
Sector Conditional Grant (Wage)	1,810,956	452,739	1,810,956
Sector Conditional Grant (Non-Wage)	416,780	104,195	416,780
Development Revenues	1,061,679	245,863	1,280,935
External Financing	319,756	0	539,012
Multi-Sectoral Transfers to LLGs_Gou	23,109	0	0
District Discretionary Development Equalization Grant	47,082	0	70,192
Sector Development Grant	671,732	0	671,732
Total Revenues shares	3,393,225	823,164	3,607,539
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,810,956	452,739	1,810,956
Non Wage	520,590	113,141	515,648
Development Expenditure			
Domestic Development	741,923	11,301	741,923
Donor Development	319,756	0	539,012
Total Expenditure	3,393,225	577,181	3,607,539

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 3,607,539,000 which consist of shs 2,326,604,000 (64.5 percent) as recurrent expenditure and shs 1,280,935,000 (35%) as development expenditure. The increase in the sector budget from shs 3,393,225,000 to shs 3,607,539,000 is due to an increase in the DDEG funds Allocation by LLGs. The recurrent budget consists of the wage bill of shs 1,810,956,000 (77%) of the total recurrent budget

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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	7,165,982	1,904,661	7,192,574
Locally Raised Revenues	5,521	0	5,521
Multi-Sectoral Transfers to LLGs_NonWage	1,950	0	0
District Unconditional Grant (Non-Wage)	36,877	0	36,877
District Unconditional Grant (Wage)	65,992	16,498	65,992
Sector Conditional Grant (Wage)	5,564,611	1,391,153	5,564,611
Sector Conditional Grant (Non-Wage)	1,491,031	497,010	1,519,573
Development Revenues	1,363,567	438,692	1,316,843
External Financing	27,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	35,313	0	0
District Discretionary Development Equalization Grant	60,000	0	95,313
Sector Development Grant	1,141,255	0	1,221,530
Transitional Development Grant	100,000	0	0
Total Revenues shares	8,529,550	2,343,353	8,509,417
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,630,603	1,407,651	5,630,603
Non Wage	1,535,379	323,371	1,561,971
Development Expenditure			
Domestic Development	1,336,567	6,175	1,316,843
Donor Development	27,000	0	0
Total Expenditure	8,529,550	1,737,197	8,509,417

Narrative of Workplan Revenues and Expenditure

In comparison with the Department's budget for FY 2019/20, slight decrease of 0.24% is anticipated in the FY 2020/21's budget due to a reduction in the allocation of Multisectoral transfers to LLG . Out of the projected budget of Ugshs 8,509,417,000 , 84.5% will be spent on recurrent activities and 15.5% on development activities. The sector's priorities include; Conducting of 4 quarterly inspections and monitoring visits in schools and institutions among others.

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*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	829,148	184,092	1,018,335
Locally Raised Revenues	3,695	0	3,695
Multi-Sectoral Transfers to LLGs_NonWage	4,552	0	0
Other Transfers from Central Government	718,272	159,681	910,211
District Unconditional Grant (Non-Wage)	6,987	500	6,987
Urban Unconditional Grant (Wage)	7,634	0	7,634
District Unconditional Grant (Wage)	88,009	23,911	88,009
Development Revenues	536,720	171,501	38,846
Multi-Sectoral Transfers to LLGs_Gou	28,218	0	0
Transitional Development Grant	508,503	0	0
Total Revenues shares	1,365,869	355,593	1,057,181
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	95,643	23,911	95,643
Non Wage	733,506	83,702	922,692
Development Expenditure			
Domestic Development	536,720	66,846	38,846
Donor Development	0	0	0
Total Expenditure	1,365,869	174,459	1,057,181

Narrative of Workplan Revenues and Expenditure

In comparison with the budget for FY 2019/20, a decrease of 22.6% is anticipated in the sector's budget for FY 2020/21. This is mainly attributed to non allocation of Development Funds to the sector. Out of the budget of Ugshs.1,056,181,000, 96% will be spent on recurrent activities and 4% on development. Among the sector's priorities include; Payment of staff salaries, routine manual maintenance of 160 km and routine mechanical maintenance of 65km.

Vote : 614 Kakumiro 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	49,728	12,213	55,185
Locally Raised Revenues	1,406	0	1,406
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
District Unconditional Grant (Non-Wage)	1,216	0	4,893
District Unconditional Grant (Wage)	11,655	3,600	14,400
Sector Conditional Grant (Non-Wage)	34,451	8,613	34,486
Development Revenues	513,868	174,608	492,556
Multi-Sectoral Transfers to LLGs_Gou	11,801	0	0
District Discretionary Development Equalization Grant	0	0	10,091
Sector Development Grant	482,266	0	482,465
Transitional Development Grant	19,802	0	0
Total Revenues shares	563,597	186,821	547,742
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,655	3,600	14,400
Non Wage	38,073	8,613	40,785
Development Expenditure			
Domestic Development	513,868	9,321	492,556
Donor Development	0	0	0
Total Expenditure	563,597	21,534	547,742

Narrative of Workplan Revenues and Expenditure

The overall sector budget of F/Y 2020/21 is 545,812,000/= which consists of 55,185,000/= (10.1 percent) as recurrent expenditure and 490,627,000/= (89.9 percent) as development expenditure. A decrease by 17,785,000/= in total sector budget is due to transitional development grant which is not yet realized.

Vote : 614 Kakumiro 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			
<i>Recurrent Revenues</i>	301,077	41,283	162,472
Locally Raised Revenues	7,939	0	7,939
Multi-Sectoral Transfers to LLGs_NonWage	9,420	0	0
Other Transfers from Central Government	129,363	0	0
District Unconditional Grant (Non-Wage)	23,225	8,500	23,225
District Unconditional Grant (Wage)	120,777	30,194	120,777
Sector Conditional Grant (Non-Wage)	10,354	2,588	10,532
<i>Development Revenues</i>	87,483	37,498	87,483
Multi-Sectoral Transfers to LLGs_Gou	46,577	0	0
District Discretionary Development Equalization Grant	40,906	0	87,483
Total Revenues shares	388,560	78,781	249,955
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	120,777	30,194	120,777
Non Wage	180,300	7,402	41,695
<i>Development Expenditure</i>			
Domestic Development	87,483	23,863	87,483
Donor Development	0	0	0
Total Expenditure	388,560	61,460	249,955

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 249,955,000 which consists of shs 162,472,000 (65%) as recurrent expenditure and shs 87,483,000 (35%) as development expenditure. The shortfall in the sector budget from shs 388,560,000 to shs 249,955,000 arose from the ipfs from other government transfers not being sent yet. The recurrent budget consists of the wage bill shs 120,777,000 (74%) of the total recurrent budget and the rest as non wage.

Vote : 614 Kakumiro 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	710,147	83,033	334,702
Locally Raised Revenues	7,195	0	7,195
Multi-Sectoral Transfers to LLGs_NonWage	42,982	10,106	0
Other Transfers from Central Government	379,172	0	10,000
District Unconditional Grant (Non-Wage)	10,288	5,300	37,338
Urban Unconditional Grant (Wage)	7,344	0	7,344
District Unconditional Grant (Wage)	180,196	46,885	180,196
Sector Conditional Grant (Non-Wage)	82,970	20,743	84,446
Development Revenues	12,155	4,736	12,155
Other Transfers from Central Government	0	0	0
External Financing	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	12,155	0	0
Total Revenues shares	722,302	87,770	346,857
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	187,540	46,885	187,540
Non Wage	522,607	37,310	147,162
Development Expenditure			
Domestic Development	12,155	4,736	12,155
Donor Development	0	0	0
Total Expenditure	722,302	88,931	346,857

Narrative of Workplan Revenues and Expenditure

Community Based Services Sector will receive a total of UGshs: 334,701,899. Out of this Shs: 187,539,959 whis is 56.04% of the total is earmarked foe wages, Shs: 84,446,059 (25.23) is Conditional Grant, Shs: 10,288,044(3.07%) is District Unconditional Grant, Shs: 7,194,500 (2.15%) and Shs: 35,233,37(10.53%) is Multi Sectoral transfer to Lower Local Governments. This show a decrease of almost 50% compared to the 2019/20 budget estimates, But this is because of the YLP and UWEP funds that were shifted from the centre to the MGLSD as per the new implementation guidelines.

Vote : 614 Kakumiro 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	160,829	13,376	84,951
Locally Raised Revenues	7,337	2,476	7,337
Multi-Sectoral Transfers to LLGs_NonWage	500	0	0
Other Transfers from Central Government	75,378	0	0
District Unconditional Grant (Non-Wage)	34,431	10,900	34,431
District Unconditional Grant (Wage)	43,183	0	43,183
Development Revenues	30,671	10,224	30,671
District Discretionary Development Equalization Grant	30,671	0	30,671
Total Revenues shares	191,501	23,600	115,623
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,183	0	43,183
Non Wage	117,646	9,269	41,768
Development Expenditure			
Domestic Development	30,671	0	30,671
Donor Development	0	0	0
Total Expenditure	191,501	9,269	115,623

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 115,623,000 which consists of shs 84,951,000 (73%) as recurrent expenditure and shs 30,671,000 (27%) as development expenditure. The shortfall in the sector budget from shs 191,501,000 to shs 115,623,000 arose from the ipfs from other government transfers not being sent yet. The recurrent budget consists of the wage bill shs 43,183,000 (50.8%) of the total recurrent budget and the rest as non wage

Vote : 614 Kakumiro 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			
<i>Recurrent Revenues</i>	74,084	12,104	74,084
Locally Raised Revenues	9,184	1,341	9,184
Multi-Sectoral Transfers to LLGs_NonWage	8,000	750	0
District Unconditional Grant (Non-Wage)	21,305	5,480	21,305
Urban Unconditional Grant (Wage)	9,754	0	9,754
District Unconditional Grant (Wage)	25,841	4,532	25,841
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	74,084	12,104	74,084
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	35,595	4,532	35,595
Non Wage	38,489	9,676	38,489
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	74,084	14,209	74,084

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the FY 2020/21 is shs. 74,084,000 and the whole of it is recurrent expenditure. 48 percent of these funds will be wage and the rest will be non-wage.

Vote : 614 Kakumiro 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	205,202	6,686	109,200
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	96,158	0	0
District Unconditional Grant (Non-Wage)	10,000	500	10,000
District Unconditional Grant (Wage)	81,038	1,934	81,038
Sector Conditional Grant (Non-Wage)	17,006	4,251	17,161
Development Revenues	3,691	0	12,530
Multi-Sectoral Transfers to LLGs_Gou	3,691	0	0
Total Revenues shares	208,893	6,686	121,730
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,038	1,934	81,038
Non Wage	124,164	5,051	28,161
Development Expenditure			
Domestic Development	3,691	0	12,530
Donor Development	0	0	0
Total Expenditure	208,893	6,986	121,730

Narrative of Workplan Revenues and Expenditure

Sector conditional grant (non wage) 17,161,371/=
 District un -conditional grant (wage) 81,038,461/=
 District un conditional grant (non wage) 10,000,000/=
 Locally raised revenue 999,996/=