
Vote : 621 Kyotera District

FY 2020/21

Foreword

The process and subsequent Preparation of Kyotera District Budget Frame Work Paper (BFP) implies compliance with the legal requirements by the District Council as provided for in the Local Government Act, Cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance and accounting Regulation (LG FAR) 2007 and Section 9 of the Finance Management Act 2015, which mandates the District Council and the Accounting Officer (AO) to prepare the Budgets and Plans for the District for the subsequent year. Most of the Local Governments including Kyotera acknowledge the great importance attached to the preparation of the Budget Frame Work Paper which guides the budgeting process through identifying key national priorities and strategic directions of the Third National Development Plan (NDPIII). This Financial Year 2020/21 Budget Frame Work Paper (BFP) contains the first year District and national priorities for the medium term (FY 2020/21-2024/25). It mainly seeks to contribute to the National Vision 2040 that strives for a transformed Ugandan Society from a Peasant to a Modern and Prosperous Country by 2040. The actual implementation of this budget is expected to positively improve service delivery for our people and hence the livelihood of the population of Kyotera District and Uganda in general. The LGBFP was prepared with the guidelines of the First Budget Call Circular (1st BCC) for FY 2020/21 of September 13, 2019 issued by the MOFPED to all Local Governments. Consultations were made including the District Budget Conference which was held on October 31st at Serona Hotel Kyotera in which most of the stakeholders were invited and participated in priority setting for the F/Y 2020/2021, The District expect to receive (27,182,825,000) representing 95.4% of the proposed District budget for F/Y 2020/21 from the Central Government Grants and (354,000,000) representing 1.2% from External Financing and the local revenue will contribute (954,491,219) representing 3.3 % of the budget. It is my sincere wish therefore to extend my appreciation to Government of Uganda for funding and MoFPED to Kyotera District for technical support whenever required especially in Programme Budgeting System (PBS), not forgetting the District Technical Planning Committee for their technical guidance and support while preparing the BFP, the External funders for their continued support, other line ministries and Donors especially RHSP, Lastly but not least Kyotera District Planning Unit who worked tirelessly while coordinating this BFP project. I look forward for executing the BFP for FY 2020/2021 in order to improve service delivery of our citizens. For God and My Country.

KALYESUBULA FRED/Chief Administrative Officer-Kyotera

04/01/2020

Vote : 621 Kyotera 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 | 4,006,972 | 77,612 | 954,394 |
| Discretionary Government Transfers | 3,228,416 | 833,379 | 3,219,884 |
| Conditional Government Transfers | 22,207,313 | 5,913,278 | 21,422,039 |
| Other Government Transfers | 3,907,936 | 418,871 | 2,540,903 |
| External Funding | 335,200 | 184,768 | 354,000 |
| Grand Total | 33,685,837 | 7,427,907 | 28,491,219 |

Revenue Performance in the First Quarter of 2019/20

The Cumulative actual receipt up to end of September 2019, Quarter one for FY 2019/2020 from various revenue sources was UG.X.7427,907,000 representing 22 % of budget performance of the approved budget for FY 2019/20. Conditional Government Transfers had the highest outturn, followed by Discretionary Government Transfers and OGT performed poorly due to none release of Agriculture Cluster Development Project (ACDP) under AGODA as projected, YLP and UWEP funding.

Planned Revenues for FY 2020/21

The revenue forecast for FY 2020/2021 is expected to be UG.X 28,491,219,000 showing a reduction compared to 33,685,837,000 from FY 2019/20 Budget. The reduction is attributed to removal of some of the anticipated funds under External Financing, OGT which was not realized that would have led to unrealistic budgeting like the ACDP (AGODA), LVEMP, and UNICEF that was not realized for a while. Central. Government Transfers accounts for 95.5% of the revenue expected, local revenue and external financing account for about 3.3% and 1.2% respectively. Generally, the District revenue forecast will have 66.3% spent on wage recurrent, 28.3% spent on non-wage recurrent and 4.1% will be spent on Development (domestic) while 1.2% will be from External Financing.

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 | 5,039,890 | 555,576 | 2,063,202 |
| Finance | 1,265,494 | 155,882 | 387,411 |
| Statutory Bodies | 517,527 | 113,210 | 526,280 |
| Production and Marketing | 2,717,105 | 235,238 | 816,622 |
| Health | 5,839,957 | 1,601,000 | 5,831,757 |
| Education | 14,833,460 | 3,955,821 | 14,796,866 |
| Roads and Engineering | 1,710,935 | 406,371 | 1,850,584 |
| Water | 531,252 | 164,017 | 511,072 |

Vote : 621 Kyotera District

FY 2020/21

| | | | |
|---------------------------------------|-------------------|------------------|-------------------|
| Natural Resources | 486,598 | 36,669 | 165,540 |
| Community Based Services | 251,111 | 68,443 | 942,855 |
| Planning | 354,299 | 105,207 | 442,893 |
| Internal Audit | 84,200 | 22,471 | 102,200 |
| Trade, Industry and Local Development | 54,008 | 8,003 | 53,936 |
| Grand Total | 33,685,837 | 7,427,907 | 28,491,219 |
| <i>o/w: Wage:</i> | <i>18,894,954</i> | <i>4,723,738</i> | <i>18,894,954</i> |
| <i>Non-Wage Recurrent:</i> | <i>11,030,363</i> | <i>1,945,015</i> | <i>8,067,387</i> |
| <i>Domestic Devt:</i> | <i>3,425,320</i> | <i>574,387</i> | <i>1,174,879</i> |
| <i>Ext. Financing:</i> | <i>335,200</i> | <i>184,768</i> | <i>354,000</i> |

Expenditure Performance in the First Quarter FY 2019/20

The overall expenditure performance of all the departments in the first quarter for FY 2019/2020 was about UG.X.7,427,907,000, implying that the whole funds received during the quarter (100%) was spent. On the cumulative expenditure in quarter one, 63.5% (4,723,733,000) was expenditure on staff salaries (wages), about 26.1% (1,945,015,000) was actual total expenditure on non-wage recurrent, 7.7% (574,387,000) was actual expenditure on development expenditures and about 2.5% (UG.X.184,768,000) was actual expenditure on partner activities.

Planned Expenditures for The FY 2020/21

The District expects to receive Shs 28,491,219,000 in the F/Y 2020/2021. Wage and salaries will consume 66.3 % (18,894,954,000) of the entire district budget, recurrent non wage expenditure 28.3%,(8,067,387,000), Domestic development and donor 4.1% (1,174,879,000) and the External Funding at 1.2%(354,000,000).On wage Education department carries the lion share, followed by Health and others follows respectively.

Medium Term Expenditure Plans

Medium term plans include Education, Construction of Classroom Blocks at Ssimba and Kibutamu P/S and Latrine facilities at Kabasumba, Ngoma and Bbikira P/S. In Health , Construction of Kakuuto H/C IV Pit Latrine and Partial contribution to renovation of the Theatre .Road Rehabilitation and maintenance for both District and CARs, Water sources rehabilitation and development including piped water scheme to Kasensero-Misozi, borehole rehabilitation and new construction and water tanks supply in selected areas District wide and 1 Pit latrine under water and sanitation development grant , Livelihood support in Agriculture (Extension Services, crop production and commercial services), Construction of Lined, Revenue mobilization and management and Transparency and accountability.

Challenges in Implementation

Lack of Administrative Offices as we started our offices at Kasaali under Transitional development, but since then it stunted due to lack of funding from the centre yet we are incapable with limited revenues, Persistent of accruing of Domestic arrears, Increasing operational cost, Non-remittance of some funds especially external financing and LST, poor estimation of contract value due to increasing input costs, inadequate monitoring, Supervision and untimely public accountability at all levels, low staff commitment (Absenteeism and late coming). Low staffing levels, delay in the start of procurement process

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 |
|-----------------------|--------------------------------|--|-----------------------------|
|-----------------------|--------------------------------|--|-----------------------------|

Vote : 621 Kyotera District

FY 2020/21

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|--|-------------------|------------------|-------------------|
| 1. Locally Raised Revenues | 4,006,972 | 77,612 | 954,394 |
| Local Services Tax | 187,392 | 18,729 | 187,392 |
| Land Fees | 47,835 | 480 | 47,835 |
| Other Goods - Local | 3,023,578 | 0 | 40,000 |
| Local Hotel Tax | 8,850 | 0 | 4,000 |
| Application Fees | 3,500 | 0 | 3,500 |
| Business licenses | 104,722 | 250 | 30,000 |
| Rent & rates – produced assets – from other govt. units | 550 | 0 | 0 |
| Park Fees | 16,300 | 0 | 4,000 |
| Property related Duties/Fees | 71,500 | 0 | 2,000 |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 700 | 200 | 1,000 |
| Registration of Businesses | 348,250 | 41,500 | 517,710 |
| Inspection Fees | 51,800 | 0 | 10,000 |
| Market /Gate Charges | 66,457 | 8,887 | 66,457 |
| Other Fees and Charges | 75,039 | 7,476 | 40,000 |
| Ground rent | 500 | 90 | 500 |
| 2a. Discretionary Government Transfers | 3,228,416 | 833,379 | 3,219,884 |
| District Unconditional Grant (Non-Wage) | 658,481 | 164,620 | 656,104 |
| Urban Unconditional Grant (Non-Wage) | 171,828 | 42,957 | 170,080 |
| District Discretionary Development Equalization Grant | 242,660 | 80,887 | 239,104 |
| Urban Unconditional Grant (Wage) | 333,473 | 83,368 | 333,473 |
| District Unconditional Grant (Wage) | 1,749,334 | 437,334 | 1,749,334 |
| Urban Discretionary Development Equalization Grant | 72,639 | 24,213 | 71,789 |
| 2b. Conditional Government Transfer | 22,207,313 | 5,913,278 | 21,422,039 |
| Sector Conditional Grant (Wage) | 16,812,147 | 4,203,037 | 16,812,147 |
| Sector Conditional Grant (Non-Wage) | 3,714,527 | 1,172,760 | 3,709,441 |
| Sector Development Grant | 838,058 | 279,353 | 826,985 |
| Transitional Development Grant | 569,802 | 189,934 | 0 |
| Pension for Local Governments | 73,465 | 18,366 | 73,465 |
| Gratuity for Local Governments | 199,314 | 49,828 | 0 |
| 2c. Other Government Transfer | 3,907,936 | 418,871 | 2,540,903 |
| Support to PLE (UNEB) | 30,000 | 0 | 23,000 |
| Uganda Road Fund (URF) | 1,640,935 | 388,871 | 1,778,584 |
| Youth Livelihood Programme (YLP) | 0 | 0 | 702,319 |
| Albertine Regional Sustainable Development Programme (ARSDP) | 484,841 | 0 | 0 |
| Lake Victoria Environmental Management Project (LVEMP) | 300,000 | 0 | 0 |
| Agriculture Cluster Development Project (ACDP) | 1,452,160 | 30,000 | 37,000 |
| 3. External Financing | 335,200 | 184,768 | 354,000 |

Vote : 621 Kyotera District

FY 2020/21

| | | | |
|--|-------------------|------------------|-------------------|
| Rakai Health Sciences Programme (RHSP) | 312,000 | 0 | 240,000 |
| Global Alliance for Vaccines and Immunization (GAVI) | 23,200 | 184,768 | 84,000 |
| VNG International | 0 | 0 | 30,000 |
| Total Revenues shares | 33,685,837 | 7,427,907 | 28,491,219 |

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of the Quarter, the District had realized Locally Raised Revenue of Shs.77, 612,000 which is 8.3% of the Annual Budget of 932,394,000 implying a shortfall of about 16.7% against the planned target of 25%. This poor performance was due to 0% non realization of LR in some planned revenue sources and non-remittances because of poor financial stands by the Contractors.

Central Government Transfers

By the end of the September, 2019, the District had realized Shs.7,165,528,000, which is 24 % of the Annual budget of 29,343,665,000, which is 100 %. This under performance was due to non remittance of funds from ACDP (AGODA) and LVEMP.

Donor Funding

By the end of 1st Quarter for FY 2019/20, the District had realized Shs 184,768,000, which is 55.1% of the annual Budget of 335,200,000 implying better performance of 30% from the 25% target. This was due to realization of the GAVI funds for immunization more than the Budgeted. However other sources of UNICEF and RHSP were not realized.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Local Revenue forecast for FY 2020/2021 is UG.X.954, 394,000 representing 3.3% of the total Budget of 28,491,219,000 for FY 2020/2021.

Central Government Transfers

For the Central Government Transfers will be the major source (95.4%) of the proposed revenue for Kyotera District in FY 2020/2021 including the Discretionary Government Transfers (3,219,884,000), Conditional Government Transfer (21,422,039,000) and OGT (2,540,903,000). The Budget decrease compared to 2019/2020 budget . This decrease is attributed to the current reforms of intergovernmental transfers to LGs using OTIMS; like removal of Private School from receiving USE and non-response from some of our development partners.

Donor Funding

External Financing revenue forecast for FY 2020/2021 is about UG.X.354, 000,000 representing about 1.2% of the total budget. The reduction in the external financing is attributed to non realization in the previous budget and some were removed to avoid unrealistic budgeting. The external financing budget support accounts for 3.1% of the District annual budget forecast for FY 2020/2021. The external financing budget will mainly support activities in Health sector only.

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 | 258,746 | 64,686 | 258,746 |
| District Production Services | 2,458,359 | 614,590 | 557,876 |
| Sub- Total of allocation Sector | 2,717,105 | 679,276 | 816,622 |
| Sector :Works and Transport | | | |

Vote : 621 Kyotera District

FY 2020/21

| | | | |
|---|-------------------|------------------|-------------------|
| District, Urban and Community Access Roads | 1,694,935 | 430,499 | 1,834,584 |
| District Engineering Services | 16,000 | 4,000 | 16,000 |
| <i>Sub- Total of allocation Sector</i> | 1,710,935 | 434,499 | 1,850,584 |
| Sector :Tourism, Trade and Industry | | | |
| Commercial Services | 54,008 | 13,502 | 53,936 |
| <i>Sub- Total of allocation Sector</i> | 54,008 | 13,502 | 53,936 |
| Sector :Education | | | |
| Pre-Primary and Primary Education | 9,218,111 | 2,304,528 | 9,205,653 |
| Secondary Education | 4,860,353 | 1,215,088 | 4,835,516 |
| Skills Development | 496,174 | 124,044 | 496,174 |
| Education & Sports Management and Inspection | 250,263 | 62,566 | 252,522 |
| Special Needs Education | 8,559 | 2,140 | 7,000 |
| <i>Sub- Total of allocation Sector</i> | 14,833,460 | 3,708,365 | 14,796,866 |
| Sector :Health | | | |
| Primary Healthcare | 3,130,545 | 782,636 | 3,103,546 |
| District Hospital Services | 2,035,485 | 508,871 | 2,035,485 |
| Health Management and Supervision | 673,927 | 168,482 | 692,727 |
| <i>Sub- Total of allocation Sector</i> | 5,839,957 | 1,459,989 | 5,831,757 |
| Sector :Water and Environment | | | |
| Rural Water Supply and Sanitation | 531,252 | 132,813 | 511,072 |
| Natural Resources Management | 486,598 | 121,649 | 165,540 |
| <i>Sub- Total of allocation Sector</i> | 1,017,850 | 254,462 | 676,613 |
| Sector :Social Development | | | |
| Community Mobilisation and Empowerment | 251,111 | 62,778 | 942,855 |
| <i>Sub- Total of allocation Sector</i> | 251,111 | 62,778 | 942,855 |
| Sector :Public Sector Management | | | |
| District and Urban Administration | 5,039,890 | 1,259,973 | 2,063,202 |
| Local Statutory Bodies | 517,527 | 129,382 | 526,280 |
| Local Government Planning Services | 354,299 | 106,498 | 442,893 |
| <i>Sub- Total of allocation Sector</i> | 5,911,717 | 1,495,853 | 3,032,376 |
| Sector :Accountability | | | |
| Financial Management and Accountability(LG) | 1,045,494 | 179,125 | 387,411 |
| Internal Audit Services | 84,200 | 21,050 | 102,200 |
| <i>Sub- Total of allocation Sector</i> | 1,129,694 | 200,175 | 489,611 |

Vote : 621 Kyotera District

FY 2020/21

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 | 4,384,890 | 370,576 | 2,063,202 |
| Locally Raised Revenues | 3,074,578 | 57,311 | 639,394 |
| Multi-Sectoral Transfers to LLGs_NonWage | 0 | 0 | 0 |
| District Unconditional Grant (Non-Wage) | 140,000 | 35,000 | 282,730 |
| Urban Unconditional Grant (Non-Wage) | 0 | 0 | 170,080 |
| Urban Unconditional Grant (Wage) | 180,000 | 45,000 | 180,000 |
| District Unconditional Grant (Wage) | 717,534 | 165,070 | 717,534 |
| Pension for Local Governments | 73,465 | 18,366 | 73,465 |
| Gratuity for Local Governments | 199,314 | 49,828 | 0 |
| Development Revenues | 655,000 | 185,000 | 0 |
| Locally Raised Revenues | 100,000 | 0 | 0 |
| District Discretionary Development Equalization Grant | 5,000 | 0 | 0 |
| Urban Discretionary Development Equalization Grant | 0 | 0 | 0 |
| Transitional Development Grant | 550,000 | 0 | 0 |
| Total Revenues shares | 5,039,890 | 555,576 | 2,063,202 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 897,534 | 165,070 | 897,534 |
| Non Wage | 3,487,356 | 99,027 | 1,165,668 |
| Development Expenditure | | | |
| Domestic Development | 655,000 | 185,000 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 5,039,890 | 449,097 | 2,063,202 |

Narrative of Workplan Revenues and Expenditure

For F/Y, the Department expects to receive shs. 2,063,202,000/= against the District budget of shs. 28,491,219,000/= being 7.2% of the District budget. For wage being shs. 897,534,000 /= for non wage being 1,165,669,000/= including non wage funds for LLGs and Local Revenue. The Departmental budget has decreased compared to the last FY Budget due to lack of Indicative planning figures for pension arrears, no development revenue advanced which lowered the Budget.

Vote : 621 Kyotera District

FY 2020/21

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 | 1,265,494 | 155,882 | 387,411 |
| Locally Raised Revenues | 86,000 | 2,254 | 73,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 865,083 | 79,022 | 0 |
| District Unconditional Grant (Non-Wage) | 55,138 | 13,784 | 55,138 |
| Urban Unconditional Grant (Wage) | 79,273 | 19,818 | 79,273 |
| District Unconditional Grant (Wage) | 180,000 | 41,003 | 180,000 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 1,265,494 | 155,882 | 387,411 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 259,273 | 41,003 | 259,273 |
| Non Wage | 1,006,221 | 92,807 | 128,138 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,265,494 | 133,810 | 387,411 |

Narrative of Workplan Revenues and Expenditure

For the F/Y the department expects to receive Ushs. 387,411,000/= from central government representing 1.3% of the District Budget. Shs. 259,273,000/= being for wage for non wage being 128,138,000/= including Local Revenue. The Budget decrease was due to the change of the multi sectoral transfers to lower local governments from Finance to Administration and fall in Local Revenue

Vote : 621 Kyotera District

FY 2020/21

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> | 517,527 | 113,210 | 526,280 |
| Locally Raised Revenues | 130,000 | 11,346 | 140,000 |
| District Unconditional Grant (Non-Wage) | 258,527 | 64,632 | 257,280 |
| Urban Unconditional Grant (Wage) | 21,000 | 5,250 | 21,000 |
| District Unconditional Grant (Wage) | 108,000 | 31,982 | 108,000 |
| <i>Development Revenues</i> | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 517,527 | 113,210 | 526,280 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 129,000 | 31,982 | 129,000 |
| Non Wage | 388,527 | 64,632 | 397,280 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 517,527 | 96,614 | 526,280 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Ugx 526,280,000 from local revenue and central government transfers representing 1.8% of the total budget for F/Y 2020/2021. 128,000,000 will be spent on wages and Ugx 397,280,000 on non wage to cater for honoraria, ex gratia, allowances under LR and District unconditional grant non wage. 100% of the department budget has been allocated to recurrent expenditures and none on Development activities.

Vote : 621 Kyotera District

FY 2020/21

*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 | 1,292,404 | 194,391 | 657,522 |
| Locally Raised Revenues | 0 | 0 | 0 |
| Other Transfers from Central Government | 634,841 | 30,000 | 0 |
| District Unconditional Grant (Non-Wage) | 0 | 0 | 0 |
| District Unconditional Grant (Wage) | 0 | 0 | 0 |
| Sector Conditional Grant (Wage) | 371,712 | 92,928 | 371,712 |
| Sector Conditional Grant (Non-Wage) | 285,852 | 71,463 | 285,810 |
| Development Revenues | 1,424,701 | 40,847 | 159,100 |
| Other Transfers from Central Government | 1,302,160 | 0 | 37,000 |
| Sector Development Grant | 122,541 | 0 | 122,100 |
| Total Revenues shares | 2,717,105 | 235,238 | 816,622 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 371,712 | 76,763 | 371,712 |
| Non Wage | 920,693 | 71,463 | 285,810 |
| Development Expenditure | | | |
| Domestic Development | 1,424,701 | 40,847 | 159,100 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 2,717,105 | 189,073 | 816,622 |

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department of production and marketing expects to receive Shs 816,622,000 representing 2.8 % of the total district budget 2020/2021 as revenue to implement the work plan. The department expects to receive Shs 371,712,000 for wage , sector conditional grant 285,810,000 and development revenue worthy 159,100,000. The underperformance is due to non realization of ACDP (AGODA) funds in the previous budget which was not included in this F/Y budget.

Vote : 621 Kyotera District

FY 2020/21

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 | 5,438,536 | 1,403,159 | 5,438,536 |
| District Unconditional Grant (Non-Wage) | 0 | 0 | 0 |
| Urban Unconditional Grant (Wage) | 0 | 0 | 0 |
| District Unconditional Grant (Wage) | 113,000 | 71,775 | 113,000 |
| Sector Conditional Grant (Wage) | 4,925,683 | 1,231,421 | 4,925,683 |
| Sector Conditional Grant (Non-Wage) | 399,853 | 99,963 | 399,853 |
| Development Revenues | 401,421 | 197,841 | 393,221 |
| External Financing | 335,200 | 0 | 354,000 |
| District Discretionary Development Equalization Grant | 27,000 | 0 | 0 |
| Sector Development Grant | 39,221 | 0 | 39,221 |
| Total Revenues shares | 5,839,957 | 1,601,000 | 5,831,757 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 5,038,683 | 895,420 | 5,038,683 |
| Non Wage | 399,853 | 99,963 | 399,853 |
| Development Expenditure | | | |
| Domestic Development | 66,221 | 13,074 | 39,221 |
| Donor Development | 335,200 | 184,768 | 354,000 |
| Total Expenditure | 5,839,957 | 1,193,225 | 5,831,757 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 5,831,757,000/= from Central Government transfer , wage and donor funds representing 20.4% of the total Budget. Shs. 5,038,683,000/= will be spent on wages Shs. 399,853,000/= on Sector conditional grant non wage, while Shs. 39,221,000/= for sector development grant and from external funding its anticipated at 354,000,000. Compared to the previous year IPFs the overall revenue allocation decreased from Shs.5, 839,957,000/= to Shs 5, 831,757,000/=. This was due to a reduction in the Development revenues anticipated for F/Y.

Vote : 621 Kyotera District

FY 2020/21

Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2019/20 | Cumulative Receipts by End Sept for FY 2019/20 | Draft Budget for FY 2020/21 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 14,563,251 | 3,865,751 | 14,563,950 |
| Other Transfers from Central Government | 30,000 | 0 | 23,000 |
| Locally Raised Revenues | 8,000 | 0 | 20,000 |
| District Unconditional Grant (Non-Wage) | 4,956 | 0 | 4,956 |
| District Unconditional Grant (Wage) | 76,000 | 10,549 | 76,000 |
| Sector Conditional Grant (Wage) | 11,514,752 | 2,878,688 | 11,514,752 |
| Sector Conditional Grant (Non-Wage) | 2,929,543 | 976,514 | 2,925,243 |
| Development Revenues | 270,209 | 90,070 | 232,915 |
| District Discretionary Development Equalization Grant | 27,000 | 0 | 0 |
| Sector Development Grant | 243,209 | 0 | 232,915 |
| Total Revenues shares | 14,833,460 | 3,955,821 | 14,796,866 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 11,590,752 | 2,350,869 | 11,590,752 |
| Non Wage | 2,972,499 | 976,514 | 2,973,199 |
| Development Expenditure | | | |
| Domestic Development | 270,209 | 90,070 | 232,915 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 14,833,460 | 3,417,453 | 14,796,866 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 14,796,866,000 from both local and central government transfers implying 51.9% of the total budget. Shs 11,590,752,000 will be spent on wage for primary, secondary, tertiary and District staff in the department while Sh 2,925,243,000 to be spent on non wage recurrent activities and Shs 232,915,000 to be spent on development activities and other recurrent revenues include 47,956,000 and 23,000,000 for OGT for PLE.

Vote : 621 Kyotera District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2019/20 | Cumulative Receipts by End Sept for FY 2019/20 | Draft Budget for FY 2020/21 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 1,710,935 | 406,371 | 1,850,584 |
| Other Transfers from Central Government | 637,225 | 131,178 | 1,778,584 |
| Multi-Sectoral Transfers to LLGs_NonWage | 1,003,711 | 257,692 | 0 |
| Locally Raised Revenues | 14,000 | 3,500 | 16,000 |
| District Unconditional Grant (Non-Wage) | 2,000 | 500 | 2,000 |
| District Unconditional Grant (Wage) | 54,000 | 13,500 | 54,000 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 1,710,935 | 406,371 | 1,850,584 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 54,000 | 13,272 | 54,000 |
| Non Wage | 1,656,935 | 258,192 | 1,796,584 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,710,935 | 271,464 | 1,850,584 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 1,850,584,000 from local, central government transfers which imply 6.4% of the total budget. Under wage Shs 54000,000 will be spent and 1,796,584,000 non wage recurrent activities with funds under URF and Local Revenue and 0% on development activities.

Vote : 621 Kyotera 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 | 78,363 | 13,054 | 78,323 |
| Locally Raised Revenues | 0 | 0 | 0 |
| District Unconditional Grant (Wage) | 45,000 | 4,713 | 45,000 |
| Sector Conditional Grant (Non-Wage) | 33,363 | 8,341 | 33,323 |
| Development Revenues | 452,889 | 150,963 | 432,749 |
| Sector Development Grant | 433,087 | 0 | 432,749 |
| Transitional Development Grant | 19,802 | 0 | 0 |
| Total Revenues shares | 531,252 | 164,017 | 511,072 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 45,000 | 4,713 | 45,000 |
| Non Wage | 33,363 | 8,341 | 33,323 |
| Development Expenditure | | | |
| Domestic Development | 452,889 | 150,963 | 432,749 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 531,252 | 164,017 | 511,072 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 511,072,000 from central government transfers representing 1.8 % of the total budget. Shs 33,323,000 to be spent on non-wage recurrent activities and 432,749,000 shall be spent on development activities. Compared to the IPFs from the previous financial year there has been an overall decrease. The decrease is as a result of decrease in development grant and revenue allocations to the sector

Vote : 621 Kyotera District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2019/20 | Cumulative Receipts by End Sept for FY 2019/20 | Draft Budget for FY 2020/21 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 171,598 | 31,669 | 165,540 |
| Locally Raised Revenues | 16,000 | 0 | 10,000 |
| District Unconditional Grant (Non-Wage) | 4,000 | 1,000 | 4,000 |
| Urban Unconditional Grant (Wage) | 10,000 | 2,500 | 10,000 |
| District Unconditional Grant (Wage) | 136,000 | 26,769 | 136,000 |
| Sector Conditional Grant (Non-Wage) | 5,598 | 1,399 | 5,540 |
| Development Revenues | 315,000 | 5,000 | 0 |
| Other Transfers from Central Government | 300,000 | 0 | 0 |
| District Discretionary Development Equalization Grant | 15,000 | 0 | 0 |
| Total Revenues shares | 486,598 | 36,669 | 165,540 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 146,000 | 26,769 | 146,000 |
| Non Wage | 25,598 | 2,399 | 19,540 |
| Development Expenditure | | | |
| Domestic Development | 315,000 | 5,000 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 486,598 | 34,169 | 165,540 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 165,540,000 from both local and central government transfers implying a 0.58% contribution to the total budget. Shs. 146,000,000 will be spent on wage, Shs. 19,540,000 to be spent on non wage recurrent. Compared to the previous financial year there was an decrease in expected revenue due to the fact that Development funds were not budgeted for und LVEMP as the project seemed not realized for the previous financial years.

Vote : 621 Kyotera 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 | 251,111 | 68,443 | 942,855 |
| Locally Raised Revenues | 8,000 | 3,200 | 10,000 |
| Other Transfers from Central Government | 0 | 0 | 702,319 |
| District Unconditional Grant (Non-Wage) | 4,000 | 2,552 | 4,000 |
| Urban Unconditional Grant (Wage) | 12,000 | 3,000 | 0 |
| District Unconditional Grant (Wage) | 180,000 | 47,913 | 180,000 |
| Sector Conditional Grant (Non-Wage) | 47,111 | 11,778 | 46,536 |
| Development Revenues | 0 | 0 | 0 |
| Other Transfers from Central Government | 0 | 0 | 0 |
| Total Revenues shares | 251,111 | 68,443 | 942,855 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 192,000 | 47,913 | 180,000 |
| Non Wage | 59,111 | 14,330 | 762,855 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 251,111 | 62,243 | 942,855 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 942,855,000 from both local and central government transfers representing 3.3% of the total budget. Shs 180,000,000 will be spent on wage while Shs 762,855,000 to be spent on non wage recurrent activities including UWEP and YLP funds. There was an increase In the Budget due to budgeting of UWEP and YLP under OGT.

Vote : 621 Kyotera 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 | 113,000 | 15,774 | 132,000 |
| Locally Raised Revenues | 15,000 | 0 | 34,000 |
| District Unconditional Grant (Non-Wage) | 32,000 | 7,587 | 32,000 |
| District Unconditional Grant (Wage) | 66,000 | 8,187 | 66,000 |
| Development Revenues | 241,299 | 89,433 | 310,893 |
| Multi-Sectoral Transfers to LLGs_Gou | 215,080 | 0 | 0 |
| District Discretionary Development Equalization Grant | 26,219 | 0 | 239,104 |
| Total Revenues shares | 354,299 | 105,207 | 442,893 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 66,000 | 8,187 | 66,000 |
| Non Wage | 47,000 | 7,587 | 66,000 |
| Development Expenditure | | | |
| Domestic Development | 241,299 | 71,693 | 310,893 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 354,299 | 87,468 | 442,893 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 442,893,000 from both local and central government transfers representing 1.5%. Shs 66,000,000 will be spent on wage while Shs 66,000,000 to be spent on non wage recurrent activities and 239,104,000 to be spent on development activities including DDEG for the District and LLGs. There is a slight increase due to development (DDEG) and non wage funds.

Vote : 621 Kyotera 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> | 84,200 | 22,471 | 102,200 |
| Locally Raised Revenues | 6,000 | 0 | 12,000 |
| District Unconditional Grant (Non-Wage) | 14,000 | 3,500 | 14,000 |
| Urban Unconditional Grant (Wage) | 31,200 | 7,800 | 43,200 |
| District Unconditional Grant (Wage) | 33,000 | 11,171 | 33,000 |
| <i>Development Revenues</i> | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 84,200 | 22,471 | 102,200 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 64,200 | 11,171 | 76,200 |
| Non Wage | 20,000 | 3,500 | 26,000 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 84,200 | 14,671 | 102,200 |

Narrative of Workplan Revenues and Expenditure

For the fiscal year 2020/2021 the department expects to receive Ushs. 102,200,000/= representing 0.35 % of the total district budget, from both central government grants and local revenue. Shs. 76,000,000/= will be spent on wage, Shs. 26,000,000/= will be spent on non wage recurrent activities,.

Vote : 621 Kyotera 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 | 54,008 | 8,003 | 53,936 |
| District Unconditional Grant (Wage) | 40,800 | 4,701 | 40,800 |
| Sector Conditional Grant (Non-Wage) | 13,208 | 3,302 | 13,136 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 54,008 | 8,003 | 53,936 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 40,800 | 4,701 | 40,800 |
| Non Wage | 13,208 | 3,302 | 13,136 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 54,008 | 8,003 | 53,936 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 53,936,000 from central government transfers representing 1.8 Of the total budget. Shs 40,800.000 will be spent on wage while Shs 13,136,000 to be spent on non wage recurrent activities and shs 0 to be spent on development activities. Compared to the IPFs from the previous financial year there has been an overall increase due to local revenue allocation to the department