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**Vote : 523 Kayunga District****FY 2019/20**

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**Foreword**

The Constitution of the republic of Uganda 1995 provides for the enactment of the Local Government's Act CAP 243, Article 77(1) of the local government Act CAP 243 empowers LG to formulate, approve and execute their budgets and work plans. Similarly, section 35 of the act confers planning authority to the district council and this is what has been done while preparing the BFP 2019/2020 as a basis for the annual planning and budgeting. During the implementation of the budget for the FY 2017/18 and 2018/19, the district has made a number of developments, these include; the completion of the district council hall and starting of the first phase of the southern wing of the district administration block., the LG has received a set of road equipment from the Government of Uganda to facilitate road construction and rehabilitation. In health, the District is upgrading Bukamba HC II to Health Centre. The district Hospital is under going major rehabilitation & extension with support from the MoH, a staff house was constructed at Busaana HC III and development partners such as CIDI, MUWRP, UNICEF, USAID have continued to support the department. The education department has been supported by RTI staff houses, classroom blocks, pit latrines, provision of furniture and renovation of Nakakandwa P/S by Isimba hydro power project. The water department has completed the Bbaale piped water scheme and completing Kitimbwa piped water scheme, has rehabilitated and drilled new boreholes, protected the water springs and shallow wells. Agriculture and production has benefited from the operation wealth creation project and fish fingerings have been given to fish farmers. The political wing and land committee have been facilitated, council meetings have been held. Support to vulnerable groups has been provided through YLP, SAGE, UWEP and Disability fund. However, challenges have been encountered during implementation; such as prolonged dry season, sugar cane growing and its effect, child neglect cases, constant land wrangles, poor attitude of community to government programs, inadequate local revenue and constant budget cuts among others. Several under takings such as public- private partnership with NGOs & CSOs and other Donor agencies such as MUWRP, UNICEF has been established, bench marking of other districts Nakasongola, Buikwe and Kalangala to increase local revenue. Business registration exercise has been done in the LLGs. I thank all stake holders who have participated in the budget conference and made BFP preparation a success. I would like to thank the political leaders for their advice and guidance, Heads of Departments and their Technical teams for their tireless contributions, NGOS, CSOs, Isimba hydro power project, GAPP, CIDI, MUWRP, UNICEF, KANGO, Living Goods, Financial Institutions among others for their support towards service delivery. we look forward to working with you.



DISTRICT CHAIRPERSON  
KAYUNGA DISTRICT LOCAL GOVT

SSERWANGA WILLIAN TOM-DISTRICT CHAIRPERSON

# Vote : 523 Kayunga District

# FY 2019/20

## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	356,815	71,587	386,815
Discretionary Government Transfers	3,632,110	992,737	3,612,952
Conditional Government Transfers	28,600,777	7,453,344	27,057,094
Other Government Transfers	3,570,953	569,865	3,261,707
Donor Funding	243,000	0	70,200
<b>Grand Total</b>	<b>36,403,654</b>	<b>9,087,533</b>	<b>34,388,768</b>

## Revenue Performance in the First Quarter of 2018/19

By the end of quarter one, the District received 9,087,533,000/= which was 25% of its annual Budget. Revenue performance for Discretionary & Conditional government transfers was generally good as they performed at 27% & 26% respectively except LR which was at 20% & this was because of non realization of funds from some local revenue sources & OGT was at 16% as UPE support is released in Quarter 2. The district didn't realize funds under Donors as most of their activities were to be implemented effective second quarter 2.

## Planned Revenues for FY 2019/20

The District plans to receive 34,388,768,000/=. Of which 386,815,000/= (1%) will be locally raised revenue, 3,612,952,000/= (11%) will be Discretionary Government Transfers, 27,057,094,000/= (79%) will be Conditional Govt transfers, 3,261,707,000/= (10%) will be OGT, and 70,200,000/= (0.2%) will be Donor funds. The District plans to receive less funds from that of the current FY (2018/2019) due to Budget cuts on all Discretionary Government grants and some development grants like Rural water & sanitation and Transitional grant.

## SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	3,427,311	719,175	1,518,394
Finance	343,938	96,665	402,883
Statutory Bodies	645,406	140,372	671,855
Production and Marketing	757,679	198,200	786,603
Health	7,317,206	1,599,028	6,952,181
Education	19,576,712	5,185,734	19,582,280
Roads and Engineering	1,466,060	416,420	1,490,128
Water	645,191	208,743	634,524
Natural Resources	239,803	54,879	180,535
Community Based Services	1,090,702	239,008	1,243,538

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Planning	822,094	217,277	839,046
Internal Audit	71,551	12,032	86,800
<b>Grand Total</b>	<b>36,403,654</b>	<b>9,087,533</b>	<b>34,388,768</b>
<i>o/w: Wage:</i>	<i>22,081,651</i>	<i>5,520,413</i>	<i>22,081,651</i>
<i>Non-Wage Reccurent:</i>	<i>8,885,664</i>	<i>2,195,323</i>	<i>8,721,311</i>
<i>Domestic Devt:</i>	<i>5,193,340</i>	<i>1,371,796</i>	<i>3,515,606</i>
<i>Donor Devt:</i>	<i>243,000</i>	<i>0</i>	<i>70,200</i>

### Expenditure Performance in the First Quarter FY 2018/19

By the end of quarter one, the District spent a total of 7,657,837,000/= which was 25% of the District budget release, 21% of the Budget spent and 84% of releases spent. Of the total expenditure, 25% (5,196,533,000/=) was spent on wages like payment of teachers salaries for primary, secondary & Tertiary instructors, health workers & traditional staff at the district headquarters and lower local governments. 25% of the budget released was spent on non wage recurrent activities like transfers of UPE, USE & UPLET funds to 167 primary, 21 secondary schools & 1 Tertiary Institution, PHC funds to District Hospitals, Sub Districts, NGO & Health center II,III & IV. Activities like inspection of schools, Monitoring of all government projects. And 26% was spent on development projects like payment of contract health workers under MUWRP, Volunteers, FLFs and Peer mothers under MUWRP.

### Planned Expenditures for The FY 2019/20

The District plans receive and spend a total of 34,388,768,000/=. Of this funds, payment of staff salaries will constitute the biggest expenditure of 22,081,651,000/= which will be 64%, followed by non wage recurrent expenditure of 8,721,311,000/= which is 25% of the total budget, 3,515,606,000/= will be spent on development projects which is 10% of the district budget and 70,200,000/= will be spent on donor funded activities which will be 0.2% of the district budget. Activities on which these funds will be spent on will include recurrent expenditure like transfers of UPE, USE & UPLET to Primary, Secondary & Tertiary instructors, PHC funds to District Hospital HC II, III & IV, Mechanized road maintenance. Development activities like Borehole drilling & rehabilitation, Construction of classroom block, pit latrines & Staff houses. and donor funded activities like Contract health workers. However, there has been a drastic budget cuts of the funds in all the grants from the centre compared to budget for the current year 2018/2019 of about 6%

### Medium Term Expenditure Plans

Upgrading of Bukamba HC II to HC III. Upgrading of Kakiika HC II to HC III. Construction of Empty-able pit latrine at Galiraya HC III, Repair & maintenance of Health motro vehicle, Procurement of furniture in the DHO Office. Procurement of assorted health equipment. Construction of 9 Empty-able pit latrines in 7 primary schools. Construction of 1 staff house at Nawansama UMEA. Construction of 3 classroom blocks at Katikanyonyi, Kirindi, Nkokonjeru RC. Construction of phase II SEED school at Musiitwa. Construction of 4 Bore holes in Bbaale county, Construction of piped water scheme, Extension of piped water distribution line from Kyerima from Kitimbwa. Rehabilitation of bore holes and water quality testing in 8 LLGs of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira and Kayunga SC. Mechanized maintenance of 1 community road and 7 District Roads. Construction of Maternity ward at Kangulumira HC IV.

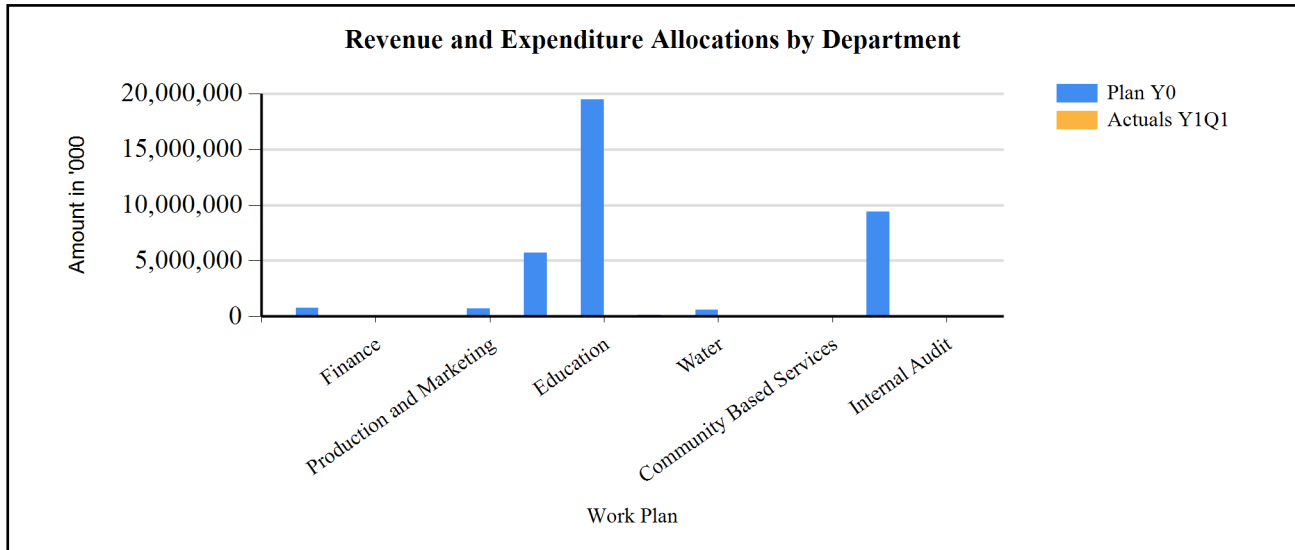
### Challenges in Implementation

Prolonged dry season that has caused hunger and diseases in the community, it has also frustrated the operation Wealth Creation programs in the District. Poor attitude of the community towards government programs. Inadequate funds under LR. Inadequate on the importance of taxes and revenue collections in the community, this has frustrated the revenue collection exercise. Constant budget cuts frustrating work plan Implementation. Increasing population which don't match with the available resources & this stresses the existing infrastructure in the govt aided P/S, SS & Health facilities. Deterioration of road infrastructures especially during rainy season. Low productivity in agricultural sector & low value addition innovations in the district.

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**G1: Graph on the Revenue and Expenditure Allocations by Department**



## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>356,815</b>	<b>71,587</b>	<b>386,815</b>
Local Services Tax	170,450	44,895	200,450
Land Fees	15,000	230	15,000
Local Hotel Tax	5,050	654	5,050
Application Fees	16,000	0	16,000
Business licenses	15,000	3,025	15,000
Other licenses	16,545	0	16,545
Rent & Rates - Non-Produced Assets – from private entities	5,000	0	5,000
Sale of non-produced Government Properties/assets	15,200	0	15,200
Park Fees	3,000	4,925	3,000
Property related Duties/Fees	10,550	0	10,550
Animal & Crop Husbandry related Levies	10,000	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	95	4,000
Agency Fees	200	0	200
Market /Gate Charges	10,520	1,840	10,520
Other Fees and Charges	45,300	14,823	45,300
Miscellaneous receipts/income	15,000	408	15,000

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<b>2a. Discretionary Government Transfers</b>	<b>3,632,110</b>	<b>992,737</b>	<b>3,612,952</b>
District Unconditional Grant (Non-Wage)	821,406	205,351	811,164
Urban Unconditional Grant (Non-Wage)	85,955	21,489	80,782
District Discretionary Development Equalization Grant	970,703	323,568	969,950
Urban Unconditional Grant (Wage)	164,619	41,155	164,619
District Unconditional Grant (Wage)	1,543,617	385,904	1,543,617
Urban Discretionary Development Equalization Grant	45,811	15,270	42,820
<b>2b. Conditional Government Transfer</b>	<b>28,600,777</b>	<b>7,453,344</b>	<b>27,057,094</b>
Sector Conditional Grant (Wage)	20,373,415	5,093,354	20,373,415
Sector Conditional Grant (Non-Wage)	3,533,555	1,113,829	3,511,630
Sector Development Grant	2,502,486	834,162	2,479,534
Transitional Development Grant	221,053	73,684	19,802
General Public Service Pension Arrears (Budgeting)	373,155	0	0
Salary arrears (Budgeting)	243,855	0	0
Pension for Local Governments	672,713	168,178	672,713
Gratuity for Local Governments	680,544	170,136	0
<b>2c. Other Government Transfer</b>	<b>3,570,953</b>	<b>569,865</b>	<b>3,261,707</b>
Support to PLE (UNEB)	25,000	0	26,041
Uganda Road Fund (URF)	1,225,488	257,267	1,225,488
Uganda Women Entrepreneurship Program(UWEP)	244,271	0	244,271
Youth Livelihood Programme (YLP)	625,907	187,486	625,907
Makerere University Walter Reed Project (MUWRP)	1,400,286	125,112	1,090,000
Neglected Tropical Diseases (NTDs)	50,000	0	50,000
<b>3. Donor</b>	<b>243,000</b>	<b>0</b>	<b>70,200</b>
United Nations Children Fund (UNICEF)	163,000	0	60,000
Global Fund for HIV, TB & Malaria	30,000	0	10,000
Global Alliance for Vaccines and Immunization (GAVI)	50,000	0	200
<b>Total Revenues shares</b>	<b>36,403,654</b>	<b>9,087,533</b>	<b>34,388,768</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

In terms of local revenue, the district collected 20% of its local revenue annual budget. Revenue collections were below the expected quarterly collection because the district did not realize funds under some sources like application fees, other licenses, Rent and rates, property related duties, Animal and crop husbandry, Agency fees, Group registration and advance recoveries, some of the other sources performed below the average like land fees, LHT, Miscellaneous due to political pronouncements. Despite the general poor performance of most locally raised revenue sources, the district realizes 164% from park fees as it was contracted out.

### Central Government Transfers

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By the end of first quarter, the district received a total of 9,015,946,000/= from central government transfers representing 25% of the district annual budget, this constituted of discretionary, conditional and other government transfers where they performed at 27%, 26% & 16% of their annual budgets respectively. Most of these grants performed above average except support to PLE (0%) as these funds are expected in quarter two, MUWRP (9%) and UWEP because its release is based on the approved groups.

## Donor Funding

For Donor funds, by the end of the First Quarter, the district did not receive funds from Donor i.e 0% of annual total budget. Revenue performance was poor because most of the planned activities were budgeted to be implemented starting in Quarter two.

ii) Planned Revenues for FY 2019/20

## Locally Raised Revenues

The District plans to collect 386,815,000/= from local sources constituting of 1% of the total district revenue. These collections will be more than the collections for the current FY 2018/2019 because the District expects to Dispose of some items like very old vehicle both motor cycles & Cars, Equipment from the District hospital and HC II, III & IV. The biggest percentage of the collection will be from Local Service Tax due to the proposed increment of staff salaries in administrative and professional careers at all levels. The revenue collection will be spent on recurrent activities across departments at the District.

## Central Government Transfers

The district plans to receive 33,931,753,000/= which is 99% of the district annual budget. Of these funds 27,057,094,000/= (79%) will be Conditional Government transfers, and this will include Sector conditional grants like PHC non wage, UPE, USE, UPPET.

3,612,952,000/= (11%) of the district total budget will be discretionary government transfers and these will be spent on Development projects like construction of classrooms, staff houses, SEED school and Health infrastructure, transfer to LLGs, urban un conditional grant wage & non wage.

Other Government Transfers will be 3,261,707,000, /=(10%) of the total district budget. This will constitute to of UWEP, YLP, Support to PLE, URF, NTD and MUWRP. These funds will be spent on activities like payment of payment of contract health workers salary, support to community groups to implement IGA and Distribution of PLE exams to 167 primary schools in the District.

## Donor Funding

The District plans to receive 70,200,000/= which is 0.2% of the district total budget. These funds will be from GAVI, with 200,000/=, Global fund for HIV, TB & Malaria 10,000,000/= and 60,000,000/= from UNICEF. There is donor funds compared to the current FY 2018/2019 as some of these donor project implementation is ending this FY 2018/2019

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	226,770	61,526	226,770
District Production Services	479,934	124,929	477,658
District Commercial Services	50,975	13,676	82,175
<b><i>Sub- Total of allocation Sector</i></b>	<b>757,679</b>	<b>200,131</b>	<b>786,603</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,461,060	432,108	1,484,128
District Engineering Services	5,000	5,000	6,000

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<i>Sub- Total of allocation Sector</i>	<b>1,466,060</b>	<b>437,108</b>	<b>1,490,128</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	13,149,006	3,033,396	12,471,059
Secondary Education	5,689,695	1,509,747	6,358,418
Skills Development	434,198	116,945	434,198
Education & Sports Management and Inspection	303,813	44,676	318,604
<i>Sub- Total of allocation Sector</i>	<b>19,576,712</b>	<b>4,704,764</b>	<b>19,582,280</b>
<b>Sector :Health</b>			
Primary Healthcare	3,473,991	725,993	828,302
District Hospital Services	1,937,088	483,562	162,657
Health Management and Supervision	1,906,128	463,740	5,961,222
<i>Sub- Total of allocation Sector</i>	<b>7,317,206</b>	<b>1,673,295</b>	<b>6,952,181</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	645,191	335,716	634,524
Natural Resources Management	239,803	63,963	180,535
<i>Sub- Total of allocation Sector</i>	<b>884,994</b>	<b>399,679</b>	<b>815,059</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,090,702	64,960	1,243,538
<i>Sub- Total of allocation Sector</i>	<b>1,090,702</b>	<b>64,960</b>	<b>1,243,538</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,427,311	865,244	1,518,394
Local Statutory Bodies	645,406	161,352	671,855
Local Government Planning Services	822,094	264,062	839,046
<i>Sub- Total of allocation Sector</i>	<b>4,894,811</b>	<b>1,290,657</b>	<b>3,029,296</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	343,938	93,007	402,883
Internal Audit Services	71,551	17,869	86,800
<i>Sub- Total of allocation Sector</i>	<b>415,489</b>	<b>110,876</b>	<b>489,683</b>

**Vote : 523 Kayunga District**

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**SECTION B : Workplan Summary**



# Vote : 523 Kayunga District

# FY 2019/20

## Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,195,311</b>	<b>645,009</b>	<b>1,488,394</b>
Locally Raised Revenues	95,115	21,879	97,115
Multi-Sectoral Transfers to LLGs_NonWage	339,838	74,960	333,845
District Unconditional Grant (Non-Wage)	76,359	18,630	106,485
Urban Unconditional Grant (Wage)	55,788	8,834	0
District Unconditional Grant (Wage)	657,943	182,392	278,237
General Public Service Pension Arrears (Budgeting)	373,155	0	0
Salary arrears (Budgeting)	243,855	0	0
Pension for Local Governments	672,713	168,178	672,713
Gratuity for Local Governments	680,544	170,136	0
<b>Development Revenues</b>	<b>232,000</b>	<b>74,167</b>	<b>30,000</b>
District Discretionary Development Equalization Grant	32,000	0	30,000
Transitional Development Grant	200,000	0	0
<b>Total Revenues shares</b>	<b>3,427,311</b>	<b>719,175</b>	<b>1,518,394</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	713,731	191,227	278,237
Non Wage	2,481,580	418,673	1,210,158
<b>Development Expenditure</b>			
Domestic Development	232,000	0	30,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,427,311</b>	<b>609,900</b>	<b>1,518,394</b>

### Narrative of Workplan Revenues and Expenditure

The department plans to receive shs 1,518,394,000, whereby shs 97,115,000 is expected from Locally raised revenue, shs 278,237,000 as wages, shs 1,210,158,000 as non wage and shs 30,000,000 as domestic development. Funds for wages will be spent on payment of staff salaries, funds for locally raised revenue and non wage will be spent on payment of pension and gratuity, monitoring and supervision of public funded activities, payment for administrative expenses, and funds for domestic development will be spent on capacity building activities. There is a reduction in the budget of 2019/20 compared to this current FY 2018/19, whereby funds have not been provided for General Public Service Pension Arrears, salary arrears, gratuity, and Transitional Development Grant. There is also no funds have been allocated for urban wage because the IPF has been provided cannot cater for all staff in the Town council . There is also a reduction for the allocation of the District un conditional grant (wages) from shs 657,943,000 to shs 278,237,000 and multisectoral transfers to LLGs from shs 339,838,000 to shs 333,845,000

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## Finance

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>306,738</b>	<b>90,165</b>	<b>397,883</b>
Locally Raised Revenues	61,200	14,545	61,200
District Unconditional Grant (Non-Wage)	99,264	40,021	113,264
Urban Unconditional Grant (Wage)	42,978	11,555	43,419
District Unconditional Grant (Wage)	103,296	24,044	180,000
<b>Development Revenues</b>	<b>37,200</b>	<b>6,500</b>	<b>5,000</b>
District Discretionary Development Equalization Grant	37,200	0	5,000
<b>Total Revenues shares</b>	<b>343,938</b>	<b>96,665</b>	<b>402,883</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	146,275	35,599	223,419
Non Wage	160,464	50,436	174,464
<b>Development Expenditure</b>			
Domestic Development	37,200	6,490	5,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>343,938</b>	<b>92,526</b>	<b>402,883</b>

### Narrative of Workplan Revenues and Expenditure

The department plans to receive ugx 402,887,000/=higher than the FY 2018/19.Of these ugx 223,419,000/=is for wage,ugx 174,464,000/= is for non-wage,ugx 5,000,000/= is for development.The increase in the budget is due to proposed salary increment in FY 2019/20 and additional non-wage to cater for LLGs transfers.The decrease in development budget is due to allocation of DDEG funds to other departments.

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## Statutory Bodies

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>645,406</b>	<b>140,372</b>	<b>671,855</b>
Locally Raised Revenues	103,500	23,150	111,480
District Unconditional Grant (Non-Wage)	341,899	68,070	315,835
District Unconditional Grant (Wage)	200,007	49,152	244,540
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>645,406</b>	<b>140,372</b>	<b>671,855</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	200,007	49,152	244,540
Non Wage	445,399	73,682	427,315
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>645,406</b>	<b>122,835</b>	<b>671,855</b>

### Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend 671,855,000/=of which 111,480,000/=locally raised revenue,315,835,000/=non wage and 244,540,000/=wage.The increase in wage is due to proposed salary increment to other cadres and the decrease in non wage is due to the budget cuts in district revenues.

**Vote : 523 Kayunga District****FY 2019/20*****Production and Marketing*****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>640,329</b>	<b>159,083</b>	<b>669,970</b>
Locally Raised Revenues	4,000	0	10,000
District Unconditional Grant (Non-Wage)	30,000	7,501	0
District Unconditional Grant (Wage)	0	0	55,200
Sector Conditional Grant (Wage)	382,315	95,579	382,315
Sector Conditional Grant (Non-Wage)	224,014	56,004	222,454
<b><i>Development Revenues</i></b>	<b>117,350</b>	<b>39,117</b>	<b>116,633</b>
Sector Development Grant	117,350	0	116,633
<b>Total Revenues shares</b>	<b>757,679</b>	<b>198,200</b>	<b>786,603</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	382,315	73,320	437,515
Non Wage	258,014	49,727	232,454
<b><i>Development Expenditure</i></b>			
Domestic Development	117,350	0	116,633
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>757,679</b>	<b>123,047</b>	<b>786,603</b>

**Narrative of Workplan Revenues and Expenditure**

The Department will receive a total of 786,603,000/= out of which 437,515,000/= will cater for wages. This wage has increased from 382,315,000/= the addition will cater for salary for the District Commercial Officer. The Non wage component has reduced to 25,560,000/= which has been transferred to Commerce and Trade Department.

# Vote : 523 Kayunga District

# FY 2019/20

## Health

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,140,686</b>	<b>1,285,171</b>	<b>6,280,686</b>
Other Transfers from Central Government	0	0	1,140,000
Sector Conditional Grant (Wage)	4,711,395	1,177,849	4,711,395
Sector Conditional Grant (Non-Wage)	429,291	107,323	429,291
<b>Development Revenues</b>	<b>2,176,520</b>	<b>313,857</b>	<b>671,495</b>
Donor Funding	160,000	0	60,200
Other Transfers from Central Government	1,450,286	0	0
District Discretionary Development Equalization Grant	0	0	50,000
Sector Development Grant	566,234	0	561,295
<b>Total Revenues shares</b>	<b>7,317,206</b>	<b>1,599,028</b>	<b>6,952,181</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,711,395	1,091,600	4,711,395
Non Wage	429,291	106,408	1,569,291
<b>Development Expenditure</b>			
Domestic Development	2,016,520	118,064	611,295
Donor Development	160,000	0	60,200
<b>Total Expenditure</b>	<b>7,317,206</b>	<b>1,316,072</b>	<b>6,952,181</b>

### Narrative of Workplan Revenues and Expenditure

The Department plans to receive and spend a total revenue of 6,952,181,000/= of which 4,711,395,000/= for wage, 1,569,291,000 Non wage, and 671,495,000/= for Development. however, there is a decrease under development grant due to budget cuts under Domestic and Donor Development funds. The increase in Non wage is due to other Government Transfer funds.

# Vote : 523 Kayunga District

# FY 2019/20

## Education

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>18,125,865</b>	<b>4,754,759</b>	<b>18,153,634</b>
Locally Raised Revenues	0	0	1,000
Other Transfers from Central Government	25,000	0	26,041
District Unconditional Grant (Wage)	55,875	13,071	99,600
Sector Conditional Grant (Wage)	15,279,705	3,819,926	15,279,705
Sector Conditional Grant (Non-Wage)	2,765,286	921,762	2,747,288
<b>Development Revenues</b>	<b>1,450,846</b>	<b>430,975</b>	<b>1,428,646</b>
District Discretionary Development Equalization Grant	178,171	0	167,042
Sector Development Grant	1,272,676	0	1,261,604
<b>Total Revenues shares</b>	<b>19,576,712</b>	<b>5,185,734</b>	<b>19,582,280</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,335,579	3,617,624	15,379,305
Non Wage	2,790,286	921,762	2,774,329
<b>Development Expenditure</b>			
Domestic Development	1,450,846	46,000	1,428,646
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>19,576,712</b>	<b>4,585,386</b>	<b>19,582,280</b>

### Narrative of Workplan Revenues and Expenditure

The department plans to receive and spent a total of 19,582,280,000/=. Of which 15,379,305,000/= is recurrent revenues which will be spent on payment of staff salaries of Primary, secondary teachers & Tertiary Instructors and traditional staff at the district headquarters. 2,774,329,000/= will be non-wage recurrent revenues to be spent on transfer of UPE, USE, UPPET as capitation grant, Monitoring & Inspection of both primary and secondary schools. and 1,428,646,000/= will be development grants both DDDEG & SFG grants to be spent on development projects like construction of staff houses, pit latrines, classroom blocks and desks.

There is an increment in the department revenue because of an increment in OGT and also the department has been provided with local revenue as support to distribution of PLE exams. The increment in district un conditional wage due to the proposed increment of staff salary in administrative cadres.

Despite the fact that the department budget has increased from that of the current FY, some revenues sources have been cut from the center i.e. sector conditional grant non-wage, DDDEG and Sector Development Grant.

**Vote : 523 Kayunga District**

**FY 2019/20**

**Roads and Engineering**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,341,060</b>	<b>294,420</b>	<b>1,389,628</b>
Other Transfers from Central Government	1,222,488	257,267	1,221,988
Locally Raised Revenues	5,000	1,500	6,000
Urban Unconditional Grant (Wage)	20,815	6,803	33,600
District Unconditional Grant (Wage)	92,757	28,850	128,040
<b>Development Revenues</b>	<b>125,000</b>	<b>122,000</b>	<b>100,500</b>
Other Transfers from Central Government	3,000	0	3,500
District Discretionary Development Equalization Grant	122,000	0	97,000
<b>Total Revenues shares</b>	<b>1,466,060</b>	<b>416,420</b>	<b>1,490,128</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	113,572	35,653	161,640
Non Wage	1,227,488	257,619	1,227,988
<b>Development Expenditure</b>			
Domestic Development	125,000	82,015	100,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,466,060</b>	<b>375,287</b>	<b>1,490,128</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend the total revenue of 1,490,128,000/= of which 1,225,488,000/= Government Transfers (URF), 6,000,000/= Local revenue, 33,600,000/= Urban Wage, 128,040,000/= District Wage, 97,000,000/= DDEG. The increase in Wage is due to the proposed salary increment and Drivers were previously planned for in their respective departments and now they have been centrally budgeted for under works department. the decrease in the DDEG FUNDS is due to the decrease in the IPFs yet the District has number of emergency priorities.

# Vote : 523 Kayunga District

# FY 2019/20

## Water

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>77,911</b>	<b>19,650</b>	<b>74,722</b>
Locally Raised Revenues	7,000	2,013	0
District Unconditional Grant (Wage)	35,467	8,775	40,800
Sector Conditional Grant (Non-Wage)	35,444	8,861	33,922
<b>Development Revenues</b>	<b>567,280</b>	<b>189,093</b>	<b>559,803</b>
Sector Development Grant	546,227	0	540,001
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>645,191</b>	<b>208,743</b>	<b>634,524</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	35,467	8,775	40,800
Non Wage	42,444	5,646	33,922
<b>Development Expenditure</b>			
Domestic Development	567,280	70,462	559,803
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>645,191</b>	<b>84,883</b>	<b>634,524</b>

### Narrative of Workplan Revenues and Expenditure

Department plans to receive and spend 634524000/=of which 559,803,000/= Development revenue, 40,800,000/= wage and 33,922,000/= recurrent revenue The decrease in the total revenue is due to budget cut by the center and the increase in wage is due to the proposed salary increments to other carders



# Vote : 523 Kayunga District

# FY 2019/20

## Natural Resources

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>239,803</b>	<b>54,879</b>	<b>180,535</b>
Locally Raised Revenues	15,000	2,250	13,020
District Unconditional Grant (Non-Wage)	20,000	10,928	0
Urban Unconditional Grant (Wage)	16,569	7,311	30,000
District Unconditional Grant (Wage)	179,073	32,100	128,400
Sector Conditional Grant (Non-Wage)	9,161	2,290	9,115
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>239,803</b>	<b>54,879</b>	<b>180,535</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	195,642	39,411	158,400
Non Wage	44,161	15,468	22,135
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>239,803</b>	<b>54,879</b>	<b>180,535</b>

### Narrative of Workplan Revenues and Expenditure

The department of Natural resources will receive a total of 180,535,000 and out of that total 13,020,000 is Locally raised revenue; 30,000,000 Urban Unconditional Grant(Wage); 128,400,000 is District Unconditional Grant(wage) and 9,115,000 is sector Conditional Grant(Non-Wage). However, the sector will receive less funds because of the National Budget cuts and therefore ,District Unconditional Grant(Non-Wage) is 0. The recurrent expenditure will be spent on compliance inspection and monitoring,payment of staff salaries,environmental screening of projects,awareness creation among the local communities, surveying and approval of land applicants; approval of building plans,awareness in sustainable management of the physical planning regulations and inspection of building plans.

# Vote : 523 Kayunga District

# FY 2019/20

## Community Based Services

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,090,702</b>	<b>239,008</b>	<b>1,243,538</b>
Locally Raised Revenues	9,000	2,250	9,000
Other Transfers from Central Government	870,178	187,486	870,178
District Unconditional Grant (Non-Wage)	8,000	0	8,000
Urban Unconditional Grant (Wage)	9,529	2,172	20,400
District Unconditional Grant (Wage)	123,636	29,510	266,400
Sector Conditional Grant (Non-Wage)	70,359	17,590	69,560
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>1,090,702</b>	<b>239,008</b>	<b>1,243,538</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	133,165	31,682	286,800
Non Wage	957,537	31,545	956,738
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,090,702</b>	<b>63,227</b>	<b>1,243,538</b>

### Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend ugx 1,243,538,000/= of which ugx 9,000,000 is locally raised revenue,ugx 870,178,000 is under OGT,ugx 8,000,000 is Dist.Unconditional Grant(Non-wage),ugx 20,400,000 is Urban(wage), 266,400,000 under Dist.Unconditional grant(wage) and 69,560,000under sector conditional grant(Non-wage).The department tends to receive less funds than the current year's budget under Non wage because of the budget cut of the sector conditional grant.Despite the decrease in non-wage,the department will receive more funds under urban and District unconditional wage due to the proposed increment of staff salary in administrative carders.

# Vote : 523 Kayunga District

# FY 2019/20

## Planning

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>91,951</b>	<b>21,189</b>	<b>165,318</b>
Locally Raised Revenues	9,000	2,250	26,000
District Unconditional Grant (Non-Wage)	17,000	3,750	44,518
District Unconditional Grant (Wage)	65,951	15,189	94,800
<b>Development Revenues</b>	<b>730,143</b>	<b>196,088</b>	<b>673,728</b>
Donor Funding	83,000	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	613,672	0	609,929
District Discretionary Development Equalization Grant	33,471	0	53,800
<b>Total Revenues shares</b>	<b>822,094</b>	<b>217,277</b>	<b>839,046</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	65,951	15,189	94,800
Non Wage	26,000	6,000	70,518
<b>Development Expenditure</b>			
Domestic Development	647,143	196,088	663,728
Donor Development	83,000	0	10,000
<b>Total Expenditure</b>	<b>822,094</b>	<b>217,277</b>	<b>839,046</b>

### Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend shs.839,046. Of this amount, shs.26,000,000 will be locally raised revenue, shs.44,518,000 will be for non wage recurrent, shs.94,800,000 will be for wage and shs.10,000,000 will be for donor funds, and shs. 662,728,000 will be DDEG transfers to Lower Local Governments and urban DDEG. the department will receive more funds compared to last financial year 2018/19 because of the proposed wage increment for staff in the department. the department will also receive more funds under non wage recurrent because of the increased allocation to the department for the various critical activities it handles. the department will also receive more funds under DDEG because all retooling activities have been planned for in the planning unit. The department will receive less funds for Donor compared to the last financial year because the activity of birth registration supported by UNICEF has not been given an assurance to continue in the next financial year 2019/20. The transfers to LLG under DDEG has decreased compared to last FY because of the budget cut for the DDEG funds to the district.

**Vote : 523 Kayunga District**

**FY 2019/20**

**Internal Audit**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>71,551</b>	<b>12,032</b>	<b>86,800</b>
Locally Raised Revenues	8,000	1,750	12,000
District Unconditional Grant (Non-Wage)	15,000	2,981	10,000
Urban Unconditional Grant (Wage)	18,939	4,479	37,200
District Unconditional Grant (Wage)	29,611	2,821	27,600
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>71,551</b>	<b>12,032</b>	<b>86,800</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,551	7,300	64,800
Non Wage	23,000	4,719	22,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>71,551</b>	<b>12,019</b>	<b>86,800</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend a Total Revenue of 86,800,000/=, of which 64,800,000/= wage, and 22,000,000/= Non wage.

The increase in wage is due to the proposed salary increment of other cadets and the decrease in the Non wage is due to the budget cuts in the District Revenues