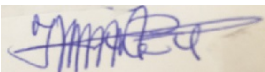

Vote : 621 Kyotera District**FY 2019/20**

Foreword

Section 9(5) which requires every Accounting Officer to prepare a Budget Frame Work Paper for their Vote for submission to Parliament by 31st December of each year. Accordingly Local Government Budget Frame Work Papers and draft budget estimates should be submitted to Ministry of Finance, Planning and Economic Development not later than 15th November, 2018 in fulfillment of Section 9(2) of PFMA, 2015 to facilitate analysis and on ward submission to Parliament. The consultative process for the budget of FY 2018/19 commenced with the Local Government Regional Consultative Workshops, in addition to the sector working groups and inter ministerial meetings. for 2087/19 was done followed by the District Budget Conference which was intended to discuss the challenges affecting budget implementation and agree on strategic interventions/priorities for the FY 2018/19. The MTEF allocations for the FY 2018/19 for Local Governments have been maintained at the level of FY 2017/18 after affecting the adjustments for the one-off expenditures and Gratuity in FY 2017/18 accordingly we are requested to prepare our BFPs and preliminary estimates for FY 2018/19. This document puts Council vision, mission, goals, objectives, strategies and activities for the planned period in a logical and systematic manner emphasizing the district priorities that alleviate poverty and promote prosperity for all. The FY 2018/19 budget strategy thus builds on the interventions being undertaken in this current FY 2017/18 under the following six (6) summarized broad strategic areas are: 1) Increase production and productivity in Agriculture, 2) Infrastructure development that is energy, transport and ICT, 3)Infrastructure development that is transport, energy and ICT, 4) Stimulating private sector growth, 5) Harnessing tourism potential, 6)improving service delivery and managing emergency issues such as inequality, population growth, urbanization and climate change; and improving governance. Another crucial policy strategy for our district in this BFP is the aspect of joint action with our development partners. These partners include, the donors, NGOs, CBOs and others agents of civil society including the beneficiary communities. Our council recognizes and appreciates the contribution of these development partners. The projects to be implemented in this BFP are in line with Schedule II of the Local Government Act, 2013 (as amended), the National Priority Areas of the National Development Plan. I wish to express our Districts commitment towards supporting the implementation process and ensuring sustainability of already existing and new infrastructure to be set up through deliberate planning and funding of operation and maintenance programmes. All stakeholders in Kyotera District development are commended for supporting the Planning Process. For God and My Country



Kintu Patrick Kisekulo

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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	119,703	135,943	815,400
Discretionary Government Transfers	3,210,704	828,142	3,207,398
Conditional Government Transfers	21,941,960	5,896,975	20,899,020
Other Government Transfers	3,251,506	640,926	3,033,661
Donor Funding	470,042	21,260	470,042
Grand Total	28,993,915	7,523,246	28,425,522

Revenue Performance in the First Quarter of 2018/19

Kyotera district received a total of 7,523,246,000/= out of the planned 28,993,915,000/= for the financial year 2018/2019 which is 26% of the planned Budget for the Financial year 2018/2019 and was realised as follows; Locally raised revenues (113%), Discretionary government transfers (26%), conditional government Transfers (27%) and other government transfers (20%) and donor funding (4.5%). All the planned revenue sources received the anticipated budget for the quarter apart from Donor funding and Other Government transfers. Donor funding only realized 4.5% as the biggest expected contributor for Donor funding is yet to start their financial year. On the contrary, Locally raised revenues realized upto 113% of the planned locally raised revenues due to miss appropriation and also under budgeting for local revenue for the current financial year. it should however be noted that the district was granted a supplementary budget so as to enhance its expectations on local revenue. it should however be noted that he district received 7,543,246,000/= out of the planned 7,248,487,000/= which is 104% of its planned revenue receipts for first quarter for the district for current financial year 2018/2019.

Planned Revenues for FY 2019/20

Kyotera District local Government expects to get a total of 815,400,000/= under locally raised revenues in the coming financial year 2019/2020. This is far more than that of the current financial year 2018/2019 of 119,703,000/= locally raised revenue for the district is expected to contribute only 2.9% of the planned total district Budget. Kyotera District expects to get a total of 3,207,398,000/= under Discretionary government transfers, 20,899,020,000/= under Conditional government transfers and 3,033,661,000/= under Other government transfers in the coming financial year 2019/2020. Among the other Government transfers tare Uganda Road fund under Roads and engineering, Support to PLE under Education department and LEVEMP III funds under the Natural Resources department. The district expects to get a total of 470,402,000/= uganda shillings from donors during the financial year 2019/2020 that is 100m Form UNICEF and the rest from other NGOs/CBO including local ones. Donor funding has been maintained as that of the current financial year as the District has not yet signed any Memorandum of understanding with new Donors. cumulatively, Kyotera district expects to get a total of 28,425,522,000/= that is 7,106,380,000/= per quarter in the next financial year 2019/2020. this is less than that of the current financial year 2018/2019 of 28,993,915,000/=. The decrease is as a result of budget cuts from the central government.

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	2,064,738	659,663	1,575,460

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Finance	561,476	200,253	762,079
Statutory Bodies	415,079	110,190	516,788
Production and Marketing	1,076,467	191,192	722,923
Health	6,040,154	1,429,411	5,925,692
Education	14,427,578	3,895,291	14,411,261
Roads and Engineering	2,450,701	628,714	2,355,668
Water	528,678	161,220	515,889
Natural Resources	605,591	15,256	431,413
Community Based Services	464,781	51,617	681,250
Planning	347,594	84,360	411,898
Internal Audit	80,902	12,537	115,200
Grand Total	29,063,739	7,439,704	28,425,522
<i>o/w: Wage:</i>	<i>18,221,184</i>	<i>4,515,296</i>	<i>18,221,184</i>
<i>Non-Wage Reccurent:</i>	<i>4,729,729</i>	<i>1,409,711</i>	<i>6,991,579</i>
<i>Domestic Devt:</i>	<i>5,642,784</i>	<i>1,493,437</i>	<i>2,742,717</i>
<i>Donor Devt:</i>	<i>470,042</i>	<i>21,260</i>	<i>470,042</i>

Expenditure Performance in the First Quarter FY 2018/19

Kyotera district received a total of 7,543,246,000/= out of the planned 28,993,915,000/= for the financial year 2018/2019 which is 26% of the planned Budget for the Financial year 2018/2019 and was realised as follows; Locally raised revenues (113%), Discretionary government transfers (26%), conditional government Transfers (27%) and other government transfers (20%) and donor funding (4.5%). By the end of quarter 1 of the current financial year, the district had distributed/ transferred 98.8% to the different departments including Lower local governments, schools, Health units. Education received the biggest percentage of the total receipts for the quarter at 52% followed by Health department at 19% of the total receipts for the quarter. This is because the two departments that is health and Education have a number of staff and the biggest portion of the total receipts in each of the two departments is sector conditional grant wage. It should also be noted that wage alone was 60% of the total expenditure for the quarter. Only 20% of the total exepnditure was under development that is both domestic and donor development.

Planned Expenditures for The FY 2019/20

The district hopes to improve service delivery through monitoring, supervision and inspection, promote industrialization through sensitizing communities on value addition, linking communities/groups to markets, Improve production and productivity through offering agricultural service, providing agricultural inputs and new agricultural technologies to communities, infrastructural development especially in the transport/ roads sector. Allocation to work plans remained almost similar with the exception of the locally raised revenues that were increased across most of the departments for instance Administration increased on local revenue as it intends to support District headquarters construction, Finance local revenues also increased from 961,000/= in the current year to 125,000,000/= planned budget for 2019/2020 as it hopes to put in more effort in revenue collection for the coming financial year 2018/2019. The District hopes to collect local revenue from registration of businesses and therefore hopes to fund quite a number of activities in different departments as compared to the current year 2018/2019. Also departments like Education, Health, Planning Unit and works have an increment in wage allocation. This is because the district plans to fill some critical positions that are currently vacant yet very key to service delivery especially the Heads of Department.

Medium Term Expenditure Plans

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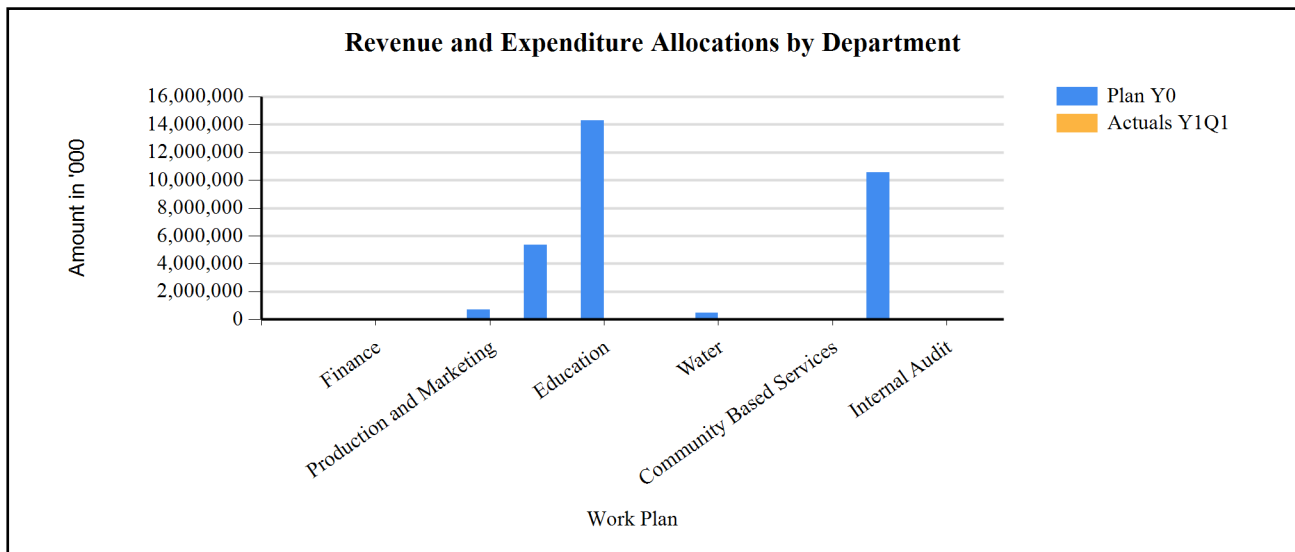
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Kyotera district expects to increase safe water coverage from 62% to 70% by constructing new water sources, rehabilitating old ones and extending piped water to rural growth centers. The District also expects to improve sanitation in Health facilities, Schools and lower local Government through sensitization/awareness creation among communities and construction of pit latrine and other sanitation facilities in government institutions. The District also plans to increase production and productivity through Agriculture by providing Agricultural Advisory services to the communities, new improved technologies and Agriculture inputs. The district plans to develop infrastructure especially transport ignored to increase access and accessibility through opening new roads, routine manual rehabilitation, periodic mechanical rehabilitation of all District and community access roads. There will also be general monitoring and supervision/inspection of all lower local governments, schools, Health facilities and implementation of works in order to improve service delivery in the District. finally the district has plans of improving the general livelihood of the community especially the special groups like the women and youth through UWEP and YLP funds.

Challenges in Implementation

1. Kyotera District though already more than a year old still lacks office space for key staff in the District and political leaders (that is members of the District Executive Committee This is a very big blow to service delivery as staff do not perform their duties efficiently and effectively. Also some departments for instance the community based department handles very sensitive issues with its clients yet offices are shared. staff also do not have computers and their accessories including office furniture which makes staff work under tight conditions. 2 Though the District purchase some two vehicles last financial year that is for the District chair person and the Chief Administrative officer, the District does not have transport means for some key staff for instance the District Engineer making monitoring and supervision very difficult as there are few vehicles yet they are shared. 3. Under staffing is still a challenge in some departments like production and yet it has to offer extension services to the community which is very reliant on Agriculture. 4. There were two newly created Town councils in the District that is Kasensero and Mutukula Town council but they do not get grants from the central Government making their administration difficult. 5. The District has very inadequate local revenue which makes payment of councils emoluments difficult.

G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

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FY 2019/20

<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
1. Locally Raised Revenues	119,703	135,943	815,400
Local Services Tax	61,000	46,515	66,000
Land Fees	1,200	13,000	1,200
Local Hotel Tax	500	0	500
Application Fees	3,500	2,370	3,500
Business licenses	6,000	350	6,000
Rent & Rates - Non-Produced Assets – from other Govt units	550	0	0
Rent & rates – produced assets – from private entities	500	0	0
Rent & rates – produced assets – from other govt. units	0	0	550
Park Fees	700	0	700
Property related Duties/Fees	1,000	0	1,000
Advertisements/Bill Boards	500	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	0	500
Registration of Businesses	13,703	62,652	701,400
Inspection Fees	1,550	908	1,550
Market /Gate Charges	6,000	5,465	10,000
Other Fees and Charges	22,000	3,380	22,000
Ground rent	500	1,303	500
2a. Discretionary Government Transfers	3,210,704	828,142	3,207,398
District Unconditional Grant (Non-Wage)	683,651	170,913	658,507
Urban Unconditional Grant (Non-Wage)	152,293	38,073	173,827
District Discretionary Development Equalization Grant	245,545	81,848	235,556
Urban Unconditional Grant (Wage)	333,473	83,368	333,473
District Unconditional Grant (Wage)	1,735,694	433,923	1,735,694
Urban Discretionary Development Equalization Grant	60,050	20,017	70,342
2b. Conditional Government Transfer	21,941,960	5,896,975	20,899,020
Sector Conditional Grant (Wage)	16,152,017	4,038,004	16,152,017
Sector Conditional Grant (Non-Wage)	3,324,573	1,050,426	3,314,550
Sector Development Grant	1,385,376	461,792	1,353,024
Transitional Development Grant	921,053	307,018	19,802
Pension for Local Governments	59,627	14,907	59,627
Gratuity for Local Governments	99,314	24,828	0
2c. Other Government Transfer	3,251,506	640,926	3,033,661
Support to PLE (UNEB)	30,000	0	30,000
Uganda Road Fund (URF)	2,303,833	622,763	2,239,668
Uganda Women Entrepreneurship Program(UWEP)	116,818	2,281	143,122

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Youth Livelihood Programme (YLP)	143,751	15,882	320,871
Support to Production Extension Services	157,104	0	0
Lake Victoria Environmental Management Project (LVEMP)	500,000	0	300,000
3. Donor	470,042	21,260	470,042
Rakai Health Sciences Programme (RHSP)	370,042	0	370,042
United Nations Children Fund (UNICEF)	100,000	21,260	100,000
Total Revenues shares	28,993,915	7,523,246	28,425,522

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The total budget for Kyotera District local revenue for the current financial year 2018/2019 is 119,702,800/= which is 29,925,700/= per quarter. By the end of september 2018, Kyotera District had realized a total of 135,943,425/= which is 454% of the planned local revenue budget for the quarter and this also amounted to 113.5% of the planned local revenue budget for the current financial year 2018/2019. This was because there was over performance in n most of the Local revenue sources especially Local Service tax, Land fees, Application fees, Market/gate charges and Registration of Businesses. Registration of Business was the best performing Local revenue source realizing 62,652,000/= of the planned 3,425,700/= for the quarter which is 1828% of the Registration of business Budget for the quarter and also 46% of the total receipts for the quarter. there were however some revenue sources that did not realize any receipts during the quarter and these were Registration of Births, Death and marriages, property related duties among others. it should however be noted that Kyotera district Local revenue Budget was under appropriated by parliament and the District has already written to the Permanent Secretary, Ministry of Finance Planning and Economic development requesting for a Budget revision but is yet to get feedback. Local revenue was only 1.8% of the total receipts for the quarter.

Central Government Transfers

The district received a total of 7,366,043,000/= out of the planned 7,101,042,500/=for the quarter which is 103.7% of the planned budget for the quarter. Other Government transfers realized upto 8.7% of the total receipts. URF was the highest source of revenue under other government transfers realizing unto 97% of the total receipts under OGT which was 27% of the planned receipts for the the whole financial year. over receipts under Uganda road fund was as a result of the District and the three town councils receiving emergency funds for roads that the department had not planned for. other sources under uganda road fund were UWEP and YLP. Conditional Governemet transfers were 80.1% of the total receipts under government transfers for the quarter. 68.5% of the total receipts under CGT were sector conditional grant wage which was 25% of the planned budget for the whole financial year while 17.8% of the total receipts under CGT was sector conditional Grant non wage which was 32% of the planned budget for sector conditional grant non wage for the whole financial year. Discretionary government transfers were 11.2% of the total receipts under CGT. 52% of the Discretionary government transfers were wage which was also 25% of the planned budget for wage for the whole financial year 2018/2019. while 20% were unconditional grant non wage. Central government transfers were 97.9% of the total district budget.

Donor Funding

Kyotera has a total Budget of 470,042,000/= under donor funding for the whole financial year 2018/2019 which is 117,510,500/= per quarter. During quarter one of the financial year, the District was able to realize only 21,260,000/= under Donor funding which is only 18.1% of the budget for the quarter under donors. This is only 4.5% of the total Budget for Donors for the current financial year 2018/2019 for Kyotera District. Under receipts were mainly due to the fact that by the time the financial year was beginning, it was already ending for the District's major donor that is Rakai Health Sciences Program so the District is yet to get funds from them.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

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Kyotera District local Government expects to get a total of 815,400,000/= under locally raised revenues in the coming financial year 2019/2020. This is far more than that of the current financial year 2018/2019 of 119,703,000/= . The high anticipated local revenue is expected from sale of plots at Mutukula. it should however be noted that local revenue for the current financial year was misappropriated and a supplementary budget was approved b the Ministry of finance. The major contributors of locally raised revenues are registration of business which is expected to raise 86% of the planned budget for local revenue for the coming financial year 2019/2020. This will be followed by Local service tax which is expected to raise 8% of the planned budget for local revenue in the coming financial year. Other anticipated revenue sources are land fees, Business licenses, Hotel tax, Market/gate charges among others. locally raised revenue for the district is expected to contribute only 2.9% of the planned total district Budget for the coming Financial Year 2019/2020.

Central Government Transfers

Kyotera District expects to get a total of 3,207,398,000/= under Discretionary government transfers, 20,899,020 under Conditional government transfers and 3,033,661 under Other government transfers in the coming financial year 2019/2020. Among the other Government transfers that Kyotera district local Government expects are Uganda Road fund under Roads and engineering, Support to PLE under Education department and LEVEMP III funds under the Natural Resources department. cumulatively, Kyotera district expects to get a total of 27,140,079,000/= that is 6,785,019,750/= per quarter in the next financial year 2019/2020 which is less than the current budget under Central government transfers for the current financial year 2018/2019 of 28,404,170,000/=.

decrease in expected revenues under central government transfers are as a result of budget curs in Indicative planning figures from the central government.

Donor Funding

The district expects to get a total of 470,402,000/= uganda shillings from donors during the financial year 2019/2020 that is 100m Form UNICEF and the rest from other NGOs/CBO including local ones. Donor funding has been maintained as that of the current financial year as the District has not yet signed any Memorandum of understanding with new Donors.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	647,855	157,600	503,923
District Production Services	224,308	56,077	208,000
District Commercial Services	12,288	3,072	11,000
<i>Sub- Total of allocation Sector</i>	884,451	216,748	722,923
Sector :Works and Transport			
District, Urban and Community Access Roads	2,420,701	651,402	2,343,668
District Engineering Services	30,000	7,500	12,000
<i>Sub- Total of allocation Sector</i>	2,450,701	658,902	2,355,668
Sector :Education			
Pre-Primary and Primary Education	10,311,320	2,627,941	8,999,431
Secondary Education	3,489,987	1,016,188	4,735,841
Skills Development	484,713	141,045	470,196
Education & Sports Management and Inspection	136,558	39,336	200,793
Special Needs Education	5,000	1,667	5,000
<i>Sub- Total of allocation Sector</i>	14,427,578	3,826,176	14,411,261

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Sector :Health			
Primary Healthcare	452,698	113,175	5,220,933
District Hospital Services	147,842	36,961	133,688
Health Management and Supervision	5,439,614	1,359,903	571,072
<i>Sub- Total of allocation Sector</i>	6,040,154	1,510,039	5,925,692
Sector :Water and Environment			
Rural Water Supply and Sanitation	528,678	132,170	515,889
Natural Resources Management	605,591	151,398	431,413
<i>Sub- Total of allocation Sector</i>	1,134,269	283,567	947,302
Sector :Social Development			
Community Mobilisation and Empowerment	464,781	116,195	681,250
<i>Sub- Total of allocation Sector</i>	464,781	116,195	681,250
Sector :Public Sector Management			
District and Urban Administration	2,064,738	516,184	1,575,460
Local Statutory Bodies	415,079	103,770	516,788
Local Government Planning Services	347,594	103,873	411,898
<i>Sub- Total of allocation Sector</i>	2,827,411	723,827	2,504,146
Sector :Accountability			
Financial Management and Accountability(LG)	478,476	119,604	762,079
Internal Audit Services	80,902	20,225	115,200
<i>Sub- Total of allocation Sector</i>	559,377	139,830	877,279

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SECTION B : Workplan Summary

Administration

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,364,738	426,330	1,275,460
Locally Raised Revenues	22,529	39,100	114,400
District Unconditional Grant (Non-Wage)	128,775	34,444	163,739
Urban Unconditional Grant (Wage)	132,808	0	180,000
District Unconditional Grant (Wage)	921,686	313,051	757,694
Pension for Local Governments	59,627	14,907	59,627
Gratuity for Local Governments	99,314	24,828	0
Development Revenues	700,000	233,333	300,000
Locally Raised Revenues	0	0	300,000
Transitional Development Grant	700,000	0	0
Total Revenues shares	2,064,738	659,663	1,575,460
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,054,494	263,601	937,694
Non Wage	310,244	97,554	337,766
Development Expenditure			
Domestic Development	700,000	233,008	300,000
Donor Development	0	0	0
Total Expenditure	2,064,738	594,163	1,575,460

Narrative of Workplan Revenues and Expenditure

The Administration department expects to receive a total of 1,575,460,000/= during the financial 2019/2020. This is less than that planned to be received by the department during the current financial year 2018/2019. This is because there is a decrease in domestic development which source is from central Government therefore has to do with changes in IPFs. (this was transitional development for a new District and now that its operational. 59.5% of the expected revenues in the department are for staff salaries while only 19% is for domestic development. Its important to note that the domestic development is expected to come off the locally raised revenues as the Department plans to use it to support the completion of the kyotera district headquarters since it is not expecting any other Development fund from the centre. The Department received a total of 659,663,000/= out of the planned 516,185,000/= for the quarter for the financial year 2018/2019 which is 128% and 32% of the planned receipts for the quarter and financial year respectively.

The department had emergencies like preparing the presidential visit which necessitated funds that the department had not planned for hence the over receipts especially under locally raised revenues.

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	561,476	200,253	762,079
Locally Raised Revenues	961	12,050	125,000
Multi-Sectoral Transfers to LLGs_NonWage	304,015	78,004	317,643
District Unconditional Grant (Non-Wage)	100,366	27,842	60,164
Urban Unconditional Grant (Wage)	64,040	43,368	79,273
District Unconditional Grant (Wage)	92,094	38,990	180,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	561,476	200,253	762,079
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	156,134	38,990	259,273
Non Wage	405,342	115,815	502,807
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	561,476	154,805	762,079

Narrative of Workplan Revenues and Expenditure

The department expects to get a total of 762,079,000/= in the coming financial year 2019/2020 as compared to 561,476,000/= during the financial year 2018/2019. 41% of the total expected receipts in the department are transfers to Lower local governments under the District and urban unconditional grant Non wage while 34% is salary under both District and urban wage. The rest of the money will be used to fund operations in the finance department, Budgeting and planning services and workshops and seminars including purchase of a departmental vehicle. There is a notable increase unexpected revenues for the department especially under locally raised revenues

from 961,000/= to 125,000,000/= as a result of under location in the current financial year 2018/2019 as the department has already received/ spent more than its budget for local revenue in quarter 1 alone. The Finance department received a total of 200,253,000/= out of the planned 140,369,000/= for the quarter. this was 143% of the planned budget for the quarter and 36% of the planed budget for the whole financial year 2018/2019. 40% of the received revenues during the quarter were transfers to Lower local governments while 19.4% of the total receipts were wages. By the end of the quarter, the department had spent 77.3% of the total receipts for the quarter.

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	415,079	110,190	516,788
Locally Raised Revenues	5,015	32,641	130,000
District Unconditional Grant (Non-Wage)	223,788	55,947	223,788
Urban Unconditional Grant (Wage)	31,247	0	21,000
District Unconditional Grant (Wage)	155,028	21,601	142,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	415,079	110,190	516,788
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,276	21,601	163,000
Non Wage	228,803	88,571	353,788
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	415,079	110,172	516,788

Narrative of Workplan Revenues and Expenditure

The Statutory department expects to receive a total of 516,788 in the financial year 2019/2020 as compared to 415,079,000/= during the financial year 2018/2019 which is 25% increment. Of the total receipts expected in the department in the coming financial year 2019/2020, 32% are wages. The rest of the funds will go to, Local Government council administration services, political and executive oversight, standing committee services while the rest will be shared among procurement, Land board, PAC and DSC. Councilors emoluments take up most of the receipts in the department. Most of the allocations to the department remained almost the same with the exception of wage and local revenue. locally raised revenues increased the most from 5,015,000/= in the financial year 2018/2019 to 130,000,000/= for the coming financial year 2019/2020. This is because the district expects to raise money from sale of plots at Mutukula but also due to misappropriation in the current financial year as it can be noted that the statutory department has already received/ spent more than it had planned for for the current financial year 2018/2019 in first quarter alone.

Vote : 621 Kyotera District

FY 2019/20

Production and Marketing

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	726,943	150,327	601,652
Locally Raised Revenues	5,000	0	2,000
District Unconditional Grant (Non-Wage)	2,000	0	0
District Unconditional Grant (Wage)	118,636	0	0
Sector Conditional Grant (Wage)	371,712	92,928	371,712
Sector Conditional Grant (Non-Wage)	229,596	57,399	227,941
Development Revenues	349,524	40,865	121,271
Other Transfers from Central Government	17,456	0	0
Multi-Sectoral Transfers to LLGs_Gou	209,472	0	0
Sector Development Grant	122,596	0	121,271
Total Revenues shares	1,076,467	191,192	722,923
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	490,347	47,684	371,712
Non Wage	236,596	37,427	229,941
Development Expenditure			
Domestic Development	349,524	32,394	121,271
Donor Development	0	0	0
Total Expenditure	1,076,467	117,504	722,923

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 722,923,000/= in the coming financial year 2019/2020 as compared to 1,076,467,000/= in the current financial year 2018/2019 . The reduction in receipts is due to a reduction in the development grant. 44% of the expected receipts in the Production and marketing department are wages under the sector conditional grant wage. The department is in the process of recruiting staff especially extension workers under the extension grant to improve on the staffing levels in the department which has for a long time been below 30%. Only 14% of the expected receipts in the department for the next financial year 2019/2020 are development funds while 27% are non wage under the Sector Conditional grant non wage. The department received 71% of its planned revenues for the quarter. 21.3% were development revenues, 48.6% were wages while the rest was non wage.

Vote : 621 Kyotera 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,297,958	1,317,433	5,382,732
District Unconditional Grant (Non-Wage)	3,000	0	0
Urban Unconditional Grant (Wage)	25,225	0	0
District Unconditional Grant (Wage)	0	0	113,000
Sector Conditional Grant (Wage)	4,892,683	1,223,171	4,892,683
Sector Conditional Grant (Non-Wage)	377,049	94,262	377,049
Development Revenues	742,197	111,978	542,960
Donor Funding	470,042	0	470,042
Sector Development Grant	72,155	0	72,918
Transitional Development Grant	200,000	0	0
Total Revenues shares	6,040,154	1,429,411	5,925,692
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,917,909	799,250	5,005,683
Non Wage	380,049	88,371	377,049
Development Expenditure			
Domestic Development	272,155	32,207	72,918
Donor Development	470,042	21,260	470,042
Total Expenditure	6,040,154	941,088	5,925,692

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 5,925,692,000/= in the financial year 2019/2020. The revenues will be from

1. PHC Non-wage,
2. PHC development and
3. Donor development.

This is a 2% decrease in total receipts for the department . 6%% of the total revenues are recurrent revenues. for all Health facilities including the District hospital and Health centre IV plus some operational costs for the Health department. 85% of the total funds in the department will be spent on salaries including those at the District Headquarters. The Health Department also expects 470,042,000/= from Donors during the financial year 2019/2020. Planned total revenues for the department are less than that of the current financial year 2018/2019 mainly due to the decrease in development funds by the central government. Kyotera district has no Indicative planning figure for Transitional development for the coming financial year 2019/2020. District unconditional Grant wage for the next financial year 2019/2020 has been budgeted for as the department hopes to recruit some key critical staff in the department like the District Health Officer. Only 9% of the expected total receipts for the department are Development funds, 87% of which is Donor development.

Vote : 621 Kyotera 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	13,593,210	3,605,868	13,628,580
Other Transfers from Central Government	30,000	0	30,000
Locally Raised Revenues	1,198	0	20,000
District Unconditional Grant (Non-Wage)	3,000	0	5,000
District Unconditional Grant (Wage)	40,000	6,833	60,000
Sector Conditional Grant (Wage)	10,887,622	2,721,906	10,887,622
Sector Conditional Grant (Non-Wage)	2,631,390	877,130	2,625,958
Development Revenues	834,369	289,423	782,681
District Discretionary Development Equalization Grant	68,000	0	40,000
Sector Development Grant	766,369	0	742,681
Total Revenues shares	14,427,578	3,895,291	14,411,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,927,622	2,664,326	10,947,622
Non Wage	2,665,588	877,130	2,680,958
Development Expenditure			
Domestic Development	834,369	44,809	782,681
Donor Development	0	0	0
Total Expenditure	14,427,578	3,586,265	14,411,261

Narrative of Workplan Revenues and Expenditure

The Department has been allocated a total of 14,411,261,020 to run education service delivery programs and activities for Financial Year 2019/20. The biggest percentage of this, i.e. 10,917,622,275 (76%) will cater for salaries of staff in Primary schools (1,299), Secondary schools (269) and Tertiary Institutions (40). 2,680,957,901 (19%) will fund recurrent expenses in the management of the institutions, Inspection, support supervision and monitoring while 782,680,844(5%) will go into construction and rehabilitation of school infrastructure (classrooms and sanitation facilities).

Vote : 621 Kyotera District

FY 2019/20

Roads and Engineering

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	146,868	5,951	2,355,668
Other Transfers from Central Government	0	0	697,366
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,542,302
Locally Raised Revenues	28,000	0	24,000
District Unconditional Grant (Non-Wage)	2,000	0	2,000
Urban Unconditional Grant (Wage)	30,271	0	0
District Unconditional Grant (Wage)	86,597	5,951	90,000
Development Revenues	2,303,833	622,763	0
Other Transfers from Central Government	782,130	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,521,703	0	0
Total Revenues shares	2,450,701	628,714	2,355,668
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	116,868	5,951	90,000
Non Wage	30,000	0	2,265,668
Development Expenditure			
Domestic Development	2,303,833	599,460	0
Donor Development	0	0	0
Total Expenditure	2,450,701	605,411	2,355,668

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 2,355,668,000/= in the coming financial year 2019/2020 as compared to 2,450,701,000/= during the financial 2018/2019. Less than 1% of the total receipts in the department will be spent on wage. It should be noted that 65% of the total receipts in the department are transfers to Lower Local governments including town councils from Uganda Road fund. 94% of the total receipts in the Department are from Uganda Road fund for maintenance of District, Community Access roads and also those in urban centers. The department received 103% of its planned budget for quarter 1 in the current financial year 2018/2019 due to the District receiving emergency funding for roads that it had not planned for. 96% of its receipts had been spent by September 2018.

Vote : 621 Kyotera 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	83,369	12,783	79,933
Locally Raised Revenues	2,000	0	2,000
District Unconditional Grant (Wage)	46,800	4,141	45,000
Sector Conditional Grant (Non-Wage)	34,569	8,642	32,933
Development Revenues	445,310	148,437	435,956
Sector Development Grant	424,257	0	416,154
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	528,678	161,220	515,889
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,800	4,141	45,000
Non Wage	36,569	3,381	34,933
Development Expenditure			
Domestic Development	445,310	65,974	435,956
Donor Development	0	0	0
Total Expenditure	528,678	73,496	515,889

Narrative of Workplan Revenues and Expenditure

The water sector expects to receive total revenue of 515,889,000/= in the coming financial year 2019/2020 as compared to 528,678,000/= in the financial year 2018/2019 as compared to 581,527,000/= in the current financial year 2018/2019 which is a 2.5% decrease. Only 8.7% of the total funds will be used to pay staff salaries, 84.5% will be spent on capital development while the rest will be spent on operation of the water offices, monitoring, supervision, coordination and sanitation activities. It should however be noted that, there has been a drop in the total sector development funds by to the department from 445,310,000/= in the current financial year to 435,956,000/= in the next financial year 2019/2020 which is as a result of a decrease in the IPF for Kyotera District by the central Government.

Vote : 621 Kyotera 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	105,591	15,256	131,413
Locally Raised Revenues	20,000	7,600	30,000
District Unconditional Grant (Non-Wage)	6,000	0	4,000
Urban Unconditional Grant (Wage)	0	0	10,000
District Unconditional Grant (Wage)	73,802	6,209	82,000
Sector Conditional Grant (Non-Wage)	5,789	1,447	5,413
Development Revenues	500,000	0	300,000
Other Transfers from Central Government	500,000	0	300,000
Total Revenues shares	605,591	15,256	431,413
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,802	6,209	92,000
Non Wage	31,789	8,928	39,413
Development Expenditure			
Domestic Development	500,000	0	300,000
Donor Development	0	0	0
Total Expenditure	605,591	15,137	431,413

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 431,413,000/= in the coming financial year 2019/2020 as compared to 605,591,000/= during the financial year 2018/2019 and this accounts for a 40% decrease in total revenues for the Natural resources department. this decrease in revenue is mainly as a result of a decrease in funds expected from LEVEMP III from 500,000,000/= in the financial year 2018/2019 to 300,000,000/= in the next financial year 2020. The department expects to use 21% of the total receipts on staff salary payment. The rest of the money will go to operations/ management of the department.

Vote : 621 Kyotera 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	464,781	51,617	217,257
Locally Raised Revenues	5,000	500	8,000
Other Transfers from Central Government	260,569	18,163	0
District Unconditional Grant (Non-Wage)	8,000	0	4,000
Urban Unconditional Grant (Wage)	30,486	0	12,000
District Unconditional Grant (Wage)	114,545	21,409	148,000
Sector Conditional Grant (Non-Wage)	46,182	11,545	45,257
Development Revenues	0	0	463,993
Other Transfers from Central Government	0	0	463,993
Total Revenues shares	464,781	51,617	681,250
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,031	21,409	160,000
Non Wage	319,751	30,025	57,257
Development Expenditure			
Domestic Development	0	0	463,993
Donor Development	0	0	0
Total Expenditure	464,781	51,433	681,250

Narrative of Workplan Revenues and Expenditure

The community based services department expects to receive a total of 681,250,000/= during the financial year 2019/2020 as compared to 464,781,000/= during the financial year 2018/2019. There is a big increase in revenues expected next financial year 2019/2020 due to a rise in the indicative planning figures for Youth Livelihood funds. There is also an increase in wage as the department plans to recruit staff especially elevation the Assistant community development officers to community development officers. The funds received will be spent as follows; 24% will go to salaries, 8% will be left for the department operations including councils that is PWD, Women and Youth while 68% are funds for special groups that is women under UWEP and the Youth and Youth livelihood program. Last year the Chief Administrative officer wrote to the Ministry asking for an increase in youth funding which was accepted hence the increase in revenues for the next financial year 2019/2020. The department received 445 of its planned revenues for the quarter as it received only 28% of its planned budget of OGT (UWEP and YLP funds) which is the biggest revenue source for the department. 99% of the receipts were spent by the end of the quarter.

Vote : 621 Kyotera 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	110,000	16,462	146,000
Locally Raised Revenues	15,000	0	30,000
District Unconditional Grant (Non-Wage)	40,000	9,000	32,000
District Unconditional Grant (Wage)	55,000	7,462	84,000
Development Revenues	237,594	67,898	265,898
Multi-Sectoral Transfers to LLGs_Gou	203,693	0	203,997
District Discretionary Development Equalization Grant	33,901	0	61,901
Total Revenues shares	347,594	84,360	411,898
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,000	7,462	84,000
Non Wage	55,000	9,000	62,000
Development Expenditure			
Domestic Development	237,594	67,898	265,898
Donor Development	0	0	0
Total Expenditure	347,594	84,360	411,898

Narrative of Workplan Revenues and Expenditure

The department hopes to get a total of 411.898,000/= during the financial year 2019/2020 which accounts to 18.5% increment from the planned revenues of the previous financial year 2018,2019. 50% of the total revenues to the planning unit are transfers to lower Local governments including Town councils while 20% of the total receipts will be used to pay salaries. it should be noted that 65% of the total expected receipts are development funds. Funds will be used in operations, data collection, project formulation, minor retooling and Monitoring and supervision. he department received 97% of its planned budget for the quarter 84% of which were development funds. All funds were spent by the end of the quarter.

Vote : 621 Kyotera District

FY 2019/20

Internal Audit

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	80,902	12,537	115,200
Locally Raised Revenues	15,000	510	30,000
District Unconditional Grant (Non-Wage)	15,000	3,750	20,000
Urban Unconditional Grant (Wage)	19,395	0	31,200
District Unconditional Grant (Wage)	31,507	8,277	34,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	80,902	12,537	115,200
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,902	5,788	65,200
Non Wage	30,000	4,260	50,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	80,902	10,048	115,200

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 115,200/= during the financial year 2019/2020 as compared to 80,902,000/= during the financial year 2018/2019 and this accounts to a 42% increase in total revenues to the department. The Departmental increment in total revenues is attributed to increase in salaries brought about by an increase in wage as the department plans to recruit another staff in the department as its becoming too hectic to be manned by one person that is the Principal Internal Auditor. however the Department allocation of 50,000,000/= under was boosted by a 50% rise in Locally raised revenues for recurrent expenditures since the District expects the internal auditor to audit sale of plots both on ground and in books, which is expected to be the highest contributor of locally raised revenues for the District in the next financial year 2019/2020.

130% of the total funds will go to salaries and the department will be left with 50,000,000/= to run it through the whole financial year.

The department received only 62% of its budget for the quarter 80% of which was spent by the end of the quarter.