
Vote : 530 Kyenjojo District**FY 2019/20**

Foreword

The 2019/2020 Financial Year's Budget Framework Paper has been prepared in accordance to with the statutory requirements derived from Local Government Act CAP 243 which empowers local councils in their areas of jurisdiction to plan for their respective entities and this is supplemented by the PFMA Act 2015. The purpose of this document is to guide planning and budgeting for the next Financial Year 2019/20 and in trying to achieve the District over all objectives: District Vision: A Healthy, Productive and prosperous population. District Mission: To achieve sustainable social economic development for the people of Kyenjojo in conformity with national and local priorities. The Work Plan has been developed in a holistic approach, based on the situational analysis, goals, objectives, strategies and activities to be covered over the next year all over the District. It has taken into account the Strengths, Weaknesses, Opportunities and Threats (SWOT) and livelihood/wellbeing analysis of the people. The priorities for Kyenjojo District focus on poverty eradication and Uganda Vision 2040. These include; Education (primary) and sports Primary Health Care Production and Environmental Protection Works and Infrastructure Water and Sanitation Functional Adult Literacy Security and Disaster Management Vulnerable and the Special Interest Groups. Development calls for joint effort by all parties in the formulation and implementation of policies. The involvement of political leaders in data analysis, identification of goals, objectives, strategies and formulation of the District priorities has gone a long way in providing political commitment to the activities of the District. The District is committed to Operation and Maintenance (O&M) of facilities being put in place as it is very critical for their sustainability. Each project in this plan has a component of O&M and funding prioritized for the same. There is also a budget provision for maintenance of various investments including buildings from our local revenue. All the projects profiles for projects to be undertaken in 2017/2018 FY have detailed O&M plans and this will enhance their sustainability. The District is putting emphasis on scientific and result oriented management based on integrated work plans. The implementation of this work plan calls for political commitment on the part of political leaders and maximum dedication on the side of technocrats. The achievement of the set goals and objectives in the plan will no doubt steer Kyenjojo District to greater heights and guarantee the provision of quality services to our community. The unity and harmony prevailing in the Kyenjojo District transcends religious, tribal, and political biases. It is against this background that people have settled to sustainable production. With this spirit maintained, the District shall no doubt work substantially towards Prosperity for All I acknowledge the fact that the production of this document has not been an easy task for both the political and technical arms of Council. It is for this reason that I should congratulate members of the District Council, its Committees, and heads of Departments for the job well done. Special mention goes to the Chief Administrative Officer and the District Planning Unit for their coordination role in preparation for this Annual Work Plan. I hope that this document, which has taken a lot of resources and commitment will guide the district as it strives for the betterment of its people in the next one year. I therefore take this opportunity to thank all those who participated in the data collection, processing, analysis and compilation and processing of the Plan, which has been a basis of planning in the District. Lastly, I call upon all the people of Kyenjojo District, the Central Government, Donors, and NGOs, other stakeholders, Lower Local Councils and all people of goodwill to positively contribute to the actualization of this plan.



Samuel Ruhweza Kaija

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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	242,500	72,343	226,000
Discretionary Government Transfers	5,539,790	1,481,298	5,529,149
Conditional Government Transfers	23,031,563	6,215,565	22,402,737
Other Government Transfers	4,121,985	458,233	4,128,985
Donor Funding	803,522	0	603,522
Grand Total	33,739,360	8,227,439	32,890,394

Revenue Performance in the First Quarter of 2018/19

The District Funding Portfolio is threefold: Locally Raised Revenue (LRR) and in this source, the district estimated UGX 242,500,000= in FY 2018/19 and by end of First quarter, the actual collection stood at UGX 72,343,000= a percentage performance of 30 %, Central Government transfers , the estimate for FY 2018/19 was UGX 23,031,563,000= and the actual release by the end of quarter one was UGX 6,215,565,000=representing a percentage performance of 27% against the overall budget. Donor funding was estimated at UGX 803,522,000= for same FY and by the end of Q1, Zero amount had been released to the district translating to 0% performance.

Planned Revenues for FY 2019/20

The District Revenue forecast for FY 2019/20 is expected to decrease from UGX 33,739,360,000= in 2018/19 FY to 32,890,394,000= in FY 2019/2020. The reasons for the decline is due to a slight decrease in revenue forecast due to creation of town councils in the district and partly decrease in central government allocation. However, the district will be still be funded under the following sources of funds, LRR is estimated at UGX 226,000,000=, Central Government Transfers are estimated at UGX 22,402,737,000= this excludes Discretionary grants estimated at UGX. 5,529,149,000= and OGT at UGX 4,128,985,000= respectively. While Donor is estimated at UGX.603, 522,000=. All these sources combined together will raise a district budget of UGX. 32,890,394,000= and the contribution of central government transfers to District budget is 96.383% .

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	4,990,028	1,279,662	4,816,578
Finance	225,792	48,200	77,000
Statutory Bodies	672,073	158,293	569,383
Production and Marketing	3,332,533	507,886	3,326,930
Health	6,924,317	1,696,624	6,537,312
Education	13,001,689	3,527,365	12,854,132
Roads and Engineering	2,300,443	574,851	2,578,238

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Water	1,088,794	298,342	1,080,328
Natural Resources	45,394	7,033	36,759
Community Based Services	1,004,464	81,332	859,851
Planning	117,835	28,059	123,883
Internal Audit	30,000	7,500	30,000
Grand Total	33,733,360	8,215,148	32,890,394
<i>o/w: Wage:</i>	<i>17,733,963</i>	<i>4,433,491</i>	<i>17,733,963</i>
<i>Non-Wage Reccurrent:</i>	<i>9,942,774</i>	<i>2,250,829</i>	<i>9,343,133</i>
<i>Domestic Devt:</i>	<i>5,253,101</i>	<i>1,530,828</i>	<i>5,209,776</i>
<i>Donor Devt:</i>	<i>803,522</i>	<i>0</i>	<i>603,522</i>

Expenditure Performance in the First Quarter FY 2018/19

The district budget for 2018/19 was UGX 33,739,360,000= and out of this total, by the end of quarter one UGX 8,227,439,000= was received an equivalent of 24% of the total budget. However, UGX 8,216,648,000= (24%) was disbursed to all departments and out of which sectors spent UGX 5,900,430,000= (17%). Almost most departments performed above average with exception of statutory bodies at 8%, Planning unit at 7%, internal Audit at 8%, and Natural resources at 6% respectively

Planned Expenditures for The FY 2019/20

The District expects to receive UGX. 17,733,963,000= wages and salaries will consume (53.9%) % of the entire district budget, recurrent non-wage expenditure 28.4%, Domestic development and donor 15.8%. Compared to the expenditure allocations for the previous financial year overall planned recurrent expenditure decreased by 6.03% while planned development expenditure increased by 0.8% due to decrease in DDEG and Donor Development Grant allocation.

Medium Term Expenditure Plans

Provide leadership through Coordination of activities, Supervision and monitoring, Payment of staff salaries, procurement of goods and services, celebration of national events, construction of staff houses and Officers at the lower local councils, classroom construction, pit latrine construction, rehabilitation of key road infrastructure, construction of maternity wards and conducting mid term review and preparation of the third development plan

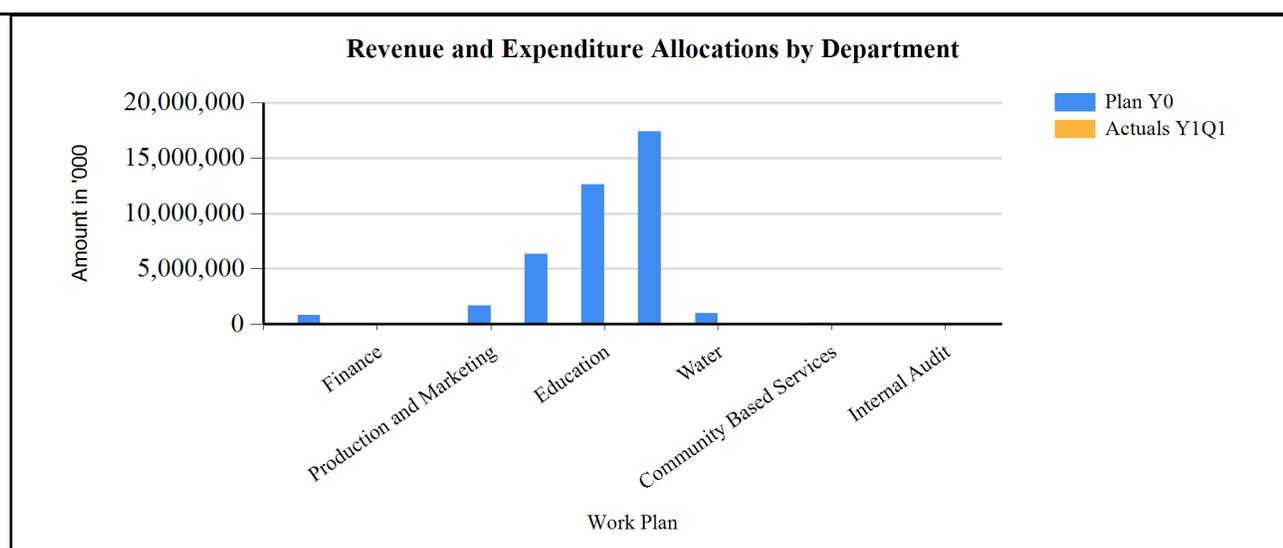
Challenges in Implementation

Inadequate staffing in most sectors, Inadequate transport facilities which affects monitoring and evaluation function Delayed completion of contracted works

G1: Graph on the Revenue and Expenditure Allocations by Department

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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
1. Locally Raised Revenues	242,500	72,343	226,000
Local Services Tax	95,750	28,809	113,000
Land Fees	13,000	490	10,000
Local Hotel Tax	50	0	50
Application Fees	1,000	425	1,000
Business licenses	16,000	1,372	14,000
Liquor licenses	200	0	200
Miscellaneous and unidentified taxes	0	0	40,000
Rent & Rates - Non-Produced Assets – from other Govt units	100	0	0
Sale of (Produced) Government Properties/Assets	16,319	21,324	10,000
Sale of non-produced Government Properties/assets	15,671	0	0
Property related Duties/Fees	7,000	1,919	7,000
Animal & Crop Husbandry related Levies	11,800	2,879	11,000
Inspection Fees	2,000	209	5,000
Market /Gate Charges	10,000	984	8,000
Other Fees and Charges	7,500	177	6,750
Miscellaneous receipts/income	46,110	13,756	0
2a. Discretionary Government Transfers	5,539,790	1,481,298	5,529,149
District Unconditional Grant (Non-Wage)	1,085,244	271,311	1,082,909
Urban Unconditional Grant (Non-Wage)	279,370	69,843	267,089
District Discretionary Development Equalization Grant	1,047,536	349,179	1,057,122

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Urban Unconditional Grant (Wage)	868,212	217,053	868,212
District Unconditional Grant (Wage)	2,150,761	537,690	2,150,761
Urban Discretionary Development Equalization Grant	108,667	36,222	103,057
2b. Conditional Government Transfer	23,031,563	6,215,565	22,402,737
Sector Conditional Grant (Wage)	14,714,991	3,678,748	14,714,991
Sector Conditional Grant (Non-Wage)	3,083,411	945,580	3,079,280
Support Services Conditional Grant (Non-Wage)	410,000	102,500	410,000
Sector Development Grant	3,381,282	1,127,094	3,335,231
Transitional Development Grant	21,053	7,018	19,802
Salary arrears (Budgeting)	2,324	0	0
Pension for Local Governments	843,433	210,858	843,433
Gratuity for Local Governments	575,070	143,768	0
2c. Other Government Transfer	4,121,985	458,233	4,128,985
Support to PLE (UNEB)	15,000	0	22,000
Uganda Road Fund (URF)	1,769,844	377,118	1,769,844
Uganda Women Entrepreneurship Program(UWEP)	228,639	0	228,639
Youth Livelihood Programme (YLP)	465,925	11,316	465,925
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,642,578	69,800	1,642,578
3. Donor	803,522	0	603,522
Baylor International (Uganda)	300,000	0	100,000
United Nations Children Fund (UNICEF)	503,522	0	503,522
Total Revenues shares	33,739,360	8,227,439	32,890,394

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The district received UGX 72,343,291= against the approved budget (UGX 242, 500,000= 30%) and quarterly budget of UGX 60,625,000= for Locally Raised Revenue (LRR). This therefore meant that there was an over performance of Locally Raised Revenue (LRR) during the quarter of 119.33% and the deviation was brought about by easy to collect tax (Local Service Tax 30%) and the sale of produced Sale of (Produced) Government Properties/Assets 131% and Application Fees 43% respectively. The rest of other sources were below average and performed poorly. However, the district has planned to recruit more parish chiefs to foster improved revenue collection.

Central Government Transfers

The performance under other government transfers was 11% against the approved budget and the deviations are explained by the underperformance of PLE 0% because the activity is implemented in quarter two, URF 21%, UWEP 0%, YLP 2% and UMFSNP 4% respectively, all these are due to different funding modalities of the respective programmes. The conditional Government transfers performed above the expected quarterly performance at 27% against the approved annual budget yet Discretionary government transfers was also at 27% performance respectively.

Donor Funding

The deviations in the cumulative receipt performance against the approved budget is explained by reduced funding by donors and most activities funded by donors start in quarter two. The performance was zero 0% against the budget.

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ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District has planned to collect Locally Raised Revenue (LRR) from various sources for Financial Year UGX 226,000,000= and this is a decrease from UGX 242,500,000= for FY 2018/19. The decline in revenue forecast is a result of many entities (LLGs) turning into Town Councils. However, there are proposed intervention to curb the above challenge and these are:
 Carry out enumeration and assessment of all businesses in the District to enable establishment of revenue data bank.
 Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs.
 Conducting quarterly meetings with Local Revenue collectors more especially the Sub county Chiefs and Parish chiefs.

4. Priorities the construction of building like social halls, staff houses e.t.c for commercial purposes.

Central Government Transfers

The expected central Government transfers for FY 2019/2020 are worth UGX 22,402,737,000= and this shows a decline from the budget of FY UGX 23,031,563,000= and the decline is explained the following grants which have not been planned for next FY Transitional development, salary arrears (Budgeting), gratuity for Local Government. In comparison to the total district budget , the contribution of central government transfers is expected to be 96.383% and the balance will be supplemented by Locally Raised Revenue (LRR).

Donor Funding

The District expects to support from UNICEF and Baylor, However, the budget has reduced from UGX 803,522,000= to UGX 603,522,000=. The reason for the decline in funding is due to reduced funding of Baylor support and the rest of the donors have all closed down.

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	1,543,266	385,816	84,305
District Production Services	1,767,922	441,159	3,221,280
District Commercial Services	21,345	5,336	21,345
<i>Sub- Total of allocation Sector</i>	3,332,533	832,312	3,326,930
Sector :Works and Transport			
District, Urban and Community Access Roads	2,000,480	524,617	2,134,591
District Engineering Services	299,963	52,438	373,647
<i>Sub- Total of allocation Sector</i>	2,300,443	577,055	2,508,238
Sector :Education			
Pre-Primary and Primary Education	9,527,632	2,380,579	8,550,022
Secondary Education	2,175,314	543,828	3,315,504
Skills Development	877,450	219,363	877,450
Education & Sports Management and Inspection	381,851	96,701	110,156
Special Needs Education	1,000	250	1,000
<i>Sub- Total of allocation Sector</i>	12,963,247	3,240,722	12,854,132

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Sector :Health			
Primary Healthcare	2,008,292	501,885	1,618,287
District Hospital Services	140,274	35,068	140,274
Health Management and Supervision	4,775,751	1,193,938	4,778,751
<i>Sub- Total of allocation Sector</i>	6,924,317	1,730,891	6,537,312
Sector :Water and Environment			
Rural Water Supply and Sanitation	678,794	169,698	670,328
Urban Water Supply and Sanitation	410,000	102,500	410,000
Natural Resources Management	44,394	9,153	36,759
<i>Sub- Total of allocation Sector</i>	1,133,187	281,352	1,117,087
Sector :Social Development			
Community Mobilisation and Empowerment	991,864	247,865	859,851
<i>Sub- Total of allocation Sector</i>	991,864	247,865	859,851
Sector :Public Sector Management			
District and Urban Administration	4,809,776	1,210,219	4,816,578
Local Statutory Bodies	672,073	160,213	569,383
Local Government Planning Services	117,835	26,968	123,883
<i>Sub- Total of allocation Sector</i>	5,599,683	1,397,401	5,509,844
Sector :Accountability			
Financial Management and Accountability(LG)	216,792	46,450	77,000
Internal Audit Services	36,000	9,000	30,000
<i>Sub- Total of allocation Sector</i>	252,792	55,450	107,000

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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	4,892,427	1,247,441	4,673,521
Locally Raised Revenues	80,940	41,895	64,440
Multi-Sectoral Transfers to LLGs_NonWage	264,327	69,337	332,002
Multi-Sectoral Transfers to LLGs_Wage	868,212	217,053	0
District Unconditional Grant (Non-Wage)	107,361	26,840	147,584
Urban Unconditional Grant (Non-Wage)	0	0	267,089
Urban Unconditional Grant (Wage)	0	0	868,212
District Unconditional Grant (Wage)	2,150,761	537,690	2,150,761
Salary arrears (Budgeting)	2,324	0	0
Pension for Local Governments	843,433	210,858	843,433
Gratuity for Local Governments	575,070	143,768	0
Development Revenues	97,601	32,221	143,057
Multi-Sectoral Transfers to LLGs_Gou	57,601	0	0
District Discretionary Development Equalization Grant	40,000	0	40,000
Urban Discretionary Development Equalization Grant	0	0	103,057
Total Revenues shares	4,990,028	1,279,662	4,816,578
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,018,973	724,436	3,018,973
Non Wage	1,873,455	255,415	1,654,549
Development Expenditure			
Domestic Development	97,601	31,689	143,057
Donor Development	0	0	0
Total Expenditure	4,990,028	1,011,540	4,816,578

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is UGX 4,816,578,000 FY 2019/20 from both local and central government transfers. UGX 3,018,973,000 will be spent on wage while UGX. 1,654,549,000 to be spent on non-wage recurrent activities and UGX 143,057,000 to be spent on development activities. 95.2% of the department budget has been allocated to recurrent expenditures while 4.8% has been allocated to development expenditures. Compared to the previous financial year there has been a decrease in the IPFs by 3.8% because there is no gratuity for local government planned for in the 2019/20 FY.

Vote : 530 Kyenjojo District**FY 2019/20****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	187,489	41,907	77,000
Locally Raised Revenues	18,000	4,000	18,000
Multi-Sectoral Transfers to LLGs_NonWage	80,489	15,657	0
District Unconditional Grant (Non-Wage)	89,000	22,250	59,000
Development Revenues	38,303	6,293	0
Multi-Sectoral Transfers to LLGs_Gou	38,303	0	0
Total Revenues shares	225,792	48,200	77,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	187,489	30,861	77,000
Development Expenditure			
Domestic Development	38,303	6,293	0
Donor Development	0	0	0
Total Expenditure	225,792	37,154	77,000

Narrative of Workplan Revenues and Expenditure

The 2019/2020 Financial Years' revenue estimates are expected to decrease from UGX.225,792,000= 2018/19FY to UGX 77,000,000/= in the FY 2019/20 and this will be financed from both local sources and central government transfers. The department expects to spend UGX. 77,000,000/= as non-wage on the recurrent activities. The plan for the department is to spend 100% on recurrent activities, there is no development expenditure because it was handled in the previous FY. The reasons for deviations from 2018/19 to 2019/20 FY's budgets are due to; the decrease in NW recurrent due to re-allocation of IFMS operational budget to Administration and Multi-sectoral re-allocation to Administration too for effective management of Multi-sectoral transfers.

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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	655,680	154,195	569,383
Locally Raised Revenues	56,600	12,230	56,600
Multi-Sectoral Transfers to LLGs_NonWage	84,897	13,419	0
District Unconditional Grant (Non-Wage)	514,182	128,546	512,783
Development Revenues	16,393	4,098	0
Multi-Sectoral Transfers to LLGs_Gou	16,393	0	0
Total Revenues shares	672,073	158,293	569,383
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	655,680	51,940	569,383
Development Expenditure			
Domestic Development	16,393	4,098	0
Donor Development	0	0	0
Total Expenditure	672,073	56,039	569,383

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is UGX 569,383,000 from local revenue, central government transfers and donors. Wages have been budgeted for under Administration, and UGX 569,383,000 on non-wage recurrent activities 100% of the department budget has been allocated to recurrent expenditures and 0% on development activities. Compared to the previous year's IPFs there has been 15.3% decrease in the IPFs due to reallocation of LLGs multi-sectoral transfers to administration.

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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	3,134,413	442,212	3,124,995
Other Transfers from Central Government	1,642,578	69,800	1,642,578
Multi-Sectoral Transfers to LLGs_NonWage	7,979	1,448	0
Sector Conditional Grant (Wage)	1,028,562	257,140	1,028,562
Sector Conditional Grant (Non-Wage)	455,293	113,823	453,855
Development Revenues	198,120	65,675	201,935
Multi-Sectoral Transfers to LLGs_Gou	1,097	0	0
Sector Development Grant	197,024	0	201,935
Total Revenues shares	3,332,533	507,886	3,326,930
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,028,562	151,033	1,028,562
Non Wage	2,105,851	63,588	2,096,433
Development Expenditure			
Domestic Development	198,120	0	201,935
Donor Development	0	0	0
Total Expenditure	3,332,533	214,621	3,326,930

Narrative of Workplan Revenues and Expenditure

The production sector's past performance was 15% against the annual sector approved budget for quarter which showed an under performance. The FY 2019/2020 estimates is almost the same (UGX 3,332,533,000 for 2018/19 and 3,326,930,000 for 2019/20) respectively. All grants remain unchanged for the next FY. The major challenge being faced by the sector is inadequate transport means especially for field extension workers and this remains the same challenge for next FY

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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	5,148,192	1,286,860	5,123,537
Multi-Sectoral Transfers to LLGs_NonWage	27,655	6,726	0
District Unconditional Grant (Non-Wage)	4,000	1,000	7,000
Sector Conditional Grant (Wage)	4,720,623	1,180,156	4,720,623
Sector Conditional Grant (Non-Wage)	395,915	98,979	395,915
Development Revenues	1,776,124	409,763	1,413,775
Donor Funding	497,582	0	297,582
Multi-Sectoral Transfers to LLGs_Gou	32,200	0	0
District Discretionary Development Equalization Grant	165,914	0	80,783
Sector Development Grant	1,080,428	0	1,035,410
Total Revenues shares	6,924,317	1,696,624	6,537,312
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,720,623	1,180,156	4,720,623
Non Wage	427,570	86,129	402,915
Development Expenditure			
Domestic Development	1,278,542	8,050	1,116,193
Donor Development	497,582	0	297,582
Total Expenditure	6,924,317	1,274,334	6,537,312

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 6,537,312,000/= from local, Central Government transfer, wage and donor. Shs. 4,720,623,000 will be spent on wages. Shs. 402,915,000 on non-wage recurrent activities while Shs. 1,116,193,000 for development activities. Overall, 6.2% of the department budget has been allocated to recurrent expenditures while 17.1% has been allocated to development activities both GOU and Donor (4.6%) and the biggest 72.2% was allocated to wages respectively. Compared to the previous year IPFs the overall revenue allocation decreased by 5.6%. This was as a result of the revised IPF for Donor funds from Shs. 497,582,000 during FY. 2018/2019 to Shs. 297,582,000 in FY. 2019/2020 due to decreased funding from Baylor Uganda and closing down of other donors respectively.

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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	11,143,484	2,955,761	11,094,260
Other Transfers from Central Government	15,000	0	22,000
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	53,950	13,400	0
District Unconditional Grant (Non-Wage)	8,000	2,000	8,000
Sector Conditional Grant (Wage)	8,965,806	2,241,452	8,965,806
Sector Conditional Grant (Non-Wage)	2,096,728	698,909	2,094,454
Development Revenues	1,858,205	571,604	1,759,872
Donor Funding	118,601	0	118,601
Multi-Sectoral Transfers to LLGs_Gou	99,148	0	0
District Discretionary Development Equalization Grant	75,000	0	76,000
Sector Development Grant	1,565,455	0	1,565,270
Total Revenues shares	13,001,689	3,527,365	12,854,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,965,806	2,241,452	8,965,806
Non Wage	2,177,678	689,091	2,128,454
Development Expenditure			
Domestic Development	1,739,603	24,786	1,641,270
Donor Development	118,601	0	118,601
Total Expenditure	13,001,689	2,955,329	12,854,132

Narrative of Workplan Revenues and Expenditure

The sector budget is expected to decrease from UGX 13,001,689,000 FY 2018/19 to 12,854,132,000= FY 2019/20 and the reason for the decrease is due to reduction in domestic development.

Vote : 530 Kyenjojo 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	1,837,671	393,349	1,775,844
Other Transfers from Central Government	1,769,844	377,118	1,769,844
Multi-Sectoral Transfers to LLGs_NonWage	57,827	13,732	0
District Unconditional Grant (Non-Wage)	10,000	2,500	6,000
Development Revenues	462,772	181,502	802,394
Multi-Sectoral Transfers to LLGs_Gou	357,657	0	622,394
District Discretionary Development Equalization Grant	105,115	0	180,000
Total Revenues shares	2,300,443	574,851	2,578,238
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	1,837,671	193,047	1,775,844
Development Expenditure			
Domestic Development	462,772	92,083	802,394
Donor Development	0	0	0
Total Expenditure	2,300,443	285,131	2,578,238

Narrative of Workplan Revenues and Expenditure

The sector budget for works is expected to increase from UGX 2,300,443,000= FY 2018/19FY to 2, 578,238,000=FY 2019/20 and the increase is due to DDEG increased allocation to handle administrative constructions and multi-sectoral allocations from LLGs.

Vote : 530 Kyenjojo 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	447,466	111,866	446,010
Sector Conditional Grant (Non-Wage)	37,466	9,366	36,010
Support Services Conditional Grant (Non-Wage)	410,000	102,500	410,000
Development Revenues	641,328	186,476	634,318
Donor Funding	81,900	0	81,900
Sector Development Grant	538,375	0	532,616
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	1,088,794	298,342	1,080,328
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	447,466	106,649	446,010
Development Expenditure			
Domestic Development	559,428	5,909	552,418
Donor Development	81,900	0	81,900
Total Expenditure	1,088,794	112,558	1,080,328

Narrative of Workplan Revenues and Expenditure

The water sector budget is expected to decrease from UGX 1,088,794,000= in the current FY 2018/19 to UGX 1,080,328,000= 2019/20FY. The decrease is explained by the reduction in the allocation of the non wage recurrent and domestic development.

Vote : 530 Kyenjojo 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	40,294	7,033	36,759
Locally Raised Revenues	8,480	0	8,480
Multi-Sectoral Transfers to LLGs_NonWage	3,680	0	0
District Unconditional Grant (Non-Wage)	18,020	4,505	18,020
Sector Conditional Grant (Non-Wage)	10,114	2,528	10,259
Development Revenues	5,100	0	0
Multi-Sectoral Transfers to LLGs_Gou	5,100	0	0
Total Revenues shares	45,394	7,033	36,759
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	40,294	2,959	36,759
Development Expenditure			
Domestic Development	5,100	0	0
Donor Development	0	0	0
Total Expenditure	45,394	2,959	36,759

Narrative of Workplan Revenues and Expenditure

The Natural Resources budget is expected to be UGX 36,759,000 for FY 2019/20 and this shows a decrease compared to FY 2018/19 where the budget was UGX 45,394,000 and the reason for the decrease was reduced allocation of non wage recurrent and DDEG from LLGs .

Vote : 530 Kyenjojo 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	113,424	28,136	102,788
Locally Raised Revenues	4,480	1,000	4,480
Multi-Sectoral Transfers to LLGs_NonWage	11,528	2,782	0
District Unconditional Grant (Non-Wage)	9,520	2,380	9,520
Sector Conditional Grant (Non-Wage)	87,896	21,974	88,788
Development Revenues	891,041	53,196	757,064
Donor Funding	62,500	0	62,500
Other Transfers from Central Government	694,564	0	694,564
Multi-Sectoral Transfers to LLGs_Gou	113,977	0	0
District Discretionary Development Equalization Grant	20,000	0	0
Total Revenues shares	1,004,464	81,332	859,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	113,424	21,484	102,788
Development Expenditure			
Domestic Development	828,541	39,074	694,564
Donor Development	62,500	0	62,500
Total Expenditure	1,004,464	60,558	859,851

Narrative of Workplan Revenues and Expenditure

1. The sector expects to get funds from Central government, donor and locally collected revenue. This will be spent on facilitating community development workers, children and youth, gender mainstreaming, labour, social rehabilitation, culture, adult education and support /women, youth, PWD and older persons councils.

Vote : 530 Kyenjojo 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	46,199	8,059	23,000
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	9,962	0	0
District Unconditional Grant (Non-Wage)	32,237	8,059	19,000
Development Revenues	71,636	20,000	100,883
Donor Funding	42,938	0	42,938
District Discretionary Development Equalization Grant	28,698	0	57,945
Total Revenues shares	117,835	28,059	123,883
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	46,199	8,059	23,000
Development Expenditure			
Domestic Development	28,698	0	57,945
Donor Development	42,938	0	42,938
Total Expenditure	117,835	8,059	123,883

Narrative of Workplan Revenues and Expenditure

The planning unit sector budget is expected to increase from UGX. 117,835,000 to UGX 123,883,000= and the increase is due to the Discretionary Equalization Grant allocation to handle Procurement of ICT equipment, Environmental impact assessment for projects and M&E for the district projects. The allocation has been evenly distributed to outputs accordingly.

Vote : 530 Kyenjojo 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	36,000	9,000	30,000
Locally Raised Revenues	6,000	1,500	6,000
Multi-Sectoral Transfers to LLGs_NonWage	6,000	1,500	0
District Unconditional Grant (Non-Wage)	24,000	6,000	24,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	36,000	9,000	30,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	36,000	2,900	30,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	36,000	2,900	30,000

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 30,000,000 from both local and central government transfers. The wage has been budgeted under Administration while 100% to be spent on non-wage recurrent activities. Compared to the IPFs from the previous financial year there has been an overall decrease in the expected revenue by 16.6%.