
Vote : 580 Lyantonde District**FY 2019/20**

Foreword

Preparation of the District Budget Framework Paper (BFP) manifest compliance to the legal requirement by the District council as provided for in The Local Government Act ,Cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance and Accounting Regulation(LGFAR) 2007 and section of the public Finance Management Act 2015, further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and plans for the District.Lyantonde district thus recognizes the great importance attached to the production of the Budget Framework Paper which guides the budget process,identifies key priority areas of the second National Development Plan(NDP II) and that of the second Lyantonde District Development Plan (DDP II).The FY 2019/20 Budget Framework Paper (BF) for the district, is the last one in the medium term FY2015/16-2019/20). As in the previous years,this BF seeks to implement Government policies and therefore addresses the key priority areas of the second National Development Plan for the period 2015/16-2019/20 so as to contribute to the Nationalvision2040 that aspires for a transformed ugandan society from a peasant to a modern and prosperous country within 30 years. The execution of the Budget is expected to greatly improve service delivery and thus the livelihood of the populace in the district.The BFP was prepared based on the guidelines and the Budget call circular of 14th September 2018 issued by the Ministry of Finance,Planning and Economic Development to LGs.A number of consultative meetings took place including the District Budget Conference that was held on 29th October 2018 to prioritize areas of intervention in the FY2019/20.The district shall comply with reforms such as fiscal transfers by MoFPED that is geared towards improving Public Finance Management,service delivery.This will help to translate improved quality of the lives of people in the district.Up to 95.5% of the district budget for FY2019/20 will be funded by the Central Government Grants and Donors 4%,given that the district local revenue base is low and shall contribute only 1.3%. Of the proposed district budget 64.1% (9,301,666,000=) will be spent on wages, 16.8% (2,290,228,000) on non-wage recurrent expenditures ,16.6% (2,407,593,000) will be spent on domestic development and 3.6% (516,366,000) to be spent on donor development activities. I therefore extend my appreciation to all the stakeholders of the district for their participation.I also acknowledge the contribution of MoFPED for guiding us and providing technical support in building the capacity of the district staff in the use of Program Budgeting System (PBS) for Budgeting, Planning ,Preparation and Reporting.I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provision of Section 37(4) of the Local Government Act Cap 243, for their technical guidance and support that made us produce the District BFP for FY2019/20.The invaluable contribution of the Budget Desk as stipulated n the Regulation 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA),2015 in the production of this Budget document is worth mentioning.I look forward to executing the BFP in order to improve service delivery and thus the livelihood of the population we are mandated to serve as Local Government. For God and My Country.



Muhangi Fred, District Chairperson-Lyantonde

Vote : 580 Lyantonde 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	703,752	86,784	185,814
Discretionary Government Transfers	2,123,609	546,351	2,109,025
Conditional Government Transfers	11,334,653	3,057,193	10,693,504
Other Government Transfers	1,125,337	156,717	1,011,143
Donor Funding	522,246	72,934	516,366
Grand Total	15,809,598	3,919,979	14,515,853

Revenue Performance in the First Quarter of 2018/19

The cumulative actual receipt up to end of September 2018 Q1 FY2018/19 from various revenue sources was 3,919,079,000= representing 24.7% budget performance of the approved budget for FY 2018/19. Whereas conditional government transfers had the highest out turn of 78% followed by discretionary government transfers with 14%, other government transfers, locally raised revenue and donor funding had the lowest out turns of 4%, 2.2% and 1.9% respectively. The under performance of these four accounts was due low collection of the local revenue as a result of prolonged livestock quarantine and release of one third of the grants expected in quarter one and zero disbursements of funds committed by the development donor partners. This scaled down the performance to 24.7% in quarter one of FY 2018/19.

Planned Revenues for FY 2019/20

The revenue forecast for FY2019/20 is 14,515,853 representing 8.9% reduction from FY2018/19 budget. The reduction is attributed to the reforms of inter-governmental transfers using Online Information Management System (OTIMS). Also other development partners such as UNICEF, WHO, GAVI and PACE never disbursed funds despite their registered commitment during the planning and budgeting process. At least Rakai Health Sciences Program (RHSP) and Aids Health Foundation (AHF) disbursed some funds to implement their work plans. Central government transfers (CGT) accounts for 95.5% of the revenue forecast while local revenue and donor development funds account for 2.2% and 1.9% respectively. Of the CGT, Conditional Government transfers will account for 74%, whilst Discretionary Government Transfers and other government transfers will account for 14.5% and 7% respectively. Overall, the district revenue forecast will have 64.1% spent on wages, 16.8% spent on non-wage recurrent and 16.6% on domestic development while 3.6% will be spent on donor development activities.

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	1,194,201	267,261	1,644,458
Finance	791,087	133,057	296,311
Statutory Bodies	370,334	119,139	308,051
Production and Marketing	711,103	182,863	704,767
Health	4,754,434	1,194,114	4,825,865

Vote : 580 Lyantonde District

FY 2019/20

Education	5,755,189	1,568,109	5,192,139
Roads and Engineering	705,549	155,797	644,599
Water	457,146	149,737	448,486
Natural Resources	161,735	38,815	33,652
Community Based Services	643,388	38,131	364,599
Planning	208,268	58,811	41,725
Internal Audit	57,162	14,145	11,200
Grand Total	15,809,598	3,919,979	14,515,853
<i>o/w: Wage:</i>	<i>9,301,666</i>	<i>2,325,416</i>	<i>9,301,666</i>
<i>Non-Wage Recurrent:</i>	<i>3,247,317</i>	<i>832,896</i>	<i>2,290,228</i>
<i>Domestic Devt:</i>	<i>2,738,369</i>	<i>688,732</i>	<i>2,407,593</i>
<i>Donor Devt:</i>	<i>522,246</i>	<i>72,934</i>	<i>516,366</i>

Expenditure Performance in the First Quarter FY 2018/19

The overall expenditure performance of all departments in the first quarter of FY 2018/19 was shs 3,919,979,000= representing 24.8% expenditure performance. Of the cumulative expenditure in Q1, 59.3% (2,325,416,000) was actual expenditure on staff salaries(wages), 21.3% (832,896,000) was spent on non-wage recurrent expenditure, 17.6% on domestic development and 1.9% on donor partner activities. Departmentally the expenditure performance was as follows: Education 40% had the fair high performance followed by Roads and Engineering 39.7% and at least Education with 30.5%. The least performance was realized from Audit department with 0.4%. The under performance was attributed by low absorption of funds caused by persistent failure of the integrated financial management system and delay of procurement process. On the other hand the department of Audit, Planning, Community Based services and Natural Resources had the lowest expenditure performance.

Planned Expenditures for The FY 2019/20

The Local Government plans to spend its revenue via departments as follows: Administration sector will spend 11.3% of the district revenue forecast. Other sectors will spend as follows Finance 2.0%, Statutory Bodies 7.9%, Production and Marketing 4.9%, Health 33.3%, Education 35.8%, Roads & Engineering 4.4%, Water 3.1%, Natural Resources 0.2%, Community Based Services 2.5%, Planning 0.3% and Internal Audit 0.08%. This allocation is attributed to Inter-governmental transfer reforms using the Online Transfer Information Management System (OTIMS) and discretionary powers given to LGs especially on Discretionary Development Equalization Grant. Overall, Education and Health sectors were allocated the bigger shares which include the sector conditional grant wage. Overall the revenue forecast will have 64.1% spent on wages both sector conditional grant and District unconditional grant wages, 16.8% spent on non-wage recurrent expenditures and 16.6% will be spent on domestic development, while 3.6% will be spent on development supported by donor partners.

Medium Term Expenditure Plans

The district's medium term plans include Education (supply of desks to school, construction of pit latrines and class room blocks, monitoring and inspection), Health (Infrastructure-development and functionalization and health service delivery), road rehabilitation and maintenance of district roads, rehabilitation of water sources and development including piped water scheme, livelihood support to Agricultural extension services, crop production and commercial services, environmental management including climatic change adaptation, staff development, improved public sector management, fiscal management and timely accountability.

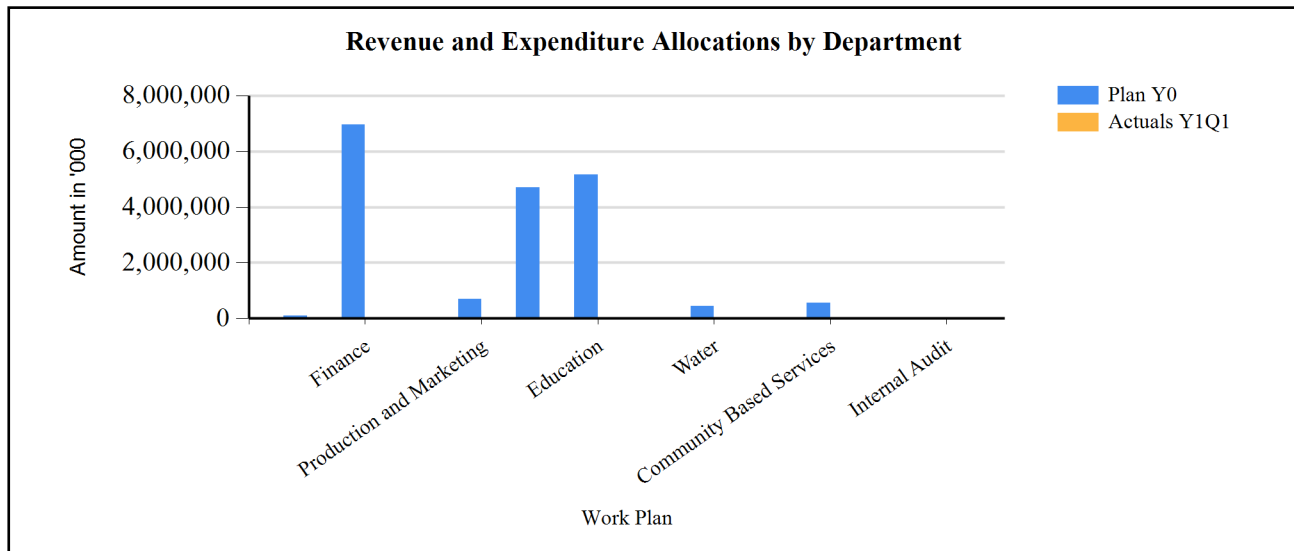
Challenges in Implementation

Vote : 580 Lyantonde District

FY 2019/20

The district faces a number of challenges during implementation of the planned activities which range from low staffing levels, delay at the initiation level of the procurement process, increasing operational costs, non-remittance of some funds and local service tax, poor estimation of contract value, inadequate monitoring and supervision funds and late /no release of funds from the central government and donor development partners to realities of climate change.

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
1. Locally Raised Revenues	703,752	86,784	185,814
Local Services Tax	71,489	4,160	35,000
Land Fees	11,000	4,160	11,000
Local Hotel Tax	15,180	3,262	0
Application Fees	2,050	670	0
Business licenses	77,173	2,239	5,000
Other licenses	50,978	2,908	3,395
Rent & Rates - Non-Produced Assets – from private entities	0	0	48,157
Sale of (Produced) Government Properties/Assets	4,000	0	0
Sale of non-produced Government Properties/assets	0	0	4,000
Rent & rates – produced assets – from other govt. units	105,247	5,640	0
Park Fees	37,224	17,475	3,000
Property related Duties/Fees	20,000	2,010	0
Advertisements/Bill Boards	6,200	0	0

Vote : 580 Lyantonde District

FY 2019/20

Animal & Crop Husbandry related Levies	92,002	28,406	50,612
Registration (e.g. Births, Deaths, Marriages, etc.) fees	100	0	0
Registration of Businesses	0	0	5,000
Agency Fees	5,000	0	5,000
Market /Gate Charges	127,706	3,700	2,000
Other Fees and Charges	64,753	9,041	0
Fees from Hospital Private Wings	12,320	1,413	12,320
Miscellaneous receipts/income	1,330	440	1,330
2a. Discretionary Government Transfers	2,123,609	546,351	2,109,025
District Unconditional Grant (Non-Wage)	483,683	120,921	475,768
Urban Unconditional Grant (Non-Wage)	53,657	13,414	51,105
District Discretionary Development Equalization Grant	156,157	52,052	153,749
Urban Unconditional Grant (Wage)	161,307	40,327	161,307
District Unconditional Grant (Wage)	1,239,578	309,894	1,239,578
Urban Discretionary Development Equalization Grant	29,228	9,743	27,519
2b. Conditional Government Transfer	11,334,653	3,057,193	10,693,504
Sector Conditional Grant (Wage)	7,900,781	1,975,195	7,900,781
Sector Conditional Grant (Non-Wage)	1,285,267	390,506	1,274,774
Sector Development Grant	1,405,433	468,478	1,388,271
Transitional Development Grant	475,380	158,460	19,802
General Public Service Pension Arrears (Budgeting)	9,578	0	0
Pension for Local Governments	109,876	27,469	109,876
Gratuity for Local Governments	148,339	37,085	0
2c. Other Government Transfer	1,125,337	156,717	1,011,143
Uganda Road Fund (URF)	609,149	133,570	609,149
Uganda Women Entrepreneurship Program(UWEP)	110,575	2,002	137,500
Youth Livelihood Programme (YLP)	356,461	4,225	196,814
Makerere School of Public Health	49,152	0	67,680
3. Donor	522,246	72,934	516,366
Rakai Health Sciences Programme (RHSP)	278,103	71,134	278,103
United Nations Children Fund (UNICEF)	66,634	0	66,634
Global Fund for HIV, TB & Malaria	5,000	0	0
World Health Organisation (WHO)	8,000	0	8,000
Global Alliance for Vaccines and Immunization (GAVI)	20,000	0	20,000
Aids Health Care Foundation (AHF)	138,629	1,800	138,629
Programme for Accessible Health Communication and Education (PACE)	5,880	0	5,000
Total Revenues shares	15,809,598	3,919,979	14,515,853

Vote : 580 Lyantonde District

FY 2019/20

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The Total Locally Raised Revenue out turn for FY 2018/19 as at 30th September 2018 was at shs 86,784,000= (12%) from various revenue sources which include local service tax,land fees,local hotel tax,application fees,Business licences,other licences,Rent and rates,park fees,property related duties,Animal and crop husbandry related levies,market/ gate charges,other fees and charges,fees from hospital wing and miscellaneous income. Low revenue collection was attributed by prolonged livestock quarantine, tax evasion by the taxpayers and political influence .

Central Government Transfers

The total revenue out turn received by the district from the Central government was shs 3,760,261,000= (26%) of discretionary government transfers, Conditional government transfers and other government transfers.The breakdown of the sources was as follows: district unconditional grant non wage,urban unconditional grant non wage, Discretionary development and equalization grant,urban unconditional grant wage, district unconditional grant wage and urban discretionary development grant, UWEP,YLP, URF and sector conditional grants non wage and wage, and transitional development grants. The budget released was shs 3,603,544,000= (26%) and the budget spent was at 14% due to late release of the funds from the center, failure of the IFMS Tier 1 Oracle and delayed procurement process.

Donor Funding

Donor funding performed poorly at 14% because of non compliance of the development partners that never disbursed funds to the district as they had committed themselves.These include United nations children fund(UNICEF), Global Fund for HIV,TB % Malaria, World Health Organization (WHO),Global Health for Vaccines and Immunization (GAVI) and Programme for Accessible Health Communication and Education(PACE).Only two partners complied and these were RHSP and Aids Health Care Foundation (AHF).

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The district projected to receive shs 185,814,000= from the Locally raised revenue sources. The budget cut from the approved shs 703,752,000= of FY 2018/19 was due to wrong projections made by the sub-counties that eventually turned into unrealistic.Therefore the district has brought the unrealistic figure down to the realistic one.The locally raised revenue contributes to the district budget performance by 1.3% and the sources still include the ones that were highlighted in the performance of first quarter 2018/19.

Central Government Transfers

The projected total revenue envelope for the district from the central government amount to shs 13,813,672,000=(95%)from discretionary government transfers,conditional government transfers and other government transfers.This implies that the district entirely depends on the central government despite other meager support from the development partners and the locally raised revenue.

Donor Funding

The donor funding envelope for the district for FY 2019/20 was projected at 516,366,000= (3.6%) of the total budget worth shs 14,515,853,000=.The committed development partners include RHSP,UNICEF,WHO,GAVI,AHF and PACE that are expected to provide services to the community of Lyantonde district. The budget indicates a fall in the funding from 522,246,000= to 516,366,000= whose variance was caused by the Global Fund for HIV,TB &Malaria with shs 5,000,000= that has not committed itself in supporting the district with funds.

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
-----------------------------------	---------------------------------------	--	------------------------------------

Vote : 580 Lyantonde District

FY 2019/20

Sector :Agriculture			
Agricultural Extension Services	665,507	166,377	445,248
District Production Services	39,035	9,759	253,312
District Commercial Services	6,561	1,640	6,207
Sub- Total of allocation Sector	711,103	177,776	704,767
Sector :Works and Transport			
District, Urban and Community Access Roads	698,060	158,154	644,599
District Engineering Services	7,489	1,872	0
Sub- Total of allocation Sector	705,549	160,027	644,599
Sector :Education			
Pre-Primary and Primary Education	3,688,640	922,160	2,918,738
Secondary Education	1,458,689	364,672	1,735,716
Skills Development	515,519	128,880	515,519
Education & Sports Management and Inspection	92,341	23,085	22,166
Sub- Total of allocation Sector	5,755,189	1,438,797	5,192,139
Sector :Health			
Primary Healthcare	611,129	152,782	600,406
District Hospital Services	221,752	55,438	240,280
Health Management and Supervision	3,921,553	980,388	3,985,179
Sub- Total of allocation Sector	4,754,434	1,188,609	4,825,865
Sector :Water and Environment			
Rural Water Supply and Sanitation	457,146	114,287	448,486
Natural Resources Management	161,735	40,434	33,652
Sub- Total of allocation Sector	618,881	154,720	482,138
Sector :Social Development			
Community Mobilisation and Empowerment	643,388	160,847	364,599
Sub- Total of allocation Sector	643,388	160,847	364,599
Sector :Public Sector Management			
District and Urban Administration	1,194,201	254,715	1,644,458
Local Statutory Bodies	370,334	92,584	308,051
Local Government Planning Services	208,268	47,418	41,725
Sub- Total of allocation Sector	1,772,803	394,716	1,994,234
Sector :Accountability			
Financial Management and Accountability(LG)	741,087	128,535	296,311
Internal Audit Services	57,162	14,291	11,200
Sub- Total of allocation Sector	798,249	142,826	307,511

Vote : 580 Lyantonde District

FY 2019/20

SECTION B : Workplan Summary

Vote : 580 Lyantonde District

FY 2019/20

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	1,178,020	250,954	1,637,978
Locally Raised Revenues	44,976	4,000	42,002
Multi-Sectoral Transfers to LLGs_NonWage	126,483	13,414	0
Multi-Sectoral Transfers to LLGs_Wage	161,307	0	0
District Unconditional Grant (Non-Wage)	107,444	51,482	85,215
Urban Unconditional Grant (Wage)	0	0	161,307
District Unconditional Grant (Wage)	470,018	117,505	1,239,578
General Public Service Pension Arrears (Budgeting)	9,578	0	0
Pension for Local Governments	109,876	27,469	109,876
Gratuity for Local Governments	148,339	37,085	0
Development Revenues	16,181	16,306	6,481
District Discretionary Development Equalization Grant	16,181	0	6,481
Total Revenues shares	1,194,201	267,261	1,644,458
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	631,325	92,943	1,400,884
Non Wage	546,696	71,204	237,093
Development Expenditure			
Domestic Development	16,181	14,697	6,481
Donor Development	0	0	0
Total Expenditure	1,194,201	178,845	1,644,458

Narrative of Workplan Revenues and Expenditure

In the FY 2017/18 to July-September 2018, the department achievements included thus: staff were paid salary, mandatory notices were advertised, staff were recruited , some litigations were handled to 75%, six monitoring visits were carried out,computers were serviced, electricity and water bills were paid.

During the FY 2019/20 the department planned to receive the revenue equivalent to shs 1,644,458,381= against shs 1,194,201,000= (138%) of FY2018/19 from various sources which include District unconditional Grant Wage and Urban unconditional grant Wage shs 1,400,884,492=, District unconditional grant and Locally raised revenue shs 237,093,381= and Discretionary development and equalization grant shs 6,480,508=.

The department anticipated to carry out the planned activities using the budget lines of shs 1,644,458,381=.The reason for the deviation was due to allocation of both district unconditional grant wage and Urban wage to be paid under one cost center of Administration.This made the budget expenditure shift from 1,192,201,000= to 1,644,458,381= (138%).

Vote : 580 Lyantonde 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	791,087	133,057	179,848
Locally Raised Revenues	32,964	9,062	25,580
Multi-Sectoral Transfers to LLGs_NonWage	524,752	64,952	124,268
District Unconditional Grant (Non-Wage)	46,964	12,441	30,000
District Unconditional Grant (Wage)	186,407	46,602	0
Development Revenues	0	0	116,463
Multi-Sectoral Transfers to LLGs_Gou	0	0	116,463
Total Revenues shares	791,087	133,057	296,311
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,407	25,736	0
Non Wage	604,680	86,455	179,848
Development Expenditure			
Domestic Development	0	0	116,463
Donor Development	0	0	0
Total Expenditure	791,087	112,191	296,311

Narrative of Workplan Revenues and Expenditure

The department planned to receive shs 296,311,000= from the following sources : Locally raised revenue shs 25,580,000= , Multi-sectoral transfers to LLGs (Non wage) shs 124,268,000=, District unconditional grant nonwage shs 30,000,000= and Multi sectoral transfers to LLGs (Development) shs 116,463,000=. There has been a realized shortfall in the anticipated revenue from 791,087,000= to 2996,311,000= (38%) due to the budget cut in nonwage of 604,680,000= against 179,848,000= and Wage from 186,407,000 to Zero. All the wage was allocated under one cost center of Administration to minimize deficits by different sectors. These changes brought both the revenue and expenditure performance anticipation down to 38%.

Vote : 580 Lyantonde District

FY 2019/20

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	370,334	119,139	308,051
Locally Raised Revenues	49,510	7,270	67,062
District Unconditional Grant (Non-Wage)	212,037	44,346	240,989
District Unconditional Grant (Wage)	108,787	27,197	0
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	370,334	119,139	308,051
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,787	19,863	0
Non Wage	261,547	51,616	308,051
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	370,334	71,479	308,051

Narrative of Workplan Revenues and Expenditure

The workplan revenues and expenditures for FY 2019-20 are worth shs 308,051,000= from the following sources: Anticipated Locally raised revenue increased to shs 67,062,000=from 49,510,000=(136%) and District unconditional grant non wage shs 240,0=989,000= from 210,037,000= (115%). However,the overall revenue and expenditure anticipation is a cut from 370,334,000= to 308,051,000= (83%) and this would be attributed by allocation of wage to one cost center of Administration for paying salaries.

Vote : 580 Lyantonde 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	649,814	162,434	643,113
Locally Raised Revenues	3,680	200	1,000
District Unconditional Grant (Non-Wage)	4,262	1,766	1,000
Sector Conditional Grant (Wage)	503,902	125,976	503,902
Sector Conditional Grant (Non-Wage)	137,970	34,492	137,211
Development Revenues	61,289	20,430	61,654
Sector Development Grant	61,289	0	61,654
Total Revenues shares	711,103	182,863	704,767
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	503,902	76,896	503,902
Non Wage	145,912	477	139,211
Development Expenditure			
Domestic Development	61,289	0	61,654
Donor Development	0	0	0
Total Expenditure	711,103	77,373	704,767

Narrative of Workplan Revenues and Expenditure

The department Planned to receive Revenue worth 704,767,000= against the 711,103,000= of FY2018/19. The budget reduction was caused by the cut in nonwage from 4,262,000= to 1,000,000= (24%) and locally raised revenue from 3,680,000= to 1,000,000= (27%).

However the overall revenue and expenditure performances are anticipated to be at 99% despite the slight budget shortfalls realized in the IPFs under non-wage and local revenue.

Vote : 580 Lyantonde 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	3,784,235	948,311	3,802,763
Locally Raised Revenues	12,320	0	12,320
Other Transfers from Central Government	49,152	16,920	67,680
Sector Conditional Grant (Wage)	3,461,267	865,317	3,461,267
Sector Conditional Grant (Non-Wage)	261,496	65,374	261,496
Development Revenues	970,200	245,803	1,023,102
Donor Funding	440,043	0	498,266
Sector Development Grant	530,157	0	524,836
Total Revenues shares	4,754,434	1,194,114	4,825,865
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,461,267	801,712	3,461,267
Non Wage	322,968	73,763	341,496
Development Expenditure			
Domestic Development	530,157	0	524,836
Donor Development	440,043	69,084	498,266
Total Expenditure	4,754,434	944,560	4,825,865

Narrative of Workplan Revenues and Expenditure

The health sector revenue estimates are from the following sources:- 3,461,267,198/= Sector Conditional Grant wage, 261,495,546/= Sector conditional Grant Non wage, 12,320,000/= Locally raised revenues, 524,836,434/= Sector Development Grant, 498,266,000/= Donor funding, 67,680,000/= other transfers from Central government and plans for expenditures are as follows:-3,461,267,198/= Primary health care wage/salaries, 524,836,434/=Primary Health care Development,160,280,107/= transfer to Lyantonde Hospital , 12,320,000/= Grade A private wing at Lyantonde Hospital, 67,680,000/= intern nurses salaries, 498,266,000/= Donor funding, 101,215,439/= Primary health care recurrent non wage transferred to lower health units and DHO's office. The department is expected to over perform due to the slight increase in the budget allocation of donor funding from 440,043,000 to 498,266,000= (113%) by the development partners, other government transfers (Intern Nurses allowances) from 49,152,000= to 67,680,000= (138%) and the over all revenue and expenditure performance is expected to be at 102% due to revenue increase from 4,754,434,000= to 4,825,865,000=.

Vote : 580 Lyantonde 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	4,856,228	1,280,122	4,759,810
Locally Raised Revenues	7,038	200	1,000
District Unconditional Grant (Non-Wage)	6,262	0	1,000
District Unconditional Grant (Wage)	77,041	19,260	0
Sector Conditional Grant (Wage)	3,935,612	983,903	3,935,612
Sector Conditional Grant (Non-Wage)	830,276	276,759	822,199
Development Revenues	898,961	287,987	432,329
District Discretionary Development Equalization Grant	35,000	0	29,000
Sector Development Grant	409,634	0	403,329
Transitional Development Grant	454,327	0	0
Total Revenues shares	5,755,189	1,568,109	5,192,139
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,012,653	1,003,163	3,935,612
Non Wage	843,576	276,959	824,199
Development Expenditure			
Domestic Development	898,961	0	432,329
Donor Development	0	0	0
Total Expenditure	5,755,189	1,280,122	5,192,139

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20 the department planned to receive revenue worth shs 5,192,139,055= against 5,755,189,000= (90%) from the following sources: Sector conditional grant Wage shs 3,935,611,703=, Sector unconditional grant non-wage, District unconditional grant non-wage and Local revenue shs 824,198,569= and Sector Development Grant and Discretionary Development and Equalization grant shs 432,328,783=.

The department has realized some budget cuts of local revenue from 7,078,000 to 1,000,000=(14%) , District unconditional grant non-wage from 6,262,000 to 1,000,000=(16%), Discretionary development and equalization grant from 35,000,000= to 29,000,000=(83%), Transitional development from 454,327,000= to 0= (0%) and Sector development grant from 409,634,000= to 403,329,000=(99%). The over all revenue and expenditure out turn is expected to be at 90% in FY 2019/20 whose variance of 10% is attributed by the slight shortfalls indicated above.

Vote : 580 Lyantonde 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	500,413	155,797	131,726
Locally Raised Revenues	3,358	0	15,450
Other Transfers from Central Government	404,014	98,646	96,276
District Unconditional Grant (Non-Wage)	4,131	0	20,000
District Unconditional Grant (Wage)	88,911	22,228	0
Development Revenues	205,136	0	512,873
Multi-Sectoral Transfers to LLGs_Gou	205,136	0	205,136
Other Transfers from Central Government	0	0	307,738
Total Revenues shares	705,549	155,797	644,599
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,911	0	0
Non Wage	411,502	38,620	131,726
Development Expenditure			
Domestic Development	205,136	0	512,873
Donor Development	0	0	0
Total Expenditure	705,549	38,620	644,599

Narrative of Workplan Revenues and Expenditure

The department's planned revenue is worth shs 644,599,000= against 705,549,000= (91%), from the following sources: Locally raised revenue shs 15,450,000=, Other government transfers shs 96,276,000=, District unconditional grant non-wage shs 20,000,000=, Multi sectoral transfers to LLGs shs 205,136,000= and Other government transfers (development) shs 307,738,000=

The department's revenue equals the planned expenditure for the planned activities as indicated above despite the budget cuts realized as below: local revenue from 4.131,000= to 1,000,000= and District unconditional grant wage from 88,911,000= to 0= (0%) as a result of allocating all the unconditional grant wage on one cost center of Administration. This caused a slight change downward by 9%.

Vote : 580 Lyantonde 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	31,740	7,935	30,232
Sector Conditional Grant (Non-Wage)	31,740	7,935	30,232
Development Revenues	425,406	141,802	418,254
Sector Development Grant	404,353	0	398,452
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	457,146	149,737	448,486
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	31,740	0	30,232
Development Expenditure			
Domestic Development	425,406	1,747	418,254
Donor Development	0	0	0
Total Expenditure	457,146	1,747	448,486

Narrative of Workplan Revenues and Expenditure

The sector planned to receive shs 448,485,918= from the following sources Rural water and sanitation shs 30,232,392=, Water and Environment development shs 398,451,546= and transitional Development shs 19,801,980=.

The sector planned to implement the planned activities using the same resource envelope despite the budget reduction as below: Transitional development from 21,053,000= to 19,802,000=(94%),Sector conditional non-wage from 31,740,000= to 30,232,000=(96%).The overall revenue and expenditure performance is 102% despite the budget cuts.

Vote : 580 Lyantonde 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	151,735	36,815	16,852
Locally Raised Revenues	7,866	200	6,400
District Unconditional Grant (Non-Wage)	9,834	3,106	8,000
District Unconditional Grant (Wage)	131,598	32,900	0
Sector Conditional Grant (Non-Wage)	2,437	609	2,452
Development Revenues	10,000	2,000	16,800
District Discretionary Development Equalization Grant	10,000	0	16,800
Total Revenues shares	161,735	38,815	33,652
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,598	31,329	0
Non Wage	20,137	3,915	16,852
Development Expenditure			
Domestic Development	10,000	2,000	16,800
Donor Development	0	0	0
Total Expenditure	161,735	37,244	33,652

Narrative of Workplan Revenues and Expenditure

The department planned to receive revenue worth shs 33,651,740= from the following sources: Sector unconditional grant non wage shs 2,451,740=, Discretionary development and equalization grant shs 16,800,000=, District unconditional grant non wage shs 8,000,000= and Locally raised revenue shs 6,400,000=.

The department has realized some budget cuts in local revenue from 7,866,000= to 6,400,000=(81%), District unconditional grant non wage from 9,834,000= to 8,000,000=(81%) and Wage from 131,598,000= to 0= (0%) as the wage has been allocated on one cost center of Administration to ease the work of payment. The overall revenue and expenditure out turn is expected to be 21% due to the bigger variance caused by wage.

Vote : 580 Lyantonde 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	112,249	34,281	56,521
Locally Raised Revenues	3,634	200	3,000
Other Transfers from Central Government	0	0	28,935
District Unconditional Grant (Non-Wage)	4,266	1,767	3,400
District Unconditional Grant (Wage)	83,001	20,750	0
Sector Conditional Grant (Non-Wage)	21,348	5,337	21,185
Development Revenues	531,139	3,850	308,079
Donor Funding	64,103	0	0
Other Transfers from Central Government	467,036	0	305,379
District Discretionary Development Equalization Grant	0	0	2,700
Total Revenues shares	643,388	38,131	364,599
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	83,001	20,750	0
Non Wage	29,248	330	56,521
Development Expenditure			
Domestic Development	467,036	0	308,079
Donor Development	64,103	0	0
Total Expenditure	643,388	21,080	364,599

Narrative of Workplan Revenues and Expenditure

The department expects to receive the following funds under non- wage 56,520,680, and shs 308,078,715/= as development funds. The breakdown is as follows:-

The Non wage worth shs 56,520,680/= includes sectoral conditional grant worth 21,185,347/= to cater for departmental activities , 3,000,000/= as locally raised revenue, 3,400,000/= as unconditional grant to the department, shs.28,935,333/= as other transfers from central government for both YLP and UWEP operation costs is 16,900,980/= for YLP and shs.12,034,353/= for UWEP costs. Under development shs. 308,078,715/= is expected to fund the following activities.

shs. 125,466,090/= to finance women projects under UWEP program and shs. 179,912,625/= to fund youth projects under youth livelihood program.

The overall revenue out turn is expected to be shs. 364,599,395/= at a performance of 57% as a result of shifting the wage to one cost center of Administration, reduction in other government transfers from 467,036,000= to 305,379,000= (66%) and district unconditional grant non wage from 4,266,000= to 3,400,000= (80%).

Vote : 580 Lyantonde 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	65,963	15,323	13,800
Locally Raised Revenues	8,272	200	6,800
District Unconditional Grant (Non-Wage)	9,339	3,035	7,000
District Unconditional Grant (Wage)	48,353	12,088	0
Development Revenues	142,304	43,489	27,925
Donor Funding	18,100	0	18,100
Multi-Sectoral Transfers to LLGs_Gou	120,580	0	0
District Discretionary Development Equalization Grant	3,624	0	9,825
Total Revenues shares	208,268	58,811	41,725
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,353	4,234	0
Non Wage	17,611	3,235	13,800
Development Expenditure			
Domestic Development	124,204	25,496	9,825
Donor Development	18,100	0	18,100
Total Expenditure	208,268	32,965	41,725

Narrative of Workplan Revenues and Expenditure

In FY 2019/20 the department planned to receive a total revenue worth shs 41,725,000= from the following sources to Locally raised Revenues shs 6,800,000= , District Unconditional grant Non wage shs 7,000,000=, Donor funding (UNICEF) shs 18,100,000= and Discretionary Development and Equalization Grant shs 9,825,000=

The department is expected to spend shs 41,725,000= on the planned activities from the same sources as highlighted in the revenue but realized some budget cuts in non-wage from 17,611,000= to 13,800,000=(78%), Local revenue from 8,272,000= to 6,800,000=(82%) and multi sectoral transfers to lower local governments have been put in the cost center of finance department to effect the all multi-sectoral transfers and wage has been allocated in the cost center of Administration. Such changes will lead to reduction in budget performance of 20%.

Vote : 580 Lyantonde 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	57,162	14,145	11,200
Locally Raised Revenues	5,382	500	5,200
District Unconditional Grant (Non-Wage)	6,318	2,280	6,000
District Unconditional Grant (Wage)	45,462	11,365	0
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	57,162	14,145	11,200
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,462	6,752	0
Non Wage	11,700	2,680	11,200
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	57,162	9,432	11,200

Narrative of Workplan Revenues and Expenditure

The department planned to receive shs 11,200,000= from the following sources: Locally raised revenue shs 5,200,000= and District unconditional grant non-wage shs 6,000,000= against shs 11,700,000= of FY 2018/19.

The department's revenue equals the planned expenditure with an anticipated lower performance of 20% attributed by shifting wage to Administration cost center.