The Budget Framework Paper is a constitutional requirement as well as statutory planning function mandated to District Local Government. Section 36-37 of local Governments Act CAP 243, Article 77(1) empowers Local Governments to formulate, approve and execute their budgets and section 35 of the Act confers planning Authority to the District Council. The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. Decentralized development planning is a core function for both Higher and Lower Local Governments. IPFs were disseminated to the sector heads through the First Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the Budget Framework Paper. Kisoro District Local Government is committed to achieving the SDGs with focus on the National strategic direction and Vision. Kisoro district has a mission of "to achieve sustainable socio-economic development through efficient provision of quality services to the people of Kisoro District in conformity with National and Local priorities". In view of this, the district leadership is determined to ensure citizens access quality services, participate in their development and sustainability of government programmes. It puts councils goals, objectives, strategies and activities in a more logical and systematic manner. Kisoro is determined to strengthen collaboration and networking with its partners to offer quality services to its citizens in the field of education, health, transport and communication, production, planning, community based services and other sector. On behalf of Kisoro District Local Government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, Civil Society Organizations, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. National planning frame work in order to transform our communities to middle income earners. In a special way, I wish to extend my gratitude to the District executive and the technical staff for the effort and support rendered towards compilation.

ABEL BIZIMANA, LCV CHAIRPERSON, KISORO DISTRICT

08/01/2020
Revenue Performance and Plans by Source

By the end of the First quarter, the district had spent 27% of the total budget overall. This high percentage was because of Discretionary Government Transfers that performed at 26% Local revenue performed at 25% because local service tax was remitted by end of quarter one. Discretionary Government transfers performed at 26% the development grants were released on a third of the annual budget instead of a quarter of the annual budget, Conditional Government Transfers stood at 27%. This good performance was because most conditional transfers were released as budgeted and General Public Service Pension Arrears was released at 100% as budgeted. Other Government Transfers stood at 54% because Uganda Wild Authority released all the money in first quarter. However, UWEP and YLP performed at 0%. Donor funding performed poorly at 5% because of UNHCR did not fulfil its obligations and most other donors apart from World Health Organization and UNICEF The overall performance during the quarter was 22% which was good. Funds were allocated to departments for spending. The funds for Lower Local Governments were transferred intact as per the Schedules and as indicated below. Community Based Services performed poorly because Ministry of Gender did not release money for Projects money for Uganda Women Enterprise Projects and Youth Livelihood Projects. Water performed poorly because development projects were not yet awarded by end of first quarter.

Planned Revenues for FY 2020/21

The expenditure plans for FY 2020/21 will be as follows; out of the budget of Ugx 35,540,312,000 shillings, 7.1% is allocated to administration this slightly higher than that FY 2019/20 due to Multi-Sectoral Transfers to LLGs_Non Wage. 1.95% is allocated to Finance department. 1.9% is allocated to statutory bodies, 3.45% is allocated to production following the introduction of support to production extension services. Health is allocated 25.1% because of the need to upgrade Health facilities from health Centre II's. Education is allocated 51.5% because of construction of seed secondary school whereas water is allocated 1.6%. Roads and Engineering is allocated 2.7% Natural resources has been allocated 0.95% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, internal audit and Trade, Industry and Local Development were allocated 3.4%, 1.71%, 0.2% and 0.17% respectively given the routine nature of their activities.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<table>
<thead>
<tr>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>4,428,920</td>
<td>2,067,430</td>
<td>2,539,868</td>
</tr>
</tbody>
</table>
Expenditure Performance in the First Quarter FY 2019/20

By the end of the First quarter, the district had spent 27% of the total budget overall. This high percentage was because of Discretionary Government Transfers that performed at 26% Local revenue performed at 25% because local service tax was remitted by end of quarter one. Discretionary Government transfers performed at 26% the development grants were released on a third of the annual budget instead of a quarter of the annual budget, Conditional Government Transfers stood at 27%. This good performance was because most conditional transfers were released as budgeted and General Public Service Pension Arrears was released at 100% as budgeted. Other Government Transfers stood at 54% because Uganda Wild Authority released all the money in first quarter. However, UWEP and YLP performed at 0%. Donor funding performed poorly at 5% because of UNHCR did not fulfil its obligations and most other donors apart from World Health Organization and UNICEF The overall performance during the quarter was 22% which was good. Funds were allocated to departments for spending. The funds for Lower Local Governments were transferred intact as per the Schedules and as indicated below. Community Based Services performed poorly because Ministry of Gender did not release money for Projects money for Uganda Women Enterprise Projects and Youth Livelihood Projects. Water performed poorly because development projects were not yet awarded by end of first quarter.

Planned Expenditures for The FY 2020/21

The expenditure plans for FY 2020/21 will be as follows; out of the budget of Ugx 35,540,312,000 shillings, 7.1% is allocated to administration this slightly higher than that FY 2019/20 due to Multi-Sectoral Transfers to LLGs, Non Wage. 1.95% is allocated to Finance department. 1.9% is allocated to statutory bodies, 3.45% is allocated to production following the introduction of support to production extension services. Health is allocated 25.1% because of the need to upgrade Health facilities from health Centre II's. Education is allocated 51.5% because of construction of seed secondary school whereas water is allocated 1.6%. Roads and Engineering is allocated 2.7% Natural resources has been allocated 0.95% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, internal audit and Trade, Industry and Local Development were allocated 3.4%, 1.71%, 0.2% and 0.17% respectively given the routine nature of their activities

Medium Term Expenditure Plans
Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff and the village agent model, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II.

Challenges in Implementation

The uncertainty that surrounds the IPFS communicated by Mo FPED worsened by the occasional late releases affects timely implementation of some routine operations yet the local revenue sources have also been reducing over the recent past due to creation of administrative units mainly town councils which tend to take up all the growing towns hence affecting the remittances to the district. Frequent changes of goods and services. High staff attribution rate, Current public service recruitment policy, unexpected budget cuts, Failure to attract competent service providers / contractors, conservative in adopting to change, New pests and diseases. Lack of gravel for road works. Inadequate planning and budgeting capacity.

Revenue Performance, Plans and Projections by Source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Locally Raised Revenues</td>
<td>820,108</td>
<td>205,026</td>
<td>824,181</td>
</tr>
<tr>
<td>Local Services Tax</td>
<td>91,688</td>
<td>131,652</td>
<td>91,688</td>
</tr>
<tr>
<td>Land Fees</td>
<td>24,000</td>
<td>1,320</td>
<td>0</td>
</tr>
<tr>
<td>Local Hotel Tax</td>
<td>32,950</td>
<td>1,366</td>
<td>40,000</td>
</tr>
<tr>
<td>Application Fees</td>
<td>10,000</td>
<td>60</td>
<td>20,000</td>
</tr>
<tr>
<td>Business licenses</td>
<td>68,743</td>
<td>1,660</td>
<td>68,743</td>
</tr>
<tr>
<td>Liquor licenses</td>
<td>50,870</td>
<td>4,460</td>
<td>50,870</td>
</tr>
<tr>
<td>Other licenses</td>
<td>35,200</td>
<td>5,210</td>
<td>35,200</td>
</tr>
<tr>
<td>Miscellaneous and unidentified taxes</td>
<td>33,860</td>
<td>1,292</td>
<td>0</td>
</tr>
<tr>
<td>Sale of (Produced) Government Properties/Assets</td>
<td>5,140</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Rent &amp; rates – produced assets – from other govt. units</td>
<td>0</td>
<td>0</td>
<td>10,000</td>
</tr>
<tr>
<td>Rates – Produced assets – from other govt. units</td>
<td>16,021</td>
<td>3,880</td>
<td>0</td>
</tr>
<tr>
<td>Park Fees</td>
<td>0</td>
<td>0</td>
<td>19,000</td>
</tr>
<tr>
<td>Animal &amp; Crop Husbandry related Levies</td>
<td>189,272</td>
<td>22,003</td>
<td>189,272</td>
</tr>
<tr>
<td>Registration (e.g. Births, Deaths, Marriages, etc.) fees</td>
<td>16,450</td>
<td>102</td>
<td>16,450</td>
</tr>
<tr>
<td>Registration of Businesses</td>
<td>2,480</td>
<td>637</td>
<td>5,000</td>
</tr>
<tr>
<td>Inspection Fees</td>
<td>8,000</td>
<td>0</td>
<td>8,000</td>
</tr>
<tr>
<td>Market /Gate Charges</td>
<td>209,958</td>
<td>23,656</td>
<td>209,958</td>
</tr>
<tr>
<td>Other Fees and Charges</td>
<td>25,475</td>
<td>1,120</td>
<td>0</td>
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<tr>
<td>Ground rent</td>
<td>0</td>
<td>0</td>
<td>25,000</td>
</tr>
<tr>
<td>Group registration</td>
<td>0</td>
<td>0</td>
<td>10,000</td>
</tr>
<tr>
<td>Quarry Charges</td>
<td>0</td>
<td>0</td>
<td>20,000</td>
</tr>
<tr>
<td>Other fines and Penalties – from other government units</td>
<td>0</td>
<td>0</td>
<td>5,000</td>
</tr>
</tbody>
</table>
### Vote: 526 Kisoro District

#### 2a. Discretionary Government Transfers

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2020/21</th>
<th>2019/20</th>
<th>New FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>840,220</td>
<td>210,055</td>
<td>838,382</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>21,561</td>
<td>5,390</td>
<td>21,409</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>315,791</td>
<td>105,264</td>
<td>322,507</td>
</tr>
<tr>
<td>Urban Unconditional Grant (Wage)</td>
<td>223,366</td>
<td>55,841</td>
<td>223,366</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>2,372,917</td>
<td>593,229</td>
<td>2,372,917</td>
</tr>
<tr>
<td>Urban Discretionary Development Equalization Grant</td>
<td>13,228</td>
<td>4,409</td>
<td>13,150</td>
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</tbody>
</table>

#### 2b. Conditional Government Transfer

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2020/21</th>
<th>2019/20</th>
<th>New FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>22,426,394</td>
<td>5,606,599</td>
<td>22,426,394</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>3,639,227</td>
<td>1,116,858</td>
<td>3,631,986</td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>1,746,681</td>
<td>582,227</td>
<td>1,737,670</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>19,802</td>
<td>6,601</td>
<td>0</td>
</tr>
<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>363,153</td>
<td>363,153</td>
<td>0</td>
</tr>
<tr>
<td>Pension for Local Governments</td>
<td>992,408</td>
<td>248,102</td>
<td>992,408</td>
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<tr>
<td>Gratuity for Local Governments</td>
<td>571,416</td>
<td>142,854</td>
<td>0</td>
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</tbody>
</table>

#### 2c. Other Government Transfer

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2020/21</th>
<th>2019/20</th>
<th>New FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support to PLE (UNEB)</td>
<td>17,600</td>
<td>0</td>
<td>17,600</td>
</tr>
<tr>
<td>Uganda Road Fund (URF)</td>
<td>555,735</td>
<td>138,934</td>
<td>555,735</td>
</tr>
<tr>
<td>Uganda Wildlife Authority (UWA)</td>
<td>949,900</td>
<td>949,900</td>
<td>0</td>
</tr>
<tr>
<td>Youth Livelihood Programme (YLP)</td>
<td>460,000</td>
<td>0</td>
<td>460,000</td>
</tr>
<tr>
<td>Neglected Tropical Diseases (NTDs)</td>
<td>19,787</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### 3. External Financing

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2020/21</th>
<th>2019/20</th>
<th>New FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations Children Fund (UNICEF)</td>
<td>476,849</td>
<td>26,754</td>
<td>526,849</td>
</tr>
<tr>
<td>Global Fund for HIV, TB &amp; Malaria</td>
<td>75,368</td>
<td>0</td>
<td>75,368</td>
</tr>
<tr>
<td>United Nations High Commission for Refugees (UNHCR)</td>
<td>290,000</td>
<td>0</td>
<td>290,000</td>
</tr>
<tr>
<td>World Health Organisation (WHO)</td>
<td>236,732</td>
<td>41,450</td>
<td>236,732</td>
</tr>
<tr>
<td>Global Alliance for Vaccines and Immunization (GAVI)</td>
<td>250,000</td>
<td>0</td>
<td>250,000</td>
</tr>
<tr>
<td>Programme for Accessible Health Communication and Education (PACE)</td>
<td>2,900</td>
<td>0</td>
<td>2,900</td>
</tr>
</tbody>
</table>

Total Revenues shares: 37,701,140 10,402,645 35,819,554

---

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

Local revenue performed at 25% because of the local service tax that performed very well since it is deducted in the first quarter

**Central Government Transfers**
The District planned to receive annually 33,546,161,000 shillings and in the first quarter the actual received 9,040,581,000 instead of 8,386,540,405. This over performance was due to release of sector conditional grant non wage for UPE and USE which released in three terms and sector development grants which are also released in three quarters thus causing an increasing of 2% on conditional Government transfers.

Donor Funding

Donor funding performed poorly at 5% because of UNHCR did not fulfill its obligations and most other donors apart from World Health Organization and UNICEF

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Locally raised revenue increased by shs 4,073,000 because we have set strategies to raise more revenue by tendering market sources on a quarterly basis and hiring government land which was not been tendered in the last year considering the fact that the performance was low last FY.

Central Government Transfers

The Central Government transfers will be the major source of revenue for the district budget 2020/2021. Discretionary Government transfers reduced by shs 4,649,000 because of creation of more administrative units. Also sector conditional grant (non wage) is almost the same as last year. transitional development grant performed at 0% and General Public Service Pension Arrears .

Donor Funding

Donor funding performed slightly higher by 3.6% compared to last year. This increase is due to increase in UNICEF to cater for ebola preparedness and malaria activities

Table on the Revenues and Budget by Sector and Programme

<table>
<thead>
<tr>
<th>Sector</th>
<th>Uganda Shillings Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Of Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1,058,345</td>
<td>264,586</td>
<td>1,058,345</td>
</tr>
<tr>
<td>Agricultural Extension Services</td>
<td></td>
<td>187,046</td>
<td>46,761</td>
<td>188,077</td>
</tr>
<tr>
<td>Sub- Total of allocation Sector</td>
<td></td>
<td>1,245,391</td>
<td>311,348</td>
<td>1,246,422</td>
</tr>
<tr>
<td>Sector :Works and Transport</td>
<td></td>
<td>883,579</td>
<td>220,895</td>
<td>921,927</td>
</tr>
<tr>
<td>District, Urban and Community Access Roads</td>
<td>70,750</td>
<td>46,761</td>
<td>17,687</td>
<td>32,402</td>
</tr>
<tr>
<td>Sub- Total of allocation Sector</td>
<td></td>
<td>954,329</td>
<td>238,582</td>
<td>954,329</td>
</tr>
<tr>
<td>Sector :Tourism, Trade and Industry</td>
<td></td>
<td>65,272</td>
<td>16,318</td>
<td>65,222</td>
</tr>
<tr>
<td>Commercial Services</td>
<td></td>
<td>65,272</td>
<td>16,318</td>
<td>65,222</td>
</tr>
<tr>
<td>Sub- Total of allocation Sector</td>
<td></td>
<td>65,272</td>
<td>16,318</td>
<td>65,222</td>
</tr>
<tr>
<td>Sector :Education</td>
<td></td>
<td>12,564,215</td>
<td>3,141,054</td>
<td>12,592,922</td>
</tr>
<tr>
<td>Pre-Primary and Primary Education</td>
<td></td>
<td>4,836,890</td>
<td>1,209,222</td>
<td>4,849,602</td>
</tr>
<tr>
<td>Secondary Education</td>
<td></td>
<td>496,150</td>
<td>124,037</td>
<td>496,150</td>
</tr>
</tbody>
</table>
## SECTION B: Workplan Summary

### Education & Sports Management and Inspection

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education &amp; Sports Management and Inspection</td>
<td>629,403</td>
<td>157,351</td>
<td>534,240</td>
</tr>
<tr>
<td>Special Needs Education</td>
<td>5,000</td>
<td>1,250</td>
<td>5,000</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>18,531,657</strong></td>
<td><strong>4,632,914</strong></td>
<td><strong>18,477,914</strong></td>
</tr>
</tbody>
</table>

### Sector: Health

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Healthcare</td>
<td>247,319</td>
<td>61,830</td>
<td>298,437</td>
</tr>
<tr>
<td>District Hospital Services</td>
<td>348,157</td>
<td>87,039</td>
<td>369,419</td>
</tr>
<tr>
<td>Health Management and Supervision</td>
<td>8,106,921</td>
<td>2,026,730</td>
<td>8,300,460</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>8,702,396</strong></td>
<td><strong>2,175,599</strong></td>
<td><strong>8,968,315</strong></td>
</tr>
</tbody>
</table>

### Sector: Water and Environment

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rural Water Supply and Sanitation</td>
<td>538,784</td>
<td>134,696</td>
<td>518,831</td>
</tr>
<tr>
<td>Natural Resources Management</td>
<td>338,218</td>
<td>84,554</td>
<td>338,173</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>877,001</strong></td>
<td><strong>219,250</strong></td>
<td><strong>857,004</strong></td>
</tr>
</tbody>
</table>

### Sector: Social Development

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Mobilisation and Empowerment</td>
<td>793,836</td>
<td>198,459</td>
<td>793,392</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>793,836</strong></td>
<td><strong>198,459</strong></td>
<td><strong>793,392</strong></td>
</tr>
</tbody>
</table>

### Sector: Public Sector Management

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>District and Urban Administration</td>
<td>4,428,920</td>
<td>1,107,230</td>
<td>2,539,686</td>
</tr>
<tr>
<td>Local Statutory Bodies</td>
<td>751,893</td>
<td>187,973</td>
<td>707,923</td>
</tr>
<tr>
<td>Local Government Planning Services</td>
<td>680,634</td>
<td>186,908</td>
<td>432,946</td>
</tr>
<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>5,861,447</strong></td>
<td><strong>1,482,111</strong></td>
<td><strong>3,680,707</strong></td>
</tr>
</tbody>
</table>

### Sector: Accountability

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Management and Accountability(LG)</td>
<td>571,762</td>
<td>112,924</td>
<td>698,200</td>
</tr>
<tr>
<td>Internal Audit Services</td>
<td>78,049</td>
<td>19,512</td>
<td>78,049</td>
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<tr>
<td><strong>Sub- Total of allocation Sector</strong></td>
<td><strong>649,811</strong></td>
<td><strong>132,437</strong></td>
<td><strong>776,249</strong></td>
</tr>
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</table>

### Vote: 526 Kisoro District

<table>
<thead>
<tr>
<th>Description</th>
<th>Allocation FY 2020/21</th>
<th>FY 2019/20</th>
<th>FY 2020/21 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td><strong>24,584,432</strong></td>
<td><strong>5,643,333</strong></td>
<td><strong>29,227,765</strong></td>
</tr>
</tbody>
</table>
## Workplan: Administration

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

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>4,371,120</td>
<td>2,063,163</td>
<td>2,482,068</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>222,190</td>
<td>55,548</td>
<td>0</td>
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<tr>
<td>Locally Raised Revenues</td>
<td>114,680</td>
<td>14,347</td>
<td>114,680</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Wage</td>
<td>223,366</td>
<td>55,841</td>
<td>0</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>949,900</td>
<td>949,900</td>
<td>0</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>115,742</td>
<td>28,936</td>
<td>311,940</td>
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<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>0</td>
<td>0</td>
<td>21,409</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
<td>818,266</td>
<td>204,482</td>
<td>818,266</td>
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<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>363,153</td>
<td>363,153</td>
<td>0</td>
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<tr>
<td>Pension for Local Governments</td>
<td>992,408</td>
<td>248,102</td>
<td>992,408</td>
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<tr>
<td>Gratuity for Local Governments</td>
<td>571,416</td>
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<td>Development Revenues</td>
<td>57,800</td>
<td>4,267</td>
<td>57,800</td>
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<tr>
<td>External Financing</td>
<td>45,000</td>
<td>0</td>
<td>45,000</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_Gou</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>District Discretionary Development</td>
<td>12,800</td>
<td>0</td>
<td>12,800</td>
</tr>
<tr>
<td>Equalization Grant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues shares</td>
<td>4,428,920</td>
<td>2,067,430</td>
<td>2,539,868</td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** | | | |
| Recurrent Expenditure | | | |
| Wage | 1,041,632 | 260,324 | 1,041,632 |
| Non Wage | 3,329,489 | 1,538,987 | 1,440,437 |
| Development Expenditure | | | |
| Domestic Development | 12,800 | 3,525 | 12,800 |
| Donor Development | 45,000 | 0 | 45,000 |
| Total Expenditure | 4,428,920 | 1,802,836 | 2,539,868 |

### Narrative of Workplan Revenues and Expenditure

The administration department plans to receive and spend a total of Shillings 2,539,868= in the financial year 2020/2021. There has been a reduction in revenue allocations to the department by 42.65% compared to last year’s allocations of shillings 4,428,920,000=. This is due to lack of IPF for gratuity and Pension arrears for the Local Government. And no funds that will come from Uganda Wild Authority this financial year. The expenditure will be as follows 1,041,632,000= will be spent as wage, shillings 1,440,437,000= will be spent as non-wage while shillings 12,800,000= will be spent as domestic development on Capacity building and shillings 45,000,000= will be spent as donor development meant for oversight, coordination and management of the refugee response from UNHCR.
### Workplan: Finance

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

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>124,524</td>
<td>31,131</td>
<td>371,027</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs_NonWage</td>
<td>140,065</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>75,861</td>
<td>18,965</td>
<td>75,861</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>251,312</td>
<td>62,828</td>
<td>251,312</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No Data Found</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>591,762</td>
<td>112,924</td>
<td>698,200</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>251,312</td>
<td>62,444</td>
<td>251,312</td>
</tr>
<tr>
<td>Non Wage</td>
<td>340,450</td>
<td>7,844</td>
<td>446,888</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>591,762</td>
<td>70,288</td>
<td>698,200</td>
</tr>
</tbody>
</table>

#### Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 698,200,468 Shillings in the financial year 2020/2021 compared to 591,761,500 for the financial year 2019/2020. There has been a slight increase in revenue allocations due to multi-sectoral transfers to LLGs. 251,312,000 will be spent as wage while shillings 176,981,000 will be spent as non-wage and 269,907,468 will be transfers to LLGs.
Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>751,893</td>
<td>136,973</td>
<td>707,893</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>204,000</td>
<td>0</td>
<td>160,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>324,024</td>
<td>81,006</td>
<td>324,024</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>223,869</td>
<td>55,967</td>
<td>223,869</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>751,893</td>
<td>136,973</td>
<td>707,893</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>223,869</td>
<td>50,253</td>
<td>223,869</td>
</tr>
<tr>
<td>Non Wage</td>
<td>528,024</td>
<td>26,903</td>
<td>484,024</td>
</tr>
<tr>
<td>Development Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>751,893</td>
<td>77,156</td>
<td>707,893</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 707,893,000 compared to UGX 751,893,000 in the financial year 2019/2020 representing 5.85% decrease in the indicative planning figure of the department. The reason is due to reduction in District local raised revenue due to the money for the council tour and the council seats that will not be in FY 2020/2021 in the Department. UGX 223,869,000 of the funds will be spent on Staff Salaries While UGX 484,024,000 of the funds will be spent on recurrent Activities. Currently the department has so far received 77,156,000 of 751,893,000 total budget of FY 2019/2020 in quarter one.
Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>1,098,255</td>
<td>273,153</td>
<td><strong>1,099,994</strong></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>5,645</td>
<td>0</td>
<td><strong>7,000</strong></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>3,221</td>
<td>805</td>
<td><strong>3,221</strong></td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>144,000</td>
<td>36,000</td>
<td><strong>144,000</strong></td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>629,084</td>
<td>157,271</td>
<td><strong>629,084</strong></td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>316,306</td>
<td>79,076</td>
<td><strong>316,689</strong></td>
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<tr>
<td><strong>Development Revenues</strong></td>
<td>147,136</td>
<td>49,045</td>
<td><strong>146,428</strong></td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>9,281</td>
<td>0</td>
<td><strong>8,875</strong></td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>137,855</td>
<td>0</td>
<td><strong>137,553</strong></td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td><strong>1,245,391</strong></td>
<td><strong>322,198</strong></td>
<td><strong>1,246,422</strong></td>
</tr>
</tbody>
</table>

**B: Breakdown of Workplan Expenditures**

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>773,084</td>
<td>181,530</td>
<td><strong>773,084</strong></td>
</tr>
<tr>
<td>Non Wage</td>
<td>325,171</td>
<td>77,292</td>
<td><strong>326,910</strong></td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>147,136</td>
<td>15,832</td>
<td><strong>146,428</strong></td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>1,245,391</strong></td>
<td><strong>274,655</strong></td>
<td><strong>1,246,422</strong></td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The total annual budget allocation for FY 2020/21 is Ugx. 1,246,422,097, indicating an increase by Ugx. 1,030,816 (0.08%). This increase in allocation has resulted from the increase in LRR by Ugx. 1,355,000 and sector conditional grant NW by Ugx. 383,876. However, DDEG reduced from Ugx. 9,281,000 to 8,874,581 (4.3838%). In the financial year 2020/21, the funds allocated will be used for the facilitation of extension service delivery and streamlining the corresponding enabling environment including the procurement of aflatoximeters and GPSs as well as setting up a fish breeding centre and stocking the district demo and research farm with initial start-up inputs (acaricides, drugs, milking Cans, supplements, ropes, milking salve and strip cups) and procurement of lab reagents for the district vet lab.
**Workplan: Health**

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

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>7,909,103</td>
<td>1,968,632</td>
<td>7,881,922</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>14,787</td>
<td>0</td>
<td>7,393</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>19,787</td>
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<td>0</td>
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<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>14,801</td>
<td>3,700</td>
<td>14,801</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>7,139,646</td>
<td>1,784,911</td>
<td>7,139,646</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>720,082</td>
<td>180,021</td>
<td>720,082</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>793,293</td>
<td>83,052</td>
<td>1,086,393</td>
</tr>
<tr>
<td>External Financing</td>
<td>748,749</td>
<td>0</td>
<td>1,041,849</td>
</tr>
<tr>
<td>District Discretionary Development</td>
<td>8,043</td>
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<td>8,043</td>
</tr>
<tr>
<td>Equalization Grant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>36,501</td>
<td>0</td>
<td>36,501</td>
</tr>
<tr>
<td>Total Revenues shares</td>
<td>8,702,396</td>
<td>2,051,684</td>
<td>8,968,315</td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** | | | |
| Recurrent Expenditure | | | |
| Wage | 7,139,646 | 1,592,958 | 7,139,646 |
| Non Wage | 769,457 | 164,444 | 742,276 |
| Development Expenditure | | | |
| Domestic Development | 44,544 | 0 | 44,544 |
| Donor Development | 748,749 | 0 | 1,041,849 |
| Total Expenditure | 8,702,396 | 1,757,402 | 8,968,315 |

**Narrative of Workplan Revenues and Expenditure**

The Health Sector expects to receive Ushs 8,968,315,284= in FY 2020/2021 which is greater than last Financial year budget of Shs. 8,702,396,000=. This increase is due to increased external financing to facilitate Ebola preparedness activities which increased from shs 748,749,000 to shs 1,041,849,000. Locally raised revenue reduced from shs 14,787,000 to shs 7,393,000. The rest of revenue and expenditure remain as previous year 2019-20.

The department will spend shs 7,139,645,992 as wage on the department staff and shs 742,276,166 as non-wage on the department activities and shs 44,544,000 as domestic development and shs 1,041,849,000 from UNHCR, PACE, UNICEF and WHO.
Vote: 526 Kisoro District

Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>11,600</td>
<td>0</td>
<td>11,600</td>
<td></td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>17,600</td>
<td>0</td>
<td>17,600</td>
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</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>7,238</td>
<td>1,810</td>
<td>7,238</td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>91,326</td>
<td>30,442</td>
<td>91,326</td>
<td></td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>14,657,664</td>
<td>3,664,416</td>
<td>14,657,664</td>
<td></td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>2,484,614</td>
<td>828,205</td>
<td>2,477,551</td>
<td></td>
</tr>
<tr>
<td>Development Revenues</td>
<td>1,261,615</td>
<td>391,172</td>
<td>1,214,934</td>
<td></td>
</tr>
<tr>
<td>External Financing</td>
<td>88,100</td>
<td>0</td>
<td>50,000</td>
<td></td>
</tr>
<tr>
<td>District Discretionary Development</td>
<td>21,293</td>
<td>0</td>
<td>21,293</td>
<td></td>
</tr>
<tr>
<td>Equalization Grant</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sector Development Grant</td>
<td>1,152,222</td>
<td>0</td>
<td>1,143,641</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>18,531,657</td>
<td>4,916,044</td>
<td>18,477,914</td>
<td></td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures

|                            |                |                                |                                               |                             |
| Recurrent Expenditure      |                |                                |                                               |                             |
| Wage                      | 14,748,990     | 3,349,145                      | 14,748,990                                    |                             |
| Non Wage                  | 2,521,052      | 713,655                        | 2,513,989                                     |                             |

Development Expenditure

|                            |                |                                |                                               |                             |
| Domestic Development       | 1,173,515      | 0                              | 1,164,934                                     |                             |
| Donor Development          | 88,100         | 0                              | 50,000                                        |                             |
| **Total Expenditure**      | 18,531,657     | 4,062,799                      | 18,477,914                                    |                             |

Narrative of Workplan Revenues and Expenditure

The education department projects to receive and spend a total of 18,469,376,000 Shillings in the financial year 2020/2021. There has been a slight reduction in revenue allocations to the department of 62,281,000 as compared to the last year allocations due to Donor Development that has reduced from 88,100,000 to 50,000,000 Shillings, sector conditional Grant non wage from 2,484,614,000 to 2,469,013,000 and sector conditional Dev’t Grant from 1,152,222,000 to 1,143,641,000.

Shillings 14,748,990 will be spent as wage, shillings 2,505,451,000 will be spent as non wage, while shillings 1,164,934,000 will be spent as domestic development.
## Workplan: Roads and Engineering

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

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>718,579</td>
<td>175,460</td>
<td>718,579</td>
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<td>Locally Raised Revenues</td>
<td>16,738</td>
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<td>16,738</td>
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<tr>
<td>Other Transfers from Central Government</td>
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<td>555,735</td>
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<td>7,348</td>
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<td>District Unconditional Grant (Wage)</td>
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<td>34,690</td>
<td>138,758</td>
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<td><strong>Development Revenues</strong></td>
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<td>23,583</td>
<td>235,750</td>
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<td>Other Transfers from Central Government</td>
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<td>External Financing</td>
<td>165,000</td>
<td>0</td>
<td>165,000</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>30,000</td>
<td>0</td>
<td>30,000</td>
</tr>
<tr>
<td>District Discretionary Development</td>
<td>40,750</td>
<td>0</td>
<td>40,750</td>
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<tr>
<td>Equalization Grant</td>
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<td></td>
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</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>954,329</td>
<td>199,043</td>
<td>954,329</td>
</tr>
</tbody>
</table>

| **B: Breakdown of Workplan Expenditures** | | | |
| **Recurrent Expenditure** | | | |
| Wage | 138,758 | 24,396 | 138,758 |
| Non Wage | 579,821 | 47,915 | 579,821 |
| **Development Expenditure** | | | |
| Domestic Development | 70,750 | 0 | 70,750 |
| Donor Development | 165,000 | 0 | 165,000 |
| **Total Expenditure** | 954,329 | 72,310 | 954,329 |

### Narrative of Workplan Revenues and Expenditure

The department will receive shs: 954,329,000 for FY 2020 -2021 which is the same as for last FY. Shs: 579,821,000 will be spent under non - wage, Shs: 138,758,000 will be for wage, Shs: 70,750,000 will be spent under development and Shs: 165,000,000 will be spent under donor funding.
Vote : 526 Kisoro District  

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Recurrent Revenues</td>
<td>98,879</td>
<td>23,720</td>
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<td>Locally Raised Revenues</td>
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<td>District Unconditional Grant (Non-Wage)</td>
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<td>13,745</td>
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<td>Sector Conditional Grant (Non-Wage)</td>
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<td>9,240</td>
<td>36,939</td>
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<td>146,635</td>
<td>419,975</td>
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<td>Sector Development Grant</td>
<td>420,103</td>
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<td>Transitional Development Grant</td>
<td>19,802</td>
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<td>170,355</td>
<td>518,831</td>
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<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
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</tr>
<tr>
<td>Recurrent Expenditure</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>54,978</td>
<td>5,423</td>
<td>54,978</td>
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<td>7,334</td>
<td>43,878</td>
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<td>Development Expenditure</td>
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<tr>
<td>Domestic Development</td>
<td>439,905</td>
<td>10,130</td>
<td>419,975</td>
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<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Total Expenditure</strong></td>
<td>538,784</td>
<td>22,886</td>
<td>518,831</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The Water sector expects to receive 518,831,000 shillings for the F/Y 2020/2021. There is a total decrease of 19,953,000 Shs compared to last F/Y 2019/2020 i.e. a decrease of 19,802,000 shs for transitional development grant from 19,802,000 shs for 2019/2020 F/Y to Zero shillings for 2020/2021 F/Y, a decrease of 128,000 shs for sector development grant from 420,103,000 shs for 2019/2020 F/Y to 419,975,000 shs for 2020/2021 F/Y and a decrease 23,000 shs from 36,962,000 shs for 2019/2020 F/Y to 36,939,000 shs for 2020/2021 F/Y.

Out of the total budget, 54,978,000 shs will be from District conditional grant (wage), 4,000,000 will be from locally raised revenue, 2,920,000 shillings will be from District Unconditional grant (wage), and 36,958,000 shillings will be from sector conditional grant (No-wage) while 419,975,000 shillings will be sector development. There is no budget allocation from transitional development grant.

Out of the total budget, the District plans to spend the allocated funds as follows:

54,978,000 shillings is planned for staff salaries, 10,820,000 shillings for supervision, monitoring and coordination, 6,414,707 shillings for support for O&M of district water and sanitation, 9,877,399 shillings for promotion of community based management, 34,000,000 shillings for rehabilitation of gravity flow schemes, 16,547,700 shillings for protection of four springs, and 369,426,907 shillings for construction of piped water supply systems.
### Workplan: Natural Resources

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

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>338,218</td>
<td>62,104</td>
<td>338,173</td>
</tr>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>255,243</td>
<td>61,112</td>
<td>255,198</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>10,795</td>
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<td>10,795</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>16,943</td>
<td>4,236</td>
<td>16,943</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
<td>220,058</td>
<td>55,015</td>
<td>220,058</td>
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<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
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<td>1,862</td>
<td>7,402</td>
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<td><strong>Development Revenues</strong></td>
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<td>992</td>
<td>82,975</td>
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<tr>
<td>External Financing</td>
<td>80,000</td>
<td>0</td>
<td>80,000</td>
</tr>
<tr>
<td>District Discretionary Development</td>
<td>2,975</td>
<td>0</td>
<td>2,975</td>
</tr>
<tr>
<td>Equalization Grant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>338,218</td>
<td>62,104</td>
<td>338,173</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>220,058</td>
<td>44,952</td>
<td>220,058</td>
</tr>
<tr>
<td>Non Wage</td>
<td>35,185</td>
<td>5,895</td>
<td>35,140</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>2,975</td>
<td>0</td>
<td>2,975</td>
</tr>
<tr>
<td>Donor Development</td>
<td>80,000</td>
<td>0</td>
<td>80,000</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>338,218</td>
<td>50,847</td>
<td>338,173</td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

The Natural Resources Department plans for 338,173,000/= for the financial year 2020/2021. There is a decrease of 45,000/= compared to previous year 2019/2020 and it was observed on Sector Conditional Grant (Non-Wage). The rest of the revenues remained the same as of FY19/20. Recurrent revenues planned for is 255,198,000/= and it includes Locally Raised Revenues of 10,795,000/=, District Unconditional Grant (Non-Wage) of 16,943,000/=, District Unconditional Grant (Wage) of 220,058,000/= and Sector Conditional Grant (Non-Wage) of 7,402,000=/. Total development revenues planned for is 82,975,000/= and this comprises of external/Donor funding from UNHCR equivalent to 80,000,000/= and DDDEG of 2,975,000.
**Workplan: Community Based Services**

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

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td></td>
<td>330,836</td>
<td>74,540</td>
<td>790,392</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td></td>
<td>9,012</td>
<td>0</td>
<td>9,012</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td></td>
<td>0</td>
<td>0</td>
<td>460,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td></td>
<td>7,954</td>
<td>1,989</td>
<td>7,954</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td></td>
<td>257,325</td>
<td>58,415</td>
<td>257,325</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td></td>
<td>56,545</td>
<td>14,136</td>
<td>56,101</td>
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<tr>
<td><strong>Development Revenues</strong></td>
<td>463,000</td>
<td>1,000</td>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td></td>
<td>460,000</td>
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<tr>
<td>External Financing</td>
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<td>0</td>
</tr>
<tr>
<td>District Discretionary Development</td>
<td></td>
<td>3,000</td>
<td>0</td>
<td>3,000</td>
</tr>
<tr>
<td>Equalization Grant</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>793,836</td>
<td>75,540</td>
<td></td>
<td>793,392</td>
</tr>
</tbody>
</table>

**B: Breakdown of Workplan Expenditures**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Expenditure</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td></td>
<td>257,325</td>
<td>42,973</td>
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<tr>
<td>Non Wage</td>
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<td>73,511</td>
<td>15,020</td>
<td>533,067</td>
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<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td></td>
<td>463,000</td>
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<td>3,000</td>
</tr>
<tr>
<td>Donor Development</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>793,836</td>
<td>57,993</td>
<td></td>
<td>793,392</td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

The Community Based Services department has an annual budget of 790391673. Under local raised revenue the department has a budget of 9,012,000, District unconditional grant 7,954,000, Sector conditional grant 56,102,673, Wage 257,325,000.
Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td></td>
<td>244,757</td>
<td>39,235</td>
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<td>4,900</td>
<td>55,090</td>
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<tr>
<td>District Unconditional Grant (Non-Wage)</td>
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<td>11,876</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
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<td>89,838</td>
<td>22,460</td>
<td>89,839</td>
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<tr>
<td>Development Revenues</td>
<td></td>
<td>435,876</td>
<td>76,959</td>
<td>237,921</td>
</tr>
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<td>Multi-Sectoral Transfers to LLGs_Gou</td>
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<td>External Financing</td>
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<td>Equalization Grant</td>
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<td></td>
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<td>Total Revenues shares</td>
<td></td>
<td>680,634</td>
<td>116,194</td>
<td>432,946</td>
</tr>
</tbody>
</table>

**B: Breakdown of Workplan Expenditures**

|                                |                |                               |                                               |                             |
| Recurrent Expenditure          |                |                               |                                               |                             |
| Wage                           |                | 89,838                        | 17,289                                        | 89,839                      |
| Non Wage                       |                | 154,919                       | 16,744                                        | 105,186                     |

|                                |                |                               |                                               |                             |
| Development Expenditure        |                |                               |                                               |                             |
| Domestic Development           |                | 230,876                       | 74,785                                        | 237,921                     |
| Donor Development              |                | 205,000                       | 0                                              | 0                           |
| Total Expenditure              |                | 680,634                       | 108,818                                       | 432,946                     |

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 432,946,000 compared to UGX 680,634,000 in the financial year 2019/2020 representing 36.39% decrease in the indicative planning figure of the department. The reason is due to reduction in District local raised revenue and the external financing grant that is not expected in FY 2020/2021 in the Department. UGX 89,839,000 (20.75%) of the funds will be spent on Staff Salaries While UGX 343,107,000 (79.25%) of the funds will be spent on recurrent Activities and transfers to LLGs.

Currently the department has so far received 116,194,000 of 680,634,000 total budget of FY 2019/2020 in quarter one.
**Workplan: Internal Audit**

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

<table>
<thead>
<tr>
<th></th>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Breakdown of Workplan Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>22,846</td>
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<td></td>
<td>22,846</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
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<td>3,004</td>
<td></td>
<td>12,017</td>
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<tr>
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<td>10,797</td>
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<td>43,186</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
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<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>No Data Found</strong></td>
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<td></td>
</tr>
<tr>
<td>Total Revenues shares</td>
<td>78,049</td>
<td>13,801</td>
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<td>78,049</td>
</tr>
<tr>
<td>B: Breakdown of Workplan Expenditures</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>43,186</td>
<td>9,190</td>
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<tr>
<td>Non Wage</td>
<td>34,863</td>
<td>3,004</td>
<td></td>
<td>34,863</td>
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<tr>
<td><strong>Development Expenditure</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>78,049</td>
<td>12,195</td>
<td></td>
<td>78,049</td>
</tr>
</tbody>
</table>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 78,049,000 which is the same as the last financial year’s budget. UGX 43,186,000 of the funds will be spent on Staff Salaries While UGX 34,863,000 of the funds will be spent on recurrent Activities. Currently the department has so far received 12,195,000 of 78,049,000 total budget of FY 2019/2020 in quarter one.
Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<table>
<thead>
<tr>
<th>Ushs Thousands</th>
<th>Approved Budget for FY 2019/20</th>
<th>Cumulative Receipts by End Sept for FY 2019/20</th>
<th>Draft Budget for FY 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Revenues</strong></td>
<td>65,272</td>
<td>13,707</td>
<td>65,222</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>4,000</td>
<td>0</td>
<td>4,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>4,000</td>
<td>1,000</td>
<td>4,000</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>40,000</td>
<td>8,390</td>
<td>40,000</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>17,272</td>
<td>4,318</td>
<td>17,222</td>
</tr>
<tr>
<td><strong>Development Revenues</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues shares</strong></td>
<td>65,272</td>
<td>13,707</td>
<td>65,222</td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>40,000</td>
<td>4,271</td>
<td>40,000</td>
</tr>
<tr>
<td>Non Wage</td>
<td>25,272</td>
<td>5,318</td>
<td>25,222</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>65,272</td>
<td>9,589</td>
<td>65,222</td>
</tr>
</tbody>
</table>

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 62,542,000 which is less than last financial year’s budget of 65,272,000. The reduction is due to sector conditional grant nonwage that reduced from 17,272,000 to 14,542,000 UGX 40,000,000 of the funds will be spent on Staff Salaries While UGX 22,542,000 of the funds will be spent on recurrent Activities.
Currently the department has so far received 9,589,000 of 65,272,000 total budget of FY 2019/2020 in quarter one.