

Vote : 597 Kyankwanzi District

FY 2020/21

Foreword

Decentralized development planning is a core function for both Higher and Lower Local Governments. 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.

Kyankwanzi District Local Government has prepared this BFP highlighting medium term strategies for achieving development objectives focusing on National priorities as anticipated in the upcoming Third National Development Plan strategic direction as well as being mindful of local needs for the people while keeping in mind the critical cross cutting such as population, HIV and AIDS, Environment and climatic change, Gender and Equity concerns of access, participation and location so that even the very disadvantaged like Women, Children, Elderly, Youths and persons with disabilities are catered for in the general programming of the District projects and programs in the bid to gain stride on the District vision of “People of Kyankwanzi district enjoying improved standards of living with equal opportunities and benefits by 2040” under the mission “To achieve sustainable socio-economic development through provision of efficient quality services to the people of Kyankwanzi District in line with National development Plan and local priorities”. In the medium term, the District will strive to meet its mission of serving the community through the coordinated delivery of services with focus on National priorities and significant local needs, in order to promote sustainable development. The process of making Work plans and budgets is a manifestation of the District commitment to improve the living conditions for the people of Kyankwanzi District. It puts council’s goals, objectives, strategies and activities in a more logical and systematic manner. All these efforts are geared towards achieving the district strategic objectives that include but not limited to the following;

Increasing household incomes and promoting equity.

Enhancing availability and quality of gainful employment.

Increasing the stock and quality of strategic infrastructure in the district.

Enhancing human capital development to execute the planned interventions.

Increasing sustainable production, productivity and value addition in the identified priority primary growth drivers;

Agriculture-Key Enterprises are; coffee, maize, beans, cassava, fish, milk, beef, and bananas.

Strengthening mechanisms for quality, effective and efficient service delivery.

Enhancing democracy, transparency and Accountability.

Improving the mobilization and generation of sustainable Local Revenue through enhanced capacities of the district and Lower Local Governments.

The District wishes to register sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in and contributed to the process of generating this BFP as a commitment towards service delivery to the people of Kyankwanzi District which include Donors, CSO, NGOs, opinion leaders, Business community, private sector and the general community. It is my prayer that Kyankwanzi District priorities will be incorporated into the National Budget frame Work Paper in order to transform our communities to middle income earners over the planning period

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 of this budget framework paper forth coming FY 2020/2021.

For God and My Country



Ddamulira Kinene Leopold, District Chairperson, Kyankwanzi

03/12/2019

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	538,906	139,346	550,906
Discretionary Government Transfers	3,603,254	963,148	3,626,176
Conditional Government Transfers	17,032,074	4,558,705	16,461,729
Other Government Transfers	670,937	149,844	670,937
External Funding	120,000	0	64,000
Grand Total	21,965,171	5,811,042	21,373,748

Revenue Performance in the First Quarter of 2019/20

Revenue performance by the end September (First Quarter) stood at 5,811,042, 000 translating into 26% of the total Budget of UGX 21,965,171,000 out of which UGX 3,936,524,000 was spent by Departments representing 18% of the annual budget. In terms of Release Expenditure performance by the end of the quarter it translated into 68% expenditure while 32% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less than the cumulative transfers or releases to departments because most capital works had not been fully completed as most of them were pushed to subsequent quarters when more time and funds allow for adequate finalization and certification of works and processing of recurrent payments

Planned Revenues for FY 2020/21

The Local revenue for the FY 2020/2021 is projected at UGX 550,906,000 representing 2.58% of the total annual budget of UGX 21,373,748,000. This has slightly increased from estimated UGX 538,906,000 as of 2019/2020. This is due to the anticipated rise in revenues from inspection fees and tax parks following the creation of more Town Councils in the District. Central Government transfers will be the major source of revenue for the district since it is contributing 97.12% of the overall district budget out Of which discretionary government transfers stand at 16.97%, Conditional Government transfers at 77.02%, while other government transfers at 3.14% of the total budget for the year while external financing is projected at 0.30%. Generally there has been decrease in the overall budget of 2.69%. This is due to decrease in Transitional Development grants under Education and water, Gratuity an non-realization of Support Services Sector Conditional Grant Non-wage under Administration department which was not part of the IPFs for the coming FY

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,998,164	685,154	2,796,346
Finance	354,123	70,421	167,534
Statutory Bodies	717,324	181,275	560,453
Production and Marketing	1,140,390	288,574	1,113,058
Health	3,490,291	887,515	3,390,087

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Education	11,449,701	3,072,536	11,255,221
Roads and Engineering	1,214,240	263,272	899,768
Water	650,637	190,730	631,316
Natural Resources	215,361	43,900	126,694
Community Based Services	403,161	46,068	115,577
Planning	175,046	44,452	176,673
Internal Audit	63,135	12,949	57,542
Trade, Industry and Local Development	93,598	24,195	83,480
Grand Total	21,965,171	5,811,042	21,373,748
<i>o/w: Wage:</i>	<i>13,675,718</i>	<i>3,418,930</i>	<i>13,675,718</i>
<i>Non-Wage Recurrent:</i>	<i>4,661,918</i>	<i>1,222,934</i>	<i>4,313,595</i>
<i>Domestic Devt:</i>	<i>3,507,535</i>	<i>1,169,178</i>	<i>3,320,434</i>
<i>Ext. Financing:</i>	<i>120,000</i>	<i>0</i>	<i>64,000</i>

Expenditure Performance in the First Quarter FY 2019/20

By the end of first quarter, the departments had spent 18% of the total budget overall. The quarterly expenditure performance stood at 68% overall, leaving about 32% of the quarterly actual unspent by end of quarter. The total cumulative expenditure was less than the cumulative transfers or releases to departments because most capital works had not been fully completed as most of them were pushed to subsequent quarters when more time and funds allow for adequate finalization and certification of works and processing of recurrent payments

Planned Expenditures for The FY 2020/21

The expenditure plans for FY 2020/2021 will be distribute to departments as follows; out of the budget of UGX 21,373,748,000 shillings, 13.08% is allocated to administration this slightly higher than that FY 2019/2020 due to increased allocation of Non-Wage, Wage and Development to LLGs. 0.78% is allocated to Finance department. 2.62% is allocated to statutory bodies, 5.21% is allocated to production following the increased support to production extension services. Health is allocated 15.86% because of the need to upgrade Health facilities and salary enhancements. Education is allocated 52.66% since the department has the biggest number of staff and some funds were earmarked for construction of class rooms and toilets that are accommodative of gender and equity concerns of Access, Participation and Location through constructing walking ramps for access by all including children, persons with disability and changing rooms for girls. Roads and Engineering is allocated 4.21% whereas water is allocated 2.95%. Natural resources has been allocated 0.59% 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 0.54%, 0.83%, 0.27% and 0.39% respectively given the routine nature of their activities

Medium Term Expenditure Plans

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Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE) to ensure quality education and lifelong learning for all school going ages with concern on the Gender and Equity issues of Access, Participation and Location through school construction and upgrade of sanitary facilities, construction of walking ramps to enable access for persons with disability and girl changing rooms as part of latrine construction, improving the health of the communities through Primary Health Care and access for all through upgrade of selected facilities to be more compliant with the standard requirements but also the gender and equity concerns, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff and inclusive prioritization, Trade promotion and formation of inclusive SACCOs for all including special interest groups, increasing accessibility to markets through improved market research and information sharing and empowerment of the disadvantaged groups, 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 the forth coming NDP III

Challenges in Implementation

The uncertainty that surrounds the IPFS communicated by MoFPED worsened by the occasional late releases affects timely implementation of some routine operations yet the local revenue sources have also been unstable 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 while some local revenue sources have been vulnerable misinterpretation of laws and political announcements

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	538,906	139,346	550,906
Local Services Tax	74,598	55,053	74,598
Land Fees	135,000	15,118	135,000
Application Fees	6,000	220	6,000
Business licenses	56,152	7,721	56,152
Liquor licenses	50	0	50
Other licenses	3,727	932	3,727
Sale of non-produced Government Properties/assets	5,000	0	5,000
Park Fees	15,121	0	15,121
Property related Duties/Fees	11,000	0	11,000
Advertisements/Bill Boards	300	0	300
Animal & Crop Husbandry related Levies	93,229	10,283	93,229
Registration (e.g. Births, Deaths, Marriages, etc.) fees	750	0	750
Inspection Fees	48,127	4,675	48,127
Market /Gate Charges	56,753	6,317	68,753
Court Filing Fees	300	0	300
Other Fees and Charges	7,954	1,950	7,954
Ground rent	23,444	37,076	23,444
Miscellaneous receipts/income	1,400	0	1,400
2a. Discretionary Government Transfers	3,603,254	963,148	3,626,176
District Unconditional Grant (Non-Wage)	780,040	195,010	784,785
Urban Unconditional Grant (Non-Wage)	132,105	33,026	133,198

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District Discretionary Development Equalization Grant	693,512	231,171	709,983
Urban Unconditional Grant (Wage)	425,328	106,332	425,328
District Unconditional Grant (Wage)	1,517,771	379,443	1,517,771
Urban Discretionary Development Equalization Grant	54,498	18,166	55,110
2b. Conditional Government Transfer	17,032,074	4,558,705	16,461,729
Sector Conditional Grant (Wage)	11,732,620	2,933,155	11,732,620
Sector Conditional Grant (Non-Wage)	1,906,587	583,497	1,916,093
Support Services Conditional Grant (Non-Wage)	180,000	0	0
Sector Development Grant	2,539,724	846,575	2,555,341
Transitional Development Grant	219,802	73,267	0
Salary arrears (Budgeting)	11,834	11,834	0
Pension for Local Governments	257,676	64,419	257,676
Gratuity for Local Governments	183,833	45,958	0
2c. Other Government Transfer	670,937	149,844	670,937
Support to PLE (UNEB)	12,500	0	12,500
Uganda Road Fund (URF)	658,437	149,844	658,437
3. External Financing	120,000	0	64,000
Global Fund for HIV, TB & Malaria	0	0	30,000
Mildmay International	120,000	0	34,000
Total Revenues shares	21,965,171	5,811,042	21,373,748

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

The overall budget performance on LRR by end of First Quarter stood at 26%. The ideal performance should have been 25% however the following factors are some of the reasons for the good performance; good performance was registered in sources like Local Service Tax due the fact that most staff are on the payroll, other fees and Ground rent because intensive mobilization of land owners including absentee landlords and improved functionality of the district land board.

The poor performance of some sources like animal related levies was due to a sudden outbreak of Foot and Mouth Disease that compelled the imposition of Quarantine which has negative spillover effects on other local revenue sources by way of paralyzing the general paces of business within the districts

Central Government Transfers

In general terms revenue performance of the central government transfers was good despite the delayed actual receipt of funds. There was a general good performance in all the revenue categories. Conditional grants performed at 27%, 22% for other government transfers instead of 25% because of resources like support to UPE not being realized in the quarter under review, Discretionary revenues were at 27% slightly over projection and 33% performance for most development grants. There was good performance in wage at 25% and urban wage was also at 25% while all non-wage for both urban and district were as targeted at 25%. By the end of the Quarter under review

Donor Funding

External Financing Transfers performed at 0% since funds from Mildmay International who was budgeted for as the main External funder were yet to be realized

ii) Planned Revenues for FY 2020/21

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Locally Raised Revenues

The Local revenue for the FY 2020/2021 is projected at UGX 550,906,000 representing 2.58% of the total annual budget of UGX 21,373,748,000. This has slightly increased from estimated UGX 538,906,000 as of 2019/2020. This is due to the anticipated rise in revenues from inspection fees and tax parks following the creation of more Town Councils in the District

Central Government Transfers

Central Government transfers will be the major source of revenue for the district since it is contributing 97.12% of the overall district budget out Of which discretionary government transfers stand at 16.97%, Conditional Government transfers at 77.02%, while other government transfers at 3.14% of the total budget for the year while external financing is projected at 0.30%. Generally there has been decrease in the overall budget of 2.69%. This is due to decrease in Transitional Development grants under Education and water, Gratuity an non-realization of Support Services Sector Conditional Grant Non-wage under Administration department which was not part of the IPFs for the coming FY

Donor Funding

External Financing is projected at 0.30% of the annual budget and will mainly be received from Mildmay International and Global Fund for the HIV, TB and Malaria related interventions i Health Systems Strengthening

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	889,167	222,292	693,167
District Production Services	243,158	58,090	419,891
<i>Sub- Total of allocation Sector</i>	1,132,325	280,382	1,113,058
Sector :Works and Transport			
District, Urban and Community Access Roads	1,214,240	224,942	899,768
<i>Sub- Total of allocation Sector</i>	1,214,240	224,942	899,768
Sector :Tourism, Trade and Industry			
Commercial Services	88,198	20,850	83,480
<i>Sub- Total of allocation Sector</i>	88,198	20,850	83,480
Sector :Education			
Pre-Primary and Primary Education	7,818,433	2,001,794	7,832,155
Secondary Education	3,364,274	841,068	3,164,274
Education & Sports Management and Inspection	266,994	62,801	258,792
<i>Sub- Total of allocation Sector</i>	11,449,701	2,905,664	11,255,221
Sector :Health			
Primary Healthcare	1,001,556	239,338	954,952
Health Management and Supervision	2,488,735	622,184	2,435,135
<i>Sub- Total of allocation Sector</i>	3,490,291	861,522	3,390,087
Sector :Water and Environment			

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Rural Water Supply and Sanitation	650,637	162,659	631,316
Natural Resources Management	212,661	31,644	126,694
<i>Sub- Total of allocation Sector</i>	863,298	194,304	758,010
Sector :Social Development			
Community Mobilisation and Empowerment	403,161	28,668	115,577
<i>Sub- Total of allocation Sector</i>	403,161	28,668	115,577
Sector :Public Sector Management			
District and Urban Administration	1,998,164	558,336	2,796,346
Local Statutory Bodies	717,324	140,113	560,453
Local Government Planning Services	175,046	43,761	176,673
<i>Sub- Total of allocation Sector</i>	2,890,535	742,211	3,533,472
Sector :Accountability			
Financial Management and Accountability(LG)	351,823	41,884	167,534
Internal Audit Services	63,135	14,385	57,542
<i>Sub- Total of allocation Sector</i>	414,958	56,269	225,076

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,938,916	511,329	2,277,483
Multi-Sectoral Transfers to LLGs_NonWage	178,564	107,746	0
Multi-Sectoral Transfers to LLGs_Wage	781,072	195,268	0
Locally Raised Revenues	64,460	15,810	290,886
District Unconditional Grant (Non-Wage)	103,940	25,910	272,072
Urban Unconditional Grant (Non-Wage)	0	0	133,198
District Unconditional Grant (Wage)	177,538	44,384	898,323
Support Services Conditional Grant (Non-Wage)	180,000	0	0
Salary arrears (Budgeting)	11,834	11,834	0
Pension for Local Governments	257,676	64,419	257,676
Gratuity for Local Governments	183,833	45,958	0
Development Revenues	59,248	173,825	518,863
Multi-Sectoral Transfers to LLGs_Gou	17,239	0	0
District Discretionary Development Equalization Grant	42,009	0	463,753
Total Revenues shares	1,998,164	685,154	2,796,346
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	958,610	239,647	1,323,651
Non Wage	980,306	221,910	953,833
Development Expenditure			
Domestic Development	59,248	8,420	518,863
Donor Development	0	0	0
Total Expenditure	1,998,164	469,977	2,796,346

Narrative of Workplan Revenues and Expenditure

The total work plan revenues and expenditures for 2020/2021 for the department is UGX 2,796,346,000 compared to UGX 1,998,164,000 in the financial year 2019/2020 representing 39.95% increase in the indicative planning figure of the department. The reason is due to increased allocation of transfers to LLGs which led to increased allocation in the department. However, some revenues like Salary arrears (Budgeting) and Gratuity for Local Governments were not realized in the issued IPFs

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	350,623	66,921	164,034
Multi-Sectoral Transfers to LLGs_NonWage	91,684	0	0
Multi-Sectoral Transfers to LLGs_Wage	94,904	23,726	0
Locally Raised Revenues	26,255	8,750	26,255
District Unconditional Grant (Non-Wage)	60,259	15,065	60,259
District Unconditional Grant (Wage)	77,520	19,380	77,520
Development Revenues	3,500	3,500	3,500
District Discretionary Development Equalization Grant	3,500	0	3,500
Total Revenues shares	354,123	70,421	167,534
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	172,424	17,436	77,520
Non Wage	178,198	9,932	86,514
Development Expenditure			
Domestic Development	3,500	0	3,500
Donor Development	0	0	0
Total Expenditure	354,123	27,368	167,534

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 167,534,000 compared to UGX 354,123,000 in the financial year 2019/2020 representing 52.69% decrease in the indicative planning figure of the department. This is due to the fact that all the multi-sectoral transfers to LLGS are at 0% since all of these transfers have been budgeted under administration department for the coming FY where these transfers are effected under key output code 51 at budget upload and execution

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	717,324	181,275	560,453
Multi-Sectoral Transfers to LLGs_NonWage	87,655	0	0
Multi-Sectoral Transfers to LLGs_Wage	69,216	17,304	0
Locally Raised Revenues	95,670	35,620	95,670
District Unconditional Grant (Non-Wage)	347,749	86,937	347,749
District Unconditional Grant (Wage)	117,034	41,413	117,034
Development Revenues	0	0	0
District Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	717,324	181,275	560,453
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,250	34,730	117,034
Non Wage	531,074	26,080	443,419
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	717,324	60,811	560,453

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 560,453,000 compared to UGX 717,324,000 in the financial year 2019/2020 representing 21.87% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of District Unconditional Grant Non-wage at Lower Local Governments as all these funds were captured under management where the transfers will be effected to these LLGs

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<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	996,084	243,806	978,031
Multi-Sectoral Transfers to LLGs_NonWage	18,861	0	0
Locally Raised Revenues	5,000	750	5,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	693,167	173,292	693,167
Sector Conditional Grant (Non-Wage)	279,055	69,764	279,864
Development Revenues	144,306	44,769	135,028
District Discretionary Development Equalization Grant	10,000	0	0
Sector Development Grant	134,306	0	135,028
Total Revenues shares	1,140,390	288,574	1,113,058
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	693,167	172,692	693,167
Non Wage	302,917	58,253	284,864
Development Expenditure			
Domestic Development	144,306	0	135,028
Donor Development	0	0	0
Total Expenditure	1,140,390	230,944	1,113,058

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 1,113,058,000 compared to UGX 1,140,390,000 in the financial year 2019/2020 representing 2.40% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of District unconditional wage to production following the operationalization of Trade, Industry and LED which took some revenues with it while the revenues in LLGs were not realized as all of them were budgeted under management support services

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,604,197	641,726	2,566,904
Multi-Sectoral Transfers to LLGs_NonWage	37,293	0	0
Locally Raised Revenues	3,000	750	3,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	2,326,745	581,686	2,326,745
Sector Conditional Grant (Non-Wage)	237,159	59,290	237,159
Development Revenues	886,094	245,789	823,183
Multi-Sectoral Transfers to LLGs_Gou	6,910	0	0
External Financing	120,000	0	64,000
District Discretionary Development Equalization Grant	21,818	0	21,817
Sector Development Grant	737,366	0	737,366
Total Revenues shares	3,490,291	887,515	3,390,087
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,326,745	445,151	2,326,745
Non Wage	277,452	55,803	240,159
Development Expenditure			
Domestic Development	766,094	9,982	759,183
Donor Development	120,000	0	64,000
Total Expenditure	3,490,291	510,937	3,390,087

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 3,390,087,000 compared to UGX 3,490,291,000 in the financial year 2019/2020 representing 2.87% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of LLGs transfers the external financing which was significantly cut by donors. However, the other revenues to the department remained unchanged

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Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,073,200	2,618,536	10,064,297
Multi-Sectoral Transfers to LLGs_NonWage	16,489	0	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Locally Raised Revenues	10,069	3,150	10,069
Other Transfers from Central Government	12,500	0	12,500
District Unconditional Grant (Wage)	39,229	9,807	39,229
Sector Conditional Grant (Wage)	8,712,707	2,178,177	8,712,707
Sector Conditional Grant (Non-Wage)	1,282,206	427,402	1,289,792
Development Revenues	1,376,502	454,001	1,190,924
District Discretionary Development Equalization Grant	14,500	0	14,500
Sector Development Grant	1,162,002	0	1,176,424
Transitional Development Grant	200,000	0	0
Total Revenues shares	11,449,701	3,072,536	11,255,221
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,751,936	2,112,500	8,751,936
Non Wage	1,321,264	379,131	1,312,361
Development Expenditure			
Domestic Development	1,376,502	6,237	1,190,924
Donor Development	0	0	0
Total Expenditure	11,449,701	2,497,868	11,255,221

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 11,255,221,000 compared to UGX 11,449,701,000 in the financial year 2019/2020 representing 1.70% decrease in the indicative planning figure of the department. The reason is non realization of the transitional development funds to the department which was not among the uploaded IPFs while the small budgets for LLGs transfers were all budgeted in another department

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	816,299	201,138	774,813
Multi-Sectoral Transfers to LLGs_NonWage	12,687	0	0
Multi-Sectoral Transfers to LLGs_Wage	28,800	7,200	0
Locally Raised Revenues	23,600	20,900	23,600
Other Transfers from Central Government	658,437	149,844	658,437
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	92,776	23,194	92,776
Development Revenues	397,940	62,135	124,955
Multi-Sectoral Transfers to LLGs_Gou	272,986	0	0
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	124,955	0	124,955
Total Revenues shares	1,214,240	263,272	899,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,576	23,087	92,776
Non Wage	694,724	123,561	682,037
Development Expenditure			
Domestic Development	397,940	44,510	124,955
Donor Development	0	0	0
Total Expenditure	1,214,240	191,158	899,768

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 899,768,000 compared to UGX 1,214,240,000 in the financial year 2019/2020 representing 25.90% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of roads funds with a drastic cut in the IPFs which also resulted into reductions in revenues to LLGs to do road works at that level while there was significant improvement in allocation of DDEG to District Roads with intentions to improve the road network across the District.

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,785	15,446	63,792
Locally Raised Revenues	2,000	0	2,000
District Unconditional Grant (Wage)	26,400	6,600	26,400
Sector Conditional Grant (Non-Wage)	35,385	8,846	35,392
Development Revenues	586,852	175,284	567,524
District Discretionary Development Equalization Grant	61,000	0	61,000
Sector Development Grant	506,050	0	506,524
Transitional Development Grant	19,802	0	0
Total Revenues shares	650,637	190,730	631,316
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,400	4,914	26,400
Non Wage	37,385	8,693	37,392
Development Expenditure			
Domestic Development	586,852	8,481	567,524
Donor Development	0	0	0
Total Expenditure	650,637	22,087	631,316

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the Department is UGX 631,316,000 compared to UGX 650,637,000 in the financial year 2019/2020 representing 2.97% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of transitional grant for sanitation related activities which was not part of the uploaded IPFs

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	208,261	43,900	126,694
Multi-Sectoral Transfers to LLGs_NonWage	28,883	0	0
Multi-Sectoral Transfers to LLGs_Wage	52,800	13,200	0
Locally Raised Revenues	28,000	6,056	28,000
District Unconditional Grant (Non-Wage)	15,237	3,809	15,237
District Unconditional Grant (Wage)	77,035	19,259	77,035
Sector Conditional Grant (Non-Wage)	6,306	1,576	6,422
Development Revenues	7,100	0	0
Multi-Sectoral Transfers to LLGs_Gou	7,100	0	0
District Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	215,361	43,900	126,694
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	129,835	14,482	77,035
Non Wage	78,426	1,530	49,659
Development Expenditure			
Domestic Development	7,100	0	0
Donor Development	0	0	0
Total Expenditure	215,361	16,012	126,694

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 126,694,000 compared to UGX 215,361,000 in the financial year 2019/2020 representing 41.17% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of both wage and non-wage in the Lower Local Governments and DDEG that were not realized since all LLGs budget were captured under management support services

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	256,000	46,068	115,577
Multi-Sectoral Transfers to LLGs_NonWage	22,009	0	0
Multi-Sectoral Transfers to LLGs_Wage	119,319	17,675	0
Locally Raised Revenues	12,024	2,732	12,024
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	4,670	1,168	4,670
District Unconditional Grant (Wage)	46,132	11,533	46,132
Sector Conditional Grant (Non-Wage)	51,846	12,962	52,751
Development Revenues	147,161	0	0
Multi-Sectoral Transfers to LLGs_Gou	147,161	0	0
Total Revenues shares	403,161	46,068	115,577
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,451	11,533	46,132
Non Wage	90,549	5,740	69,445
Development Expenditure			
Domestic Development	147,161	0	0
Donor Development	0	0	0
Total Expenditure	403,161	17,273	115,577

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department UGX 115,577,000 compared to UGX 403,161,000 in the financial year 2019/2020 representing 71.33% decrease in the indicative planning figure of the department. The reason is due to non-allocation of UWEP and YLP funds which were withdrawn from the District and taken back to the Centre while all LLG transfers were budgeted under management support services

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	161,614	39,975	161,614
Locally Raised Revenues	24,514	5,700	24,514
District Unconditional Grant (Non-Wage)	50,700	12,675	50,700
District Unconditional Grant (Wage)	86,400	21,600	86,400
Development Revenues	13,432	4,477	15,059
District Discretionary Development Equalization Grant	13,432	0	15,059
Total Revenues shares	175,046	44,452	176,673
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	86,400	16,812	86,400
Non Wage	75,214	12,334	75,214
Development Expenditure			
Domestic Development	13,432	1,750	15,059
Donor Development	0	0	0
Total Expenditure	175,046	30,896	176,673

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2020/2021 for the department is UGX 175,046,000 compared to UGX 175,046,000 in the financial year 2019/2020 which gives a 0.93% increase in the Indicative Planning Figure. The reason is due to the increased allocation of wage following the need cater for salary enhancements for Planners as a category of researchers in areas of statistics, data analysis and management and DDEG following the enhancement of the monitoring component of the grant

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,135	12,949	57,542
Multi-Sectoral Transfers to LLGs_NonWage	5,594	0	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Locally Raised Revenues	19,400	3,414	19,400
District Unconditional Grant (Non-Wage)	18,200	4,550	18,200
District Unconditional Grant (Wage)	19,942	4,985	19,942
Development Revenues	0	0	0
District Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	63,135	12,949	57,542
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,942	4,580	19,942
Non Wage	43,194	3,014	37,600
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	63,135	7,594	57,542

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2019/2020 for the department is UGX 57,542,000 compared to UGX 63,135,000 in the financial year 2019/2020 representing 8.86% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of wage both at the District and in Town Councils following failure to attract a District Internal Auditor for recruitment and non-wage In the Town Councils reduced as budgets were captured under management support services

Vote : 597 Kyankwanzi District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	88,198	18,795	78,080
Locally Raised Revenues	10,488	1,842	10,488
Multi-Sectoral Transfers to LLGs_NonWage	10,199	0	0
District Unconditional Grant (Non-Wage)	15,898	4,050	15,898
District Unconditional Grant (Wage)	36,983	9,246	36,980
Sector Conditional Grant (Non-Wage)	14,630	3,657	14,713
Development Revenues	5,400	5,400	5,400
District Discretionary Development Equalization Grant	5,400	0	5,400
Total Revenues shares	93,598	24,195	83,480
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,983	6,011	36,980
Non Wage	51,215	1,205	41,099
Development Expenditure			
Domestic Development	5,400	0	5,400
Donor Development	0	0	0
Total Expenditure	93,598	7,215	83,480

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 83,480,000 compared to UGX 93,598,000 in the financial year 2019/2020 representing 10.81% decrease in the Indicative Planning Figure to the department. This was due to non-realization of revenues from LLGs which were all budgeted under the management support services