KISORO DISTRICT
Fiscal Profile

Social Economic Statistics

- **District Population**
  - Total: 281,705
  - 126,055 (45%)
  - 155,650 (55%)

- **Literacy Rate**: 65.2%
- **Radio Ownership**: 63.7%
- **Telephone Penetration**: 32.7%
- **Internet Access**: 4.5%
- **Literacy Rate**: 65.2%
- **Access To Electricity**: 7.6%
- **Number Of Sub Counties**: 15
- **Road Network Coverage**: 369.2 Kilometers
- **Access To Clean Water**: 47%
- **Radio Ownership**: 63.7%

National Budget indicative figures by sector FY 2020/21 (Bn) UGshs

- **Total Revenue**: 37,701,140
  - **Locally Raised Revenue**: 820,108
  - **Discretionary Govt Transfers**: 3,787,081
  - **Conditional Govt Transfers**: 29,759,080
  - **Other Govt Transfers**: 2,003,022
  - **Donor Funding**: 1,331,849
  - **Total Revenue**: 35,819,553

Sources of Kisoro District revenue FY2019/20 and FY 2020/21 (000's) Ugshs

- **Revenue Source**
  - **2019/20**
  - **2020/21**
  - **Approved**
  - **Planned**
  - **Locally Raised Revenue**: 820,108
  - **Discretionary Govt Transfers**: 3,787,081
  - **Conditional Govt Transfers**: 29,759,080
  - **Other Govt Transfers**: 2,003,022
  - **Donor Funding**: 1,331,849

Projected allocation to Local Govt, FY 2020/21 (Bn) UGshs

- **Allocation to Central Govt**: 3,566 (10%)
- **Allocation to Local Govt**: 2,122 (63%)
- **Non-wage**: 767 (23%)
- **Other**: 493 (14%)

Proposed Financing sources for FY 2020/21 Budget (Bn) UGshs

- **Budget Support**: 862
- **Appropriation in Aid**: 832
- **Recapitalisation**: 481

Key LG Projects for 2019/20 UGshs

- **Construction of 19 latrines**: 324.5m
- **Building a Seed Secondary School in Nyakinama S/county**: 827.7m

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# Kisoro District Budget FY2019/20 Vs Expenditure plan FY2020/21 (000's) UGshs

<table>
<thead>
<tr>
<th>Planning</th>
<th>680,634 (2%)</th>
<th>632,946 (1%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Audit</td>
<td>78,049 (0%)</td>
<td>78,049 (0%)</td>
</tr>
<tr>
<td>Administration</td>
<td>4,428,920 (10%)</td>
<td>2,539,868 (8%)</td>
</tr>
<tr>
<td>Finance</td>
<td>591,762 (2%)</td>
<td>698,200 (2%)</td>
</tr>
<tr>
<td>Statutory Bodies</td>
<td>791,893 (2%)</td>
<td>702,893 (2%)</td>
</tr>
<tr>
<td>Production and Marketing</td>
<td>1,245,391 (3%)</td>
<td>1,246,422 (4%)</td>
</tr>
<tr>
<td>Health</td>
<td>8,702,396 (21%)</td>
<td>8,968,315 (28%)</td>
</tr>
<tr>
<td>Education</td>
<td>8,690,657 (21%)</td>
<td>8,477,914 (27%)</td>
</tr>
<tr>
<td>Roads and Engineering</td>
<td>954,329 (2%)</td>
<td>854,293 (2%)</td>
</tr>
<tr>
<td>Water</td>
<td>538,784 (1%)</td>
<td>338,173 (1%)</td>
</tr>
<tr>
<td>Natural Resources</td>
<td>338,218 (1%)</td>
<td>318,631 (1%)</td>
</tr>
<tr>
<td>Community Based Services</td>
<td>793,836 (2%)</td>
<td>793,392 (2%)</td>
</tr>
<tr>
<td>Trade, Industry and LD</td>
<td>65,272 (0%)</td>
<td>65,222 (0%)</td>
</tr>
</tbody>
</table>

### Total Local Raised Revenue for 2018/19 (000's) UGshs

- Locally Service tax: 79,976 (12%)
- Land Fees: 24,036 (4%)
- Business Licenses: 50,255 (8%)
- Liquor Licenses: 38,603 (6%)
- Rent and Rates (Non-produced assets- Govt): 25,373 (4%)
- Rent and Rates (Non-produced assets- private): 66,225 (10%)
- Animal & Crop Husbandry levies: 67,320 (10%)
- Adverts/ Bill Boards: 26,668 (4%)
- Other fees and Charges: 41,960 (6%)
- Market/ Gate Charges: 99,347 (18%)

### Total Local Raised Revenue

**653,255**

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## ACODE's Democratic Governance and Accountability Agenda

The rationale for decentralization is to promote efficient and accountable governance through increased involvement of people in the way they are governed. This is achieved by empowering local governments to engage in localized planning and program implementation. ACODE’s democratic governance and accountability agenda is implemented through two major initiatives, namely: The Local Government Councils’ Scorecard Initiative (LGCSCI) and the Centre for Budget and Economic Governance (CBEG).

### About CBEG

The Center for Budget and Economic Governance (CBEG) is funded by the Hewlett Foundation. The CBEG seeks to improve the quality of life of Ugandans by promoting transparent and accountable public expenditure as well as increasing economic opportunities for women, men and youth. The Center has three primary areas of focus including, Transparency and Accountability, Local Economic Development and Regional Integration. Activities under the Center include; Research and Analysis, Advocacy and Outreach and Capacity Building and Learning. The CBEG executes ACODE’s mandate under the Budget Transparency Initiative (BTI) whose aim is to improve transparency and accountability of public expenditure in Uganda. The Initiative is a partnership between Ministry of Finance, Planning and Economic Development (MoFPED), Budget Strengthening Initiative (BSI) the Overseas Development Institute (ODI) and Innovations for Poverty Action (IPA).

### About LGCSCI

The Local Government Council’s Scorecard Initiative (LGCSCI) is a strategic social accountability initiative that empowers citizens to demand accountability from their elected local leaders and enables local governments to respond to these demands more effectively and efficiently. The scorecard is premised on the hypothesis that a combination of regular performance assessments of elected leaders; and continuous provision of performance information to citizens will increase focus on public service delivery and good governance by the Local Governments. In its 10th year of implementation (since 2009) the LGCSCI covers 35 districts across the country. It is implemented by ACODE in partnership with Uganda Local Governments Association (ULGA) with funding from DGF and Hewlett Foundation.

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### District Budget Calendar

- **By 1st August 2019**: Budget desk prepares LG budget call circulars and circulates to MoFPED and LCCs.
- **By 15th August 2019**: Holding of District Planning and budget Conference.
- **By 31st August 2019**: Departments start Preparing inputs to the LG BFP.
- **By 15th October 2019**: Review of draft BFP and Annual work plans by the Technical Planning Committee (TPC).
- **By 30th October 2019**: LGtón approval by DEC and Submission of LG BFP and Annual Work Plans by the District Executive Committee (DEC).
- **By 15th November 2019**: Consolidation of LG Draft Annual Work Plans including LLCs below the budget line projects.
- **By 31st November 2019**: Review of draft BFP and Annual work plans by the Technical Planning Committee (TPC).
- **By 30th December 2019**: LGtón approval by DEC and Submission of LG BFP and Annual Work Plans by the District Executive Committee (DEC).
- **By 15th January 2020**: Preparation of the draft Local Government Budget Estimates.
- **By 30th January 2020**: Submission of Draft Performance Contract Form B to MoFPED.
- **By 15th February 2020**: Laying of the Budget before the LG council.
- **By 30th March 2020**: Submission of the Draft Estimates by Standing Committees.
- **By 15th April 2020**: Submission of Quarter four performance report of the previous FY by LGs to MoFPED.