



**The Republic of Uganda
KYENJOJO DISTRICT LOCAL GOVERNMENT**

FINANCE DEPARTMENT

**PRESENTATION ON RESOURCE ENVELOPE FOR
FINANCIAL YEAR 2025/2026**

BY

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PRESENTATION OF RESOURCE ENVELOPE FOR FINANCIAL YEAR 2025/2026.

Government is planning to finance the Budget for Financial Year (FY) 2025/2026 using our domestically generated resources, as well external resources. Considering that external financing has reduced, emphasis will be put on strengthening our Domestic Revenue Mobilization Strategy. In this regard, the following measures shall be undertaken:

- i. Repurpose the resource in the current budget and improve efficiency, to focus on high impact sectors of the economy;
- ii. Enhancing Local Revenue Performance through automation of systems;
- iii. Effective implementation of the Domestic Revenue Mobilization Strategy (DRMS);
- iv. Rethinking the reform of the pension sector, insurance and capital markets to unlock the huge financing potential;
- v. Further exploration of Oil & Gas reserves to increase revenue that can finance investments in other sectors of the economy;
- vi. Leveraging affordable and sustainable financing through adequate capitalization of Uganda Development Bank (UDB), Uganda Development Corporation (UDC), Agriculture Credit Facility (ACF), Small Business Recovery Fund (SBRF), Emyooga, PDM etc. among others.

Ministry of Finance, Planning and Economic Development issued Indicative Planning Figures (IPFs) for all Central Government Transfers for the financial year 2025/2026 for all Programs were generated off the Online Transfer Information Management System (OTIMS) as communicated in the Second Budget Call Circular on finalization of the Budget for Financial Year 2025/2026 as we shall see in the next pages.

For funding from Other Government Transfers (OGT) and External Financing, we have not yet received their IPFs and therefore used Current year's figures for purposes of budgeting.

For locally collected revenue, we have made a projection based on the current year's performance plus the news revenue sources expected to be enhanced.

SUMMARY OF THE RESOURCE ENVELOPE FOR FINANCIAL YEAR 2025/2026.

Our Projected Resource Envelope for the financial year 2025/2026 is Ushs.49,707,383,683 (Forty nine billion seven hundred seven million three hundred eighty three thousand six hundred eighty three only) as per summary below.

Sr.	SOURCE OF FUNDING	AMOUNT
1.	Central Government Transfers (CGT)	45,653,520,333=
2.	Other Government Transfers (OGT)	1,018,173,230=
3.	External Financing (Donor)	1,122,636,875=
4.	Locally Collected Revenue	1,913,033,247=
	TOTAL	49,707,383,683=

A. CENTRAL GOVERNMENT TRANSFERS

A total of Ushs.45,653,540,331 (Forty five billion six hundred fifty five million five hundred forty thousand three hundred thirty one only) is expected to be appropriated to the district from central government in form of Central Government Transfers as per details below.

PROGRAMME	GRANT	AMOUNT	TOTAL
01. Multi- Departmental	District Unconditional Grant:		
	- Wage	4,104,376,708=	
	- Non-wage	1,401,224,719=	5,505,601,427=
	Urban Unconditional Grant:		
- Wage	-		
- Non-wage	452,075,206=	452,075,206=	
01. Agro- Industrialization	District Discretionary Development Equalization Grant: -District	548,348,999=	
	- Sub-Counties	323,949,955=	
	- EU Funding	45,251,641=	917,550,596=
	Urban Discretionary Development Equalization Grant	129,378,450=	129,378,450=
05. Tourism Development	Production & Marketing Wage	1,987,102,560=	1,987,102,560=
	Production Non-Wage:		
	- Production Office	51,283,572=	
- Agric. Extension	355,267,686=		
- PDM	167,094,582=		
- PC Allowances	200,400,000=	774,045,840=	
06. Natural Resources, Environment, Climate Change, Land and Water Management	Production Development:		
	- Production Office	80,783,148=	
	- Agric. Extension	95,589,694=	
	- Micro-Scale Irrigation	1,148,828,569=	1,325,201,411=
07. Private Sector Development	Tourism –Nonwage -Development	4,318,182=	
		6,477,273=	10,795,455=
06. Natural Resources, Environment, Climate Change, Land and Water Management	Water and Environment Non- wage:		
	- Rural Water and Sanitation	109,008,532=	
	- Natural Resources and Environment	54,695,616=	163,704,14=
	Urban Water	340,000,000=	340,000,000=
	Water Development:		
- Piped Water	371,281,830=		
- Rural Water	494,120,575=	865,402,405=	
07. Private Sector Development	Transitional Development Water	14,814,815=	14,814,815=
	Trade and Industry Non- wage	19,606,926=	19,606,926=

09. Integrated Transport Infrastructure Services	- Roads and Engineering - Works and Transport	1,000,000,000= -	1,000,000,000= -
12. Human Capital Development	Health - PHC Wage	10,173,062,165=	10,173,062,165=
	Non-Wage: - Government Health Centres - Private not for profit - District Hospital - DHO's Office - PHC (Result Based) - DHOs Office (Result Based)	747,952,787= 72,888,681= 606,702,666= 77,893,148= 481,981,470= 17,831,515=	2,005,250,267=
	PHC Development: - Facility Upgrade - Formula and Performance part	- 194,633,448=	194,633,448=
	Education Wage: - Primary Education - Secondary Education - Skills Development	8,146,033,668= 4,814,445,700= 349,733,496=	13,310,212,864=
	Education Non-Wage: - Primary Education - Secondary Education - Skills Development	2,626,481,526= 1,171,189,756= 167,921,378=	3,965,592,661=
	Education Development: - UGIFT Seed Secondary School - SFG	- 347,394,161=	347,394,161=
	14. Public Sector Transformation	➤ Pension ➤ Gratuity ➤ Pension and Gratuity Arrears ➤ Salary Arrears	2,056,627,781= - - -
15. Community Mobilization and Mind-set Change	Social Development Services Non-Wage	95,467,747=	95,467,747=
TOTAL		45,653,540,331=	45,653,540,331=

B. OTHER TRANSFERS FROM GOVERNMENT

PROGRAMME	GRANT	TOTAL
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09. Integrated Transport Services	- Uganda Road Fund	824,228,647=
12. Human Capital Development	- PLE Administration Expenses	48,000,000=
15. Community Mobilization and Mind-set Change	- UWEP	22,417,320=
	- Parish Community Associations	105,000,000=
	- Women Council	18,527,263=
TOTAL		1,018,173,230=

C. EXTERNAL FINANCING (DONOR ASSISTANCE)

PROGRAMME	GRANT	TOTAL
12. Human Capital Development	United National Children Fund (UNICEF)	100,000,000=
	Baylor Uganda	-
	World Health Organization (WHO)	400,000,000=
	Global Fund for HIV, TB & Malaria	112,027,642=
	Global Alliance for Vaccines & Immunization (GAVI)	510,609,233=
TOTAL		1,122,636,875=

D. LOCAL REVENUE

Revenue Source	Budget Estimates 2024/2025	Actual Collections as at 31/10/2024	Total District Budget Estimates 2025/2026(T/Cs, LLGs and DISTRICT)
Local Service Tax	281,000,000	45,288,750	300,000,000
Land Fees	55,000,000	10,583,000	60,000,000
Taxes on Lotteries & Gaming	4,000,000	3,198,000	4,000,000
Local Hotel Tax	5,000,000	3,350,000	5,000,000
Business Licences	315,000,000	88,085,150	320,000,000
Liquor fees	400,000	-	428,175
Miscellaneous & un identified Taxes	50,000,000	11,363,284	50,000,000
Sale of Produced Govt Assets	15,000,000	-	10,000,000
Sale of non-produced Govt properties	50,000	-	50,000
Rent and Rates	18,200,000	9,537,000	18,200,000

Refuse Collection fees	20,300,000	7,394,000	20,300,000
Sale of Bid Documents	20,012,000	4,439,500	20,012,000
Property related Duties/fees	307,000,000	76,960,455	435,055,572
Advertisements/ Bill Boards	4,350,000	6,854,000	10,000,000
Animal &Crop Husbandry related levies	60,000,000	32,893,960	60,000,000
Registration fees for Businesses and Documents	22,700,000	4,229,000	7,000,000
Vehicle Parking fees	5,000,000	2,400,000	5,000,000
Development and Building fees	100,500,000	49,060,641	120,500,000
Market fees/Gate Charges	85,000,000	66,350,776	160,000,000
Other fees charges	104,487,500	36,068,498	104,487,500
Micro scale Irrigation fees	290,000,000	56,318,439	200,000,000
Court Fines and Penalties	3,028,175	-	3,000,000
TOTAL	1,766,027,675	514,374,453	1,913,033,247

NB: The District should have received Ushs.124,204,138= from Local Service Tax deducted from the payroll but the Ministry of Finance has so far released a cash limit of only Ushs.27,377,500= leaving a balance of Ushs.96,826,638= not yet received