

Vote :519 Kanungu District**FY 2019/20****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



KWIZERA ALEX

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :519 Kanungu District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :519 Kanungu District**FY 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	882,466	598,953	822,246
Discretionary Government Transfers	3,788,439	2,934,605	3,758,623
Conditional Government Transfers	27,966,129	21,321,869	30,859,817
Other Government Transfers	3,372,418	1,956,545	4,658,357
External Financing	987,539	54,639	877,539
Grand Total	36,996,990	26,866,611	40,976,582

Revenue Performance by end of March of the Running FY

The overall local revenue performed up to 68% of the projected annual revenues by the end of the third quarter. The underperformance was registered mainly in other business registration, business license, Application Fees, Sale of non-produced Government Properties/assets, Market /Gate Charges due delays to award contract, Park Fees due to the policy shift in park revenue collection as the URA that was assigned the role to collect revenue has not remitted funds to urban councils, Animal & Crop Husbandry related Levies, Registration (e.g. Births, Deaths, Marriages, etc.) fees as it was taken up by national identification and registration authority. Other Government transfers performed at 67% by the end of the third quarter due to ministry of Gender, labor and social development releasing less youth livelihood funds and due to Uganda Wild Life Authority funds that had not been released by the end of the quarter as for the project proposals delayed to be submitted. The Donors funds performed up to 6% of the projected annual donor budget by the end of the third quarter. The underperformance was due to the donor budgets such as under UNEPI, Baylor International, WHO epidemic, and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District

Planned Revenues for next FY

The District projects to receive a total of 40,976,582,000 shillings for the financial year 2019/2020. The District projects to collect and spend 822,246,000 shs from local revenue for the Financial year 2019/2020. There has been a decline in the local revenue projections of 6.6% due to proper assessment of tax payers. The District projects to collect and spend 38,667,989,000 shs from central Government which accounts to 95.78% for the entire budget for the Financial year 2019/2020. There has been a slight increase of 5.8% in the projected funding from the central Government due to an increase in the allocation of the discretionary Government transfers specifically pension and gratuity and on conditional grants specifically the sector conditional grant non wage for the secondary education and skills development in the education department. The District projects to collect and spend 877,539,000 shs from donors which accounts to 2.24% for the entire budget for the Financial year 2019/2020. There has been a slight decline of 12.15% in the projected funding from the donors as Global Fund and Baylor international had not yet showed commitment to support the district as it was the case in the FY 2018/2019

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	3,322,051	2,428,724	4,035,025
Finance	579,527	449,490	500,456
Statutory Bodies	914,886	733,413	827,259

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Production and Marketing	1,612,221	1,252,645	1,540,897
Health	9,033,657	6,086,392	9,149,996
Education	17,316,817	13,142,138	19,339,430
Roads and Engineering	1,610,460	1,300,960	1,421,676
Water	352,149	639,950	275,285
Natural Resources	804,982	136,321	2,734,299
Community Based Services	1,039,273	743,221	701,857
Planning	241,025	135,003	246,774
Internal Audit	169,944	117,053	150,738
Trade, Industry and Local Development	0	0	52,891
Grand Total	36,996,990	27,165,311	40,976,582
<i>o/w: Wage:</i>	<i>22,811,027</i>	<i>17,165,936</i>	<i>24,143,036</i>
<i>Non-Wage Recurrent:</i>	<i>9,502,017</i>	<i>7,081,232</i>	<i>10,373,751</i>
<i>Domestic Devt:</i>	<i>3,696,408</i>	<i>2,863,504</i>	<i>5,582,256</i>
<i>External Financing:</i>	<i>987,539</i>	<i>54,639</i>	<i>877,539</i>

Expenditure Performance by end of March FY 2018/19

The District realized shillings 27,165,311,000 out of the projected annual budget of shs 36,996,990,000 which is 73% performance. The underperformance was due to the donor funds mainly under UNEPI, Baylor International, WHO epidemic, and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District and on local revenue especially under park fees as there was a policy shift in revenue collection requiring URA to collect park fees on behalf of urban council which has not been remitted. The Development funds from the central Government were released at 100% and the rest of the funds from the conditional government transfers were released at 75% as expected safe for education conditional grant non wage where fund were only released at 66% as funds are released on term basis. Out of the realized funds worth 27,165,311,000, shillings 24,183,360,000 was utilized by the end of the third quarter which is 89% absorption capacity. Only 21% of the Development funds were spent. This is because of the delays by the contracts committees to award the projects associated with delays to evaluate the projects

Planned Expenditures for the FY 2019/20

The overall expenditure allocations to departments have not changed much from those of the last financial year 2018/2019. There has been an increase in the departments save for the statutory bodies due non a reduction in local revenue in lower local governments, Community department due to non allocation of YLP, Finance department due to less allocation in the multi-sectoral allocations, production departments due creation of the department of trade, industry and Local economic development, water due to a reduction in the conditional grants to the department and health due to a reduction in the donors to the department. The increase in other departments has been due to an increase the resource envelope in the conditional grants. The Education department has an increase in revenue allocations of 11.69% for the FY 2019/2020 as result on the additional two secondary schools that were recently Government aided. The expected funds have been allocated as follows, 24,143,036,000 shs to wages, 10,373,751,000 shs to non wage 5,582,256,000 to domestic development and 877,539,000 shs to donor development

Medium Term Expenditure Plans

The medium term expenditure plans for 2019/2020 will be towards the theme of refocusing development on the poor and wealth creation through increasing agricultural production and productivity exploiting the tourism potential across District. The medium term expenditure plans for 2019/2020 will be towards the theme of underpinning Industrialization and productivity for Job Creation and inclusive growth". through increasing agricultural production and productivity, exploiting the tourism potential across Districts and regions, improving the physical and social infrastructure in the District, improving social services provision ,prevent malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups, Improving community mobilization for development strengthening public private partnerships and Improving Project Implementation

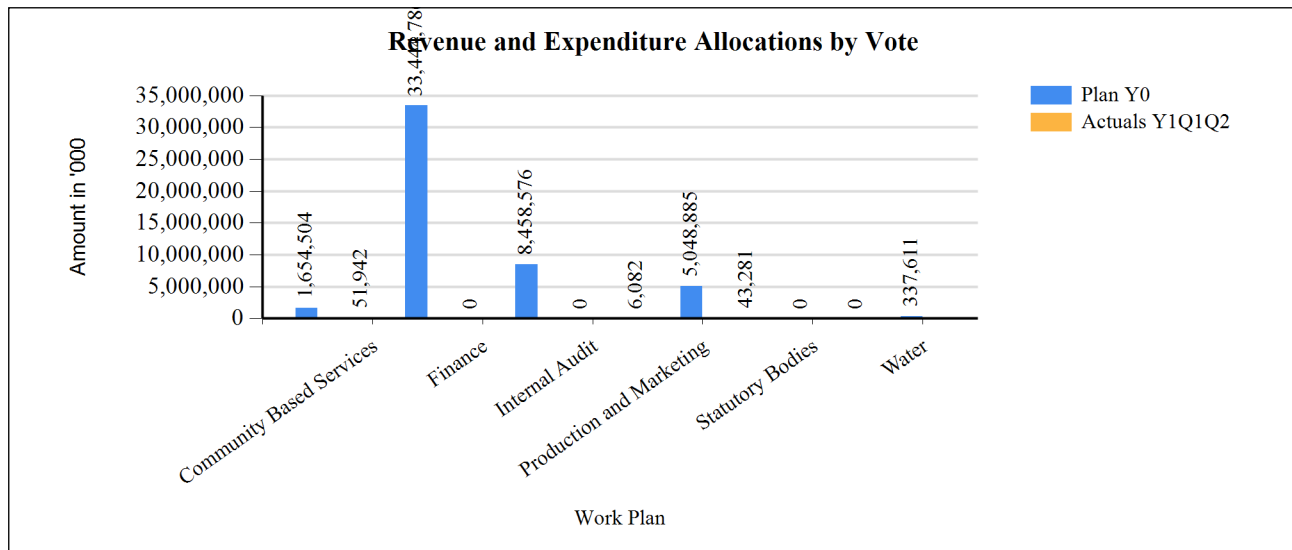
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FY 2019/20

Challenges in Implementation

Inadequate accommodation for teachers and health workers Limited access of farmers to micro finance institutions (credit facilities) Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the production on a large scale Discriminatory hard to reach policy that does not cater for staff in Urban councils. Poor internet connectivity that affects report production

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	882,466	598,953	822,246
Agency Fees	19,000	25,000	39,000
Animal & Crop Husbandry related Levies	4,950	1,825	5,000
Application Fees	7,000	3,320	10,000
Business licenses	40,000	15,163	40,000
Group registration	0	0	2,000
Liquor licenses	0	0	1,420
Local Hotel Tax	14,000	11,200	16,154
Local Services Tax	155,000	114,215	185,000
Market /Gate Charges	390,372	200,650	237,116
Miscellaneous receipts/income	151,046	170,043	105,000
Other Fees and Charges	12,000	8,520	12,000
Other licenses	0	0	83,000
Park Fees	42,000	24,900	39,291
Property related Duties/Fees	14,000	14,418	14,000

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Quarry Charges	4,000	2,000	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,500	0	0
Registration of Businesses	12,598	7,700	12,698
Sale of non-produced Government Properties/assets	13,000	0	16,567
2a. Discretionary Government Transfers	3,788,439	2,934,605	3,758,623
District Discretionary Development Equalization Grant	257,837	257,777	265,658
District Unconditional Grant (Non-Wage)	845,758	634,318	810,959
District Unconditional Grant (Wage)	1,804,265	1,360,927	1,817,905
Urban Discretionary Development Equalization Grant	74,852	74,852	71,945
Urban Unconditional Grant (Non-Wage)	197,513	148,135	183,942
Urban Unconditional Grant (Wage)	608,214	458,596	608,214
2b. Conditional Government Transfer	27,966,129	21,321,869	30,859,817
Sector Conditional Grant (Wage)	20,398,548	15,346,412	21,716,916
Sector Conditional Grant (Non-Wage)	3,868,500	2,684,385	4,244,468
Sector Development Grant	2,023,524	2,023,524	2,283,322
Transitional Development Grant	21,053	21,053	243,454
General Public Service Pension Arrears (Budgeting)	0	0	150,214
Salary arrears (Budgeting)	22,466	22,466	114,725
Pension for Local Governments	911,124	683,343	1,285,804
Gratuity for Local Governments	720,914	540,685	820,914
2c. Other Government Transfer	3,372,418	1,956,545	4,658,357
National Medical Stores (NMS)	782,000	391,000	782,000
Support to PLE (UNEB)	12,306	17,408	20,000
Uganda Road Fund (URF)	1,258,970	1,061,937	922,408
Uganda Wildlife Authority (UWA)	610,000	0	2,553,207
Uganda Women Entrepreneurship Program(UWEP)	228,400	180,554	0
Youth Livelihood Programme (YLP)	480,742	305,645	380,742
3. External Financing	987,539	54,639	877,539
Baylor International (Uganda)	20,000	0	0
United Nations Children Fund (UNICEF)	450,000	38,694	450,000
United Nations Population Fund (UNPF)	138,787	15,945	138,787
Global Fund for HIV, TB & Malaria	90,000	0	0
World Health Organisation (WHO)	101,478	0	101,478
United Nations Expanded Programme on Immunisation (UNEPI)	187,274	0	187,274
Total Revenues shares	36,996,990	26,866,611	40,976,582

Vote :519 Kanungu District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The overall local revenue performed up to 68% of the projected annual revenues by the end of the third quarter. The underperformance was registered mainly in other business registration, business license, Application Fees, Sale of non-produced Government Properties/assets, Market /Gate Charges due delays to award contract, Park Fees due to the policy shift in park revenue collection as the URA that was assigned the role to collect revenue has not remitted funds to urban councils, Animal & Crop Husbandry related Levies, Registration (e.g. Births, Deaths, Marriages, etc.) fees as it was taken up by national identification and registration authority

Central Government Transfers

Other Government transfers performed at 67% by the end of the third quarter due to ministry of Gender, labor and social development releasing less youth livelihood funds and due to Uganda Wild Life Authority funds that had not been released by the end of the quarter as for the project proposals delayed to be submitted

External Financing

The Donors funds performed up to 6% of the projected annual donor budget by the end of the third quarter. The underperformance was due to the donor budgets such as under UNEPI, Baylor International, WHO epidemic, and global fund where we did not receive funds as there were finalizing modalities of releasing funds to the District

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The District projects to collect and spend 822246000 shs from local revenue for the Financial year 2019/2020. There has been a decline in the local revenue projections of 6.6% due to proper assessment of tax payers

Central Government Transfers

The District projects to collect and spend 37,463,431,000 shs from central Government which accounts to 95.65% for the entire budget for the Financial year 2019/2020. There has been a slight increase of 5.8% in the projected funding from the central Government due to an increase in the allocation of the discretionary Government transfers specifically pension and gratuity and on conditional grants specifically the sector conditional grant non wage for the secondary education and skills development in the education department

External Financing

The District projects to collect and spend 877,539,000 shs from donors which accounts to 2.24% for the entire budget for the Financial year 2019/2020. There has been a slight decline of 12.15% in the projected funding from the donors as Global Fund and Baylor international had not yet showed commitment to support the district as it was the case in the FY 2018/2019

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,386,604	1,035,308	1,340,942
District Production Services	201,715	72,752	199,955
District Commercial Services	23,902	19,767	0
<i>Sub- Total of allocation Sector</i>	1,612,221	1,127,826	1,540,897
Sector :Works and Transport			

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District, Urban and Community Access Roads	1,467,055	1,070,822	1,299,613
District Engineering Services	143,405	80,052	122,063
Sub- Total of allocation Sector	1,610,460	1,150,873	1,421,676
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	52,891
Sub- Total of allocation Sector	0	0	52,891
Sector :Education			
Pre-Primary and Primary Education	11,662,923	7,592,461	10,454,944
Secondary Education	3,686,476	2,878,036	6,715,457
Skills Development	1,702,865	1,337,786	1,803,745
Education & Sports Management and Inspection	264,553	119,513	365,283
Sub- Total of allocation Sector	17,316,817	11,927,796	19,339,430
Sector :Health			
Primary Healthcare	5,464,372	2,563,160	5,532,067
District Hospital Services	3,270,554	2,724,716	2,225,812
Health Management and Supervision	298,730	137,965	1,392,118
Sub- Total of allocation Sector	9,033,657	5,425,841	9,149,996
Sector :Water and Environment			
Rural Water Supply and Sanitation	352,149	90,512	275,285
Natural Resources Management	804,982	126,574	2,734,299
Sub- Total of allocation Sector	1,157,130	217,086	3,009,584
Sector :Social Development			
Community Mobilisation and Empowerment	1,039,273	734,264	701,857
Sub- Total of allocation Sector	1,039,273	734,264	701,857
Sector :Public Sector Management			
District and Urban Administration	3,322,051	2,385,826	4,035,025
Local Statutory Bodies	914,886	620,791	827,259
Local Government Planning Services	241,025	122,218	246,774
Sub- Total of allocation Sector	4,477,962	3,128,836	5,109,058
Sector :Accountability			
Financial Management and Accountability(LG)	579,527	432,885	500,456
Internal Audit Services	169,944	117,052	150,738
Sub- Total of allocation Sector	749,471	549,938	651,194

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
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Vote :519 Kanungu District**FY 2019/20**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,288,051	2,397,724	3,887,335
District Unconditional Grant (Non-Wage)	28,000	20,750	58,744
District Unconditional Grant (Wage)	739,050	524,994	752,690
General Public Service Pension Arrears (Budgeting)	0	0	150,214
Gratuity for Local Governments	720,914	540,685	820,914
Locally Raised Revenues	86,000	50,416	46,000
Multi-Sectoral Transfers to LLGs_NonWage	445,042	269,220	371,541
Multi-Sectoral Transfers to LLGs_Wage	335,454	285,850	286,702
Pension for Local Governments	911,124	683,343	1,285,804
Salary arrears (Budgeting)	22,466	22,466	114,725
Development Revenues	34,000	31,000	147,690
District Discretionary Development Equalization Grant	34,000	31,000	31,000
Locally Raised Revenues	0	0	12,132
Multi-Sectoral Transfers to LLGs_Gou	0	0	104,558
Total Revenues shares	3,322,051	2,428,724	4,035,025
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,074,504	810,843	1,039,392
Non Wage	2,213,546	1,571,983	2,847,942
Development Expenditure			
Domestic Development	34,000	3,000	147,690
External Financing	0	0	0
Total Expenditure	3,322,051	2,385,826	4,035,025

Narrative of Workplan Revenues and Expenditure

The administration department projects to receive and spend a total 4,035,025,000 Shillings in the financial year 2019/2020 which is 9.85 % of the total projected district budget worth 40,976,582,000 shillings. There has been an increase in revenue allocations to the department of 21.46% as compared to the last year allocations due to increase in allocation of gratuity and pension for Local Governments, salary arrears and multi-sectoral allocations from lower local Governments. Shillings 1,039,392,000 will be spent as wage, shillings 2,847,942,000 will be spent as non wage and shillings 147,690,000 will be spent as domestic development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	579,527	449,490	500,456
District Unconditional Grant (Non-Wage)	66,761	37,731	66,761
District Unconditional Grant (Wage)	245,600	184,200	245,600
Locally Raised Revenues	25,814	36,174	25,814
Multi-Sectoral Transfers to LLGs_NonWage	141,402	141,233	150,281
Multi-Sectoral Transfers to LLGs_Wage	99,950	50,152	12,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	579,527	449,490	500,456
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	345,550	234,352	257,600
Non Wage	233,977	198,533	242,856
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	579,527	432,885	500,456

Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 500,456,000 Shillings which is 1.22% of the total district budget. There has been a slight decline in revenue allocation to the department of 13.64% as compared to the last year allocations due to a reduction in multisectoral transfers from the urban council as a result of reduction in local revenue projections as a result of the new taxing policy of vehicles. Shillings 257,600,000/= will be spent as wages while shillings 242,856,000/= will be spent as non wage

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	914,886	733,413	827,259
District Unconditional Grant (Non-Wage)	479,618	359,712	408,166
District Unconditional Grant (Wage)	209,997	157,497	209,997
Locally Raised Revenues	40,946	36,605	112,406
Multi-Sectoral Transfers to LLGs_NonWage	166,293	156,599	96,690
Multi-Sectoral Transfers to LLGs_Wage	18,033	23,000	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	914,886	733,413	827,259
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	228,030	180,497	209,997
Non Wage	686,856	440,294	617,262
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	914,886	620,791	827,259

Narrative of Workplan Revenues and Expenditure

The department projects to receive and spend 827,259,000 shillings as compared to 914,886,000 shillings in 2018/19. This is a reduction in allocation of 9.58%. This is because of the reduction in multisectoral transfers from the Lower Local Government. The Department will receive 2.02% of the entire District budget. Shillings 209,997,000 will be spent as wages while shillings 617,262,000 will be spent as non wage.

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,450,410	1,090,834	1,365,122
Locally Raised Revenues	19,000	8,000	9,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,000
Sector Conditional Grant (Non-Wage)	435,470	326,603	359,183
Sector Conditional Grant (Wage)	995,940	756,231	995,940
Development Revenues	161,812	161,812	175,775
Multi-Sectoral Transfers to LLGs_Gou	7,098	7,098	22,725
Sector Development Grant	154,713	154,713	153,049
Total Revenues shares	1,612,221	1,252,645	1,540,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	995,940	756,231	995,940
Non Wage	454,470	332,596	369,183
Development Expenditure			
Domestic Development	161,812	39,000	175,775
External Financing	0	0	0
Total Expenditure	1,612,221	1,127,826	1,540,897

Narrative of Workplan Revenues and Expenditure

The production department projects to receive and spend a total of 1,540,897,000 Shillings in the financial year 2019/2020 which is 3.76 % of the total projected District budget worth 40,976,582,000shillings. There has been a reduction in revenue allocations to the department as compared to the last Financial year allocations of 4.4% due to a reduction in the sector conditional grant to the department. Shillings 995,940,000 has been allocated to wages, shillings 369,183,000 allocated to non wage and shillings 175,775,000 allocated to domestic development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,526,659	5,440,967	7,676,595
Locally Raised Revenues	10,000	6,200	10,000
Multi-Sectoral Transfers to LLGs_NonWage	41,316	20,595	0
Multi-Sectoral Transfers to LLGs_Wage	4,548	0	0
Other Transfers from Central Government	782,000	391,000	782,000
Sector Conditional Grant (Non-Wage)	726,823	545,424	790,994
Sector Conditional Grant (Wage)	5,961,972	4,477,748	6,093,601
Development Revenues	1,506,998	645,425	1,473,401
District Discretionary Development Equalization Grant	48,347	48,347	0
External Financing	862,039	24,831	767,539
Multi-Sectoral Transfers to LLGs_Gou	24,365	0	26,402
Sector Development Grant	572,247	572,247	679,459
Total Revenues shares	9,033,657	6,086,392	9,149,996
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,966,520	4,477,748	6,093,601
Non Wage	1,560,139	938,593	1,582,994
Development Expenditure			
Domestic Development	644,959	1,500	705,862
External Financing	862,039	8,000	767,539
Total Expenditure	9,033,657	5,425,841	9,149,996

Narrative of Workplan Revenues and Expenditure

The health department expects to receive and spend a total of 9,149,996,000 Shillings in the financial year 2019/2020 which 23.36% of the total projected District Budget worth 40,976,582,000 shillings. There has been a slight increase in revenue allocations to the department of 1.29% as compared to the last Financial year allocations due a in increase in wage allocation to enhance salary for special category of health workers. However there was a reduction in allocations of donors to the department as Global Fund and Baylor international have not yet showed commitment to support the district as it was the case in the FY 2018/2019. Shillings 6,093,601,000 has been allocated to wages, shillings 1,582,994,000 allocated to non wage, shillings 705,862,000 allocated to domestic development and 767,539,000 allocated to donor development.

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,136,159	11,927,828	17,708,700
District Unconditional Grant (Non-Wage)	1,000	0	7,000
District Unconditional Grant (Wage)	60,157	50,238	60,157
Locally Raised Revenues	16,000	10,500	10,557
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,000
Other Transfers from Central Government	12,306	17,408	20,000
Sector Conditional Grant (Non-Wage)	2,606,060	1,737,248	2,981,611
Sector Conditional Grant (Wage)	13,440,636	10,112,433	14,627,376
Development Revenues	1,180,658	1,214,310	1,630,730
Multi-Sectoral Transfers to LLGs_Gou	158,528	183,180	172,144
Sector Development Grant	1,022,130	1,022,130	1,234,934
Transitional Development Grant	0	0	223,652
Total Revenues shares	17,316,817	13,142,138	19,339,430
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,500,793	10,162,672	14,687,533
Non Wage	2,635,366	1,765,124	3,021,167
Development Expenditure			
Domestic Development	1,180,658	0	1,630,730
External Financing	0	0	0
Total Expenditure	17,316,817	11,927,796	19,339,430

Narrative of Workplan Revenues and Expenditure

The Education department projects to receive and spend a total of 19,339,430,000/= which is 47.20% of the total District budget worth 40,976,582,000 Shillings. The department has had an increase in budget allocations for 2019/2020 as compared to the financial year for 2018/2019 of 11.69%. The increase is due increased allocation of the District discretionary Equalization grant by the Lower Local Governments to the department and increased allocation of the sector conditional grant wage and non wage to cater for the additional of two secondary schools that have been government aided.. Shillings 13,800,793,000 has been allocated to wages, shillings 2,360,885,000 allocated to non wage and shillings 1,410,711,000 has been allocated for domestic development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,589,302	1,279,463	1,316,078
District Unconditional Grant (Non-Wage)	18,000	9,000	18,000
District Unconditional Grant (Wage)	120,456	90,342	120,456
Locally Raised Revenues	45,000	11,638	0
Multi-Sectoral Transfers to LLGs_NonWage	83,023	51,090	0
Multi-Sectoral Transfers to LLGs_Wage	63,854	55,456	255,214
Other Transfers from Central Government	1,258,970	1,061,937	922,408
Development Revenues	21,158	21,497	105,598
District Discretionary Development Equalization Grant	0	0	58,011
Locally Raised Revenues	0	0	45,000
Multi-Sectoral Transfers to LLGs_Gou	21,158	21,497	2,587
Total Revenues shares	1,610,460	1,300,960	1,421,676
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,310	145,798	375,670
Non Wage	1,404,993	1,005,075	940,408
Development Expenditure			
Domestic Development	21,158	0	105,598
External Financing	0	0	0
Total Expenditure	1,610,460	1,150,873	1,421,676

Narrative of Workplan Revenues and Expenditure

The roads and engineering department expects to receive 1,421,676,000 shillings for Community, Urban and feed roads maintenance and DDEG which is 3.47% of the entire District budget. There has been a reduction of 11.72% in budget allocation as compared to last FY due to a decrease in allocation by lower Local Governments under multi-sectoral transfers and a reduction in Uganda road fund. The funds have been allocated as follows. Shillings 375,670,000 has be earmarked for wages, 940,408,000 shillings allocated to non wage while shillings 105,598,000 has been allocated for domestic development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	42,124	330,194	36,624
Sector Conditional Grant (Non-Wage)	42,124	31,593	36,624
Development Revenues	310,024	309,756	238,662
Locally Raised Revenues	0	0	2,980
Multi-Sectoral Transfers to LLGs_Gou	14,537	14,269	0
Sector Development Grant	274,434	274,434	215,879
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	352,149	639,950	275,285
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	42,124	27,881	36,624
Development Expenditure			
Domestic Development	310,024	62,631	238,662
External Financing	0	0	0
Total Expenditure	352,149	90,512	275,285

Narrative of Workplan Revenues and Expenditure

The water department projects to receive and spent 275,285,381 shillings for rural water and sanitation which is 0.676% of the entire District budget. There has been a slight reduction in budget allocation of 7.3% as compared to last FY due to non-allocation by lower Local Governments under multi-sectoral transfers and a reduction in the sector conditional grants to the department. The funds have been allocated as follows. shillings 36,623,834 will be spent on software activities while shillings 238,662,000 will be spent on capital as domestic development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	188,182	130,084	175,091
District Unconditional Grant (Non-Wage)	1,000	750	1,000
District Unconditional Grant (Wage)	145,340	109,005	145,340
Locally Raised Revenues	23,000	7,578	23,000
Multi-Sectoral Transfers to LLGs_NonWage	12,760	8,190	0
Sector Conditional Grant (Non-Wage)	6,082	4,561	5,751
Development Revenues	616,800	6,237	2,559,207
District Discretionary Development Equalization Grant	6,800	6,237	6,000
Other Transfers from Central Government	610,000	0	2,553,207
Total Revenues shares	804,982	136,321	2,734,299
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,340	109,005	145,340
Non Wage	42,842	17,569	29,751
Development Expenditure			
Domestic Development	616,800	0	2,559,207
External Financing	0	0	0
Total Expenditure	804,982	126,574	2,734,299

Narrative of Workplan Revenues and Expenditure

Natural resource department is expecting to receive and spend shs 2,734,299,000/= which is 6.67% of the total District budget worth 40,976,582,000 Shillings. The department has had a increase of 240% in budget allocations for 2019/2020 as compared to the financial year 2018/2019 . The increase is due increased revenues from revenue sharing from Bwindi national park as a result of increased tourists in the District. Shillings 145,340,000 has been allocated to wages, shillings 29,751,000 allocated to non wage and shillings 2,559,207,000,000 has been allocated for domestic development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	314,831	256,922	701,857
District Unconditional Grant (Non-Wage)	8,000	4,000	8,000
District Unconditional Grant (Wage)	192,096	160,824	192,096
Locally Raised Revenues	23,000	14,825	23,100
Multi-Sectoral Transfers to LLGs_NonWage	22,618	28,779	44,176
Multi-Sectoral Transfers to LLGs_Wage	17,175	9,538	0
Other Transfers from Central Government	0	0	380,742
Sector Conditional Grant (Non-Wage)	51,942	38,956	53,743
Development Revenues	724,442	486,298	0
External Financing	15,300	0	0
Other Transfers from Central Government	709,142	486,298	0
Total Revenues shares	1,039,273	743,221	701,857
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,271	170,362	192,096
Non Wage	105,560	77,604	509,761
Development Expenditure			
Domestic Development	709,142	486,298	0
External Financing	15,300	0	0
Total Expenditure	1,039,273	734,264	701,857

Narrative of Workplan Revenues and Expenditure

The community based services department projects to receive and spend a total of 701,857,000 shillings out of the District total budget of shillings 40,976,582,000, which is 1.712% of the entire budget. Shillings 192,096,000/ (27.3%) = has been allocated to wage and shillings 509,761,000(72.63) allocated to non wage. Out of the funds allocated to the department, Shillings 23,100,000 (3.3%) is from locally generated revenues, shillings 53,743,000(7.7%) is Sector Conditional Grant (Non-wage) and shillings 380,742,000(68.7%) is from other Transfers from Central Government. The Department has had a decline in revenue allocation from 1,039,273,000 shillings in 2018/2019 to 701,857,000 shillings in the FY 2019/2020. This reduction of 32.47% is due to the non allocation of the UWEP funds as it was the case in the FY 2018/2019

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	112,970	93,195	118,040
District Unconditional Grant (Non-Wage)	58,700	44,025	59,000
District Unconditional Grant (Wage)	36,400	27,300	36,400
Locally Raised Revenues	17,870	21,870	22,640
Development Revenues	128,055	41,808	128,734
District Discretionary Development Equalization Grant	17,855	12,000	18,734
External Financing	110,200	29,808	110,000
Total Revenues shares	241,025	135,003	246,774
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,400	27,300	36,400
Non Wage	76,570	57,740	81,640
Development Expenditure			
Domestic Development	17,855	7,370	18,734
External Financing	110,200	29,808	110,000
Total Expenditure	241,025	122,218	246,774

Narrative of Workplan Revenues and Expenditure

The Planning department expects to receive and spent 246,774,000 shillings in the Fy 2019/2020 as compared to shillings 241,025,000 in the FY 2018/2019. There has been a slight increase 2.4% in the budget allocation as compared to last FY due increased allocation of the local revenue to enhance the preparation of the third District development plan.. The overall departmental allocation accounts to 0.59% of the entire District budget. Shillings 36,400,000/= has been allocated to wage and 81,640,000/= shillings allocated to non wage and 128,734,000 allocated to development

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	169,944	117,053	150,738
District Unconditional Grant (Non-Wage)	17,000	12,975	17,000
District Unconditional Grant (Wage)	55,169	56,527	28,840
Locally Raised Revenues	15,600	8,700	15,600
Multi-Sectoral Transfers to LLGs_NonWage	12,975	4,252	35,000
Multi-Sectoral Transfers to LLGs_Wage	69,200	34,600	54,298
Development Revenues	0	0	0
N/A			
Total Revenues shares	169,944	117,053	150,738
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,369	91,127	83,138
Non Wage	45,575	25,926	67,600
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	169,944	117,052	150,738

Narrative of Workplan Revenues and Expenditure

The internal Audit department expects to receive and spent 150,738,000 shillings in the Fy 2019/2020 as compared to shillings 169,944,000 in the FY 2018/2019. There has been a reduction of 11.30% in the budget allocation as compared to last FY due to less allocation from the lower Local Governments and district unconditional grant wage to the department. The overall departmental allocation accounts to 0.367% of the entire District budget. Shillings 83,138,000/= has been allocated to wage and 67,600,000/= shillings allocated to non wage

Vote :519 Kanungu District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	52,891
District Unconditional Grant (Wage)	0	0	26,329
Locally Raised Revenues	0	0	10,000
Sector Conditional Grant (Non-Wage)	0	0	16,562
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	52,891
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	26,329
Non Wage	0	0	26,562
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	52,891

Narrative of Workplan Revenues and Expenditure

The department in FY 2019/2020 expects to receive and spent Ugx 53,224,000 for trade, industry and local economic development. This is 0.136% of the entire District budget. The funds have been allocated as follows. Shillings 26,329,000 will be spent as wage while shillings 26,895,000 will be spent as non-wage

Vote :519 Kanungu District

FY 2019/20
