

Vote :520 Kapchorwa 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.

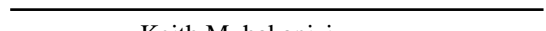
Signature :

Signature :



Kandole Simon Peter, Chief Administrative Officer

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :520 Kapchorwa 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 :520 Kapchorwa 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	307,000	216,602	444,378
Discretionary Government Transfers	3,116,728	2,510,728	3,119,255
Conditional Government Transfers	11,434,851	8,866,772	13,869,673
Other Government Transfers	2,282,288	1,871,902	2,880,660
External Financing	520,000	37,558	540,000
Grand Total	17,660,868	13,503,563	20,853,966

Revenue Performance by end of March of the Running FY

The District expected annual revenue of Shs 17,660,868,000=, However Ugx 13,503,563,000 was received by the end of the third quarter indicating over 75% by end of the quarter cumulatively. Specifically, individual item budget performance was Ugx 2,510,72,000 of the discretionary government transfers, Ugx 8,866,772,000 of Conditional grants, Ugx 1,871,902,000 of other transfers, Ugx 216,602,000 of the Local revenue and Ugx 37,558,000 of donor funding was realized by end of Quarter three.

Planned Revenues for next FY

The District expects a total of Ugx..20,853,966,000/= of which Ugx 444,378,000/= is from Local Revenue (district and LLGs), Ugx 3,119,255,000/=, from Discretionary Government Transfers, Ugx .13,621,017,000/= from Conditional Government Transfers, Ugx 2,892,660,000/=is from Other Government Transfers and Ugx 540,000,000/= is from donor funding.

Most of the revenue sources are expected to realize less than the previous years budgeted revenues, thus an overall lower budget.

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	3,412,441	2,801,428	3,661,293
Finance	251,306	187,456	324,796
Statutory Bodies	715,401	485,643	713,909
Production and Marketing	1,282,309	997,726	2,691,767
Health	4,928,184	3,593,885	5,402,053
Education	4,507,819	3,395,874	5,945,043
Roads and Engineering	684,942	460,289	686,458
Water	352,919	320,091	356,824
Natural Resources	308,001	153,402	254,632
Community Based Services	1,013,698	893,816	540,871
Planning	120,129	73,805	146,469
Internal Audit	83,719	61,039	82,719

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Trade, Industry and Local Development	0	0	47,133
Grand Total	17,660,868	13,424,454	20,853,966
<i>o/w: Wage:</i>	<i>9,428,736</i>	<i>7,096,132</i>	<i>10,009,131</i>
<i>Non-Wage Recurrent:</i>	<i>5,725,849</i>	<i>4,373,964</i>	<i>7,369,270</i>
<i>Domestic Devt:</i>	<i>1,986,283</i>	<i>1,916,800</i>	<i>2,935,565</i>
<i>External Financing:</i>	<i>520,000</i>	<i>37,558</i>	<i>540,000</i>

Expenditure Performance by end of March FY 2018/19

During the Financial year 2019/2020 our expenditure pattern will be Ugx 10,009,131,000 on wages, Ugx 7,369,270,000= on non-wage recurrent activities and Ugx 2,945,565,000 will be spent on domestic development activities and while Ugx 540,000,000 will be spent on donor funded activities, compared to the previous year's budget of UGX 9,428,736,000, Ugx 5,725,849,000, Ugx 1,986,283,000 and 520,000,000 respectively.

The Development funds will be used for office retooling (furniture, and computers) Renovation and extension of GFS Gamogo, Amukol, Kaserem, Chema, Munarya, Chepterech, kaptanya LLGS value chain development. Construction of Maternity ward, OPD and staff house at Gamogo HCII, Construction of lined pit latrine in Primary Schools, procurement of furniture, bridges and roadwork's

Changes wage expenditure changes is due increased staff salaries for science staff, the non wage increase is a result of higher allocations for operational funds especially for extension workers, while the increase under development is due a higher funds allocated under education-seed school and development activities under health for upgrading of health facilities.

Planned Expenditures for the FY 2019/20

During the Financial year 2019/2020 our expenditure pattern will be Ugx 10,009,131,000 on wages, Ugx 7,369,270,000= on non-wage recurrent activities and Ugx 2,945,565,000 will be spent on domestic development activities and while Ugx 540,000,000 will be spent on donor funded activities, compared to the previous year's budget of UGX 9,428,736,000, Ugx 5,725,849,000, Ugx 1,986,283,000 and 520,000,000 respectively.

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Medium Term Expenditure Plans

The Medium term plans emphasize the achievement of the sustainable development goals and contributing towards meeting the vision 2040 and National vision of a transformed Ugandan society from peasant-to middle income society e.g. through promoting improved production and productivity of agricultural ventures working towards elimination of hunger, provision of clean water, sustainability of life on land and where possible under water, and promotion of a general clean and green environment as we work to promote climate smart interventions in curbing climate change issues.

We shall also invest in environmental protection and thus sustainable use of resources and improvements in areas of infrastructure development especially in ensuring functionality of existing facilities e.g. contractions of maternity and children wards in facilities without them, upgrading of HCII to HCIII to provide more health care services.

The development and Maintenance of roads and transport means (cliff ladders) to facilitate movement of people and goods, community sensitization on management and sustainability of Government projects and programs shall also be emphasized in this budget.

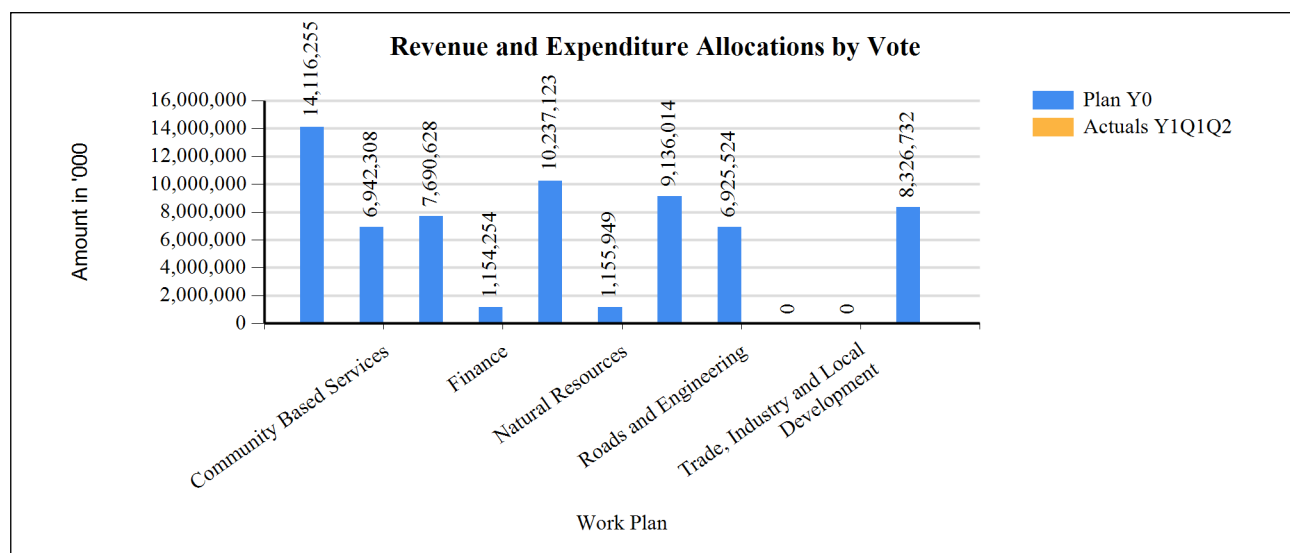
Challenges in Implementation

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The constraints in the implementation of future plans include issues of inadequate staffing level across many departments including administration:- having few parish chiefs while still other departments lack substantive heads of department. Planning, Audit, Production, Health, Works and Community. Worse still critical departments like Health do not have some critical staff on ground. The other constraint is inadequate equipment (especially Office and transport equipment's) to enable smooth operation and implementation of activities, The challenge of inadequate office space, with some

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	307,000	216,602	444,378
Animal & Crop Husbandry related Levies	6,000	4,500	27,200
Application Fees	20,000	6,000	20,000
Business licenses	5,000	3,750	10,000
Cess on produce	0	0	1,470
Ground rent	0	0	16,000
Land Fees	59,500	33,599	67,846
Local Services Tax	50,000	20	57,520
Market /Gate Charges	5,500	5,375	6,600
Other Fees and Charges	20,000	20,729	62,684
Other licenses	15,000	8,500	15,000
Property related Duties/Fees	10,000	2,500	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	250	4,964
Registration of Businesses	5,000	5,540	2,100
Rent & Rates - Non-Produced Assets – from other Govt units	20,000	10,500	49,994

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Royalties	0	0	50,000
Sale of non-produced Government Properties/assets	20,000	2,845	28,000
Unspent balances – Locally Raised Revenues	70,000	112,494	10,000
2a. Discretionary Government Transfers	3,116,728	2,510,728	3,119,255
District Discretionary Development Equalization Grant	660,299	660,299	659,306
District Unconditional Grant (Non-Wage)	563,834	422,875	553,712
District Unconditional Grant (Wage)	1,892,596	1,427,554	1,906,236
Urban Unconditional Grant (Wage)	0	0	0
2b. Conditional Government Transfer	11,434,851	8,866,772	13,869,673
Sector Conditional Grant (Wage)	7,536,140	5,668,579	8,102,895
Sector Conditional Grant (Non-Wage)	1,281,512	919,732	1,401,577
Sector Development Grant	1,176,685	1,176,685	2,193,773
Transitional Development Grant	21,053	21,053	19,802
General Public Service Pension Arrears (Budgeting)	58,592	58,592	534,097
Salary arrears (Budgeting)	5,919	5,919	13,059
Pension for Local Governments	982,266	736,700	1,131,787
Gratuity for Local Governments	372,684	279,513	472,684
2c. Other Government Transfer	2,282,288	1,871,902	2,880,660
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	100,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	958,865	804,403	738,500
Support to PLE (UNEB)	12,000	5,716	12,000
Uganda Road Fund (URF)	477,423	314,055	408,000
Uganda Women Entrepreneurship Program(UWEP)	280,000	256,641	0
Vegetable Oil Development Project	64,000	77,764	120,000
Youth Livelihood Programme (YLP)	390,000	413,323	180,000
Agriculture Cluster Development Project (ACDP)	0	0	1,382,160
3. External Financing	520,000	37,558	540,000
United Nations Children Fund (UNICEF)	290,000	37,558	140,000
Global Fund for HIV, TB & Malaria	50,000	0	190,000
World Health Organisation (WHO)	80,000	0	110,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	100,000
Total Revenues shares	17,660,868	13,503,563	20,853,966

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i) Revenue Performance by March FY 2018/19

Locally Raised Revenues

The district realized cumulative local revenue of UGX 216,602,000/= of the approved budget of UGX 307,000,000/=. The Local Revenue performance was below average although the performance of the unspent balance, other fees and charges and registration of businesses were higher than the budget having realized UGX 112,494,000/=, UGX 20,729,000/=, and UGX 5,540,000 compared to the expected budget of 70,000,000/=: 20,000,000/= and 5,000,000/= respectively.

However the rest of the sources performed well below average i.e. LST at 20,000/= compared to 50,000,000/=: Land fees at 33,599,000 compared to 59,500,000/=: Application fees of 6,000,000/= compared to 20,000,000/= Rent and rates having raised 10,500,000/= compared to 20,000,000 budget. Others includes Sale on non-produced government properties/assets having raised 2,845,000/= compared to 20,000,000/=:

Central Government Transfers

The district realized over the budgeted transfers from Central Government grants with all sources performing at over 75% i.e. Discretionary Government transfers realized was Ugx 1,2,510,728,000/= against annual budget of Ugx 3,116,728,000/=: Other Government transfers received Ugx 1,871,902,000/= against annual budget of Ugx 2,282,288,000/=: Conditional Government transfers received Ugx 8,866,772,000/= against annual budget of Ugx 11,434,851,000/=:

There was an over performance of the central government transfers due to realization of more funding under DDEG of UGX. 660,299,000/= compared to the annual budget of UGX. 660,299,000/= (100% performance), sector conditional grant Non-wage of Ugx 919,732,000/= against annual budget of 1,281,512,000/=: sector development grant of Ugx 1,176,685,000/= against annual budget of 1,176,685,000/=(100%) and transitional grant of Ugx 21,053,000/=(100%) against the annual budget of Ugx 21,053,000/=:

External Financing

The district registered dismal funding from the external financing with Ugx 37,558,000/= only received compared to an annual budget of Ugx 520,000,000/=: This was because all other external funders did not remit any funds save for UNICEF which released Ugx 37,500,000/= towards health services compared to its initially budget of Ugx 290,000,000/=: Global fund, GAVI and WHO had nil returns during the three quarters.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The district registered dismal funding from the external financing with Ugx 37,558,000/= only received compared to an annual budget of Ugx 520,000,000/=: This was because all other external funders did not remit any funds save for UNICEF which released Ugx 37,500,000/= towards health services compared to its initially budget of Ugx 290,000,000/=: Global fund, GAVI and WHO had nil returns during the three quarters.

Projected revenue

The District projected Local Revenue is expected to remain constant at Ugx 444,378,000/= FY 2019/20, part of which will be LLG revenues. The change in local revenue is due to the LLG local revenue now captured as this was not captured in the last budget of 2018-2019. However the different sources of revenue have remained constant save for the LLG items as stated above.

During the FY 2019/20, the planned Local Revenue, we shall put more effort revenue mobilization to address factors hindering the implementing the implementation of the council resolution and recommendations. Major sources to target include; mining related duties/Fees, loading and offloading fees, cess on produce, Business licenses, Registration, Inspection and Advertisements among others.

Central Government Transfers

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Overall the Central Government Transfers (CGT) will be the major source of the proposed revenue budget for the District in FY 2019/2020. The total central Government transfers will be Ugx 19,632,932,000/= compared to last year's IPF of Ug x 17,308,585,000/=, Of the CGT , hence an increase in the item budget with the overall composition of the central Government transfers of the central Government grant remaining over 95%.

The Conditional Government Transfers will be Ugx 13,621,017,000/= , Discretionary Government Transfers will be Ugx 3,119,255,000/= and Other Government Transfers will be Ugx 2,892,660,000 compared to last year's budgets of UGx 11,434,851,000/=, 3,591,445,000/= and 2,282,288,000/= respectively.

External Financing

Donor support revenue forecast for FY 2019/2020 is UGX 540,000,000/= an increase from FY 2018/19 of Ugx 520,000,000/= . The increase in the external funding is attributed to the expected change in budget support by WHO from Ugx 80,000,000/= to UGx 110,000,000 and from Global fund for HIV Aids, TB and malaria from Ugx 50,000,000 to Ugx 190,000,000/=

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	1,038,874	635,306	2,417,225
District Production Services	229,247	74,071	274,542
District Commercial Services	14,188	9,915	0
<i>Sub- Total of allocation Sector</i>	1,282,309	719,291	2,691,767
Sector :Works and Transport			
District, Urban and Community Access Roads	684,942	285,609	686,458
<i>Sub- Total of allocation Sector</i>	684,942	285,609	686,458
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	47,133
<i>Sub- Total of allocation Sector</i>	0	0	47,133
Sector :Education			
Pre-Primary and Primary Education	2,561,131	1,632,417	2,558,555
Secondary Education	1,496,099	951,995	3,191,001
Skills Development	237,243	0	0
Education & Sports Management and Inspection	211,346	49,786	192,487
Special Needs Education	2,000	230	3,000
<i>Sub- Total of allocation Sector</i>	4,507,819	2,634,427	5,945,043
Sector :Health			
Primary Healthcare	647,426	234,408	858,822
District Hospital Services	168,600	126,450	168,600
Health Management and Supervision	4,112,158	2,758,296	4,374,631
<i>Sub- Total of allocation Sector</i>	4,928,184	3,119,154	5,402,053
Sector :Water and Environment			

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Rural Water Supply and Sanitation	352,919	180,776	356,824
Natural Resources Management	308,001	138,843	254,632
Sub- Total of allocation Sector	660,919	319,619	611,456
Sector :Social Development			
Community Mobilisation and Empowerment	1,013,698	415,504	540,871
Sub- Total of allocation Sector	1,013,698	415,504	540,871
Sector :Public Sector Management			
District and Urban Administration	3,412,441	2,352,561	3,661,293
Local Statutory Bodies	715,401	313,677	713,909
Local Government Planning Services	120,129	36,238	146,469
Sub- Total of allocation Sector	4,247,971	2,702,476	4,521,670
Sector :Accountability			
Financial Management and Accountability(LG)	251,306	176,757	324,796
Internal Audit Services	83,719	40,631	82,719
Sub- Total of allocation Sector	335,025	217,388	407,515

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,053,391	2,379,821	3,583,716
District Unconditional Grant (Non-Wage)	78,991	62,846	68,170
District Unconditional Grant (Wage)	442,322	339,849	445,912
General Public Service Pension Arrears (Budgeting)	58,592	58,592	534,097
Gratuity for Local Governments	372,684	279,513	472,684
Locally Raised Revenues	66,000	25,667	130,603
Multi-Sectoral Transfers to LLGs_NonWage	87,751	66,331	48,903
Other Transfers from Central Government	958,865	804,403	738,500
Pension for Local Governments	982,266	736,700	1,131,787
Salary arrears (Budgeting)	5,919	5,919	13,059
Development Revenues	359,050	421,607	77,577

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District Discretionary Development Equalization Grant	64,690	61,356	32,924
Multi-Sectoral Transfers to LLGs_Gou	294,360	360,251	44,653
Total Revenues shares	3,412,441	2,801,428	3,661,293

B: Breakdown of Workplan Expenditures***Recurrent Expenditure***

Wage	442,322	268,532	445,912
Non Wage	2,611,069	1,712,377	3,137,803

Development Expenditure

Domestic Development	359,050	371,651	77,577
External Financing	0	0	0
Total Expenditure	3,412,441	2,352,561	3,661,293

Narrative of Workplan Revenues and Expenditure

Administration department will receive total revenue of Ugx 3,661,293,000 up from last year's budget of Ugx 3,412,441,000. This increase in revenue budget in the next FY is due to an increase in the district unconditional Grant wage from Ugx 442,322,000 to Ugx 445,912,000, local revenue will increase from Ugx 66,000,000 to Ugx 130,603,000. The General public service pension allocation will increase from Ugx 534,097,000 to Ugx 58,592,000. Gratuity is expected to increase from Ugx 372,684,000 to Ugx 472,684,000, pension for local Governments from Ugx 958,865,000 to Ugx 1,131,787,000. The multi sector transfers are however expected to fall.

Expenditure will be on payment of Staff Wages at Ugx 445,912,000 the nonwage expenditure will be Ugx 3,137,803,000 and development Ugx 87,577,000 compared to last year's budgets Ugx 442,322,000, Ugx 2,611,069,000 and Ugx 359,050,000 respectively

Vote :520 Kapchorwa 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	248,459	184,609	310,672
District Unconditional Grant (Non-Wage)	24,000	18,000	26,000
District Unconditional Grant (Wage)	210,019	157,514	209,829
Locally Raised Revenues	14,000	9,095	38,000
Multi-Sectoral Transfers to LLGs_NonWage	440	0	36,843
Development Revenues	2,847	2,847	14,125
District Discretionary Development Equalization Grant	2,847	2,847	12,943
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,182
Total Revenues shares	251,306	187,456	324,796
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	210,019	147,711	209,829
Non Wage	38,440	27,046	100,843
Development Expenditure			
Domestic Development	2,847	2,000	14,125
External Financing	0	0	0
Total Expenditure	251,306	176,757	324,796

Narrative of Workplan Revenues and Expenditure

The expected revenue is Ugx 324,796,000 compared to Ugx251,306, 000, for last FY. This increase in revenue budget in the next FY is due to increase in the district unconditional Grant Non-wage will from Ugx 24,000,000 to Ugx 26,000,000 while local revenue will increase from Ugx 14,000,00 to Ugx 38,000,000. The DDEG allocation will increase from Ugx 2,847,000 to Ugx 14,125,000. The Wage allocation for the year will remain as last years at Ugx 209,829,000 .

Expenditure will be on payment of Staff Wages at Ugx 209,829,000, as of last year, the nonwage expenditure will be Ugx 100,843,000 compared to last years budget of 38,440,000, while domestic development will be at Ugx 14,125,000, compared to last years budget of UGx 2,847,000

Vote :520 Kapchorwa 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	715,401	485,643	713,909
District Unconditional Grant (Non-Wage)	272,401	204,301	276,872
District Unconditional Grant (Wage)	306,000	229,500	306,000
Locally Raised Revenues	137,000	51,842	66,400
Multi-Sectoral Transfers to LLGs_NonWage	0	0	64,637
Development Revenues	0	0	0
N/A			
Total Revenues shares	715,401	485,643	713,909
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	306,000	167,851	306,000
Non Wage	409,401	145,826	407,909
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	715,401	313,677	713,909

Narrative of Workplan Revenues and Expenditure

We expect total revenue in the FY 2019/2020 of Ugx 713,909,000/= Compared to previous year's total revenue of Ugx 715,401,000/= The expected revenue is slightly higher than last years funds because of an allocation under LLGS-other transfers , although local revenue allocation fell from Ugx 137,000,000/= to Ugx 61,400,000/=, This was due to a lower local revenue last year, hence the statutory requirement of 20% local revenue realized was allocated.

The expenditures will be mainly on wages at Ugx 306,000,000/=, same as last years budget and non wage of Ugx 407,908,810 compared to last years Ugx 409,401,000 funds allocated to this item

Vote :520 Kapchorwa 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	1,134,636	885,768	2,471,599
District Unconditional Grant (Non-Wage)	12,000	9,000	3,000
District Unconditional Grant (Wage)	80,000	60,000	68,000
Locally Raised Revenues	5,000	4,155	1,000
Other Transfers from Central Government	64,000	77,764	1,502,160
Sector Conditional Grant (Non-Wage)	477,415	358,061	401,217
Sector Conditional Grant (Wage)	496,221	376,788	496,221
Development Revenues	147,673	111,958	220,168
Multi-Sectoral Transfers to LLGs_Gou	65,073	29,358	138,480
Sector Development Grant	82,600	82,600	81,688
Total Revenues shares	1,282,309	997,726	2,691,767
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	576,221	310,286	564,221
Non Wage	558,415	409,005	1,907,377
Development Expenditure			
Domestic Development	147,673	0	220,168
External Financing	0	0	0
Total Expenditure	1,282,309	719,291	2,691,767

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2019/2020 Ugx 2,553,286,000 Compared to previous year's IPF Ugx 1,217,236,000/= The drastic increase in revenue was due to an increase in allocation under other transfers as a result of a new project ACDP (Agriculture Cluster Development Project), thus an increase of other transfers from Ugx 64,000,000 to Ugx 1,502,160,000 . We also expect an increase under Vegetable oil from Ugx 64,000,000 to Ugx 120,000,000. The department expects to receive Ugx 1,000, 000 from local revenue, District Non-wage of Ugx 3,000,000 and a district Wage of Ugx 60,000,000.

The expenses of the department will be on wage of Ugx 564,221,000 with a slight decrease from last years Ugx576,221,000 due to low allocation under district wage as a result of the upgrade of commercial office to a department, as well as Ugx1,907,377,000 compared to shs 558,415,000 and Ugx 81,688,000 compared to Ugx 81,688,000 respectively under Non-wage and Development respectively..

Vote :520 Kapchorwa 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	3,968,734	2,964,637	4,108,466
District Unconditional Grant (Non-Wage)	10,000	7,397	8,000
Locally Raised Revenues	29,000	6,000	24,000
Multi-Sectoral Transfers to LLGs_NonWage	50	0	3,690
Sector Conditional Grant (Non-Wage)	244,832	183,726	256,295
Sector Conditional Grant (Wage)	3,684,852	2,767,513	3,816,481
Development Revenues	959,451	629,247	1,293,587
District Discretionary Development Equalization Grant	80,000	80,000	91,411
External Financing	330,000	13,078	500,000
Multi-Sectoral Transfers to LLGs_Gou	13,281	0	19,572
Sector Development Grant	536,169	536,169	682,604
Total Revenues shares	4,928,184	3,593,885	5,402,053
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,684,852	2,707,859	3,816,481
Non Wage	283,882	188,243	291,985
Development Expenditure			
Domestic Development	629,451	209,974	793,587
External Financing	330,000	13,078	500,000
Total Expenditure	4,928,184	3,119,154	5,402,053

Narrative of Workplan Revenues and Expenditure

For FY 2019/2020 the department expects Ugx 5,402,053,000/= Compared to previous year's IPF Ugx 4,928,184,000/= . The IPFs increased budget is due to more allocations of donor funding and DDEG , and sector development grant which increased from Ugx 330,000,000/= to Ugx 500,000,000/=, Ugx 80,000,000/= to Ugx 91,411,000/=, and Ugx 682,604,000 from Ugx 536,169,000 respectively. There was also an increase in the wage component from Ugx 3,684,852,000, to Ugx 3,816,481,000. The department expects to receive Ugx 24,000,000/= from locally raised revenue similar to the allocation last year.

The expenditures will be mainly on PHC wages at Ugx 3,816,481,000/=, compared to last year's budget of Ugx 3,684,852,000 , and an allocation of non-wage of Ugx 291,985,000/= compared to the previous year's budget of Ugx 283,882,000 while the development expenditure composed External (donour) , sector and DDEG development grants will be Ug x1,293,583,000 compared to the previous UGx 959,451,000

Vote :520 Kapchorwa 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	3,972,533	2,940,588	4,594,911
District Unconditional Grant (Non-Wage)	10,000	5,000	6,000
District Unconditional Grant (Wage)	82,737	62,053	82,737
Locally Raised Revenues	2,000	2,000	2,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,790
Other Transfers from Central Government	12,000	5,716	12,000
Sector Conditional Grant (Non-Wage)	510,729	341,542	689,192
Sector Conditional Grant (Wage)	3,355,067	2,524,277	3,790,192
Development Revenues	535,287	455,287	1,350,132
District Discretionary Development Equalization Grant	93,216	93,216	74,600
External Financing	80,000	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	18,246
Sector Development Grant	362,071	362,071	1,247,286
Total Revenues shares	4,507,819	3,395,874	5,945,043
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,437,804	2,129,560	3,872,929
Non Wage	534,729	346,918	721,982
Development Expenditure			
Domestic Development	455,287	157,950	1,340,132
External Financing	80,000	0	10,000
Total Expenditure	4,507,819	2,634,427	5,945,043

Narrative of Workplan Revenues and Expenditure

Vote :520 Kapchorwa District**FY 2019/20**

The education department expects to receive for FY 2019/2020 Ugx 5,945,043,000/= Compared to previous year's IPF Ugx 4,507,819,000/= There is an expected increase due to a higher allocations under Sector development grant, having increased from Ugx 362,071,000 to Ugx 1,247,286,000, Sector wage from Ugx 3,355,067,000 to Ugx 3,790,192,000, including an increase in sector Unconditional grant non-wage from Ugx 510,729,000 to Ugx 689,192,000. Other sources of revenue includes donor funding, local revenue, district wage and non-wage.

The expenses of the department is summarized as follows;- wage will be Ug x 3872,929,000, non-wage Ugx 721,982,000 and development Ugx 1,340,132,000 , up from the previous budgets of Ugx 3,437,804,000, 534,729,000 and 455,287,000 respectively.

Vote :520 Kapchorwa 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	549,154	401,526	602,978
District Unconditional Grant (Non-Wage)	10,000	7,500	5,000
District Unconditional Grant (Wage)	184,978	138,734	184,978
Locally Raised Revenues	5,000	0	5,000
Other Transfers from Central Government	349,176	255,292	408,000
Development Revenues	135,788	58,763	83,480
Multi-Sectoral Transfers to LLGs_Gou	7,541	0	83,480
Other Transfers from Central Government	128,247	58,763	0
Total Revenues shares	684,942	460,289	686,458
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,978	60,940	184,978
Non Wage	364,176	185,101	418,000
Development Expenditure			
Domestic Development	135,788	39,568	83,480
External Financing	0	0	0
Total Expenditure	684,942	285,609	686,458

Narrative of Workplan Revenues and Expenditure

During the For FY 2019/2020 the department expects Ugx 686,458,000/= Compared to previous year's IPF Ugx 684,942,000/= . There was a slight increase in the budget due to more allocations under other transfers, although there was a reduction in district non-wage allocation when compared to the previous year's budget of Ugx 10,000,000 compared to the current allocation of Ugx 5,000,000. The main sources of revenue will be Local revenue (Ugx 5,000,000), District non-wage (ugx 5,000,000) District wage (ugx 184,978,000), multi sector LLG allocations (Ugx 83,480,000) and other transfers (ugx 408,000,000)

Vote :520 Kapchorwa 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	104,230	77,423	103,167
District Unconditional Grant (Non-Wage)	2,000	1,500	2,000
District Unconditional Grant (Wage)	69,173	51,880	69,173
Locally Raised Revenues	3,000	1,500	3,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	448
Sector Conditional Grant (Non-Wage)	30,057	22,543	28,545
Development Revenues	248,689	242,669	253,657
District Discretionary Development Equalization Grant	25,771	25,771	0
Multi-Sectoral Transfers to LLGs_Gou	6,020	0	51,660
Sector Development Grant	195,845	195,845	182,195
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	352,919	320,091	356,824
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,173	29,065	69,173
Non Wage	35,057	15,016	33,994
Development Expenditure			
Domestic Development	248,689	136,696	253,657
External Financing	0	0	0
Total Expenditure	352,919	180,776	356,824

Narrative of Workplan Revenues and Expenditure

The total revenues during For FY 2019/2020 is expected to be Ugx 356,824,000/= Compared to previous year's IPF Ugx 352,919,000/= for the Fy 2018-2019. The IPFs remained more or less the same, although there was a slight increase. We expect to receive funds under local revenue, District non-wage, sector development and non-wage and transitional development funds from the center.

The expenses of the water department will be composed of wage of Ugx 69,173,000, Non-wage of Ugx 33,994,000 and development of Ugx 253,567,000.

Vote :520 Kapchorwa 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	308,001	153,402	213,132
District Unconditional Grant (Non-Wage)	13,000	9,750	16,000
District Unconditional Grant (Wage)	184,240	138,180	184,430
Locally Raised Revenues	9,000	4,200	11,000
Multi-Sectoral Transfers to LLGs_NonWage	65	0	0
Other Transfers from Central Government	100,000	0	0
Sector Conditional Grant (Non-Wage)	1,695	1,272	1,702
Development Revenues	0	0	41,500
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,500
Other Transfers from Central Government	0	0	40,000
Total Revenues shares	308,001	153,402	254,632
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,240	125,549	184,430
Non Wage	123,761	13,294	28,702
Development Expenditure			
Domestic Development	0	0	41,500
External Financing	0	0	0
Total Expenditure	308,001	138,843	254,632

Narrative of Workplan Revenues and Expenditure

The revenues allocated to the department includes District unconditional Grant wage- UGX 184,430,000/=, Sector conditional Grant Shs. 1,702,000. Other transfers from central government UGX 40,000,000/=, and locally raised revenue UGX 11,000.000=, and District nonwage of Ugx 16,000000 compared to the previous allocation of Ugx 9,000,000.. The total revenue to the department will be Ugx 254,632,412 compared to last years amount of Ugx 307,935,378. The lower amounts compared was due to a drop in expected revenues under other government transfers.

Expenditure will be on wages at UGX 184, 430,000= , same as last year, Non-wage of Ugx 287,020,422 compared to last years budget of Ugx 123,625,378 and development of Ugx 41,500,000.

Vote :520 Kapchorwa 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	933,698	869,336	441,031
District Unconditional Grant (Non-Wage)	13,000	8,750	11,000
District Unconditional Grant (Wage)	217,779	163,334	217,779
Locally Raised Revenues	16,000	14,700	10,000
Multi-Sectoral Transfers to LLGs_NonWage	135	0	5,710
Other Transfers from Central Government	670,000	669,964	180,000
Sector Conditional Grant (Non-Wage)	16,784	12,588	16,542
Development Revenues	80,000	24,480	99,840
District Discretionary Development Equalization Grant	0	0	23,153
External Financing	80,000	24,480	20,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	56,687
Total Revenues shares	1,013,698	893,816	540,871
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	217,779	116,426	217,779
Non Wage	715,919	274,598	223,252
Development Expenditure			
Domestic Development	0	0	79,840
External Financing	80,000	24,480	20,000
Total Expenditure	1,013,698	415,504	540,871

Narrative of Workplan Revenues and Expenditure

Total revenue of the department will be lower in the FY 2019/2020 with Ugx 540,870,628,000 compared to Ugx 1,013,600,000 for the previous year. The lower revenue was contributed by a lower allocation under other transfers from Ugx 670,000,000 to Ugx 180,000,000, and local revenue and District Non wage from Ugx 16,000,000 to Ugx 10,000,000 and Ugx 13,000,000 to Ugx 11,000,000 respectively.

External financing is also expected to fall from shs.80,000,000 to shs 60,000,000 .

The expenditure pattern will be wage Ugx 217,779,000 Nonwage Ugx 223,252,000 and development Ugx 99,839,000 compared to the previous years allocation of Ugx 217,779,000, Ugx 719,919,000 and Ugx 80,000,000 respectively

Vote :520 Kapchorwa 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	84,629	68,305	104,969
District Unconditional Grant (Non-Wage)	15,000	11,250	17,000
District Unconditional Grant (Wage)	55,629	41,722	55,629
Locally Raised Revenues	14,000	15,334	32,340
Development Revenues	35,500	5,500	41,500
District Discretionary Development Equalization Grant	5,500	5,500	31,500
External Financing	30,000	0	10,000
Total Revenues shares	120,129	73,805	146,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,629	24,568	55,629
Non Wage	29,000	11,170	49,340
Development Expenditure			
Domestic Development	5,500	500	31,500
External Financing	30,000	0	10,000
Total Expenditure	120,129	36,238	146,469

Narrative of Workplan Revenues and Expenditure

The planning unit expects to receive for FY 2019/2020 Ugx 146,469,000/= Compared to previous year's IPF Ugx 120,129,000/= The expected increase is due to a higher allocations under district development and equalization grant (DDEG) having increased from Ugx 5,500,000 to Ugx 30,500,000, District Nonwage from Ugx 15,000,000 to Ugx 17,000,000, including an increase in local revenue from Ugx 14,000,000 to Ugx 32,340,000. Other sources of revenue includes donor funding and district Unconditional grant-wage

The expenses of the department is summarized as follows;- wage will be Ug x 55,629,000, non-wage Ugx 49,340,000 and development Ugx 41,500,000 .

Vote :520 Kapchorwa 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	81,719	59,039	82,719
District Unconditional Grant (Non-Wage)	15,000	11,250	13,000
District Unconditional Grant (Wage)	59,719	44,789	59,719
Locally Raised Revenues	7,000	3,000	10,000
Development Revenues	2,000	2,000	0
District Discretionary Development Equalization Grant	2,000	2,000	0
Total Revenues shares	83,719	61,039	82,719
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,719	28,658	59,719
Non Wage	22,000	9,973	23,000
Development Expenditure			
Domestic Development	2,000	2,000	0
External Financing	0	0	0
Total Expenditure	83,719	40,631	82,719

Narrative of Workplan Revenues and Expenditure

The department will get revenue from locally raised revenue, and District unconditional grant for development and recurrent expenditure. The department will receive Ugx 82,719,000 and decrease from the figure from last year of Ugx 82,719,000 due to no expected funding from DDEG from which we were allocated Ugx s 2,000,000 last FY. We expect Ugx 13,000,000 under compared to last year's Ugx 15,000,000 from district unconditional grant, Ugx 59,719,000 from district unconditional grant wage, same as last year and Ugx 13,000,000 compared to Ugx 15,000,000 from locally raised revenue. Unlike last year, the department will not receive development funds.

The expenses of the department will be as follows: - Wage will remain the same at Ugx 59,719,000, Nonwage will increase from Ugx 22,000,000 to Ugx 23,000,000 this financial year, will development expenditure will be zero against last year's Ugx 2,000,000.

Vote :520 Kapchorwa 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	47,133
District Unconditional Grant (Non-Wage)	0	0	13,000
District Unconditional Grant (Wage)	0	0	22,050
Locally Raised Revenues	0	0	4,000
Sector Conditional Grant (Non-Wage)	0	0	8,083
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	47,133
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	22,050
Non Wage	0	0	25,083
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	47,133

Narrative of Workplan Revenues and Expenditure

The department of Trade and Led expects of shs 47,133,000 as total revenue of the year, the first operationization funds since it is new sector. Of this revenue shs 4,000,000 is from local revenue shs 13,000,000, wage shs 22,050,000 from District Non-wage and shs 8,082,000 being sector operational funds.

The expenses of the department will go towards the routine activities of the sector, including wage shs , 22,050,000 and non-wage operational funds shs 25,082,000. Activities of the department will be routine, and being a new sector establishment of standards in the sector especially in tourism, Trade and co-operative development

Vote :520 Kapchorwa District

FY 2019/20
