

Vote :526 Kisoro 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 :



KASOZI SULAIMAN, CHIEF
ADMINISTRATIVE OFFICER , KISORO
DISTRICT

(Accounting Officer)

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :526 Kisoro 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

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monitoring, inspection, audit and feedback processes.

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 :526 Kisoro 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	653,255	429,533	820,108
Discretionary Government Transfers	3,807,619	2,949,263	3,787,081
Conditional Government Transfers	28,429,478	21,785,197	29,759,080
Other Government Transfers	1,645,745	929,469	2,003,022
External Financing	1,138,100	544,749	1,331,849
Grand Total	35,674,197	26,638,210	37,701,140

Revenue Performance by end of March of the Running FY

By the end of the third Quarter, the departments had spent 74% of the total budget overall. The quarterly expenditure performance stood at 88% overall, leaving about 12% of the quarterly actual unspent by end of quarter. The total cumulative expenditure was less than the cumulative transfers or releases to sectors because most capital works had not yet been completed as most of them were pushed to subsequent quarters like the construction of Nyakinama seed secondary school which was pushed to the Financial year 2019/20 .

Planned Revenues for next FY

The expenditure plans for FY 2019/20 will be as follows; out of the budget of Ugx 37,701,140,000 shillings, 11.2% is allocated to administration thus slightly higher than that FY 2018/19 due to Gratuity, pension and Domestic Arrears Budgeting. 1.6% is allocated to Finance department. 2.0% is allocated to statutory bodies, 3.3% is allocated to production following the introduction of support to production extension services. Health is allocated 23.1% because of the need to upgrade Health facilities from health centre II's to Health centre III's and enhancing sensitization due to Ebola outbreak. Education is allocated 49.2% since the department has the biggest number of staff and some funds were earmarked for construction of a seed secondary school and toilets. Roads and Engineering is allocated 2.5% whereas water is allocated 1.4%. Natural resources has been allocated 0.90% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, internal audit and Commercial and trade were allocated 2.1%, 1.8%, 0.2 and 0.2% respectively given the routine nature of their activities.

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	2,871,063	2,319,907	4,428,920
Finance	661,394	300,481	591,762
Statutory Bodies	693,101	340,486	751,893
Production and Marketing	1,342,363	962,414	1,245,391
Health	8,762,545	6,658,637	8,702,396
Education	17,497,858	13,213,056	18,531,657
Roads and Engineering	1,131,081	940,419	954,329
Water	573,457	542,594	538,784

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Natural Resources	332,445	216,414	338,218
Community Based Services	1,178,975	552,867	793,836
Planning	562,868	352,520	680,634
Internal Audit	67,049	47,542	78,049
Trade, Industry and Local Development	0	0	65,272
Grand Total	35,674,197	26,447,338	37,701,140
<i>o/w: Wage:</i>	<i>24,355,664</i>	<i>18,314,480</i>	<i>25,022,676</i>
<i>Non-Wage Recurrent:</i>	<i>5,880,187</i>	<i>4,022,732</i>	<i>8,761,114</i>
<i>Domestic Devt:</i>	<i>4,300,247</i>	<i>3,565,377</i>	<i>2,585,502</i>
<i>External Financing:</i>	<i>1,138,100</i>	<i>544,749</i>	<i>1,331,849</i>

Expenditure Performance by end of March FY 2018/19

By the end of the third Quarter, the departments had spent 74% of the total budget overall. The quarterly expenditure performance stood at 88% overall, leaving about 12% of the quarterly actual unspent by end of quarter. The total cumulative expenditure was less than the cumulative transfers or releases to sectors because most capital works had not yet been completed as most of them were pushed to subsequent quarters like the construction of Nyakinama seed secondary school which was pushed to the Financial year 2019/20 .

Planned Expenditures for the FY 2019/20

The expenditure plans for FY 2019/20 will be as follows; out of the budget of Ugx 37,701,140,000 shillings, 11.2% is allocated to administration thus slightly higher than that FY 2018/19 due to Gratuity, pension and Domestic Arrears Budgeting. 1.6% is allocated to Finance department. 2.0% is allocated to statutory bodies, 3.3% is allocated to production following the introduction of support to production extension services. Health is allocated 23.1% because of the need to upgrade Health facilities from health centre II's to Health centre III's and enhancing sensitization due to Ebola outbreak. Education is allocated 49.2% since the department has the biggest number of staff and some funds were earmarked for construction of a seed secondary school and toilets. Roads and Engineering is allocated 2.5% whereas water is allocated 1.4%. Natural resources has been allocated 0.90% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, and internal audit and Commercial and trade were allocated 2.1%, 1.8%, 0.2 and 0.2% respectively given the routine nature of their activities.

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff and the village agent model, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

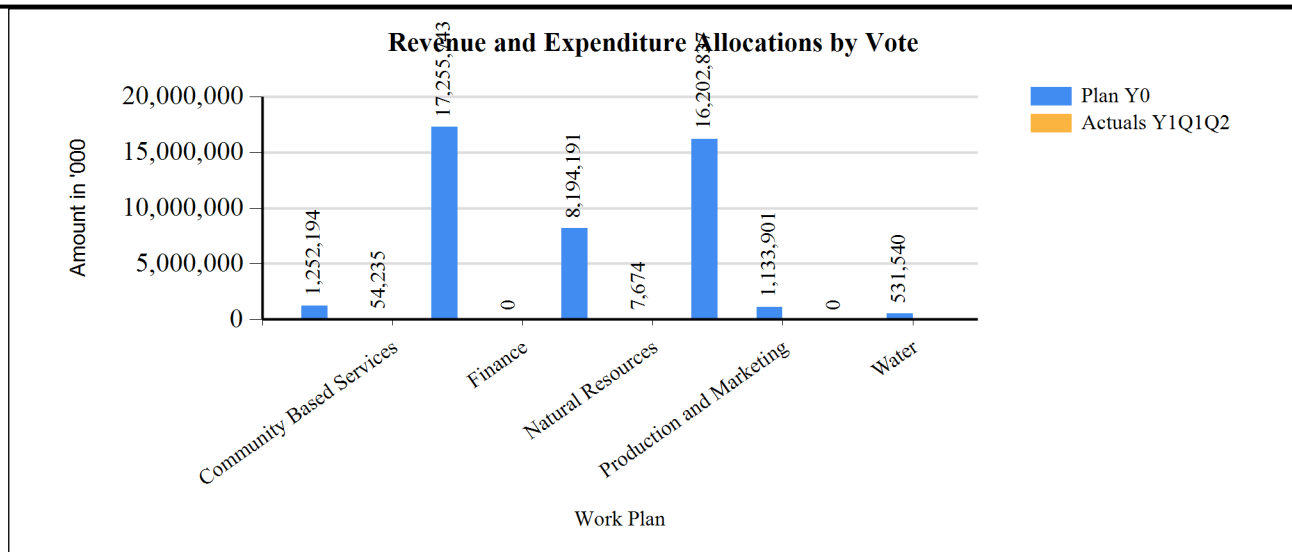
Challenges in Implementation

The uncertainty that surrounds the IPFS communicated by MoFPED worsened by the occasional late releases affects timely implementation of some routine operations yet the local revenue sources have also been reducing over the recent past due to creation of administrative units mainly town councils which tend to take up all the growing towns hence affecting the remittances to the District. Frequent changes in costs of goods and services. High staff attrition rate. Current Public service recruitment policy. Unexpected budget cuts. Failure to attract competent service providers/contractors. Conservatives in adopting to change. New pests and diseases. Lack of gravel for road works. Inadequate planning and budgeting capacity.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2019/20



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	653,255	400,587	820,108
Advertisements/Bill Boards	26,668	0	0
Animal & Crop Husbandry related Levies	67,320	121,859	189,272
Application Fees	3,766	942	10,000
Business licenses	50,255	29,329	68,743
Fees from Hospital Private Wings	8,863	0	0
Inspection Fees	3,832	0	8,000
Land Fees	24,036	7,491	24,000
Liquor licenses	38,603	10,233	50,870
Local Hotel Tax	5,311	12,743	32,950
Local Services Tax	79,976	54,900	91,688
Market /Gate Charges	99,347	100,122	209,958
Miscellaneous and unidentified taxes	0	0	33,860
Miscellaneous receipts/income	68,500	5,183	0
Other Court Fees	1,075	0	0
Other Fees and Charges	41,960	10,819	25,475
Other licenses	0	0	35,200
Park Fees	1,776	3,180	0
Property related Duties/Fees	18,821	37	0
Rates – Produced assets – from other govt. units	1	0	16,021
Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,890	8,277	16,450

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Registration of Businesses	2,839	466	2,480
Rent & rates – produced assets – from other govt. units	25,373	15,783	0
Rent & rates – produced assets – from private entities	66,225	19,224	0
Sale of (Produced) Government Properties/Assets	0	0	5,140
Stamp duty	1,820	0	0
2a. Discretionary Government Transfers	3,807,619	2,949,263	3,787,081
District Discretionary Development Equalization Grant	316,561	316,487	315,791
District Unconditional Grant (Non-Wage)	872,168	654,126	840,220
District Unconditional Grant (Wage)	2,359,276	1,779,563	2,372,917
Urban Discretionary Development Equalization Grant	13,926	13,926	13,228
Urban Unconditional Grant (Non-Wage)	22,323	16,742	21,561
Urban Unconditional Grant (Wage)	223,366	168,419	223,366
2b. Conditional Government Transfer	28,429,478	21,785,197	29,759,080
Sector Conditional Grant (Wage)	21,773,022	16,376,604	22,426,394
Sector Conditional Grant (Non-Wage)	3,063,959	2,128,954	3,639,227
Sector Development Grant	2,319,250	2,319,250	1,746,681
Transitional Development Grant	21,053	21,053	19,802
General Public Service Pension Arrears (Budgeting)	763	763	363,153
Pension for Local Governments	780,016	585,012	992,408
Gratuity for Local Governments	471,416	353,562	571,416
2c. Other Government Transfer	1,645,745	929,469	2,003,022
Support to PLE (UNEB)	16,288	16,288	17,600
Uganda Road Fund (URF)	753,913	574,668	555,735
Uganda Wildlife Authority (UWA)	0	0	949,900
Uganda Women Entrepreneurship Program(UWEP)	427,879	11,670	0
Youth Livelihood Programme (YLP)	427,879	326,843	460,000
Neglected Tropical Diseases (NTDs)	19,787	0	19,787
3. External Financing	1,138,100	544,749	1,331,849
United Nations Children Fund (UNICEF)	476,000	267,069	476,849
Global Fund for HIV, TB & Malaria	75,368	0	75,368
United Nations High Commission for Refugees (UNHCR)	350,000	269,480	290,000
World Health Organisation (WHO)	236,732	8,200	236,732
Global Alliance for Vaccines and Immunization (GAVI)	0	0	250,000
Programme for Accessible Health Communication and Education (PACE)	0	0	2,900
Total Revenues shares	35,674,197	26,609,265	37,701,140

Vote :526 Kisoro District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Locally raised revenue performed poorly at 61.3%. This was due to non receipt of inspection fees, stamp duty, poor receipt of Rent and Rates produced from private entities and miscellaneous receipts among others. This situation is expected to improve in the subsequent quarters with expected hire of government land among other revenue sources and enhanced monitoring of revenue sources plus tendering of the markets on a quarterly basis.

Central Government Transfers

Discretionary Government transfers performed well at 51.4% as was expected. Conditional Government transfers performed also at 50.1% as expected by end of December and Other Government Transfers performed at slightly lower at 47.7% because UWEP and YLP had not disbursed money for the groups.

External Financing

Donor funding performed poorly at 46.5% because most donors did not fulfill their obligations by end of quarter two and performed at 0%. Global fund performed only at 0% and its not clear why they have not fulfilled their obligations. Its only UNICEF and UNHCR that fulfilled their obligations to a tune of 50% and world Health Organization that remitted on 8,200,000.

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

Locally raised revenue increased by 11.7% because we have set strategies to raise more revenue by tendering market sources on a quarterly basis and and hiring government land which was not been tendered in the last year considering the fact that the performance was low last FY.

Central Government Transfers

The Central Government transfers will be the major source of revenue for the district budget 2019/2020. Discretionary Government transfers reduced by 9% because of creation of more administrative units. Also sector conditional grant (non wage) is expected to increase as well as transitional development grant. The major increase will specifically be on general public pension arrears (100%) due to many pensioners accessing payroll and Other Government Transfers increased because of UWA remittances which was not budgeted for last Financial Year

External Financing

Donor funding performed slightly higher by 16% compared to last year . This increase is due to Global Alliance for Vaccines and Immunization (GAVI) which was not budgeted for last Financial Year

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	1,002,708	507,112	1,058,345
District Production Services	294,169	190,007	187,046
District Commercial Services	45,486	30,764	0
<i>Sub- Total of allocation Sector</i>	1,342,363	727,883	1,245,391
Sector :Works and Transport			
District, Urban and Community Access Roads	1,081,808	801,874	883,579
District Engineering Services	49,273	23,948	70,750

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<i>Sub- Total of allocation Sector</i>	1,131,081	825,821	954,329
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	65,272
<i>Sub- Total of allocation Sector</i>	0	0	65,272
Sector :Education			
Pre-Primary and Primary Education	13,050,222	9,076,936	12,564,215
Secondary Education	3,404,752	2,454,788	4,836,890
Skills Development	570,280	326,503	496,150
Education & Sports Management and Inspection	469,518	183,024	629,403
Special Needs Education	3,086	2,032	5,000
<i>Sub- Total of allocation Sector</i>	17,497,858	12,043,284	18,531,657
Sector :Health			
Primary Healthcare	247,318	185,489	247,319
District Hospital Services	289,163	216,872	348,157
Health Management and Supervision	8,226,064	5,571,644	8,106,921
<i>Sub- Total of allocation Sector</i>	8,762,545	5,974,005	8,702,396
Sector :Water and Environment			
Rural Water Supply and Sanitation	573,457	349,631	538,784
Natural Resources Management	332,445	195,669	338,218
<i>Sub- Total of allocation Sector</i>	905,901	545,300	877,001
Sector :Social Development			
Community Mobilisation and Empowerment	1,178,975	400,741	793,836
<i>Sub- Total of allocation Sector</i>	1,178,975	400,741	793,836
Sector :Public Sector Management			
District and Urban Administration	2,871,063	1,900,875	4,428,920
Local Statutory Bodies	693,101	284,523	751,893
Local Government Planning Services	562,868	352,495	680,634
<i>Sub- Total of allocation Sector</i>	4,127,031	2,537,894	5,861,447
Sector :Accountability			
Financial Management and Accountability(LG)	661,394	285,582	591,762
Internal Audit Services	67,049	47,065	78,049
<i>Sub- Total of allocation Sector</i>	728,443	332,647	669,811

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			

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Recurrent Revenues	2,752,926	2,223,183	4,371,120
District Unconditional Grant (Non-Wage)	121,192	94,956	115,742
District Unconditional Grant (Wage)	818,266	780,824	818,266
General Public Service Pension Arrears (Budgeting)	763	763	363,153
Gratuity for Local Governments	471,416	353,562	571,416
Locally Raised Revenues	114,680	71,371	114,680
Multi-Sectoral Transfers to LLGs_NonWage	223,228	168,278	222,190
Multi-Sectoral Transfers to LLGs_Wage	223,366	168,419	223,366
Other Transfers from Central Government	0	0	949,900
Pension for Local Governments	780,016	585,012	992,408
Development Revenues	118,137	96,723	57,800
District Discretionary Development Equalization Grant	13,137	13,137	12,800
External Financing	105,000	78,944	45,000
Total Revenues shares	2,871,063	2,319,907	4,428,920
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,041,632	949,242	1,041,632
Non Wage	1,711,294	864,499	3,329,489
Development Expenditure			
Domestic Development	13,137	8,190	12,800
External Financing	105,000	78,944	45,000
Total Expenditure	2,871,063	1,900,875	4,428,920

Narrative of Workplan Revenues and Expenditure

The administration department plans to receive and spend a total of Shillings 4,428,920,000= in the financial year 2019/2020. There has been an increase in revenue allocations to the department by 35% compared to last year's allocations due to increase in Pension, gratuity and Pension arrears to the Local Government. Shillings and Uganda Wild Authority remittances which was not part of last years budget. The expenditure will be as follows 1,041,632,000= will be spent as wage, shillings 3,329,489,000= will be spent as non wage while shillings 12,800,000= will be spent as domestic development on Capacity building and shillings 45,000,000= will be spent as donor development meant for oversight, coordination and management of the refugee response.

Vote :526 Kisoro 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	661,394	300,481	591,762
District Unconditional Grant (Non-Wage)	82,861	68,646	75,861
District Unconditional Grant (Wage)	251,312	106,059	251,312
Locally Raised Revenues	79,124	52,932	124,524
Multi-Sectoral Transfers to LLGs_NonWage	248,096	72,844	140,065
Development Revenues	0	0	0
N/A			
Total Revenues shares	661,394	300,481	591,762
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	251,312	106,059	251,312
Non Wage	410,082	179,522	340,450
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	661,394	285,582	591,762

Narrative of Workplan Revenues and Expenditure

The Departmental planned revenues and expenditure this FY 2019-20 is Ushs.591,761,500. This includes 140,064,500 multi sectoral transfers to LLGS and 124,524,000 locally raised revenue. The department will also spend 251,312,000 on wage and 75,861,000 on non-wage.

Vote :526 Kisoro 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	693,101	340,486	751,893
District Unconditional Grant (Non-Wage)	334,510	205,877	324,024
District Unconditional Grant (Wage)	248,193	112,282	223,869
Locally Raised Revenues	110,398	22,327	204,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	693,101	340,486	751,893
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	248,193	111,650	223,869
Non Wage	444,908	172,874	528,024
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	693,101	284,523	751,893

Narrative of Workplan Revenues and Expenditure

The department of Statutory Bodies has planned for a total of 751,893,000/= for the financial year 2019/2020 compared to 693,101,000/=for the financial year 2018/2019. There was an increase of 58,792,000 accounting for 8.5% increment from the previous year 2018/2019. The increment was made on local revenue which was 110,398,000/= and was increased to 204,000,000/= in the budget for 2019/2020 accounting for 84.8% increase. District Unconditional Grant (Non-Wage) reduced from 334,510,000/= for the financial year 2018/2019 to 324,024,000/= in the financial 2019/2020 and percentage decrease was 3.13%. District Unconditional Grant (Wage) also reduced by 24,322,000 in comparison with the financial year 2018/2019 and the decrease percentage was 9.8%. The change in the 2019/2020 budget was generally due to increase in Local raised revenue.

Vote :526 Kisoro 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	1,196,420	816,471	1,098,255
District Unconditional Grant (Non-Wage)	12,221	7,666	3,221
District Unconditional Grant (Wage)	184,315	54,438	144,000
Locally Raised Revenues	5,645	2,828	5,645
Sector Conditional Grant (Non-Wage)	365,155	273,866	316,306
Sector Conditional Grant (Wage)	629,084	477,672	629,084
Development Revenues	145,943	145,943	147,136
District Discretionary Development Equalization Grant	6,281	6,281	9,281
Sector Development Grant	139,663	139,663	137,855
Total Revenues shares	1,342,363	962,414	1,245,391
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	813,399	380,248	773,084
Non Wage	383,021	249,181	325,171
Development Expenditure			
Domestic Development	145,943	98,453	147,136
External Financing	0	0	0
Total Expenditure	1,342,363	727,883	1,245,391

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the department has been allocated a total of Ugx. 1,245,391,000 compared to 1,342,363,051 of FY 2018/19, indicating a 7.2% reduction in budgetary allocation. Specifically, the budgetary cuts were on DUCG NW (9,000,000), and SDG (1,807,681). Of the total budget, Ugx. 813,399,203 is wage, Ugx. 368,375,755 is non-wage recurrent and Ugx. 147,135,991 is capital development. The non-wage recurrent expenditures shall be on allowances, stationery, fuel and vehicle maintenance to facilitate monitoring, supervision and technical backstopping at district level and data collection, farmer training and sensitization at sub-county level. The capital development projects for FY 2019/20 include farm structures and livestock for the district research and demo farm, fish value addition centre, and outboard boat engine.

Vote :526 Kisoro 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	7,632,404	5,840,301	7,909,103
District Unconditional Grant (Non-Wage)	13,801	11,479	14,801
District Unconditional Grant (Wage)	11,937	124,292	0
Locally Raised Revenues	14,787	5,566	14,787
Other Transfers from Central Government	0	0	19,787
Sector Conditional Grant (Non-Wage)	583,862	435,584	720,082
Sector Conditional Grant (Wage)	7,008,017	5,263,381	7,139,646
Development Revenues	1,130,141	818,336	793,293
District Discretionary Development Equalization Grant	8,043	8,043	8,043
External Financing	500,000	207,982	748,749
Other Transfers from Central Government	19,787	0	0
Sector Development Grant	602,311	602,311	36,501
Total Revenues shares	8,762,545	6,658,637	8,702,396
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,019,954	5,387,673	7,139,646
Non Wage	612,450	438,474	769,457
Development Expenditure			
Domestic Development	630,141	0	44,544
External Financing	500,000	147,858	748,749
Total Expenditure	8,762,545	5,974,005	8,702,396

Narrative of Workplan Revenues and Expenditure

The Health Sector expects to receive Ushs 8,702,396,000= in FY 2019/2020 which is less than last Financial year budget of Shs. 8,762,545,000=This decrease is due to reduction in Sector Development Grant . The PHC-Non wage increased from Shs. 583,862,000 to Shs. 720,082,000 due increased funding for the district hospital and HIV/AIDS activities. The rest of revenue and expenditure remain as previous year 2018-19.

The department will spend shs 7,139,646,000 as wage on the department staff and shs 769,457,000 as non-wage on the department activities and shs 44,544,000 as domestic development and shs 748,749,000 from UNHCR, PACE, UNICEF and WHO

Vote :526 Kisoro 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	16,274,769	12,060,000	17,270,042
District Unconditional Grant (Non-Wage)	11,815	8,937	7,238
District Unconditional Grant (Wage)	91,326	49,289	91,326
Locally Raised Revenues	8,294	8,294	11,600
Other Transfers from Central Government	16,288	16,288	17,600
Sector Conditional Grant (Non-Wage)	2,011,125	1,341,641	2,484,614
Sector Conditional Grant (Wage)	14,135,921	10,635,551	14,657,664
Development Revenues	1,223,089	1,153,055	1,261,615
District Discretionary Development Equalization Grant	26,293	26,293	21,293
External Financing	88,100	18,066	88,100
Sector Development Grant	1,108,697	1,108,697	1,152,222
Total Revenues shares	17,497,858	13,213,056	18,531,657
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,227,248	10,651,230	14,748,990
Non Wage	2,047,522	1,240,127	2,521,052
Development Expenditure			
Domestic Development	1,134,989	151,927	1,173,515
External Financing	88,100	0	88,100
Total Expenditure	17,497,858	12,043,284	18,531,657

Narrative of Workplan Revenues and Expenditure

Vote :526 Kisoro District**FY 2019/20**

The department will receive funds worth shs 18,531,657,000 representing 49.22% of 37,648,814,000 of the total district budget. Compared to shs 17,497,858,000 for FY 2018/2019 there is a slight increase of 5.9% in the fy 19/20 budget this is because sector conditional grant non wage was increased by 23.5% brought about by capitation grant that increased because the money for each learner was increased from 10,000/= to 12000/= in primary school and from 41000/= to 55000/= in secondary and wage also increased due to more secondary school teachers that were recruited from the center. There other funds have a slight increase and decrease.

These funds will be spent for the wages of teachers of primary, secondary and tertiary institutions. Also some of will be used to pay the traditional servants at the district headquarters. They will also be used for the constructions of latrines in schools and rehabilitating classrooms.

Government as it was the case in 2018/2019. Shillings 14,748,990,000 will be spent as wage, shillings 25,521,052,000 will be spent as non wage and shillings 1,173,515,000 will be spent as domestic development and shillings 88,100,000 will be spent as donor development.

Vote :526 Kisoro 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	169,695	160,278	718,579
District Unconditional Grant (Non-Wage)	14,199	10,648	7,348
District Unconditional Grant (Wage)	138,758	139,161	138,758
Locally Raised Revenues	16,738	10,469	16,738
Other Transfers from Central Government	0	0	555,735
Development Revenues	961,385	780,141	235,750
District Discretionary Development Equalization Grant	42,473	42,473	40,750
External Financing	165,000	163,000	165,000
Locally Raised Revenues	0	0	30,000
Other Transfers from Central Government	753,913	574,668	0
Total Revenues shares	1,131,081	940,419	954,329
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	138,758	79,911	138,758
Non Wage	30,937	19,204	579,821
Development Expenditure			
Domestic Development	796,385	563,707	70,750
External Financing	165,000	163,000	165,000
Total Expenditure	1,131,081	825,821	954,329

Narrative of Workplan Revenues and Expenditure

The department will receive Shs: 954,329,000 out of which shs: 7,348,000 will be got from District unconditional grant (non-Wage), shs: 138,758,000 will be from District unconditional grant (wage), shs: 16,738,000 will be got from locally raised revenues and shs: 555,735,000 will be from other government transfers (URF), Shs: 235,750,000 will be for development expenditure out of which shs: 40,750,000 will be from District Discretionary Development Equalisation Grant(DDDG), Shs: 165,000,000 will be from external financing (UNHCR) and 30,000,000 from Locally raised revenues. The department will spend shs: 138,758,000 on wage, Shs: 579,821,000 on non wage and Shs: 70,750,000 on domestic development.

Vote :526 Kisoro 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	83,825	52,962	98,879
District Unconditional Grant (Non-Wage)	2,939	2,204	2,939
District Unconditional Grant (Wage)	34,978	19,327	54,978
Locally Raised Revenues	4,000	0	4,000
Sector Conditional Grant (Non-Wage)	41,908	31,431	36,962
Development Revenues	489,632	489,632	439,905
Sector Development Grant	468,580	468,580	420,103
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	573,457	542,594	538,784
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,978	17,990	54,978
Non Wage	48,846	33,515	43,901
Development Expenditure			
Domestic Development	489,632	298,126	439,905
External Financing	0	0	0
Total Expenditure	573,457	349,631	538,784

Narrative of Workplan Revenues and Expenditure

The Water Sector expects to receive Ushs 538,784,000 /= compared to Ushs 573,457,000/= for FY 2018/19. There is a net reduction of Ushs 34,673,000/=. 420,103,208/= will come from from sector development Grants, 36,961,700/= from sector conditional grant (non - wage), 2,939,000/= from district un nconditional Grants (non-wage, 54,978,000/= district unconditional grant (wage), and 4,000,000 from local Revenues. Out of the total budget, 372,089,483/= will be for construction of piped water supply systems and rain water harvesting tanks, 40,000,000/= for rehabilitation of Rwagatovu Gravity flow scheme and 54,978,000/= will be from District un conditional grant (wage) for payment of salaries.

Vote :526 Kisoro 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	249,470	185,904	255,243
District Unconditional Grant (Non-Wage)	16,943	12,707	16,943
District Unconditional Grant (Wage)	220,058	165,044	220,058
Locally Raised Revenues	4,795	2,398	10,795
Sector Conditional Grant (Non-Wage)	7,674	5,755	7,447
Development Revenues	82,975	30,511	82,975
District Discretionary Development Equalization Grant	2,975	2,975	2,975
External Financing	80,000	27,536	80,000
Total Revenues shares	332,445	216,414	338,218
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	220,058	145,244	220,058
Non Wage	29,412	19,995	35,185
Development Expenditure			
Domestic Development	2,975	2,894	2,975
External Financing	80,000	27,536	80,000
Total Expenditure	332,445	195,669	338,218

Narrative of Workplan Revenues and Expenditure

The natural resources department plans for a budget of 338,218,000/= for the financial year 2019/2020 compared to 332,445,000 approved budget for 2018/2019. There was an increase of 5773000/= accounting for 1.75% increase of financial year 2018/2020. The increase was due to increase in allocation of local raised revenue which was 4,795,000/= in 2018/2019 and was increased to 10,795,000/= accounting for 125.3% increase on local revenue. The budget for recurrent revenues for financial year 2019/2020 is 255,243,000/= compared to approved budget of 249,470,000/= for 2019/2020 and the increase was still due to increment on local raised revenue. The district unconditional grant non-wage and unconditional wage remained same at 16,943,000/= and 220,058,000/= respectively. Sector conditional grant (non- wage) reduced by 227,000/=. There was no increment on Development revenues from 2019/2020 and this was 82,975,000/= where 2,975,000/= is District Discretionary Development and 80,000,000/= is External Financing from UNHCR.

Vote :526 Kisoro 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	319,276	228,927	330,836
District Unconditional Grant (Non-Wage)	5,954	4,761	7,954
District Unconditional Grant (Wage)	257,325	164,095	257,325
Locally Raised Revenues	1,762	881	9,012
Sector Conditional Grant (Non-Wage)	54,235	40,677	56,545
Development Revenues	859,698	323,941	463,000
District Discretionary Development Equalization Grant	3,941	3,941	3,000
Other Transfers from Central Government	855,758	320,000	460,000
Total Revenues shares	1,178,975	552,867	793,836
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	257,325	164,095	257,325
Non Wage	61,951	23,599	73,511
Development Expenditure			
Domestic Development	859,698	213,047	463,000
External Financing	0	0	0
Total Expenditure	1,178,975	400,741	793,836

Narrative of Workplan Revenues and Expenditure

The Community Based Services expects to receive a total budget Ushs of 793,836,000= from conditional Grants, Unconditional Grants, Donors and Local Revenues which shows a decrease as compared to the previous 2018/2019 budget of 1,178,975,000=. This decrease is due to UWEP which has not been budgeted for at district level but money will come from the ministry to beneficiary group accounts. There is a slight decrease in DDEG and other government transfers the rest of revenue and expenditure plans remain as per Financial Year 2018/2019.

The department will spend shs 257,325,000 as wage on the department staff and shs 73,511,000 as non-wage on the department activities and shs 463,000,000 as domestic development

Vote :526 Kisoro 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	135,523	80,676	244,757
District Unconditional Grant (Non-Wage)	42,812	32,109	47,503
District Unconditional Grant (Wage)	59,620	23,135	89,838
Locally Raised Revenues	33,090	25,432	107,416
Development Revenues	427,345	271,844	435,876
District Discretionary Development Equalization Grant	28,231	28,231	29,883
External Financing	200,000	49,221	205,000
Multi-Sectoral Transfers to LLGs_Gou	199,114	194,392	200,993
Total Revenues shares	562,868	352,520	680,634
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,620	23,135	89,838
Non Wage	75,902	57,541	154,919
Development Expenditure			
Domestic Development	227,345	222,598	230,876
External Financing	200,000	49,221	205,000
Total Expenditure	562,868	352,495	680,634

Narrative of Workplan Revenues and Expenditure

The planning Unit plans to receive Ushs 680,634,000 which is 1.8% of the district total budget. This increase is from District unconditional grant wage because of enhancement and the office typist that was deployed in planning, local revenue because of strengthening monitoring and donor Planning Figures due to the bigger coverage left for registration.

During the FY 2019/20, the department plans to spend 21.02% of the budget on payment of staff salaries, 24.01% on recurrent activities such as monitoring, production and submission of the Budget, annual work plan and quarterly reports and support to Parish Development Associations including micro projects. The department will also plans to spend 6.99% on support to development interventions across the district of the total expenditure in the FY 2019/20 will be from donor funding

Vote :526 Kisoro 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	67,049	47,542	78,049
District Unconditional Grant (Non-Wage)	12,017	9,013	12,017
District Unconditional Grant (Wage)	43,186	31,510	43,186
Locally Raised Revenues	11,846	7,019	22,846
Development Revenues	0	0	0
N/A			
Total Revenues shares	67,049	47,542	78,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,186	31,510	43,186
Non Wage	23,863	15,556	34,863
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	67,049	47,065	78,049

Narrative of Workplan Revenues and Expenditure

The internal audit unit planned revenue and expenditure for financial year 2019/2020 is Shs 78,049,000 compared to Shs 67,049,000 of last financial year. there was an increase in local raise revenue from 11,846,000 to 22,846,000 due to increased costs of intensifying audit inspections.

The department will spend shs 43,186,000 as wage and shs 34,863,000.

Vote :526 Kisoro 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	65,272
District Unconditional Grant (Non-Wage)	0	0	4,000
District Unconditional Grant (Wage)	0	0	40,000
Locally Raised Revenues	0	0	4,000
Sector Conditional Grant (Non-Wage)	0	0	17,272
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	65,272
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	40,000
Non Wage	0	0	25,272
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	65,272

Narrative of Workplan Revenues and Expenditure

The department will receive 65,272,000 to implement the departmental activities. The department is still new and will spend on wage, 40,000,000 and Shs 25,272,000 as non wage .

Vote :526 Kisoro District

FY 2019/20
