

Vote :529 Kumi 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 :



Wotunya Peter, Chief Administrative Officer-Kumi

(Accounting Officer)

Signed on Date: _____



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :529 Kumi 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.

Vote :529 Kumi District**FY 2019/20**

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 :529 Kumi 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	477,585	151,500	492,683
Discretionary Government Transfers	3,749,082	3,174,728	3,882,075
Conditional Government Transfers	17,026,520	13,176,219	18,841,236
Other Government Transfers	4,741,742	2,212,262	5,381,136
External Financing	90,654	85,582	729,080
Grand Total	26,085,582	18,800,292	29,326,210

Revenue Performance by end of March of the Running FY

The district received the allocated planned revenues almost as planned but it was rather late because there were policy shifts of migrating IFMS Tier two to Tier One and during the process there challenges both at the District and the Centre most especially at the MFPED where inconsistencies were discovered and delayed both the issuance of Cash limits and warranting process. However the procurement process has been on going and actual implementation of the development projects has not taken off and wards have just been concluded. However the departments incurred some recurrent expenditure.

Planned Revenues for next FY

The overall District total revenue for FY2019/20 totals to 26,852,460,000 this has been a relative increase of Conditional grants and no drastic cuts have been realised under wage component to districts. The major sources of local revenue expected is from market/gate charges, Agency fees, property related duties, sale of produced government properties and from Land fees. The other Central Government Transfers have steadily improved and this has been attributed to NUSAF III funding, Resilience project, YLP, UWEP and the district also receives budget support from Donors and other development Partners like UNICEF, TASO, RHITES-E, VODP, GLOBAL FUND, etc

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	8,019,740	5,848,126	6,020,712
Finance	339,921	220,294	359,017
Statutory Bodies	450,607	336,532	498,530
Production and Marketing	2,011,708	839,119	5,520,939
Health	3,266,567	2,505,173	4,082,649
Education	8,702,153	6,627,816	10,064,146
Roads and Engineering	1,548,908	1,301,108	1,311,581
Water	491,140	471,047	521,925
Natural Resources	141,513	105,572	162,734
Community Based Services	808,133	314,960	419,907
Planning	254,824	202,536	243,946

Vote :529 Kumi District**FY 2019/20**

Internal Audit	50,369	24,774	58,049
Trade, Industry and Local Development	0	0	62,076
Grand Total	26,085,582	18,797,058	29,326,210
<i>o/w: Wage:</i>	<i>11,027,176</i>	<i>8,297,583</i>	<i>11,320,046</i>
<i>Non-Wage Recurrent:</i>	<i>7,865,142</i>	<i>5,696,343</i>	<i>8,827,457</i>
<i>Domestic Devt:</i>	<i>7,102,610</i>	<i>4,717,550</i>	<i>8,449,627</i>
<i>External Financing:</i>	<i>90,654</i>	<i>85,582</i>	<i>729,080</i>

Expenditure Performance by end of March FY 2018/19

The focus of the district has been infrastructure development and functionality of the existing facilities. The procurement process has been ongoing and actual implementation of the development projects has not taken off and wards have just been concluded. However the departments incurred some recurrent expenditure.

Planned Expenditures for the FY 2019/20

The major focus is on infrastructure development and functionality of the existing facilities. For example construction of 2 new classrooms under SFG to be constructed, two in one staff house constructed at Kobule P/S etc, under Works and technical services: 198m routinely maintained, 10 km rehabilitated, 12km periodically maintained, 18km constructed and one bridge constructed. Food security and pest control interventions are key priorities in the production sub sector and Livelihoods .

Medium Term Expenditure Plans

The Major medium term expenditure Plans for the Local Government includes infrastructure development for example road infrastructure improvement of all the existing roads as mentioned in the five year plan . Increasing food production by Scaling up fruit tree production, The focus shall also be on deepening extension services provision through increasing participation of public and private partners such as private sector, NGOs and community organisations. The major focus will be on increasing productivity through promotion of high value technologies. High value crops and animal breeds will be promoted. In the animal sector the focus will be on cross breeding the local animals with improved breeds so as to improve productivity and hence poverty reduction. Promotion of Apiary and commercial fish farming as viable enterprises will also be stressed. Under Education the focus will be construction of teacher's houses, construction of classroom structures and improving sanitation at schools, construction of seed school at Kumi sub county

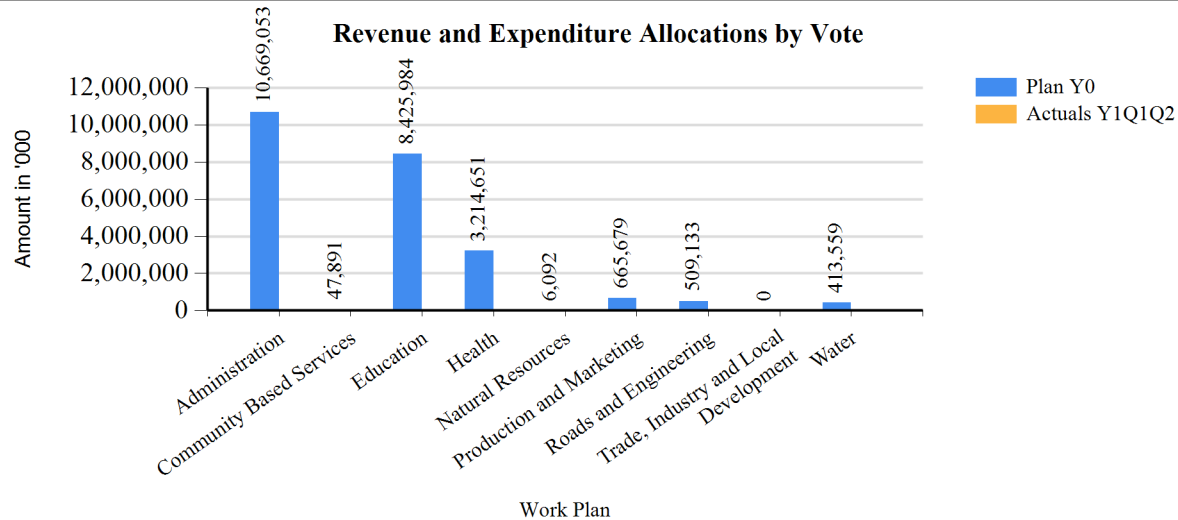
Challenges in Implementation

The challenge faced by the district in resource mobilisation is to improve attitude of the populace on tax payment and this poor attitude has led to poor local revenue collection. This has also deterred the implementation levels of the projects. The other challenge is the low capacity of the local contractors where most of them do not have both technical and financial capacity. . Poor accountability has also led to irregular flow of the funds specifically from Donors since timely accountability triggers release of funds to the district. The district is also faced with a challenge of critical shortage of human resources. These vacant Positions are critical for improved service delivery and therefore more resources should be allocated to fill them. The district is also faced with limited Local revenue base to supplement the conditional grants from the centre as major revenue sources i.e market rent was not adequately realised. There is also community fatigue and their participation to participatory planning and budgeting is limited hence delay in project design and implementation. Erratic weather conditions which result into Prolonged droughts. The department of Works is not adequately staffed and the even the few who are there are overwhelmed with work to produce B.O.Qs and certificates for construction works and this will bog down implementation levels.

G1: Graph on the revenue and expenditure allocations by Department

Vote :529 Kumi District

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	477,585	151,500	492,683
Agency Fees	36,200	18,154	36,200
Animal & Crop Husbandry related Levies	300	210	300
Business licenses	12,260	2,758	12,260
Educational/Instruction related levies	1,200	606	1,200
Inspection Fees	1,000	123	1,000
Land Fees	27,600	15,899	27,600
Liquor licenses	2,500	0	2,500
Local Services Tax	87,906	25,421	103,005
Market /Gate Charges	97,380	24,926	97,380
Miscellaneous receipts/income	0	0	37,461
Other Fees and Charges	50,540	23,594	50,540
Other fines and Penalties - private	3,050	4,722	3,050
Other licenses	4,676	207	4,676
Property related Duties/Fees	37,461	302	0
Rates – Produced assets – from other govt. units	0	0	12,900
Registration (e.g. Births, Deaths, Marriages, etc.) fees	15,612	2,762	15,612
Rent & rates – produced assets – from other govt. units	12,900	170	0
Rent & rates – produced assets – from private entities	12,000	31,049	12,000
Sale of (Produced) Government Properties/Assets	75,000	600	75,000
2a. Discretionary Government Transfers	3,749,082	3,174,728	3,882,075

Vote :529 Kumi District**FY 2019/20**

District Discretionary Development Equalization Grant	1,422,459	1,422,459	1,550,696
District Unconditional Grant (Non-Wage)	621,204	465,903	612,320
District Unconditional Grant (Wage)	1,694,261	1,277,953	1,707,902
Urban Unconditional Grant (Wage)	11,159	8,414	11,159
2b. Conditional Government Transfer	17,026,520	13,176,219	18,841,236
Sector Conditional Grant (Wage)	9,321,757	7,013,008	9,600,986
Sector Conditional Grant (Non-Wage)	2,151,340	1,487,906	2,858,156
Sector Development Grant	1,749,782	1,749,782	2,366,169
Transitional Development Grant	60,112	0	74,837
General Public Service Pension Arrears (Budgeting)	448,803	448,803	158,716
Salary arrears (Budgeting)	22,706	22,706	34,473
Pension for Local Governments	2,708,620	2,031,465	3,084,498
Gratuity for Local Governments	563,400	422,550	663,400
2c. Other Government Transfer	4,741,742	2,212,262	5,381,136
Northern Uganda Social Action Fund (NUSAF)	2,275,766	1,270,351	2,275,766
Support to PLE (UNEB)	0	0	20,000
Uganda Road Fund (URF)	871,485	665,696	638,510
Uganda Women Entrepreneurship Program(UWEP)	202,464	189,771	0
Vegetable Oil Development Project	50,000	0	50,000
Youth Livelihood Programme (YLP)	340,572	0	0
Regional Pastoral Livelihoods Resilience Project	973,455	86,444	800,000
Support to Production Extension Services	28,000	0	30,000
Micro Projects under Luwero Rwenzori Development Programme	0	0	224,700
Agriculture Cluster Development Project (ACDP)	0	0	1,342,160
3. External Financing	90,654	85,582	729,080
The AIDS Support Organisation (TASO)	90,654	85,582	243,000
United Nations Children Fund (UNICEF)	0	0	62,080
Global Fund for HIV, TB & Malaria	0	0	100,000
World Health Organisation (WHO)	0	0	135,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	189,000
Total Revenues shares	26,085,582	18,800,292	29,326,210

Vote :529 Kumi District**FY 2019/20**

N/A

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	914,638	602,363	3,137,822
District Production Services	1,080,301	127,334	2,383,117
District Commercial Services	16,768	7,929	0
<i>Sub- Total of allocation Sector</i>	2,011,708	737,627	5,520,939
Sector :Works and Transport			
District, Urban and Community Access Roads	1,386,340	728,761	1,274,581
District Engineering Services	162,568	90,938	37,000
<i>Sub- Total of allocation Sector</i>	1,548,908	819,700	1,311,581
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	62,076
<i>Sub- Total of allocation Sector</i>	0	0	62,076
Sector :Education			
Pre-Primary and Primary Education	6,391,463	4,198,276	6,639,797
Secondary Education	1,930,167	1,117,775	2,920,133
Skills Development	157,499	39	122,593
Education & Sports Management and Inspection	223,024	117,549	381,623
<i>Sub- Total of allocation Sector</i>	8,702,153	5,433,639	10,064,146
Sector :Health			
Primary Healthcare	150,041	38,249	436,778
District Hospital Services	297,781	223,390	342,359
Health Management and Supervision	2,818,744	1,787,269	3,303,511
<i>Sub- Total of allocation Sector</i>	3,266,567	2,048,907	4,082,649
Sector :Water and Environment			
Rural Water Supply and Sanitation	491,140	104,246	521,925
Natural Resources Management	141,513	91,314	162,734
<i>Sub- Total of allocation Sector</i>	632,654	195,560	684,659
Sector :Social Development			
Community Mobilisation and Empowerment	808,133	88,357	419,907
<i>Sub- Total of allocation Sector</i>	808,133	88,357	419,907
Sector :Public Sector Management			
District and Urban Administration	8,019,740	4,694,047	6,020,712
Local Statutory Bodies	450,607	206,679	498,530

Vote :529 Kumi District**FY 2019/20**

Local Government Planning Services	254,824	142,072	243,946
<i>Sub- Total of allocation Sector</i>	8,725,171	5,042,798	6,763,188
Sector :Accountability			
Financial Management and Accountability(LG)	339,921	189,361	359,017
Internal Audit Services	50,369	24,753	58,049
<i>Sub- Total of allocation Sector</i>	390,290	214,114	417,066

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	4,803,555	3,638,612	5,008,733
District Unconditional Grant (Non-Wage)	144,997	108,748	184,831
District Unconditional Grant (Wage)	578,682	441,805	543,682
General Public Service Pension Arrears (Budgeting)	448,803	448,803	158,716
Gratuity for Local Governments	563,400	422,550	663,400
Locally Raised Revenues	129,231	50,308	127,078
Multi-Sectoral Transfers to LLGs_NonWage	195,956	103,813	200,895
Pension for Local Governments	2,708,620	2,031,465	3,084,498
Salary arrears (Budgeting)	22,706	22,706	34,473
Urban Unconditional Grant (Wage)	11,159	8,414	11,159
Development Revenues	3,216,185	2,209,514	1,011,979
District Discretionary Development Equalization Grant	108,281	108,281	137,650
Multi-Sectoral Transfers to LLGs_Gou	832,138	832,138	864,329
Other Transfers from Central Government	2,275,766	1,269,095	0
Transitional Development Grant	0	0	10,000
Total Revenues shares	8,019,740	5,848,126	6,020,712
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	589,841	430,291	554,841
Non Wage	4,213,714	2,390,472	4,453,893
Development Expenditure			

Vote :529 Kumi District**FY 2019/20**

Domestic Development	3,216,185	1,873,284	1,011,979
External Financing	0	0	0
Total Expenditure	8,019,740	4,694,047	6,020,712

Narrative of Workplan Revenues and Expenditure

The department expects 589,840,580 wage to be spent on both male and female staff salaries in the department. We also expect a total of 4,407,319,693 Non wage which will be spent on payment of male and female pensioners and general operations of the administration department. We also expect a total of 976,850,833= for development of which 852,201,232= will be transferred to LLGs, 124,649,601= development for completion of the fencing of admin block and lighting of admin block which will benefit both male and female. 61,000,000 for capacity building of both male and female staff.

Reasons for reduction of revenue is because the IPF,s for Gratuity, Pension and salary arrears were not received. Also NUSAF3 IPF has been transferred to Production Dept.

Vote :529 Kumi 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	319,921	200,294	329,017
District Unconditional Grant (Non-Wage)	45,204	37,733	38,881
District Unconditional Grant (Wage)	172,044	129,033	172,044
Locally Raised Revenues	102,673	33,529	118,092
Development Revenues	20,000	20,000	30,000
District Discretionary Development Equalization Grant	20,000	20,000	30,000
Total Revenues shares	339,921	220,294	359,017
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	172,044	114,522	172,044
Non Wage	147,877	69,923	156,973
Development Expenditure			
Domestic Development	20,000	4,916	30,000
External Financing	0	0	0
Total Expenditure	339,921	189,361	359,017

Narrative of Workplan Revenues and Expenditure

The department's anticipated Budget for 2019/2020 is 334,918,794. it comprises of Local revenue 103,993,671, Non wage 38,881,123 Wage 172,044,000 and DDEG 20,000,000.

2. The Department did not plan for any capital projects. The planned activities for the FY include: Mobilisation and sensitisation of stakeholders on local revenue expecting to meet 52 males and 48 female participants, preparation of budget, support supervision and training of LLG on new reporting format and Primary school Head teachers on financial management targeting 26 female headteachers and 49 male Headteachers.

Vote :529 Kumi 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	450,607	336,532	498,530
District Unconditional Grant (Non-Wage)	227,015	166,432	206,996
District Unconditional Grant (Wage)	141,382	106,036	216,120
Locally Raised Revenues	82,210	64,065	75,414
Development Revenues	0	0	0
N/A			
Total Revenues shares	450,607	336,532	498,530
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,382	106,036	216,120
Non Wage	309,226	100,642	282,410
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	450,607	206,679	498,530

Narrative of Workplan Revenues and Expenditure

The department has a budget line of shs 498,529,626 . broken down as follows - District unconditional grant Non-wage (206,995,904 district conditional grant wage- 216,119,650 Locally raised revenue - 75,414,0722)

Vote :529 Kumi 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	837,821	630,245	909,868
District Unconditional Grant (Wage)	244,831	183,624	225,982
Locally Raised Revenues	4,389	999	4,521
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	140,725	105,544	191,490
Sector Conditional Grant (Wage)	447,876	340,078	447,876
Development Revenues	1,173,886	208,875	4,611,071
District Discretionary Development Equalization Grant	45,352	45,352	77,165
Other Transfers from Central Government	1,051,455	86,444	4,457,926
Sector Development Grant	77,079	77,079	75,980
Total Revenues shares	2,011,708	839,119	5,520,939
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	692,707	443,931	673,857
Non Wage	145,114	103,821	236,011
Development Expenditure			
Domestic Development	1,173,886	189,875	4,611,071
External Financing	0	0	0
Total Expenditure	2,011,708	737,627	5,520,939

Narrative of Workplan Revenues and Expenditure

The dept is expecting 5,520,938,993=ie sector Dvt Grant (76,575,048), Sector Cond. grant NW (191,489,610), Other Gvt transfers(NUSAF,RPRLRP, Restocking, ACDP and VODP) amounting to 3,195,765,852=. The reason for increase in this years' IPF is due to inclusion of NUSAF3 funds (2,275,650,852) from Management to Production Department and ACDP 1,342,160,000=.

This funds will be used for NUSAF sub projects, restocking activities and implementation of RPLRP. sector Dvt Grant will be for procurement of demo technologies (fingerlings, tsetse traps, Kroiller cocks, pigs and goats) Non wage will be for capacity building for both staff and farmers. All the departmental interventions will target atleast 30% female and youth. the department will also take care of environment and other social safe guards. under NUSAF3 IHISP will target 50% female, LIPW target 10%unable bodied (elderly, sick, pregnant women and disabled). The salary will be paid to both male and female staff.

Vote :529 Kumi 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	3,146,364	2,359,500	3,226,844
District Unconditional Grant (Non-Wage)	29,526	22,144	0
Locally Raised Revenues	4,389	0	4,521
Sector Conditional Grant (Non-Wage)	412,851	309,819	489,724
Sector Conditional Grant (Wage)	2,699,598	2,027,537	2,732,598
Development Revenues	120,203	145,672	855,805
District Discretionary Development Equalization Grant	18,000	18,000	38,064
External Financing	0	0	699,080
Sector Development Grant	42,090	42,090	53,824
Transitional Development Grant	60,112	0	64,837
Total Revenues shares	3,266,567	2,505,173	4,082,649
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,699,598	1,730,822	2,732,598
Non Wage	446,766	300,188	494,246
Development Expenditure			
Domestic Development	120,203	17,897	156,725
External Financing	0	0	699,080
Total Expenditure	3,266,567	2,048,907	4,082,649

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of 3,947,648,744 of which 2,732,598,180 is for wages representing 75.5% of the total budget. The non-wage amounting to 494,245,525 is for transfers to the District hospitals and the Lower Health Units. The department expects to receive 311,080,000 from donors; 149,000,000 from TASO for comprehensive HIV care and treatment, 62,080,000 from UNICEF to support Child days and 100,000,000 from Global Fund. The department plans to increase staffing across all Health facilities to 65%, salaries paid on time for both male and female employees, support supervision and mentorships conducted and quarterly performance meetings, completion of a maternity ward in Nyero HC III, improve sanitation indicators in the district. Also take HIV/AIDS interventions, waste management and address gender disparities across the sector, the department is also taking into account issues of gender based violence and environmental issues.

Vote :529 Kumi 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	7,801,442	5,727,105	8,620,406
District Unconditional Grant (Wage)	99,000	74,250	84,000
Locally Raised Revenues	17,168	0	15,303
Other Transfers from Central Government	0	0	20,000
Sector Conditional Grant (Non-Wage)	1,510,990	1,007,463	2,080,591
Sector Conditional Grant (Wage)	6,174,283	4,645,392	6,420,512
Development Revenues	900,711	900,711	1,443,740
District Discretionary Development Equalization Grant	160,000	160,000	160,000
Sector Development Grant	740,711	740,711	1,283,740
Total Revenues shares	8,702,153	6,627,816	10,064,146
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,273,283	4,586,927	6,504,512
Non Wage	1,528,159	512,242	2,115,894
Development Expenditure			
Domestic Development	900,711	334,470	1,443,740
External Financing	0	0	0
Total Expenditure	8,702,153	5,433,639	10,064,146

Narrative of Workplan Revenues and Expenditure

The Department expects to receive 10,064,146,030 shillings of which Wages 6,504,511,941 shillings which is 65% to cater for salaries for both male and female teachers both primary and secondary schools. 2,080,591,399 - 21% will cater for UPE, USE, UPOLET, inspections, cocurricular and DEOs monitoring while 1,443,739,718 - 13% for projects.

Government transfers of 20,000,000 - 0.2% for PLE administration and local revenue of 15,302,972 for office operations.

A twin teachers' house at Katilekori primary school for male and female teachers. Construction of a two classroom block at Agule, Akolitorom and Mukongoro rock primary schools and a five stance pit latrine: Kalapata, Obule and Mukongoro Township primary schools. 983,756,711 is meant for the construction of Kumi Seed Secondary school for male and female students. BOQs must spell out planting of trees, clearing the environment, sensitizing communities on HIV/AIDS.

Pay retentions for Kogili teachers house and Kanapa plus a two classroom block at Kajamaka dam Kachaboi primary schools.

Ensure that UPE /USE/UPOLET is paid to schools.

Vote :529 Kumi 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	989,774	741,975	762,579
District Unconditional Grant (Wage)	101,706	76,279	108,287
Locally Raised Revenues	16,584	0	15,782
Multi-Sectoral Transfers to LLGs_NonWage	121,033	121,032	0
Other Transfers from Central Government	750,452	544,664	638,510
Development Revenues	559,133	559,133	549,002
District Discretionary Development Equalization Grant	50,000	50,000	37,000
Sector Development Grant	509,133	509,133	512,002
Total Revenues shares	1,548,908	1,301,108	1,311,581
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,706	76,279	108,287
Non Wage	888,069	533,358	654,292
Development Expenditure			
Domestic Development	559,133	210,062	549,002
External Financing	0	0	0
Total Expenditure	1,548,908	819,700	1,311,581

Narrative of Workplan Revenues and Expenditure

The planned revenue was shs 1,311,580,918 of which sector conditional grant transfer of 88,676,731 to LLGs under recurrent revenues. The decrease in revenue to department is attributed to the reduction of grant for road maintenance. The overall budget trend for the department reduced from 1,548,907,698 to 1,311,580,918 which translates to 15% decrease. These funds will be expended on manual maintenance of 304km, mechanical maintenance of 62.2km, periodic maintenance of 13km of district roads, rehabilitation including low cost sealing of 0.75km, culvert installation along one swamp crossing, safety safeguards on district roads and mainstreaming of cross cutting issues which include planting of trees along road reserves and community awareness and sensitization meetings.

Vote :529 Kumi 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	80,372	60,279	72,302
District Unconditional Grant (Wage)	47,581	35,686	41,000
Sector Conditional Grant (Non-Wage)	32,791	24,593	31,302
Development Revenues	410,768	410,768	449,623
District Discretionary Development Equalization Grant	30,000	30,000	9,000
Sector Development Grant	380,768	380,768	440,623
Total Revenues shares	491,140	471,047	521,925
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,581	27,428	41,000
Non Wage	32,791	22,759	31,302
Development Expenditure			
Domestic Development	410,768	54,060	449,623
External Financing	0	0	0
Total Expenditure	491,140	104,246	521,925

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 521,925,068= of which 41,000,000= is for wages, 31,301,891= is for non wage recurrent and 440,623,177= for development. The funds shall be used to drill 6 deep boreholes , construct/protect 10 spring wells, construct 1 three stance lined pit latrine , design a piped water system for Tisai island, complete the extension of Atutur mini piped water supply, complete one water borne toilet at the District water officer (DWO), renovate the official residence of the DWO and rehabilitate 11 deep boreholes. we shall also form and train 28 WSCs which are gender sensitive for sustainability of the facilities, conduct 1 district advocacy meeting , conduct 2 DWSSCC meetings and carryout water quality analysis of 160 water samples. Environment and social safeguards like planting trees, grass and forming gender sensitive Water and sanitation committees.

Vote :529 Kumi 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	116,513	80,572	137,734
District Unconditional Grant (Wage)	101,337	76,003	122,400
Locally Raised Revenues	9,084	0	9,282
Sector Conditional Grant (Non-Wage)	6,092	4,569	6,052
Development Revenues	25,000	25,000	25,000
District Discretionary Development Equalization Grant	25,000	25,000	25,000
Total Revenues shares	141,513	105,572	162,734
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,337	76,003	122,400
Non Wage	15,176	2,811	15,334
Development Expenditure			
Domestic Development	25,000	12,500	25,000
External Financing	0	0	0
Total Expenditure	141,513	91,314	162,734

Narrative of Workplan Revenues and Expenditure

The department has an allocation of 162,733,623 (One hundred and sixty two million, seven hundred and thirty three thousand six hundred twenty three shillings only) for the financial year 2019/2020 to meet planned activities. out of this, shs. 122,400,000 is for wage, shs. 15,333,623 is for non wage and shs. 25,000,000 is for DDEG. The revenue shall be utilized for payment of staff salaries and meeting operational costs in the financial year. Conducting field visits to 12 lower local government institutions and private tree farmers. A total of 45 private tree farmers and 10 institutions will be visited. 2,000 seedlings will be procured and distributed to 10 institutions. Surveying and titling of government land, community sensitization on good natural resource management targeting 160 people, 40% women, 60% men. Planning of two rural growth centres and conducting the district physical planning committee meetings. On environment, training and sensitization of sub county executives on climate change and good natural resources management will be done.

Vote :529 Kumi 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	164,933	115,680	380,398
District Unconditional Grant (Wage)	107,064	79,761	98,865
Locally Raised Revenues	9,979	0	10,241
Other Transfers from Central Government	0	0	224,700
Sector Conditional Grant (Non-Wage)	47,891	35,918	46,591
Development Revenues	643,199	199,280	39,509
District Discretionary Development Equalization Grant	9,509	9,509	9,509
External Financing	90,654	0	30,000
Other Transfers from Central Government	543,036	189,771	0
Total Revenues shares	808,133	314,960	419,907
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,064	52,459	98,865
Non Wage	57,870	35,898	281,532
Development Expenditure			
Domestic Development	552,545	0	9,509
External Financing	90,654	0	30,000
Total Expenditure	808,133	88,357	419,907

Narrative of Workplan Revenues and Expenditure

The major source of budget support will be central government transfers where the department expects to receive upto 412000,000. The bulk of the funds will comprise of micro grant as support to community groups standing at 224700,000 and this will be followed by sector grant standing at 46million -. Other sources will include Sector while the sector grant will mainly target PWDs and department operations.

Vote :529 Kumi 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	130,646	78,358	104,968
District Unconditional Grant (Non-Wage)	29,477	22,108	35,404
District Unconditional Grant (Wage)	75,000	56,250	50,000
Locally Raised Revenues	26,168	0	19,564
Development Revenues	124,178	124,178	138,978
District Discretionary Development Equalization Grant	124,178	124,178	138,978
Total Revenues shares	254,824	202,536	243,946
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,000	56,250	50,000
Non Wage	55,646	22,026	54,968
Development Expenditure			
Domestic Development	124,178	63,796	138,978
External Financing	0	0	0
Total Expenditure	254,824	142,072	243,946

Narrative of Workplan Revenues and Expenditure

The department solely depends on the Local revenue, unconditional grant non-wage, coordinates DDEG including monitoring and expected to result into the following outputs: Report on training technical staff both at the district and sub counties on Planning and budgeting techniques, LGOBT and assessment of both district and sub counties, Procurement of office equipment-retooling of Offices most esp. Furniture for selected offices for example Education department, communication office, etc computers, registry files, camera for Communication Officer, vehicles repaired, Quarterly reports produced and submitted to MFPED and line Ministries, Development projects monitored, DDPIII and SDPIII developed, District Technical Planning Meetings held, Support to finance committee to disseminate Planning and Budgeting policy issues to LLGs, procurement of office equipment etc

Vote :529 Kumi 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	50,369	24,774	49,049
District Unconditional Grant (Non-Wage)	6,566	4,925	6,851
District Unconditional Grant (Wage)	25,634	17,435	25,634
Locally Raised Revenues	18,168	2,414	16,564
Development Revenues	0	0	9,000
District Discretionary Development Equalization Grant	0	0	9,000
Total Revenues shares	50,369	24,774	58,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,634	17,435	25,634
Non Wage	24,735	7,318	23,415
Development Expenditure			
Domestic Development	0	0	9,000
External Financing	0	0	0
Total Expenditure	50,369	24,753	58,049

Narrative of Workplan Revenues and Expenditure

The Unit plans to receive shs. 58,049,072= during 2019/2020 FY which is to be utilised for production of mandatory quarterly audit reports, payment of staff salaries, conducting special audits and undertaking professional development of staffs.

Vote :529 Kumi 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	47,076
District Unconditional Grant (Wage)	0	0	19,888
Locally Raised Revenues	0	0	14,782
Sector Conditional Grant (Non-Wage)	0	0	12,406
Development Revenues	0	0	15,000
District Discretionary Development Equalization Grant	0	0	15,000
Total Revenues shares	0	0	62,076
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	19,888
Non Wage	0	0	27,188
Development Expenditure			
Domestic Development	0	0	15,000
External Financing	0	0	0
Total Expenditure	0	0	62,076

Narrative of Workplan Revenues and Expenditure

The Department received sector Conditional Grant(wage) to pay salary for two staff.

The department received 9,159,591 to facilitate Auditing and preparation of AGMs for Co-ops, carryout monitoring and supervisions of SACCOs and Marketing Co-ops, attending International Co-op celebrations and organizing two sensitization meetings Co-ops and Sacco members, 30% of the participants will be female. all the activities will be facilitated using PMG(Non wage)

Under Enterprise Dev't services, the Department received 14,781,783 under locally raised revenue and the funds will be for promoting LED initiatives like conducting Public Private partnerships through Dialogue meetings, organizing local exhibitions to promote buy Uganda build Uganda initiative.District LED steering committee LED initiatives.

under Trade Development and promotion service,the Department received 5,000,000 under DDEG to carryout activities like sensitizing the business community on trade policies, licensing and taxation, training SMEs in various value addition and collecting data on market information and prices.

Under industrial development service, the Department received 4,000,000 (PMG Non wage) to facilitate activities like inspection and follow up to local industrial establishments.

Vote :529 Kumi District

FY 2019/20
