

**Vote :530 Kyenjojo 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](http://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](http://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 :



Samuel Ruhweza Kaija

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

Signed on Date: \_\_\_\_\_

**Vote :530 Kyenjojo 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 :530 Kyenjojo 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
<b>Locally Raised Revenues</b>	242,500	197,749	248,499
<b>Discretionary Government Transfers</b>	5,539,790	4,456,582	5,539,125
<b>Conditional Government Transfers</b>	23,031,563	17,986,229	23,893,398
<b>Other Government Transfers</b>	4,121,985	2,132,556	5,035,687
<b>External Financing</b>	803,522	225,097	550,000
<b>Grand Total</b>	<b>33,739,360</b>	<b>24,998,212</b>	<b>35,266,710</b>

**Revenue Performance by end of March of the Running FY**

By the end of third quarter, out of the annual Budget of Shs. 33,739,360,000 a total sum of Shs. 24,998,212,000 (74.1%) had been received. Broadly by source, out of the annual Budget of Shs. 23,031,563,000 anticipated to be received as Central Government transfers (Discretionary transfers, Conditional transfers and other transfers), by the close of third Quarter a total sum of Shs.16,118,917,000 (49.3%) had been received. The over performance in central Government transfers was slightly below average and this is attributed to poor performance in OGT release especially Uganda Women Entrepreneurship Program (UWEP) 0% and Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP) 11% respectively. However, by close of quarter 2, Local Revenue performance stood at 75% due to continued increased supervision of parish chiefs and sensitization of the masses to pay taxes. Poor performance under Donor funding continued to be registered as the performance stood at 20%. This was as a result of failure of some Donors to honor their commitments especially Baylor Uganda.

**Planned Revenues for next FY**

The District's resource envelope for FY 2019/2020 has greatly decreased by 7.2% as compared to the current FY 2018/2019. The decrease in the resource envelope is mainly attributed to the general decrease in Central Government transfers by 7.2% overall. Discretionary Government Transfers has decreased by 27.68%, Conditional Government Transfers by 0.1% due to; decreased provision for salary arrears and decreased donor funding especially UNICEF whose priority has changed in favor of other districts which are worse off than Kyenjojo and the decline is by 56.7% %. On the other hand, The sector conditional non wage of some sectors such as CBSD has drastically decreased by 100% due to changes in the implementation arrangements in UWEP where funds for groups will be disbursed directly to them. All these has reduced the overall non wage for the district.

**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	4,990,028	3,863,308	5,626,439
Finance	225,792	99,825	96,000
Statutory Bodies	672,073	442,561	594,240
Production and Marketing	3,332,533	1,496,596	4,667,319
Health	6,924,317	5,288,728	6,803,856
Education	13,001,689	9,828,305	13,239,975
Roads and Engineering	2,300,443	2,121,847	2,296,020

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Water	1,088,794	895,027	915,152
Natural Resources	45,394	25,129	37,085
Community Based Services	1,004,464	737,685	113,228
Planning	117,835	97,614	828,818
Internal Audit	36,000	26,603	30,000
Trade, Industry and Local Development	0	0	18,578
<b>Grand Total</b>	<b>33,739,360</b>	<b>24,923,227</b>	<b>35,266,710</b>
<i>o/w: Wage:</i>	<i>17,733,963</i>	<i>13,349,023</i>	<i>18,338,251</i>
<i>Non-Wage Recurrent:</i>	<i>9,948,774</i>	<i>6,179,971</i>	<i>12,678,425</i>
<i>Domestic Devt:</i>	<i>5,253,101</i>	<i>5,169,137</i>	<i>3,700,033</i>
<i>External Financing:</i>	<i>803,522</i>	<i>225,097</i>	<i>550,000</i>

**Expenditure Performance by end of March FY 2018/19**

By the end of second quarter, out of the annual Budget of Shs. 33,739,360,000 a total sum of Shs. 16,463,160,000 (76%) had been received. Broadly by source, out of the annual Budget of Shs. 23,031,563,000 anticipated to be received as Central Government transfers (Discretionary transfers, Conditional transfers and other transfers), by the close of second Quarter a percentage performance of (79%) had been received. The performance in central Government transfers was slightly above average and this is attributed to poor performance in OGT release especially Uganda Women Entrepreneurship Program (UWEP) 0% and Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP) 11% respectively. However, by close of quarter 2, Local Revenue performance stood at 75% due to continued increased supervision of parish chiefs and sensitization of the masses to pay taxes. Poor performance under Donor funding continued to be registered as the performance stood at 20%. This was as a result of failure of some Donors to honor their commitments especially Baylor Uganda. On the contrary, Locally raised revenue has slightly increased by 2.5%, due to the proposed interventions passed by the district council, For instance, new taxes have been proposed, conduct mass mobilization and sensitization of the tax payers and the district has established a district revenue data bank.

**Planned Expenditures for the FY 2019/20**

By the end of the third quarter the district had received a total of shillings 24,998,212,000 out of the approved budget of 33,739,360,000 which is represented by 74.1 % of the annual approved budget. This shows above target performance which is mainly attributed to receipt of more DDEG (80%) and Local Revenue (82%) funds respectively compared to what had been planned. However there was poor performance under Other Government Transfers of (51%) is attributed to non-realization of funds from some sources such as UWEP. Donor funding was at (28%) due poor performance under Baylor and UNICEF. There were no major changes in resource allocation to work plans from the previous financial year.

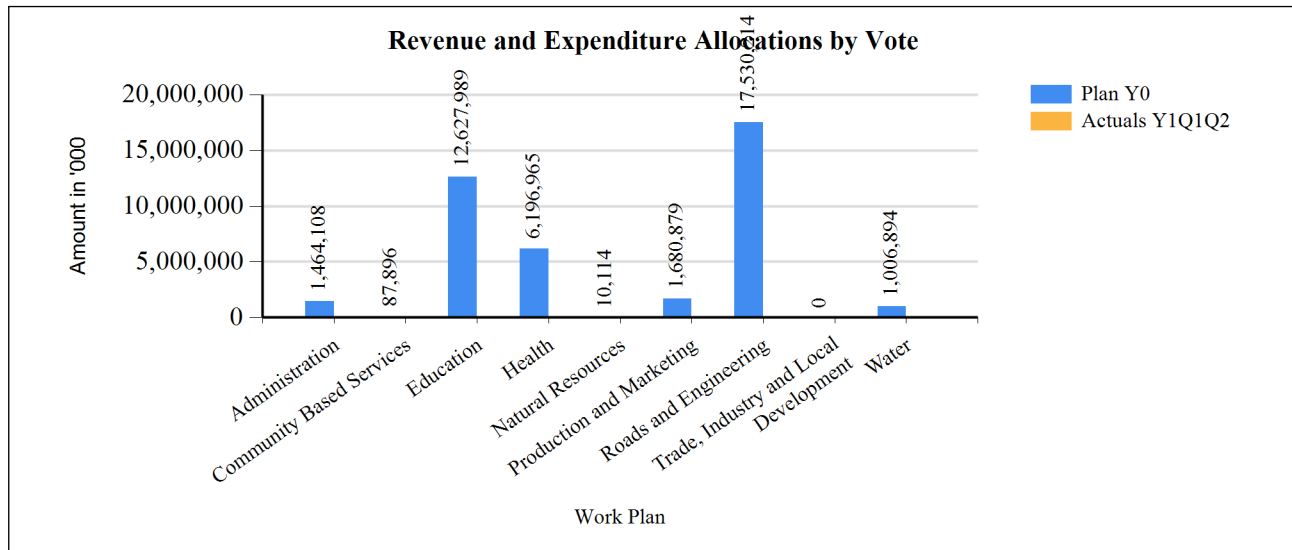
**Medium Term Expenditure Plans**

In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices and infrastructure development. Others include: Upgrading of two Health centre II –Kyankaramata and Myeri to Health centre III respectively, Constructing of two classroom block at Nyakatooma parents School under DDEG, other classroom blocks will be under SFG, Kiregesa, Nyabubale, Rwenjaza P/S respectively. Completion of Mparo seed secondary school in Kyembogo S/C Supply of furniture to the above primary schools. Phase one of sharing hall construction at the district headquarter under DDEG, Installation of bore halls in various sites of the district, rehabilitation of bore halls, commissioning of water sources, Maintenance of district roads etc. Climate change mitigation measures put in place through tree planting, Promotion of trade and tourism and Gender mainstreaming, social mitigation measure and environmental impact assessments on capital projects.

**Challenges in Implementation**

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Inadequate staffing in most sectors, inadequate transport facilities which affects monitoring and evaluation function Delayed completion of contracted works. Others include limited wage bill, difficulty in attracting and retaining of staff in hard to reach and stay areas, disaster of hail storm which have continuously destroyed crops, limited resource envelope..

**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
<b>1. Locally Raised Revenues</b>	<b>242,500</b>	<b>197,749</b>	<b>248,499</b>
Animal & Crop Husbandry related Levies	11,800	6,175	11,800
Application Fees	1,000	2,022	4,000
Business licenses	16,000	13,534	17,000
Inspection Fees	2,000	2,433	5,000
Land Fees	13,000	2,954	13,000
Liquor licenses	200	109	200
Local Hotel Tax	50	0	50
Local Services Tax	95,750	101,652	103,000
Market /Gate Charges	10,000	5,946	11,739
Miscellaneous and unidentified taxes	0	0	46,110
Miscellaneous receipts/income	46,110	21,544	0
Other Fees and Charges	7,500	950	7,500
Property related Duties/Fees	7,000	1,919	7,000
Rent & Rates - Non-Produced Assets – from other Govt units	100	0	0
Rent & rates – produced assets – from other govt. units	0	0	100

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Sale of (Produced) Government Properties/Assets	16,319	21,324	22,000
Sale of non-produced Government Properties/assets	15,671	17,187	0
<b>2a. Discretionary Government Transfers</b>	<b>5,539,790</b>	<b>4,456,582</b>	<b>5,539,125</b>
District Discretionary Development Equalization Grant	1,047,536	1,047,536	1,055,615
District Unconditional Grant (Non-Wage)	1,085,244	813,933	1,079,502
District Unconditional Grant (Wage)	2,150,761	1,622,283	2,164,401
Urban Discretionary Development Equalization Grant	108,667	108,667	107,273
Urban Unconditional Grant (Non-Wage)	279,370	209,528	264,121
Urban Unconditional Grant (Wage)	868,212	654,635	868,212
<b>2b. Conditional Government Transfer</b>	<b>23,031,563</b>	<b>17,986,229</b>	<b>23,893,398</b>
Sector Conditional Grant (Wage)	14,714,991	11,072,104	15,305,638
Sector Conditional Grant (Non-Wage)	3,083,411	2,138,090	3,877,172
Support Services Conditional Grant (Non-Wage)	410,000	307,500	410,000
Sector Development Grant	3,381,282	3,381,282	2,502,343
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	0	0	131,906
Salary arrears (Budgeting)	2,324	2,324	2,782
Pension for Local Governments	843,433	632,575	958,684
Gratuity for Local Governments	575,070	431,303	675,070
<b>2c. Other Government Transfer</b>	<b>4,121,985</b>	<b>2,132,556</b>	<b>5,035,687</b>
Support to PLE (UNEB)	15,000	21,545	22,000
Uganda Road Fund (URF)	1,769,844	1,346,307	1,306,076
Uganda Women Entrepreneurship Program(UWEP)	228,639	4,362	0
Youth Livelihood Programme (YLP)	465,925	584,690	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,642,578	175,653	1,642,578
Micro Projects under Luwero Rwenzori Development Programme	0	0	682,873
Agriculture Cluster Development Project (ACDP)	0	0	1,382,160
<b>3. External Financing</b>	<b>803,522</b>	<b>225,097</b>	<b>550,000</b>
Baylor International (Uganda)	300,000	8,850	100,000
United Nations Children Fund (UNICEF)	503,522	216,247	250,000
World Health Organisation (WHO)	0	0	150,000
Belgium Technical Cooperation (BTC)	0	0	50,000
<b>Total Revenues shares</b>	<b>33,739,360</b>	<b>24,998,212</b>	<b>35,266,710</b>

**Vote :530 Kyenjojo District****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The district received UGX 197,749,000= against the approved budget (UGX 242, 500,000= 81.5%) and quarterly budget of UGX 60,625,000= for Locally Raised Revenue (LRR). This therefore meant that there was an over performance of Locally Raised Revenue (LRR) during the quarter of 119.33% and the deviation was brought about by easy to collect tax (Local Service Tax 30%) and the sale of produced Sale of (Produced) Government Properties/Assets 131% and Application Fees 43% respectively. The rest of other sources were below average and performed poorly. However, the district has planned to recruit more parish chiefs to foster improved revenue collection.

**Central Government Transfers**

The performance under other government transfers was 11% against the approved budget and the deviations are explained by the underperformance of PLE 0% because the activity is implemented in quarter two, URF 21%, UWEP 0%, YLP 2% and UMFSNP 4% respectively, all these are due to different funding modalities of the respective programmes. The conditional Government transfers performed above the expected quarterly performance at 27% against the approved annual budget yet Discretionary government transfers was also at 27% performance respectively.

**External Financing**

The deviations in the cumulative receipt performance against the approved budget is explained by reduced funding by donors and most activities funded by donors start in quarter two. The performance was zero 0% against the budget.

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

The District has planned to collect Locally Raised Revenue (LRR) from various sources for Financial Year UGX 248,499,000,000= and this is an increase from UGX 242,500,000= for FY 2018/19. The increase in revenue forecast is a result of many proposed intervention to raise revenue and these are:

Carry out enumeration and assessment of all businesses in the District to enable establishment of revenue data bank.  
Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs.  
Conducting quarterly meetings with Local Revenue collectors more especially the Sub county Chiefs and Parish chiefs.  
Priorities the construction of building like social halls, staff houses e.t.c for commercial purposes.

**Central Government Transfers**

The expected central Government transfers for FY 2019/2020 are worth UGX 23,893,398,000= and this shows an increase from the budget of FY UGX 23,031,563,000= and the increase is explained the following grants which have slightly increased for next FY compared to 2018/19FY and these are Transitional development for procurement of motor cycles, , salary arrears (Budgeting), gratuity for Local Government, wages have also slightly increased by 4%, Non wage has also increased by 20%. In comparison to the total district budget , the contribution of central government transfers is expected to be 83.5% and the balance will be supplemented by Locally Raised Revenue (LRR) and Other Government Transfers

**External Financing**

The District expects to support from UNICEF and Baylor, BTC and World Health Organisation However, the budget has reduced from UGX 803,522,000= to UGX 550,000=. The reason for the decline in funding is due to reduced funding of Baylor support, UNICEF and the rest of the donors have all closed down.

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			



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Agricultural Extension Services	1,543,266	876,044	1,520,884
District Production Services	1,767,922	117,861	3,146,435
District Commercial Services	21,345	12,700	0
<b>Sub- Total of allocation Sector</b>	<b>3,332,533</b>	<b>1,006,605</b>	<b>4,667,319</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	2,000,480	1,620,556	1,407,349
District Engineering Services	299,963	303,669	888,671
<b>Sub- Total of allocation Sector</b>	<b>2,300,443</b>	<b>1,924,224</b>	<b>2,296,020</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	18,578
<b>Sub- Total of allocation Sector</b>	<b>0</b>	<b>0</b>	<b>18,578</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	9,547,812	5,941,401	8,858,012
Secondary Education	2,175,314	1,464,841	3,099,895
Skills Development	877,450	769,605	921,088
Education & Sports Management and Inspection	400,113	83,910	352,980
Special Needs Education	1,000	459	8,000
<b>Sub- Total of allocation Sector</b>	<b>13,001,689</b>	<b>8,260,216</b>	<b>13,239,975</b>
<b>Sector :Health</b>			
Primary Healthcare	2,008,292	421,262	1,434,724
District Hospital Services	140,274	105,205	262,420
Health Management and Supervision	4,775,751	3,584,599	5,106,713
<b>Sub- Total of allocation Sector</b>	<b>6,924,317</b>	<b>4,111,066</b>	<b>6,803,856</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	678,794	276,164	505,152
Urban Water Supply and Sanitation	410,000	307,500	410,000
Natural Resources Management	45,394	20,579	37,085
<b>Sub- Total of allocation Sector</b>	<b>1,134,187</b>	<b>604,243</b>	<b>952,236</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,004,464	610,953	113,228
<b>Sub- Total of allocation Sector</b>	<b>1,004,464</b>	<b>610,953</b>	<b>113,228</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,990,028	3,594,785	5,626,439
Local Statutory Bodies	672,073	255,344	594,240
Local Government Planning Services	117,835	77,654	828,818
<b>Sub- Total of allocation Sector</b>	<b>5,779,935</b>	<b>3,927,783</b>	<b>7,049,497</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	225,792	86,130	96,000
Internal Audit Services	36,000	26,603	30,000

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<i>Sub- Total of allocation Sector</i>	<b>261,792</b>	<b>112,733</b>	<b>126,000</b>
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**SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,892,427</b>	<b>3,761,386</b>	<b>5,576,439</b>
District Unconditional Grant (Non-Wage)	107,361	82,844	104,227
District Unconditional Grant (Wage)	2,150,761	1,622,283	2,164,401
General Public Service Pension Arrears (Budgeting)	0	0	131,906
Gratuity for Local Governments	575,070	431,303	675,070
Locally Raised Revenues	80,940	70,300	69,939
Multi-Sectoral Transfers to LLGs_NonWage	264,327	265,122	601,216
Multi-Sectoral Transfers to LLGs_Wage	868,212	654,635	0
Pension for Local Governments	843,433	632,575	958,684
Salary arrears (Budgeting)	2,324	2,324	2,782
Urban Unconditional Grant (Wage)	0	0	868,212
<b>Development Revenues</b>	<b>97,601</b>	<b>101,922</b>	<b>50,000</b>
District Discretionary Development Equalization Grant	40,000	40,000	40,000
Multi-Sectoral Transfers to LLGs_Gou	57,601	61,922	0
Transitional Development Grant	0	0	10,000
<b>Total Revenues shares</b>	<b>4,990,028</b>	<b>3,863,308</b>	<b>5,626,439</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,018,973	2,188,774	3,032,613
Non Wage	1,873,455	1,327,691	2,543,826
<b>Development Expenditure</b>			
Domestic Development	97,601	78,320	50,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>4,990,028</b>	<b>3,594,785</b>	<b>5,626,439</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :530 Kyenjojo District****FY 2019/20**

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The district expects to receive a total of shillings 5,396,710,000 for FY 2019/2020 as compared to 3,759,889,000 for financial year 2018/19. The increase is to cater for Non-wage and DDEG for Lower Local governments where only a small percentage was captured in financial year 2018/19. The departments plans to spend the same amount on paying staff salaries, pension and gratuity, monitoring and supervision of staff, assessing staff performance among other. The other increase is due to Transitional development grant for procurement of a motor cycle for field work inspection

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>187,489</b>	<b>93,533</b>	<b>96,000</b>
District Unconditional Grant (Non-Wage)	89,000	66,750	74,000
Locally Raised Revenues	18,000	9,200	22,000
Multi-Sectoral Transfers to LLGs_NonWage	80,489	17,583	0
<b>Development Revenues</b>	<b>38,303</b>	<b>6,293</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	38,303	6,293	0
<b>Total Revenues shares</b>	<b>225,792</b>	<b>99,825</b>	<b>96,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	187,489	79,838	96,000
<b>Development Expenditure</b>			
Domestic Development	38,303	6,293	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>225,792</b>	<b>86,130</b>	<b>96,000</b>

**Narrative of Workplan Revenues and Expenditure**

The Departments expects to receive a total of UGX 96,000,000 shillings as compared to 225,792,000 for FY 2018/19. This shows a decrease which is due to mainly funds for Lower Local Governments have been budgeted under Administration. The department will use a total of shillings 22,000,000 on local revenue and 74,000,000 district un conditional Grant to handle enhancement, budgetary control, book keeping, accountability, reporting, monitoring of financial performance and ensuring proper financial management.

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>655,680</b>	<b>438,463</b>	<b>594,240</b>
District Unconditional Grant (Non-Wage)	514,182	385,313	537,640
Locally Raised Revenues	56,600	33,930	56,600
Multi-Sectoral Transfers to LLGs_NonWage	84,897	19,219	0
<b>Development Revenues</b>	<b>16,393</b>	<b>4,098</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	16,393	4,098	0
<b>Total Revenues shares</b>	<b>672,073</b>	<b>442,561</b>	<b>594,240</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	655,680	251,245	594,240
<b>Development Expenditure</b>			
Domestic Development	16,393	4,098	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>672,073</b>	<b>255,344</b>	<b>594,240</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive 594,240,000/= as compared to 2018/19 FY UGX 672,073,000 this shows a slight decrease mainly due to reduction of Multi Sectoral Transfers for Lower Local Governments who have been budgeted for under Administration. The department will spend all the money on facilitating council activities, procurement, recruitment and accountability committee

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,134,413</b>	<b>1,299,572</b>	<b>4,463,167</b>
Multi-Sectoral Transfers to LLGs_NonWage	7,979	1,448	0
Other Transfers from Central Government	1,642,578	175,653	3,024,738
Sector Conditional Grant (Non-Wage)	455,293	341,470	409,867
Sector Conditional Grant (Wage)	1,028,562	781,002	1,028,562
<b>Development Revenues</b>	<b>198,120</b>	<b>197,024</b>	<b>204,152</b>
Multi-Sectoral Transfers to LLGs_Gou	1,097	0	0
Sector Development Grant	197,024	197,024	204,152
<b>Total Revenues shares</b>	<b>3,332,533</b>	<b>1,496,596</b>	<b>4,667,319</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,028,562	650,108	1,028,562
Non Wage	2,105,851	356,497	3,434,605
<b>Development Expenditure</b>			
Domestic Development	198,120	0	204,152
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,332,533</b>	<b>1,006,605</b>	<b>4,667,319</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2019/20 the expected revenues increased by 29% as compared to the FY 2018/19. This increase in revenues is due to new allocation of Agriculture cluster Development Project (ACDP). the major source of funding for the department will be central government expected at 100%. of the total revenues received, 95% and 5% will be spent on recurrent and development expenditures respectively.

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,148,192</b>	<b>3,852,178</b>	<b>5,628,245</b>
District Unconditional Grant (Non-Wage)	4,000	3,000	7,000
Multi-Sectoral Transfers to LLGs_NonWage	27,655	6,726	0
Sector Conditional Grant (Non-Wage)	395,915	297,021	670,365
Sector Conditional Grant (Wage)	4,720,623	3,545,430	4,950,881
<b>Development Revenues</b>	<b>1,776,124</b>	<b>1,436,550</b>	<b>1,175,611</b>
District Discretionary Development Equalization Grant	165,914	165,914	0
External Financing	497,582	182,158	490,000
Multi-Sectoral Transfers to LLGs_Gou	32,200	8,050	0
Sector Development Grant	1,080,428	1,080,428	685,611
<b>Total Revenues shares</b>	<b>6,924,317</b>	<b>5,288,728</b>	<b>6,803,856</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,720,623	3,545,430	4,950,881
Non Wage	427,570	303,268	677,365
<b>Development Expenditure</b>			
Domestic Development	1,278,542	174,234	685,611
External Financing	497,582	88,133	490,000
<b>Total Expenditure</b>	<b>6,924,317</b>	<b>4,111,066</b>	<b>6,803,856</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY the Health Sector total budget is 6,803,856,496 shillings only and this money will support General Hospital Services at 263,416,571, other public health facilities at 299,675,420, private not for profit health facilities at 37,437,351, medical refund to staff 7,000,000, capital development for upgrading of one health facility to HCIII at 685,611,000 and donor funding from unicef, WHO, ENABEL Project and Baylor Uganda at 490,000,000 Of the PHC Conditional Non wage recurrent to District Health Office, 20% (14,167,109) will be for implementation of Environmental related activities

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>11,143,484</b>	<b>8,163,064</b>	<b>12,000,710</b>
District Unconditional Grant (Non-Wage)	8,000	6,000	8,000
Locally Raised Revenues	4,000	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	53,950	13,400	0
Other Transfers from Central Government	15,000	0	22,000
Sector Conditional Grant (Non-Wage)	2,096,728	1,397,992	2,638,515
Sector Conditional Grant (Wage)	8,965,806	6,745,672	9,326,195
<b>Development Revenues</b>	<b>1,858,205</b>	<b>1,665,241</b>	<b>1,239,264</b>
District Discretionary Development Equalization Grant	75,000	75,000	76,000
External Financing	118,601	0	0
Multi-Sectoral Transfers to LLGs_Gou	99,148	24,786	0
Sector Development Grant	1,565,455	1,565,455	1,163,264
<b>Total Revenues shares</b>	<b>13,001,689</b>	<b>9,828,305</b>	<b>13,239,975</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,965,806	6,745,672	9,326,195
Non Wage	2,177,678	1,416,703	2,674,515
<b>Development Expenditure</b>			
Domestic Development	1,739,603	97,841	1,239,264
External Financing	118,601	0	0
<b>Total Expenditure</b>	<b>13,001,689</b>	<b>8,260,216</b>	<b>13,239,975</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of shillings 13,239,975,000 for 2019/20 FY as compared to 13,001,689,000 for Financial Year 2018/19. The increase is attributed to increase in funding under sector wage and sector development grant. Expenditure will focus on improving quality education.



**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,837,671</b>	<b>1,427,396</b>	<b>1,312,076</b>
District Unconditional Grant (Non-Wage)	10,000	16,866	6,000
Multi-Sectoral Transfers to LLGs_NonWage	57,827	64,223	0
Other Transfers from Central Government	1,769,844	1,346,307	1,306,076
<b>Development Revenues</b>	<b>462,772</b>	<b>694,450</b>	<b>983,944</b>
District Discretionary Development Equalization Grant	105,115	159,496	254,025
Multi-Sectoral Transfers to LLGs_Gou	357,657	534,955	729,919
<b>Total Revenues shares</b>	<b>2,300,443</b>	<b>2,121,847</b>	<b>2,296,020</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	1,837,671	1,237,532	1,312,076
<b>Development Expenditure</b>			
Domestic Development	462,772	686,692	983,944
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,300,443</b>	<b>1,924,224</b>	<b>2,296,020</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive ugx 1,566,101,000= for FY 2019/20 as compared to 1,884,959,000 for financial year 2018/19. The decrease is attributed to decrease of DDEG funds for LLGs and reduction in URF. The department plans to spend over 90% on maintenance of district and urban roads maintenance and construction of bottle necks on community access roads. The other balance will cater for other infrastructure development and recurrent expenditure.

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>447,466</b>	<b>335,599</b>	<b>446,035</b>
Sector Conditional Grant (Non-Wage)	37,466	28,099	36,035
Support Services Conditional Grant (Non-Wage)	410,000	307,500	410,000
<b>Development Revenues</b>	<b>641,328</b>	<b>559,428</b>	<b>469,117</b>
External Financing	81,900	0	0
Sector Development Grant	538,375	538,375	449,315
Transitional Development Grant	21,053	21,053	19,802
<b>Total Revenues shares</b>	<b>1,088,794</b>	<b>895,027</b>	<b>915,152</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	447,466	325,793	446,035
<b>Development Expenditure</b>			
Domestic Development	559,428	257,871	469,117
External Financing	81,900	0	0
<b>Total Expenditure</b>	<b>1,088,794</b>	<b>583,664</b>	<b>915,152</b>

**Narrative of Workplan Revenues and Expenditure**

This financial year 2019-2020 the water sector expects to receive UGX 915,152,000= as compared to 2018/19 FY where it received UGX 1,088,794,000 to fund both development and recurrent expenditure.. The slight reduction is attributed to reduced allocation of sector development grant by the Ministry of Water and Environment. The Department plans to spend on safe water provision and hygiene and sanitation provision

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>40,294</b>	<b>25,129</b>	<b>37,085</b>
District Unconditional Grant (Non-Wage)	18,020	16,043	18,020
Locally Raised Revenues	8,480	1,500	8,480
Multi-Sectoral Transfers to LLGs_NonWage	3,680	0	0
Sector Conditional Grant (Non-Wage)	10,114	7,585	10,585
<b>Development Revenues</b>	<b>5,100</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	5,100	0	0
<b>Total Revenues shares</b>	<b>45,394</b>	<b>25,129</b>	<b>37,085</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	40,294	20,579	37,085
<b>Development Expenditure</b>			
Domestic Development	5,100	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>45,394</b>	<b>20,579</b>	<b>37,085</b>

**Narrative of Workplan Revenues and Expenditure**

The total expenditure for the financial year 2019-2020 will be sh 37,084,561 of which sh 10,584,561 is sector conditional grant, sh 8,480,000 is locally generated revenue while sh 18,020,000 is district unconditional grant from central government.

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>113,424</b>	<b>80,094</b>	<b>113,228</b>
District Unconditional Grant (Non-Wage)	9,520	7,140	9,520
Locally Raised Revenues	4,480	2,000	10,480
Multi-Sectoral Transfers to LLGs_NonWage	11,528	5,032	0
Sector Conditional Grant (Non-Wage)	87,896	65,922	93,228
<b>Development Revenues</b>	<b>891,041</b>	<b>657,591</b>	<b>0</b>
District Discretionary Development Equalization Grant	20,000	10,000	0
External Financing	62,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	113,977	36,994	0
Other Transfers from Central Government	694,564	610,597	0
<b>Total Revenues shares</b>	<b>1,004,464</b>	<b>737,685</b>	<b>113,228</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	113,424	75,976	113,228
<b>Development Expenditure</b>			
Domestic Development	828,541	534,977	0
External Financing	62,500	0	0
<b>Total Expenditure</b>	<b>1,004,464</b>	<b>610,953</b>	<b>113,228</b>

**Narrative of Workplan Revenues and Expenditure**

The department is expecting to receive shs113,227,712 from the following revenue sources as indicated below: Local revenue shs.10,480,000 which is equivalent of 9.3 %, District unconditional grant, 9,520,000/= which is equivalent of 8.4%, sector conditional grant shs.93,227,712 equivalent of 82.3%

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>46,199</b>	<b>25,978</b>	<b>700,873</b>
District Unconditional Grant (Non-Wage)	32,237	24,178	19,000
Locally Raised Revenues	4,000	1,800	4,000
Multi-Sectoral Transfers to LLGs_NonWage	9,962	0	0
Other Transfers from Central Government	0	0	677,873
<b>Development Revenues</b>	<b>71,636</b>	<b>71,636</b>	<b>127,945</b>
District Discretionary Development Equalization Grant	28,698	28,698	62,945
External Financing	42,938	42,938	60,000
Other Transfers from Central Government	0	0	5,000
<b>Total Revenues shares</b>	<b>117,835</b>	<b>97,614</b>	<b>828,818</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	46,199	24,216	700,873
<b>Development Expenditure</b>			
Domestic Development	28,698	10,500	67,945
External Financing	42,938	42,938	60,000
<b>Total Expenditure</b>	<b>117,835</b>	<b>77,654</b>	<b>828,818</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects a total of shillings 828,818,000 for FY 2019/2020 as compared to UGX 107,873,000 for financial year 2018-19. This shows an exponential increase in funding to be used in preparing the Third District Five Year Development Plan (20/21-24/25). The other expenditure will be mainly on coordination, development planning activities, reporting and monitoring of programs and projects.

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>36,000</b>	<b>26,603</b>	<b>30,000</b>
District Unconditional Grant (Non-Wage)	24,000	18,000	24,000
Locally Raised Revenues	6,000	3,103	6,000
Multi-Sectoral Transfers to LLGs_NonWage	6,000	5,500	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>36,000</b>	<b>26,603</b>	<b>30,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	36,000	26,603	30,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>36,000</b>	<b>26,603</b>	<b>30,000</b>

**Narrative of Workplan Revenues and Expenditure**

UGX 30,000,000 is the revenue expected and will be expended as follows ; 17,170,000 on execution of field audits, UGX 12,830,000 on internal audit management

**Vote :530 Kyenjojo District****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>18,578</b>
Sector Conditional Grant (Non-Wage)	0	0	18,578
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>18,578</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	0	0	18,578
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>18,578</b>

**Narrative of Workplan Revenues and Expenditure**

The departments budget estimates is expected to be UGX 18,578,354= and being a new department , it had been anticipated that there would be a commendable allocation to the sector but unfortunately its small.

**Vote :530 Kyenjojo District**

**FY 2019/20**

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