

Vote :502 Apac District**FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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.

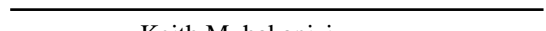
Signature :



CHIEF ADMINISTRATIVE OFFICER APAC

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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FY 2020/21**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 :502 Apac District**FY 2020/21****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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	423,000	211,500	469,383
Discretionary Government Transfers	2,679,708	2,194,226	3,110,549
Conditional Government Transfers	19,250,396	14,749,157	21,371,349
Other Government Transfers	4,431,356	550,496	8,316,651
External Financing	1,292,472	642,914	852,472
Grand Total	28,076,932	18,348,293	34,120,404

Revenue Performance by end of March of the Running FY

The Cumulative actual receipt up to end of Q3 (March 2020) FY 2019/2020 from various revenue sources was UGX 18,348,293,000 representing 65.4% of the district approved budget (UGX 28,076,932,000) for FY 2019/2020. Whereas Discretionary

Government Transfers had the highest (82%) outturn, followed by Conditional Government Transfers (77%), Other Government Transfers (OGT) had the lowest outturn (12%) from central government transfers. The over performance (82%) of Discretionary Government transfers is attributed to release of two thirds of the grants instead of the expected three quarter by Q3. Over all, External financing had the lowest (49.7%) budget outturn during the quarter followed by (50%) Locally raised revue. The low budget

outturn from OGT is attributed to under release of YLP and UWEP funding. Of the Cumulative actual receipt during the quarter, Discretionary Government Transfer (DGT) accounts for 12%, Conditional Government Transfers (CGT) accounts for 80.4%, Other Government Transfers (OGT) accounts for (3%), while LR funding accounts for 1.2% and external financing had 3.5 percent outturn.

Planned Revenues for next FY

The revenue forecast for the FY 2020/2021 is UGX 34,120,404,000 (Thirty Four Billion, One Hundred Twenty Million, Four Hundred Four Thousand shillings) only, compared to UGX 28,076,932,000 (Twenty Eight Billion, Seventy Six Million, Nine Hundred Thirty Two Thousand shillings) in FY 2019/2020 representing about 18% increase in the revenue forecast. This increase is attributed to increase in the IPFs for Upgrade of two Health Facilities to H/C III and the IPFs for ACDP. Overall, of the FY 2020/2021 budget estimates, Central Government Transfers (UGX 32,882,887,000) accounts for 96% of the revenue forecast while locally generated revenue (UGX 469,383,000) is 1.4% and External financing (UGX 852,472,000) account for 2.5%. By expenditure category, 36.4% (UGX 12,438,206,000) of the FY 2020/2021 budget estimates will be spent on wages/Salaries, 25.8% (UGX 8,836,760,000) on non-wage recurrent, 35.1% (UGX 11,992,966,000) on Domestic Development and 2.5% (UGX 852,472,000) will be spent on partner development 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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	5,644,400	4,203,913	6,528,673
Finance	196,194	147,145	180,194
Statutory Bodies	397,164	301,810	501,414

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Production and Marketing	2,275,214	680,089	6,717,470
Health	6,088,315	4,081,104	7,643,089
Education	9,002,390	6,978,312	8,831,217
Roads and Engineering	960,408	860,740	939,954
Water	466,587	441,725	609,505
Natural Resources	234,316	139,790	131,951
Community Based Services	2,524,337	270,891	1,770,228
Planning	183,868	159,220	154,104
Internal Audit	73,855	60,391	64,855
Trade, Industry and Local Development	29,884	23,163	47,751
Grand Total	28,076,932	18,348,293	34,120,404
<i>o/w: Wage:</i>	<i>12,110,017</i>	<i>9,082,513</i>	<i>12,438,206</i>
<i>Non-Wage Recurrent:</i>	<i>8,034,517</i>	<i>5,873,905</i>	<i>8,836,760</i>
<i>Domestic Devt:</i>	<i>6,639,926</i>	<i>2,748,961</i>	<i>11,992,966</i>
<i>External Financing:</i>	<i>1,292,472</i>	<i>642,914</i>	<i>852,472</i>

Expenditure Performance by end of March FY 2019/20

The cumulative actual receipts during the quarter was disbursed (100%) to various expenditure centers (departments) as detailed in the table above. Of the disbursement, 49.5% was allocated to cater for Wages, 32% for non-wage recurrent, 15% was for Development (GoU), and 3.5% for development (by other partners). Generally all departments have on average a disbursement of 65% of the approved Budget. Water and Roads and Engineering departments had the highest (95% and 90%) disbursement attributed to release of two thirds of development grants in department. Planning, Audit and Education departments had the second highest disbursement with (87, 82 and 78% respectively) followed by Statutory Bodies Department (76%). On the other hand Community Based Services followed by Production departments had the lowest (11% and 30% respectively) disbursement which is attributed to none release of some grants like ACDP and NUSAF 3 project Funds during the quarter. The overall expenditure performance of all the departments was UGX 14,497,651,000, out of the total disbursements (UGX 18,348,293,000) during the quarter, representing 65% expenditure performance. Of the cumulative expenditure in Q3, 65% (UGX 7,847,237,000) was actual expenditure on staff salary (wages), 59% (UGX 4,757,115,000) was actual expenditure on non-wage recurrent, 25% (UGX 1,668,208,000) was actual expenditure on development projects and 17% (UGX 225,091,000) was actual expenditure on partner activities.

Planned Expenditures for the FY 2020/21

The LG planned expenditure by cost centres (departments) are as follows. Administration Sector has a proposed budget allocation of 19.1% (6,528,673,000) of the 2020/2021 district revenue estimates. Other sector allocation are as follows Finance 0.5% (180,194,000), Statutory Bodies 1.5% (501,414,000), Production & Marketing 19.1% (6,717,470,000), Health 22.4% (7,643,089,000), Education 25.9% (8,831,217,000) , Roads and Engineering 2.8% (939,954,000), Water 1.8% (609,505,000), Natural Resources 0.4% (131,951,000), Community Based Services 5.2% (1,770,228,000), Planning 0.5% (154,104,000), Internal Audit 0.2% (64,855,000) and Trade Industry and Local Economic Development(LED) 0.1% (47,751,000)

Medium Term Expenditure Plans

In the medium terms, the LG's major areas of expenditure shall include Education (Infrastructure development and school inspection), Health (infrastructure development and health services Delivery), Roads, Rural Water facilities development, Livelihood support activities in Agriculture(Advisory Services, crop Production and commercial services) and Natural resource management and Staff development.

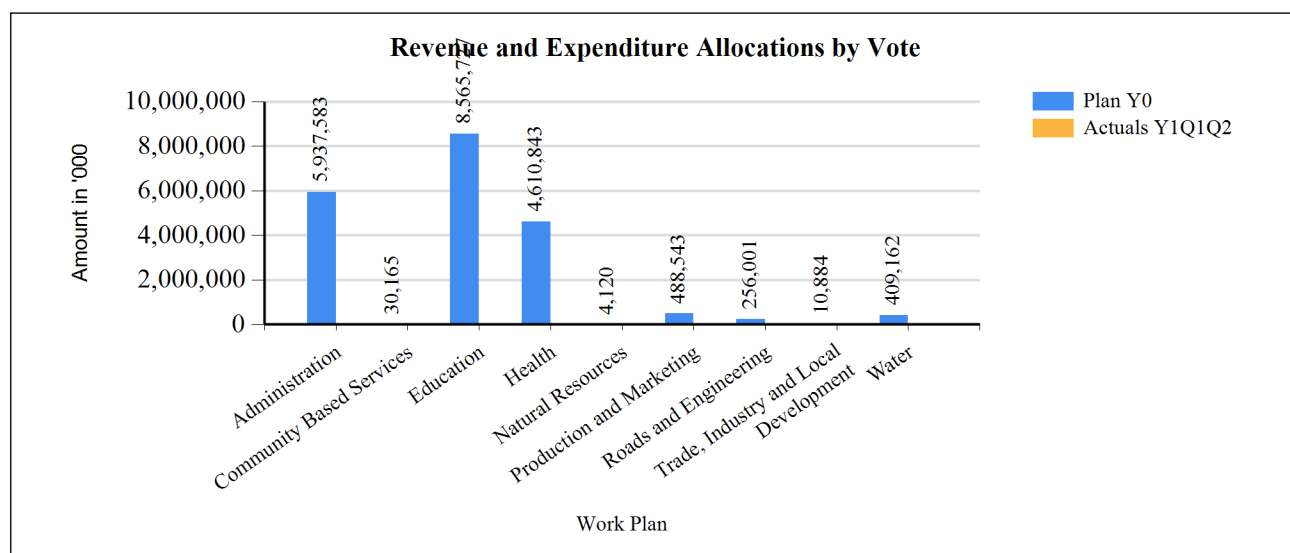
Challenges in Implementation

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FY 2020/21

The District is still grappling with very many court cases as a result of court awards resulting mainly from unlawful decisions. Coupled with this is the challenge of low local revenue base; it is difficult to supplement the Central Government Transfers for any meaningful development. The situation has actually been worsened by the dwindling donor support which used to augment other sources and also due to the creation of Kwanja District from Apac leading to a general decline in central Government transfers which remains the main sources of revenues to the District. There is ever increasing operational cost that cannot be met with the proposed budget ceilings. Non remittance of some of the planned funds especially donor funds and LST affect implementation of some of the planned activities/projects. Implementation changes especially under estimate of contract value due to increased input costs. Limited Supervision, and untimely public accountability at all levels, Staff commitment (Absenteeism and late coming to work). Low staffing levels, delay in the start of the procurement process especially solicitation of bids and evaluation of bids and signing of the contracts are some of the major constraints in implementing future plans

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	423,000	211,500	469,383
Advance Recoveries	5,000	2,500	0
Advertisements/Bill Boards	20,000	10,000	25,205
Agency Fees	30,000	15,000	28,600
Animal & Crop Husbandry related Levies	20,000	10,000	27,213
Application Fees	18,500	9,250	28,500
Business licenses	15,000	7,500	18,250
Court fines and Penalties - private	60,000	30,000	20,000
Group registration	3,000	1,500	13,050
Inspection Fees	6,000	3,000	16,082
Land Fees	2,000	1,000	14,340

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Liquor licenses	2,000	1,000	22,586
Local Services Tax	75,000	37,500	82,955
Lock-up Fees	3,000	1,500	13,086
Market /Gate Charges	100,000	50,000	114,211
Other Fees and Charges	30,000	15,000	27,005
Other licenses	4,500	2,250	9,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	1,500	0
Registration of Businesses	6,000	3,000	8,800
Sale of (Produced) Government Properties/Assets	20,000	10,000	0
Sale of non-produced Government Properties/assets	0	0	0
2a. Discretionary Government Transfers	2,679,708	2,194,226	3,110,549
District Discretionary Development Equalization Grant	737,780	737,780	882,874
District Unconditional Grant (Non-Wage)	487,022	365,266	606,559
District Unconditional Grant (Wage)	1,454,907	1,091,180	1,621,117
2b. Conditional Government Transfer	19,250,396	14,749,157	21,371,349
Sector Conditional Grant (Wage)	10,655,110	7,991,333	10,817,089
Sector Conditional Grant (Non-Wage)	1,728,096	1,197,003	2,176,019
Sector Development Grant	1,902,109	1,902,109	3,316,271
Transitional Development Grant	100,131	10,000	66,392
General Public Service Pension Arrears (Budgeting)	0	0	4,136
Pension for Local Governments	3,584,556	2,688,417	3,786,573
Gratuity for Local Governments	1,280,394	960,296	1,204,871
2c. Other Government Transfer	4,431,356	550,496	8,316,651
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	1,621,999	76,985	1,621,999
Social Assistance Grant for Empowerment (SAGE)	400,000	0	0
Support to PLE (UNEB)	8,000	7,280	8,000
Uganda Road Fund (URF)	523,449	444,143	581,221
Uganda Women Entrepreneurship Program(UWEP)	0	0	9,841
Youth Livelihood Programme (YLP)	280,748	0	0
Uganda Sanitation Fund	0	0	0
Infectious Diseases Institute (IDI)	50,000	0	0
Neglected Tropical Diseases (NTDs)	85,000	22,088	85,000
Agriculture Cluster Development Project (ACDP)	1,422,160	0	5,970,590
Results Based Financing (RBF)	0	0	40,000
3. External Financing	1,292,472	642,914	852,472
United Nations Children Fund (UNICEF)	542,472	226,190	542,472

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United Nations Population Fund (UNPF)	0	0	0
Global Fund for HIV, TB & Malaria	250,000	3,680	100,000
World Health Organisation (WHO)	200,000	376,532	10,000
Global Alliance for Vaccines and Immunization (GAVI)	300,000	36,512	200,000
Total Revenues shares	28,076,932	18,348,293	34,120,404

Vote :502 Apac District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The cumulative receipt of locally raised Revenue up to the end of Q3 2019/2020 was UGX 211,500,000 against the planned UGX 423,000,000 representing 50% revenue performance. This performance of 50% is a result of New Government Policy of advancing Local revenue and the LGs Collect and remit to the Ministry of Finance Planning and Economic Development 100% to qualify for the next quarter allocation.

Central Government Transfers

The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, Conditional Transfers, and Other Government Transfers) up to the end of Q3 FY 2019/2020 represents a cumulative budget performance of 65%. Discretionary Government Transfers had an outturn of 82% and this is attributed to release of two-thirds of DDEG grants. Conditional Government Transfers which had a 77% performance. OGT had the lowest (12%) budget outturn. This outturn from OGT is attributed to none release of from UWEP, YLP, NUSAF3 and others as detailed in the summary table above. The cumulative receipt Performance (65%) of CGTs is attributed to non-release of funds for restocking, Global funds and GAVI, YLP, UWEP and NUSAF3 funds during the quarter

External Financing

The cumulative donor budget performance by end of Q3 FY 2019/2020 was UGX 642,914,000 representing 50% revenue performance. This performance is attributed to release by UNICEF during the quarter against all the planned development partners' releases as indicated in the summary table above

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The Local Revenue forecast for FY2020/2021 is UGX 469,383,000 representing 11% increase from the FY 2019/20 budget. This forecast is attributed to good assessment done on other potential local revenue sources and incorporation of local sub-county LR. Massive revenue mobilization, regular supervision and increased local service tax remittance is expected to improved LR collection. The Local Revenue estimate is 1.4% of the overall District budget estimate for FY 2020/2021

Central Government Transfers

Overall the Central Government Transfers (CGT) will be the major source (96.1%) of the proposed revenue for the District in FY 2020/2021. Of the CGT, Conditional Government Transfers will accounts for 762.7% whilst Discretionary Government Transfers and Other Government Transfers will account for 9.1% and 24.3% of the district projected revenue for FY 2020/2021 respectively. The forecast for central government transfers show 13.3% reduction from FY 2018/2019 budget. This increase is attributed to the current reforms.

External Financing

Donor support revenue forecast for FY 2020/2021 is UGX 852,742,000 representing 34% decrease from FY 2019/20. The reduction in the donor funding is attributed to change in budget support mechanism from direct budget support to supporting other agencies e.g. NIRA other than LGs. Some of the key donor/partners such as UNICEF have adopted this funding mechanism to the district in FY 2020/2021. The donor budget support accounts for 2.5% of the District total annual budget forecast for the FY 2020/2021. The donor budget will mainly support activities in Health.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	498,070	346,643	423,858

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District Production Services	1,777,145	288,551	6,293,612
<i>Sub- Total of allocation Sector</i>	2,275,214	635,194	6,717,470
Sector :Works and Transport			
District, Urban and Community Access Roads	960,408	257,027	939,954
<i>Sub- Total of allocation Sector</i>	960,408	257,027	939,954
Sector :Trade and Industry			
Commercial Services	29,884	10,942	47,751
<i>Sub- Total of allocation Sector</i>	29,884	10,942	47,751
Sector :Education			
Pre-Primary and Primary Education	5,850,340	4,485,518	6,026,724
Secondary Education	2,518,572	998,763	2,301,736
Education & Sports Management and Inspection	565,327	224,222	424,849
Special Needs Education	68,150	33,099	77,907
<i>Sub- Total of allocation Sector</i>	9,002,390	5,741,603	8,831,217
Sector :Health			
Primary Healthcare	2,996,795	868,503	3,048,826
District Hospital Services	2,724,731	1,949,527	341,921
Health Management and Supervision	366,789	274,556	4,252,342
<i>Sub- Total of allocation Sector</i>	6,088,315	3,092,586	7,643,089
Sector :Water and Environment			
Rural Water Supply and Sanitation	466,587	326,341	609,505
Natural Resources Management	234,316	132,190	131,951
<i>Sub- Total of allocation Sector</i>	700,903	458,531	741,456
Sector :Social Development			
Community Mobilisation and Empowerment	2,524,337	175,591	1,770,228
<i>Sub- Total of allocation Sector</i>	2,524,337	175,591	1,770,228
Sector :Public Sector Management			
District and Urban Administration	5,644,400	3,507,338	6,528,673
Local Statutory Bodies	397,164	291,272	501,414
Local Government Planning Services	183,868	147,789	154,104
<i>Sub- Total of allocation Sector</i>	6,225,432	3,946,399	7,184,190
Sector :Accountability			
Financial Management and Accountability(LG)	196,194	139,131	180,194
Internal Audit Services	73,855	40,648	64,855
<i>Sub- Total of allocation Sector</i>	270,049	179,779	245,049

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

Vote :502 Apac District**FY 2020/21**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,551,851	4,109,363	5,898,504
District Unconditional Grant (Non-Wage)	80,774	60,581	80,608
District Unconditional Grant (Wage)	364,057	293,743	502,412
General Public Service Pension Arrears (Budgeting)	0	0	4,136
Gratuity for Local Governments	1,280,394	960,296	1,204,871
Locally Raised Revenues	150,450	37,613	70,000
Multi-Sectoral Transfers to LLGs_NonWage	91,619	68,715	249,905
Pension for Local Governments	3,584,556	2,688,417	3,786,573
Development Revenues	92,549	94,550	630,168
District Discretionary Development Equalization Grant	82,549	84,550	82,146
Multi-Sectoral Transfers to LLGs_Gou	0	0	548,023
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	5,644,400	4,203,913	6,528,673
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	364,057	247,687	502,412
Non Wage	5,187,794	3,212,787	5,396,092
Development Expenditure			
Domestic Development	92,549	46,864	630,168
External Financing	0	0	0
Total Expenditure	5,644,400	3,507,338	6,528,673

Narrative of Workplan Revenues and Expenditure

Administration department expects to receive a total of Ushs.6,528,673,000 an increase from Shs. 5,644,400, 000 approved in FY 2019/20. The increase resulted from increase in the IPFs of Pension and Gratuity, Multisectoral transfers to LLGs and IPF for Pension and Gratuity arrears., The funds shall be used to execute planned interventions during FY 2020/21. Of this, recurrent revenues amount to Ushs. 5,898,504,000 of which Shs. 3,786,573,000 is meant for Pensions for Local Governments, UGX. 1,204,871,000 for gratuity UGX 249,905,000 are Multi-Sectoral Transfers to Lower Local Government. The planned intervention are Refurbishing the

IFMIS computed lab into a modern computer room; Renovation of Chairman's residential place currently occupied by the RDC; Supervision of Lower Local Governments will also be intensified in order to improve service delivery to the people. The department will also recruit staff to fill the critical positions that are apparently vacant.

Vote :502 Apac District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	196,194	147,145	180,194
District Unconditional Grant (Non-Wage)	46,000	59,500	40,000
District Unconditional Grant (Wage)	100,194	75,145	100,194
Locally Raised Revenues	50,000	12,500	40,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	196,194	147,145	180,194
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,194	75,097	100,194
Non Wage	96,000	64,033	80,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	196,194	139,131	180,194

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Finance department expects to receive a total of UGX 180,194,000 only which is basically recurrent in nature a reduction from 196,194,000 that was allocated in 2019/20 resulting from dwindling local revenue and Non wage allocations. Salaries will constitute UGX 100,193,964 while Non wage amounts to UGX 80,000,000 only. Of this budget, UGX 40,000,000 is expected from District unconditional grant none wage and UGX 40,000,000 and UGX 40,000,000 is expected from District Unconditional Grant Non-Wage and locally raised revenue respectively. These will be expended in payment of staff salaries, allowances for field visits to mobilize Local revenue, Maintenance of IFMIS and procurement of IFMIS stationery, preparation of reports and submission to relevant authorities.

Vote :502 Apac District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	397,164	301,810	501,414
District Unconditional Grant (Non-Wage)	168,110	86,545	276,910
District Unconditional Grant (Wage)	104,504	78,378	104,504
Locally Raised Revenues	124,550	136,888	120,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	397,164	301,810	501,414
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	104,504	68,071	104,504
Non Wage	292,660	223,202	396,910
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	397,164	291,272	501,414

Narrative of Workplan Revenues and Expenditure

Statutory Bodies expects to receive an increased total revenue amounting to UGX 501,414,000 only up from shs. 397,164,000 approved in FY 2019/20 as a result of increased ipf for ex-Gratia. Out of which all are recurrent revenues. The Non Wage Recurrent of Shs. 396,910,000 is meant to cater for Councilors's allowances, Boards and Commissions and ex-Gratia, while the Wage component is shs. 104,504,100 meant to cater for salaries and wages of both the technical staff and political leaders in the sector. The planned intervention are conducting 6 Council meetings and Standing Committee meetings d, Procurement plans produced, Works & supplies advertised and tendered, Revenue points tendered, Qualified and Competent staff recruited, Land applications and Certificates of Customary Ownership (CCOs) issued, LG PAC reports discussed and recommendations followed and Development programs and projects monitored and corrective actions taken

Vote :502 Apac District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	679,863	508,898	655,896
District Unconditional Grant (Non-Wage)	3,000	2,250	3,000
District Unconditional Grant (Wage)	237,948	178,461	237,948
Locally Raised Revenues	2,000	500	2,000
Sector Conditional Grant (Non-Wage)	168,164	126,123	144,197
Sector Conditional Grant (Wage)	268,751	201,564	268,751
Development Revenues	1,595,351	171,191	6,061,574
District Discretionary Development Equalization Grant	35,924	35,924	40,000
Multi-Sectoral Transfers to LLGs_Gou	85,640	83,640	0
Other Transfers from Central Government	1,422,160	0	5,970,590
Sector Development Grant	51,627	51,627	50,984
Total Revenues shares	2,275,214	680,089	6,717,470
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	506,699	344,650	506,699
Non Wage	173,164	126,449	149,197
Development Expenditure			
Domestic Development	1,595,351	164,095	6,061,574
External Financing	0	0	0
Total Expenditure	2,275,214	635,194	6,717,470

Narrative of Workplan Revenues and Expenditure

Vote :502 Apac District**FY 2020/21**

Production department has budgeted for a total of Ushs. 6,717,470,000 only an increase from shs. 2,275,214,000 in FY 2019/20 The increase resulted from increase in the IPF for Agriculture Cluster Development Project. The funds shall be used to execute the various planned interventions during FY 2020/21. Of this, recurrent revenues amount to Ushs. 655,896,000 of which up to Ushs. 506,699,000 is meant for salaries and wages mainly for district staffs and extension workers while shs.149,197,000 is for Non-Wage. The Development Revenues meanwhile totals to Ushs.6,061,574,000 only. Out of this, Ushs. 5,970,590,000 is expected from Agricultural Cluster Development project, UGX 50,984,000 is sector conditional Grant. The planned interventions the department expects to undertake with the planned revenues are; Payment of staff salaries, conducting field visits to farmers, conduct surveillance on disease and pest control, Procurement of : ox-ploughs, bulls for animal traction, grinding mills, Irrigation kits, Motorized Grass Choppers, Tsetse traps and Bee hives will be made.

Vote :502 Apac District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,538,415	3,383,804	4,751,810
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
Locally Raised Revenues	40,000	10,000	20,000
Sector Conditional Grant (Non-Wage)	293,876	220,400	527,271
Sector Conditional Grant (Wage)	4,194,539	3,145,904	4,194,539
Development Revenues	1,549,900	697,300	2,891,279
District Discretionary Development Equalization Grant	0	0	85,469
External Financing	1,292,472	642,914	852,472
Other Transfers from Central Government	135,000	22,088	125,000
Sector Development Grant	32,298	32,298	1,761,946
Transitional Development Grant	90,131	0	66,392
Total Revenues shares	6,088,315	4,081,104	7,643,089
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,194,539	2,702,348	4,194,539
Non Wage	343,876	165,146	557,271
Development Expenditure			
Domestic Development	257,428	0	2,038,807
External Financing	1,292,472	225,091	852,472
Total Expenditure	6,088,315	3,092,586	7,643,089

Narrative of Workplan Revenues and Expenditure

Vote :502 Apac District**FY 2020/21**

During the financial year 2020/21, the department has planned for a total sum of UGX 7,643,088,878 which is higher than UGX 6,088,315,000 for the last financial year. This has been due to the increase in development funds.

The fund shall support payment of staff salaries amounting to 4,194,539,179 (54.9% of the budget), support recurrent expenditure amounting to 557,270,751 (8.9% of the budget). The budget will also support infrastructure development amounting to 1,943,545,799 (25%) and support implementation of donor funded activities amounting to 852,472,000 (11.2%). The district also expects other government transfers amounting to 125,000,000 (1.6%) which shall fund neglected tropical diseases program and RBF planned activities.

These funds shall support payment of staff salaries, primary health care activities (Disease control and prevention, sanitation and hygiene, health promotion and education, reproductive, maternal, neonatal, child and adolescent health (RMNCAH), upgrade and equipping of Kungu HCII and Kidilani HCII, construction of the maternity ward at Teboke HCIII and the rehabilitation of the OPD block at Ayago HCII.

The donor funds and central government transfers shall support unfunded priorities in the budget with focus on integrated community case management (ICCM), integrated disease surveillance and immunization activities.

Vote :502 Apac District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,673,183	5,649,105	8,041,948
District Unconditional Grant (Non-Wage)	3,518	2,639	3,518
District Unconditional Grant (Wage)	277,099	201,825	277,099
Locally Raised Revenues	4,000	1,000	10,000
Other Transfers from Central Government	8,000	7,280	8,000
Sector Conditional Grant (Non-Wage)	1,188,746	792,497	1,389,532
Sector Conditional Grant (Wage)	6,191,819	4,643,865	6,353,798
Development Revenues	1,329,207	1,329,207	789,269
District Discretionary Development Equalization Grant	55,000	55,000	36,588
Multi-Sectoral Transfers to LLGs_Gou	89,045	89,045	0
Sector Development Grant	1,185,162	1,185,162	752,681
Total Revenues shares	9,002,390	6,978,312	8,831,217
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,468,919	4,200,018	6,630,897
Non Wage	1,204,264	757,943	1,411,050
Development Expenditure			
Domestic Development	1,329,207	783,642	789,269
External Financing	0	0	0
Total Expenditure	9,002,390	5,741,603	8,831,217

Narrative of Workplan Revenues and Expenditure

The department's revenue planned for FY 2020/2021 is UGX. 8,831,216,531= which is an reduction from that of FY 2019-2020 of shs. 9,002,390,223 due to reduction in District Discretionary Development Equalization Grant and Support for the construction of Seed School.

Of this, recurrent revenues amounts to Ushs. 8,041,947,854 of which up to Shs. 6,630,897,475 is meant for salaries and wages mainly for teachers while Ushs. 1,411,050,379 is for Non-Wage activities (including UPE and USE capitation). The Development Revenues meanwhile totals to Ushs. 789,268,677 only. Out of this, Ushs. 752,680,938 is expected under Sector Development Grant and shs. 36,587,739 is expected from the District Discretionary Development Equalization Grant (DDEG) to implement most infrastructural work in the district.

Vote :502 Apac District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	618,447	518,782	672,218
District Unconditional Grant (Non-Wage)	6,000	4,500	6,000
District Unconditional Grant (Wage)	84,998	69,139	84,998
Locally Raised Revenues	4,000	1,000	0
Other Transfers from Central Government	523,449	444,143	581,221
Development Revenues	341,961	341,958	267,736
District Discretionary Development Equalization Grant	36,108	36,108	11,735
Multi-Sectoral Transfers to LLGs_Gou	49,851	49,848	0
Sector Development Grant	256,001	256,001	256,001
Total Revenues shares	960,408	860,740	939,954
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	84,998	52,136	84,998
Non Wage	533,449	102,212	587,221
Development Expenditure			
Domestic Development	341,961	102,679	267,736
External Financing	0	0	0
Total Expenditure	960,408	257,027	939,954

Narrative of Workplan Revenues and Expenditure

The Sector's Annual Budget Revenue & Expenditure for FY 2020-2021 is UGX 939,954,000 as compared to UGX 960,408,000 approved for FY 2019-2020 which is 2.2% decrease. This is mainly because there is No IPF from External Financing and multisectoral transfers to LLGs Of the above total, Salaries and Wages shall cost UGX 84,998,000, While Unconditional Grant recurrent expenditure shall amount to UGX 6,000,000. UGX 581,221,940 shall come from URF as recurrent non-wage expenditure for District and Community Access road Maintenance. UGX 11,735,000 shall be Conditional development money from DDEG and UGX 256,001,141 shall come from Road sector Development grant for Low Cost Sealing to address Road Bottlenecks

Vote :502 Apac District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	89,566	64,704	114,847
District Unconditional Grant (Non-Wage)	3,000	2,250	3,000
District Unconditional Grant (Wage)	50,425	37,348	50,425
Locally Raised Revenues	4,000	1,000	0
Sector Conditional Grant (Non-Wage)	32,141	24,106	61,422
Development Revenues	377,021	377,021	494,658
Sector Development Grant	377,021	377,021	494,658
Total Revenues shares	466,587	441,725	609,505
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,425	25,720	50,425
Non Wage	39,141	25,246	64,422
Development Expenditure			
Domestic Development	377,021	275,375	494,658
External Financing	0	0	0
Total Expenditure	466,587	326,341	609,505

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the Water Sector expects to receive Ugx 609,505,095 to finance its planned expenditures.

-Ugx 494,658,202 from Sector Conditional Grant is expected to finance development expenditures;

-Ugx 61,421,553 from Sector Conditional Grant-Non-Wage and Ugx 3,000,000 from District Unconditional Grant is expected to finance recurrent expenditures and;

-Ugx 50,425,340 from District Unconditional Grant-Wage is expected to finance wage expenditures

Vote :502 Apac District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	111,305	56,779	118,231
District Unconditional Grant (Non-Wage)	3,000	2,250	3,000
District Unconditional Grant (Wage)	92,185	48,439	92,185
Locally Raised Revenues	12,000	3,000	10,000
Sector Conditional Grant (Non-Wage)	4,120	3,090	13,046
Development Revenues	123,011	83,011	13,720
District Discretionary Development Equalization Grant	37,739	37,739	13,720
Multi-Sectoral Transfers to LLGs_Gou	45,272	45,272	0
Other Transfers from Central Government	40,000	0	0
Total Revenues shares	234,316	139,790	131,951
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,185	44,630	92,185
Non Wage	19,120	5,906	26,046
Development Expenditure			
Domestic Development	123,011	81,654	13,720
External Financing	0	0	0
Total Expenditure	234,316	132,190	131,951

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, Natural department anticipates to receive a total of Ushs. 131,951,270 compared to UGX 234,316,000 in FY 2019/20 this is a reduction resulting from non allocation of FIEFOC and reduced DDEG allocations. The funds comprises of both Recurrent monies amounting to Ushs. 118,230,868 and Development monies amounting to Ushs 13,720,402. These funds comprises of DUCG Wage Ushs 92,185,308 meant for payment of staff salaries, DUCG Non-wage Ushs 3,000,000 and SCG Non-wage Ushs 13,045,560 meant for carrying out recurrent activities and Local Revenue of Ushs 10,000,000. The Development funds of Ushs 13,720,402 is comprised of DDEG To implement development projects Project.

Vote :502 Apac District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	102,743	75,057	115,235
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	58,578	43,933	58,578
Locally Raised Revenues	4,000	1,000	17,000
Sector Conditional Grant (Non-Wage)	30,165	22,624	29,657
Development Revenues	2,421,594	195,834	1,654,994
District Discretionary Development Equalization Grant	16,369	16,369	23,153
Multi-Sectoral Transfers to LLGs_Gou	102,477	102,479	0
Other Transfers from Central Government	2,302,747	76,985	1,631,840
Total Revenues shares	2,524,337	270,891	1,770,228
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,578	32,498	58,578
Non Wage	44,165	24,158	56,657
Development Expenditure			
Domestic Development	2,421,594	118,935	1,654,994
External Financing	0	0	0
Total Expenditure	2,524,337	175,591	1,770,228

Narrative of Workplan Revenues and Expenditure

The department planned to receive 1,770,228,000 as the total revenue for the sector for the FY 2020-2021 compared to UGX 2,524,337,000 that was budgeted for in FY 2019/20 the decrease resulted from reduction in ipf of NUSAF 3 mostly. Of these, Ushs. 58,578,000 is meant for staff Wages and salaries, Ushs. 23,153,000 is Discretionary Development Equalization Grant for capital development while Ushs. 56,657,000 is expected from District Unconditional Grant (NW) and UGX 1,654,994,000 shall be for NUSAF 3 and UWEP. These funds will be prioritized for payment of salaries, implementation of planned activities.

Vote :502 Apac District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	97,064	72,415	112,064
District Unconditional Grant (Non-Wage)	32,000	26,538	45,000
District Unconditional Grant (Wage)	57,064	43,878	57,064
Locally Raised Revenues	8,000	2,000	10,000
Development Revenues	86,804	86,804	42,040
District Discretionary Development Equalization Grant	86,804	86,804	42,040
Total Revenues shares	183,868	159,220	154,104
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,064	35,267	57,064
Non Wage	40,000	28,500	55,000
Development Expenditure			
Domestic Development	86,804	84,022	42,040
External Financing	0	0	0
Total Expenditure	183,868	147,789	154,104

Narrative of Workplan Revenues and Expenditure

During the FY 2020/21, planning department expects to receive a total of Ushs. 154,104,000 only a reduction from shs. 183,868,000

planned for in 2019/20 as a result of general decline the IPFs and less allocation of Development grants. The funds shall be used for both Developments and recurrent expenditures. Ushs.42,040,000 shall be for domestic development. Of this, Ushs. 57,064,000 is meant for staff Wages and salaries, Ushs. 42,040,000 is Discretionary Development Equalization Grant for capital development while Ushs. 55,000,000 is expected from District Unconditional Grant (NW). These funds will be prioritized for payment of salaries, Renovation of the Planning Department Building and refurbishment of the Planning Department Board room, organizing quarterly monitoring visits for both the councilors and civil servants and maintenance of the planning unit Double cabin Vehicle.

Vote :502 Apac District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	73,855	60,391	64,855
District Unconditional Grant (Non-Wage)	30,000	34,500	27,000
District Unconditional Grant (Wage)	27,855	20,891	27,855
Locally Raised Revenues	16,000	5,000	10,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	73,855	60,391	64,855
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,855	19,115	27,855
Non Wage	46,000	21,533	37,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	73,855	40,648	64,855

Narrative of Workplan Revenues and Expenditure

The Audit Sector expects to receive Ugx 64,854,748 a reduction from UGX 75,855,000 for FY 2019/20 the reduction resulted from continued dwindling of the IPFs. The funds shall be used to finance its expenditures for the financial year 2020/2021. Ugx 27,000,000 from District Unconditional Grant and Ugx 10,000,000 from Locally Generated Revenue is expected to finance Non-Wage expenditures; Ugx 27,854,748 from District Unconditional Grand-Wage is expected to finance Wage expenditures.

Vote :502 Apac District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	14,884	8,163	47,751
District Unconditional Grant (Non-Wage)	0	0	6,000
District Unconditional Grant (Wage)	0	0	27,855
Locally Raised Revenues	4,000	0	3,000
Sector Conditional Grant (Non-Wage)	10,884	8,163	10,896
Development Revenues	15,000	15,000	0
District Discretionary Development Equalization Grant	15,000	15,000	0
Total Revenues shares	29,884	23,163	47,751
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	27,855
Non Wage	14,884	0	19,896
Development Expenditure			
Domestic Development	15,000	10,942	0
External Financing	0	0	0
Total Expenditure	29,884	10,942	47,751

Narrative of Workplan Revenues and Expenditure

Trade Industry and Local Development department expects to receive a total of Ushs. 47,751,000 only an increase from UGX 29,884,000 that was planned in FY 2019/20. The increase resulted from wage allocation to the department. All the funds is recurrent in nature. UGX. 6,000,000 is expected from District Unconditional Grant Non-wage while shs. 10,896,000 is Sector Unconditional Grant (Non-Wage) and shs. 27,855,000 for Wages.

Vote :502 Apac District

FY 2020/21
