

Vote :511 Jinja 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 :



Kanyesigye William Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :511 Jinja District

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.

Vote :511 Jinja District**FY 2020/21**

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 :511 Jinja 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	5,007,244	2,768,351	4,353,682
Discretionary Government Transfers	4,029,389	3,162,896	4,125,584
Conditional Government Transfers	36,493,246	27,821,866	38,425,911
Other Government Transfers	2,106,500	973,069	1,516,198
External Financing	564,000	412,906	500,000
Grand Total	48,200,379	35,139,088	48,921,375

Revenue Performance by end of March of the Running FY

Jinja District received a total of U.shs 35,139,087,648 by the end of third quarter against an annual budget of U.shs 48,200,379,000 inclusive of the balances brought forward from the FY 2018/2019. This represents a performance of 73% as of 31st March 2020. Most central government funds performed as planned by the end of March 2020 75% for non-wage recurrent grants and 100% for development grants had been realized by the District. All the budgeted funds for General Public Service Pension Arrears, Salary arrears (Budgeting) were received in quarter one thus the 100% budget performance in the report. Education Sector Conditional Grant (Non-Wage) performed at 67% funds are released in Q1, Q3, and Q4 in proportions of 1/3. URF, VODP, and YLP. The Local revenues received as at the end of March 2020 was U.shs 2,768,351,000 (cumulative) representing 55% performance of the budgeted Local Revenue. MoFPED provided the District with an advance release of U Shs. 600,562,068 in quarter 1 for non-wage activities which the District fully settled in quarter 3. During quarter 3 the District was unable to secure a local revenue cash limit except for Roads and Engineering which was warranted for construction of the new office Block at Kagoma. Under External Financing, Ugx 412,905,984 was realized representing 73% of the approved annual budget under donor funding. This was received from UNICEF, WHO, and GAVI. 99% of the funds received had been disbursed.

Planned Revenues for next FY

The revenue forecast for FY 2020/21 is Shs 48,929,375,000 representing a 1.3% increase from that of FY 2019/20. Ugx 500,000,000 is expected from Development partners. Conditional government transfers account for 78.4%, Discretionary government transfers account for 9.7%, Locally raised revenue accounts for 6.2% and the least is other government transfers 5.7% while for donors 500,000,000 IPFs has been estimated. Overall the District revenue forecast will have 65.6% spent on wages, 28.1% spent on non-wage recurrent, and only 6.3% spent on domestic development.

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	6,150,458	4,800,520	6,452,519
Finance	1,341,216	869,392	1,338,540
Statutory Bodies	1,119,870	757,582	1,078,722
Production and Marketing	1,505,070	1,105,477	1,455,656
Health	9,155,614	6,833,737	10,180,918
Education	22,111,928	16,678,080	22,590,483

Vote :511 Jinja District**FY 2020/21**

Roads and Engineering	4,486,477	2,296,549	3,662,733
Water	656,621	625,421	864,334
Natural Resources	379,978	280,286	394,783
Community Based Services	867,090	321,357	454,209
Planning	152,539	102,990	163,535
Internal Audit	149,545	97,655	144,992
Trade, Industry and Local Development	123,973	95,298	139,950
Grand Total	48,200,379	34,864,343	48,921,375
<i>o/w: Wage:</i>	<i>28,014,093</i>	<i>21,113,608</i>	<i>28,382,994</i>
<i>Non-Wage Recurrent:</i>	<i>14,062,332</i>	<i>9,415,355</i>	<i>14,394,016</i>
<i>Domestic Devt:</i>	<i>5,559,953</i>	<i>4,020,414</i>	<i>5,644,365</i>
<i>External Financing:</i>	<i>564,000</i>	<i>314,966</i>	<i>500,000</i>

Expenditure Performance by end of March FY 2019/20

Jinja District received a total of U.shs 35,139,087,648 against an annual budget of U.shs 48,200,379,000 inclusive of the balances brought forward from the FY 2018/2019. By the end of quarter three, 99.2% of the funds received had been disbursed to the departments with, Administration, Water, Education, and Health realizing the highest budget out-turn. The District expenditure stood at 68% by the end of third quarter. None of the twelve departments had spent all the funds received by the end of the third quarter. The unspent funds are majorly for construction works whose works were on-going and pensioners who had not yet been paid because they had not accessed the payroll.

Planned Expenditures for the FY 2020/21

The District plans to spend a total of shillings 48,839,794,000 and the budget strategy will focus on increasing access to quality social services, improving infrastructure for development, increasing household income and productivity and promoting sustainable utilization of natural resources within the District. Policy shift under Community Based services has led to funds for UWEP and Youth Livelihood to be reverted back to the Ministry of Gender Labour and Social Development causing a change in the allocation of Other transfers under Community Based Services.

Medium Term Expenditure Plans

Jinja District medium term plans for FY 2020/21 include: Revamping Nakabango District farm in dairy, apiary, nursery shed for coffee and mangoes. Physical Planning layouts for Mafubira and Buyala Trading Centres 12 Boreholes will be drilled, casted, Completion of Buwenge General hospital and construction of new offices in Kagoma

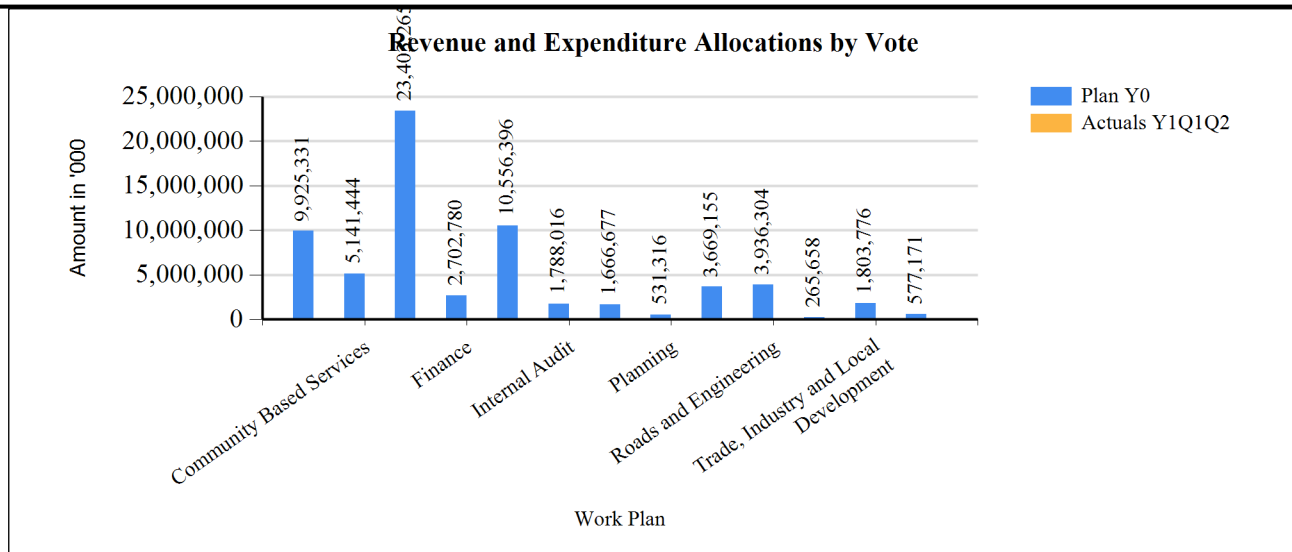
Challenges in Implementation

Inadequate classrooms in the schools are affecting the performance of Education in the district. Transport for a number of sectors to effectively execute their duties such Planning, Education and Community. Selective enhancement of staff salary with high consideration for Science Cadres demoralized a number of staff Dilapidated buildings is a big challenge for the district. Increased operational costs due to inflation

G1: Graph on the revenue and expenditure allocations by Department

Vote :511 Jinja District

FY 2020/21



Revenue Performance, Plans and projections by Source

<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
1. Locally Raised Revenues	5,007,244	2,768,351	4,353,682
Advertisements/Bill Boards	10,750	6,115	13,500
Agency Fees	7,000	6,850	0
Animal & Crop Husbandry related Levies	19,800	7,101	11,838
Business licenses	230,638	160,682	297,453
Court fines and Penalties - private	10,000	2,500	0
Ground rent	14,000	80,784	19,250
Inspection Fees	50,860	55,775	19,400
Interest from private entities - Domestic	100,000	108,159	0
Land Fees	338,815	120,876	338,815
Liquor licenses	3,810	1,063	1,280
Local Hotel Tax	42,886	12,711	39,980
Local Services Tax	488,185	561,535	627,390
Lock-up Fees	10,000	2,741	0
Market /Gate Charges	78,205	52,514	91,860
Miscellaneous receipts/income	20,000	12,345	59,370
Occupational Permits	3,000	750	0
Other Fees and Charges	0	0	48,850
Other fines and Penalties – from other government units	45,294	0	0
Park Fees	24,690	14,721	40,700
Property related Duties/Fees	310,945	97,672	310,945

Vote :511 Jinja District**FY 2020/21**

Refuse collection charges/Public convenience	14,940	5,305	15,152
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,180	3,185	7,700
Registration of Businesses	10,000	12,729	200
Rent & Rates - Non-Produced Assets – from private entities	8,000	2,000	0
Royalties	610,000	341,488	610,000
Sale of (Produced) Government Properties/Assets	12,000	12,000	0
Sale of non-produced Government Properties/assets	0	0	1,800,000
Unspent balances – Locally Raised Revenues	2,522,675	1,083,608	0
Voluntary Transfers	12,572	3,143	0
2a. Discretionary Government Transfers	4,029,389	3,162,896	4,125,584
District Discretionary Development Equalization Grant	427,266	427,266	426,165
District Unconditional Grant (Non-Wage)	788,780	591,585	809,110
District Unconditional Grant (Wage)	1,870,910	1,403,183	1,870,910
Urban Discretionary Development Equalization Grant	136,151	136,151	136,507
Urban Unconditional Grant (Non-Wage)	272,746	204,560	268,833
Urban Unconditional Grant (Wage)	533,535	400,151	614,057
2b. Conditional Government Transfer	36,493,246	27,821,866	38,425,911
Sector Conditional Grant (Wage)	25,609,648	19,310,274	25,898,026
Sector Conditional Grant (Non-Wage)	4,314,523	2,964,483	4,758,895
Sector Development Grant	1,953,225	1,953,225	2,419,378
Transitional Development Grant	429,802	429,802	819,802
General Public Service Pension Arrears (Budgeting)	42,569	42,569	57,599
Salary arrears (Budgeting)	55,614	55,614	0
Pension for Local Governments	2,090,782	1,568,086	2,412,820
Gratuity for Local Governments	1,997,082	1,497,812	2,059,390
2c. Other Government Transfer	2,106,500	973,069	1,516,198
Support to PLE (UNEB)	27,000	28,035	28,000
Uganda Road Fund (URF)	1,608,579	938,965	1,460,137
Uganda Women Entrepreneurship Program(UWEP)	0	0	28,061
Vegetable Oil Development Project	45,000	0	0
Youth Livelihood Programme (YLP)	425,921	6,069	0
3. External Financing	564,000	412,906	500,000
United Nations Children Fund (UNICEF)	221,000	86,541	350,000
World Health Organisation (WHO)	240,000	223,364	0
Global Alliance for Vaccines and Immunization (GAVI)	103,000	103,000	150,000
Total Revenues shares	48,200,379	35,139,088	48,921,375

Vote :511 Jinja District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

During the quarter under review, Jinja DLG collected Ushs. 646,508,918 with a cumulative performance of U Sh. 2,768,351,000 as local funds representing 55% budget performance Unspent balance performed at 1% because the rest of the funds were not warranted for no cash limit was given by MoFPED and therefore not allocated. There was intervention in some of the local revenue centers like Lock-up Fees affecting the performance. Land fees are not performing as expected because the DLB activities were stopped thus affecting payments

Central Government Transfers

During the third quarter, Jinja District received U Shs. 10,726,069,185 representing a performance of 52% of the annual budget of Ugx 40,522,634,781. Most central government funds performed as planned for the quarter at 50% for nonwage recurrent grants except for Education sector non-wage which was received during the quarter under review and 67% for development grants, however, there were some variances in the performance of pension and salary arrears where all funds budgeted for the Financial year i.e.100% of the funds budgeted for the FY were received during the First Quarter.

During the period under review, Jinja DLG received U Shs. 290,508,313 cumulatively the District received U Shs. 973,068,961 by the end of third quarter against an annual budget of Shs 2,106,499,600 representing 46% budget performance of OGT. The amount received was from Uganda Road Fund Grant. and and UWEP funds (only operational funds). Group funds will be sent direct beneficiary accounts thus the poor performance of 1%

External Financing

During the third Quarter of FY 2019/20, Jinja District actual receipts under external Financing amounted to UGX 97,939,700 and were from UNICEF. Cumulatively Ugx 412,905,984 was realized representing 73% of the approved annual budget under donor funding

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

In FY 2020/21 Jinja District anticipates collecting Ushs.4,353,682,274 as locally raised funds. There is a percentage reduction this was attributed to no more interest from the fixed deposit account. Secondly, the unspent balances which had funds worth Ugx 2,500,000,000 will be no more in FY 2019/20 they will be utilized fully in FY 2019/20. however, there will be the sale of the District Natural Resources Office at Ugx 1,800,000,000. this will be allocated towards completion of the Jinja District offices in Kagoma.

Central Government Transfers

A total of Ugx. 44,066,055,000 will be received from Central Government transfers comprising of the Discretionary transfers worth 4,048,927,000, conditional transfers 40,367,616,000 and other Government transfers from Uganda Road Fund and MoGLSD of Ugx funds and the road funds amounting to Ugx 1,487,137,000.

External Financing

Jinja District anticipates receiving Ushs 500,000,000 from development partners in FY 2020/21

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	1,166,714	889,930	1,021,231

Vote :511 Jinja District**FY 2020/21**

District Production Services	338,356	158,486	434,424
<i>Sub- Total of allocation Sector</i>	1,505,070	1,048,416	1,455,656
Sector :Works and Transport			
District, Urban and Community Access Roads	1,986,477	1,123,461	1,862,733
District Engineering Services	2,500,000	855,875	1,800,000
<i>Sub- Total of allocation Sector</i>	4,486,477	1,979,336	3,662,733
Sector :Trade and Industry			
Commercial Services	123,973	91,603	139,950
<i>Sub- Total of allocation Sector</i>	123,973	91,603	139,950
Sector :Education			
Pre-Primary and Primary Education	11,060,492	8,255,468	11,549,480
Secondary Education	9,188,798	6,591,077	9,084,960
Skills Development	1,355,243	1,082,991	1,460,213
Education & Sports Management and Inspection	499,695	260,560	488,129
Special Needs Education	7,700	2,050	7,700
<i>Sub- Total of allocation Sector</i>	22,111,928	16,192,146	22,590,483
Sector :Health			
Primary Healthcare	1,279,817	777,115	9,354,445
District Hospital Services	199,877	149,903	760,214
Health Management and Supervision	7,675,920	5,294,303	66,258
<i>Sub- Total of allocation Sector</i>	9,155,614	6,221,321	10,180,918
Sector :Water and Environment			
Rural Water Supply and Sanitation	656,621	374,977	864,334
Natural Resources Management	379,978	259,145	394,783
<i>Sub- Total of allocation Sector</i>	1,036,599	634,123	1,259,118
Sector :Social Development			
Community Mobilisation and Empowerment	867,090	299,575	454,209
<i>Sub- Total of allocation Sector</i>	867,090	299,575	454,209
Sector :Public Sector Management			
District and Urban Administration	6,150,458	4,670,496	6,452,519
Local Statutory Bodies	1,119,870	680,891	1,078,722
Local Government Planning Services	152,539	99,395	163,535
<i>Sub- Total of allocation Sector</i>	7,422,867	5,450,782	7,694,776
Sector :Accountability			
Financial Management and Accountability(LG)	1,341,216	862,797	1,338,540
Internal Audit Services	149,545	80,948	144,992
<i>Sub- Total of allocation Sector</i>	1,490,761	943,745	1,483,532

Vote :511 Jinja District**FY 2020/21****SECTION B : Workplan Summary****Workplan Title : Administration**

<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	5,651,542	4,305,382	6,067,379
District Unconditional Grant (Non-Wage)	81,543	61,157	85,544
District Unconditional Grant (Wage)	507,062	380,296	507,062
General Public Service Pension Arrears (Budgeting)	42,569	42,569	57,599
Gratuity for Local Governments	1,997,082	1,497,812	2,059,390
Locally Raised Revenues	173,298	229,888	184,288
Multi-Sectoral Transfers to LLGs_NonWage	527,707	338,045	481,734
Multi-Sectoral Transfers to LLGs_Wage	175,885	131,914	278,943
Pension for Local Governments	2,090,782	1,568,086	2,412,820
Salary arrears (Budgeting)	55,614	55,614	0
Development Revenues	498,915	495,138	385,140
District Discretionary Development Equalization Grant	21,501	21,501	21,616
Multi-Sectoral Transfers to LLGs_Gou	67,414	63,637	63,525
Transitional Development Grant	410,000	410,000	300,000
Total Revenues shares	6,150,458	4,800,520	6,452,519
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	682,947	482,470	786,005
Non Wage	4,968,595	3,766,405	5,281,374
Development Expenditure			
Domestic Development	498,915	421,621	385,140
External Financing	0	0	0
Total Expenditure	6,150,458	4,670,496	6,452,519

Narrative of Workplan Revenues and Expenditure

Vote :511 Jinja District**FY 2020/21**

In the FY 2020/2021, the department has planned to spend UGX 6,455,635,516. Compared to FY 2019/20 of UGX 6,150,458,000 there is an increase of 5%. This was caused by gratuity, salary arrears and pension grants. In the FY 2020/2021. of the total amount Ugx 6,068,198,000 will be spent on recurrent expenditure inclusive of salary whereas Ugx 387,437,000 will be spent on development

Vote :511 Jinja 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	1,327,229	856,455	1,331,791
District Unconditional Grant (Non-Wage)	249,150	186,862	213,614
District Unconditional Grant (Wage)	155,713	116,785	155,713
Locally Raised Revenues	433,402	209,753	431,927
Multi-Sectoral Transfers to LLGs_NonWage	395,710	273,115	437,733
Multi-Sectoral Transfers to LLGs_Wage	93,254	69,941	92,804
Development Revenues	13,987	12,937	6,750
District Discretionary Development Equalization Grant	4,000	4,000	3,000
Multi-Sectoral Transfers to LLGs_Gou	9,987	8,937	3,750
Total Revenues shares	1,341,216	869,392	1,338,540
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	248,968	183,006	248,517
Non Wage	1,078,262	669,684	1,083,274
Development Expenditure			
Domestic Development	13,987	10,107	6,750
External Financing	0	0	0
Total Expenditure	1,341,216	862,797	1,338,540

Narrative of Workplan Revenues and Expenditure

The department will receive a total of Ugx 1,338,540,496 for the FY 2020/2021. This will represent an increase of 4.6% as compared to the FY 2019/2020. the increment is due to the increase in the allocations to LLGs. of the funds to be received in 2020/21, 59.4% will be locally raised funds and 40.6% will be grants from central Government.

A total of Ugx 248,517,000(17.7%) of the budget will be spent on wages, 1,083,873,855(81.5%) on non wage expenditures and 0.8% on development.

Vote :511 Jinja 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	1,111,870	749,582	1,072,096
District Unconditional Grant (Non-Wage)	257,331	192,998	260,531
District Unconditional Grant (Wage)	226,502	169,876	226,502
Locally Raised Revenues	276,814	141,027	265,814
Multi-Sectoral Transfers to LLGs_NonWage	347,623	242,981	319,249
Multi-Sectoral Transfers to LLGs_Wage	3,600	2,700	0
Development Revenues	8,000	8,000	6,625
District Discretionary Development Equalization Grant	8,000	8,000	3,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,625
Total Revenues shares	1,119,870	757,582	1,078,722
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,102	171,277	226,502
Non Wage	881,768	509,613	845,594
Development Expenditure			
Domestic Development	8,000	0	6,625
External Financing	0	0	0
Total Expenditure	1,119,870	680,891	1,078,722

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive and spend a total Revenue of Ugx 1,078,721,656 in FY 2020/2021. Compared to FY 2019/2020 there are no significant changes in the allocations of District No-wage and wage to the department. There is a slight drop in local revenue allocation to the department of about Ugx 1,475,000 and DDEG allocation from decreased by Ugx. 5,000,000 now having Ugx. 3,000,000 which will be used for monitoring. Allocations by LLGs also dropped which was attributed to poor local revenue collections in FY 2019/20. The non-wage recurrent expenditure was budgeted at Ugx 1,067,477,000 and Ugx Development at 6,625,000.

Vote :511 Jinja 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	1,343,223	945,729	1,273,840
District Unconditional Grant (Wage)	149,068	111,801	149,068
Locally Raised Revenues	16,774	4,924	16,774
Multi-Sectoral Transfers to LLGs_NonWage	86,078	44,278	106,819
Multi-Sectoral Transfers to LLGs_Wage	68,498	51,374	15,303
Other Transfers from Central Government	45,000	0	0
Sector Conditional Grant (Non-Wage)	318,893	239,170	305,535
Sector Conditional Grant (Wage)	658,912	494,184	680,342
Development Revenues	161,847	159,747	181,816
District Discretionary Development Equalization Grant	30,000	30,000	30,000
Multi-Sectoral Transfers to LLGs_Gou	13,900	11,800	34,511
Sector Development Grant	117,947	117,947	117,305
Total Revenues shares	1,505,070	1,105,477	1,455,656
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	876,478	655,257	844,712
Non Wage	466,745	273,098	429,128
Development Expenditure			
Domestic Development	161,847	120,061	181,816
External Financing	0	0	0
Total Expenditure	1,505,070	1,048,416	1,455,656

Narrative of Workplan Revenues and Expenditure

The total sector planned revenue shares for FY 2020/2021 is Ugx. 1,455,655.800 as compared to 1,505,079,000 for the previous FY 2019.2020. This is a decrease of Ugx 147,941,000. This is attributed to the decrease in the Agricultural extension development grant and introduction of the micro irrigation grant.

Out of this; Ugx. 1,273,840,000 is recurrent revenue and Ugx. 181,816,000 is revenue for development. The expenditure will be as follows; Ugx. 844,712,000 as wages, Ugx. 429,128,000 as non wage and Ugx. 181,816,000 being development.

Vote :511 Jinja 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	8,384,589	6,286,023	8,904,089
Locally Raised Revenues	12,576	3,288	12,576
Multi-Sectoral Transfers to LLGs_NonWage	165,192	127,633	261,380
Sector Conditional Grant (Non-Wage)	605,863	454,384	1,029,175
Sector Conditional Grant (Wage)	7,600,958	5,700,719	7,600,958
Development Revenues	771,025	547,714	1,276,828
District Discretionary Development Equalization Grant	42,592	42,592	42,592
External Financing	543,000	314,966	500,000
Multi-Sectoral Transfers to LLGs_Gou	78,913	83,636	84,955
Sector Development Grant	106,519	106,519	149,282
Transitional Development Grant	0	0	500,000
Total Revenues shares	9,155,614	6,833,737	10,180,918
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,600,958	5,241,927	7,600,958
Non Wage	783,631	585,142	1,303,131
Development Expenditure			
Domestic Development	228,025	79,285	776,828
External Financing	543,000	314,966	500,000
Total Expenditure	9,155,614	6,221,321	10,180,918

Narrative of Workplan Revenues and Expenditure

In the financial Year 2020/2021 the department of Health expects to receive a total Budget of shillings 10,180,917,599 out of that shs 12,576,000 is expected from Local revenue, shs 346,334,261 for multi sectoral allocations for Non Wage and development activities. Sector conditional wage is shs:7,600,958,195 and shs 1,029,175,417 for sector Non wage /transfer to Health facilities. There is a notable increase in the allocation of FY 2021/21, this was due to increase in funds budgeted for sector non-wage by 69.9%. Other allocations such Wage, local revenue DDEG have been maintained like those of FY 2019/20 sector development increased to 691,873.726 this will renovate health facilities and also work on infrastructures at Buwenge General Hospital

Vote :511 Jinja 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	20,781,828	15,404,979	21,034,461
District Unconditional Grant (Wage)	103,930	77,948	103,930
Locally Raised Revenues	35,234	10,261	35,234
Multi-Sectoral Transfers to LLGs_NonWage	9,147	2,205	22,344
Other Transfers from Central Government	27,000	28,035	28,000
Sector Conditional Grant (Non-Wage)	3,256,739	2,171,159	3,228,226
Sector Conditional Grant (Wage)	17,349,778	13,115,371	17,616,726
Development Revenues	1,330,101	1,273,101	1,556,022
District Discretionary Development Equalization Grant	30,000	30,000	30,000
Multi-Sectoral Transfers to LLGs_Gou	97,301	40,301	60,956
Sector Development Grant	1,202,800	1,202,800	1,465,067
Total Revenues shares	22,111,928	16,678,080	22,590,483
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,453,708	12,849,270	17,720,656
Non Wage	3,328,120	2,119,932	3,313,804
Development Expenditure			
Domestic Development	1,330,101	1,222,944	1,556,022
External Financing	0	0	0
Total Expenditure	22,111,928	16,192,146	22,590,483

Narrative of Workplan Revenues and Expenditure

The anticipated Budget for the department is Ug Shs. 22,590,483,190 there is a 97.8% increase in the budget for fy 2020-2021 as compared to FY 2019-2020 which is attributed Sector Development funds allocated to Department . However, it should be noted that most of the revenue to the department was maintained.

Vote :511 Jinja 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	1,875,412	1,157,494	1,740,458
District Unconditional Grant (Wage)	109,117	81,838	109,117
Locally Raised Revenues	13,268	3,317	13,768
Multi-Sectoral Transfers to LLGs_NonWage	55,230	66,461	60,754
Multi-Sectoral Transfers to LLGs_Wage	89,219	66,914	96,682
Other Transfers from Central Government	1,608,579	938,965	1,460,137
Development Revenues	2,611,065	1,139,055	1,922,275
District Discretionary Development Equalization Grant	4,000	4,000	22,450
Locally Raised Revenues	2,500,000	1,068,551	1,800,000
Multi-Sectoral Transfers to LLGs_Gou	107,065	66,503	99,826
Total Revenues shares	4,486,477	2,296,549	3,662,733
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,336	148,681	205,799
Non Wage	1,677,076	912,483	1,534,659
Development Expenditure			
Domestic Development	2,611,065	918,172	1,922,275
External Financing	0	0	0
Total Expenditure	4,486,477	1,979,336	3,662,733

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 3,662,732,824 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 205,798,563. Shs.1,534,658,950 of non-wage will be spent on recurrent activities and U Shs. 1,922,275,311 on development activities. Compared to the previous year's IPFs there has been 22.5% decrease in the allocation to department. The decrease is as a result of a reduction Local revenue allocated for development.

Vote :511 Jinja 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	108,359	79,660	156,808
District Unconditional Grant (Wage)	73,730	55,297	73,730
Locally Raised Revenues	3,220	805	3,220
Sector Conditional Grant (Non-Wage)	31,410	23,557	79,858
Development Revenues	548,261	545,761	707,527
Locally Raised Revenues	2,500	0	0
Sector Development Grant	525,959	525,959	687,725
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	656,621	625,421	864,334
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,730	54,920	73,730
Non Wage	34,630	15,912	83,078
Development Expenditure			
Domestic Development	548,261	304,145	707,527
External Financing	0	0	0
Total Expenditure	656,621	374,977	864,334

Narrative of Workplan Revenues and Expenditure

The expected revenue for the subsector is 864,334,000/= compared to a total revenue of Shs. 656,621,000/= for Financial year 2019/2020 with an increase of Shs. 207,713,000/= which is 31.6% of the revenue for 19/20 Financial year. This is attributed to an increased allocation to the district under sector Conditional Grant (Non Wage) and Sector Development grant.

The total allocation is composed of recurrent revenues of 156,808,000/= out of which recurrent wage is 73,730,000/= and recurrent non wage is 79,858,000/= and local revenue is 3,220,000/=. Development revenues expected is Shs. 707,527,000/= out of which Transitional Development is 19,802,000 and Sector Development Grant is 687,725,000/=

The expected expenditure will total 864,334,000/= out of which recurrent wage expenditure will be Shs. 73,730,000/= and recurrent non wage expenditure will be Shs. 83,078,000/=. Development expenditure will be Shs. 707,527,000/=.

Vote :511 Jinja 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	348,651	248,959	362,283
District Unconditional Grant (Wage)	266,051	199,538	266,051
Locally Raised Revenues	36,914	20,812	36,914
Multi-Sectoral Transfers to LLGs_NonWage	11,248	2,780	8,532
Multi-Sectoral Transfers to LLGs_Wage	26,400	19,800	26,400
Sector Conditional Grant (Non-Wage)	8,039	6,029	24,387
Development Revenues	31,327	31,327	32,500
District Discretionary Development Equalization Grant	22,827	22,827	22,000
Multi-Sectoral Transfers to LLGs_Gou	8,500	8,500	10,500
Total Revenues shares	379,978	280,286	394,783
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	292,451	217,669	292,451
Non Wage	56,201	23,247	69,833
Development Expenditure			
Domestic Development	31,327	18,229	32,500
External Financing	0	0	0
Total Expenditure	379,978	259,145	394,783

Narrative of Workplan Revenues and Expenditure

The department has an overall planned budget allocation of shs. 360,859,618 compared to shs. for the current FY which indicates a decline in revenue performance. Shs. 359,159,618 for recurrent activities and shs. 10,700,000 as a conditional grant from the center to LLGs for development projects.

Vote :511 Jinja 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	773,024	248,291	394,329
District Unconditional Grant (Wage)	127,939	95,954	127,938
Locally Raised Revenues	29,870	11,050	29,870
Multi-Sectoral Transfers to LLGs_NonWage	72,225	47,416	90,278
Multi-Sectoral Transfers to LLGs_Wage	39,251	29,438	42,112
Other Transfers from Central Government	425,921	6,069	28,061
Sector Conditional Grant (Non-Wage)	77,818	58,364	76,069
Development Revenues	94,066	73,066	59,880
District Discretionary Development Equalization Grant	4,000	4,000	2,500
External Financing	21,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	69,066	69,066	57,380
Total Revenues shares	867,090	321,357	454,209
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	167,190	125,392	170,050
Non Wage	605,835	105,118	224,278
Development Expenditure			
Domestic Development	73,066	69,066	59,880
External Financing	21,000	0	0
Total Expenditure	867,090	299,575	454,209

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 454,209,095 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 224,278,440. at both higher and lower LLGs Shs. 196,217,776 of non-wage will be spent on recurrent activities and U Shs. 59,880,360 on development activities. Compared to the previous years IPFs there has been 54% decrease in the IPFs. The decrease is as a result of a reduction of Multi-Sectoral Transfers to LLGs_Non-Wage in the department. There reduction in total budget as compared to last financial year is due direct transfer of funds for women and youth groups to respective accounts

Vote :511 Jinja 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	134,803	88,978	157,535
District Unconditional Grant (Non-Wage)	11,000	8,250	56,920
District Unconditional Grant (Wage)	43,551	32,663	43,551
Locally Raised Revenues	41,190	26,075	20,690
Multi-Sectoral Transfers to LLGs_NonWage	39,062	21,989	36,374
Development Revenues	17,736	14,012	6,000
District Discretionary Development Equalization Grant	7,577	7,577	6,000
Multi-Sectoral Transfers to LLGs_Gou	10,159	6,435	0
Total Revenues shares	152,539	102,990	163,535
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,551	29,068	43,551
Non Wage	91,252	56,314	113,984
Development Expenditure			
Domestic Development	17,736	14,012	6,000
External Financing	0	0	0
Total Expenditure	152,539	99,395	163,535

Narrative of Workplan Revenues and Expenditure

In FY 2020/21 the department's expected revenue is by the department is Shs. 163,534,666 from both local and central government transfers. Shs 43,551,07 to be spent on wage whereas Shs. 113,983,594 non-wage recurrent activities for both Higher and Lower LGs and Shs. 6,000,000 to be spent on development activities. 96.4% of the department budget has been allocated to recurrent expenditures salary inclusive while 3.6% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall increase of 9.3%

Vote :511 Jinja 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	144,495	93,655	141,992
District Unconditional Grant (Non-Wage)	10,000	7,500	14,000
District Unconditional Grant (Wage)	42,398	31,799	42,398
Locally Raised Revenues	19,380	11,594	19,380
Multi-Sectoral Transfers to LLGs_NonWage	35,289	14,692	27,727
Multi-Sectoral Transfers to LLGs_Wage	37,427	28,070	38,487
Development Revenues	5,050	4,000	3,000
District Discretionary Development Equalization Grant	4,000	4,000	3,000
Multi-Sectoral Transfers to LLGs_Gou	1,050	0	0
Total Revenues shares	149,545	97,655	144,992
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,825	51,015	80,885
Non Wage	64,669	29,933	61,107
Development Expenditure			
Domestic Development	5,050	0	3,000
External Financing	0	0	0
Total Expenditure	149,545	80,948	144,992

Narrative of Workplan Revenues and Expenditure

The Department of Audit will receive a total of Ugx144,992,000 as the total budget for the FY 2020/2021 as compared to the Total Of Ugx 149,544,500 for the FY 2019/2020. The decline of 1% is due to the reduction in the IPFS for the multi sectoral transfers to LLGs .

Vote :511 Jinja 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	91,400	63,775	139,950
District Unconditional Grant (Wage)	65,851	49,388	65,851
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	9,789	2,566	25,127
Multi-Sectoral Transfers to LLGs_Wage	0	0	23,327
Sector Conditional Grant (Non-Wage)	15,760	11,820	15,645
Development Revenues	32,573	31,523	0
Multi-Sectoral Transfers to LLGs_Gou	32,573	31,523	0
Total Revenues shares	123,973	95,298	139,950
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,851	49,388	89,178
Non Wage	25,549	10,691	50,772
Development Expenditure			
Domestic Development	32,573	31,523	0
External Financing	0	0	0
Total Expenditure	123,973	91,603	139,950

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 139,950,284 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 89,178,309. Shs.50,771,975 of non-wage will be spent on recurrent activities. Compared to the previous years IPFs there was a 9.3% increase in the IPFs. The increase is as a result of a increased allocation of Multi-Sectoral Transfers to LGs_NonWage in the department and local revenue allocation at head quarter unlike in FY 2019/20

Vote :511 Jinja District

FY 2020/21
