

Vote :517 Kamuli 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 :



Namanda Elizabeth - Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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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 :517 Kamuli 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	539,177	425,172	545,891
Discretionary Government Transfers	4,378,316	3,458,212	4,425,320
Conditional Government Transfers	34,190,658	26,264,644	38,103,649
Other Government Transfers	1,005,347	733,632	1,995,208
External Financing	3,018,349	1,106,133	1,314,664
Grand Total	43,131,848	31,987,793	46,384,732

Revenue Performance by end of March of the Running FY

Kamuli District had a total annual budget of Shs. 43,131,848,000 for FY 2019/20. By the end of Quarter 3 the district had received a total of Shs. 31,987,793,000 giving a 74% revenue performance. Details of revenue performance by category :- Local Revenue 79%: Discretionary transfers 79%; Conditional Government transfers 77%: Other Government transfers 73% and External Financing 37%

Planned Revenues for next FY

The district projected total revenue for FY 2020/21 is shs.46,384,732,000 compared to shs. 43,131,848,000 for FY 2019/20. This is an increment of 7.5% which is mainly due to an increment of 12.3% on conditional grants especially in Health, Education and water coupled with a 63.9% reduction in external financing as a result of reduced funding from UNICEF. Most of the other revenue sources have not changed significantly compared to the levels of FY 2019/20.

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	5,542,995	4,229,692	5,566,664
Finance	500,445	370,995	500,261
Statutory Bodies	911,891	696,702	915,404
Production and Marketing	1,736,097	1,337,461	1,755,678
Health	8,849,317	6,309,119	9,769,288
Education	21,055,119	16,061,006	22,602,810
Roads and Engineering	1,451,868	1,200,992	1,471,004
Water	748,041	723,280	1,449,099
Natural Resources	232,591	172,085	293,456
Community Based Services	1,659,091	602,738	1,593,605
Planning	289,001	165,376	307,330
Internal Audit	101,053	70,656	101,054

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Trade, Industry and Local Development	54,338	40,753	59,077
Grand Total	43,131,848	31,980,854	46,384,732
<i>o/w: Wage:</i>	<i>25,764,817</i>	<i>19,730,812</i>	<i>27,134,862</i>
<i>Non-Wage Recurrent:</i>	<i>11,694,538</i>	<i>8,501,367</i>	<i>13,277,026</i>
<i>Domestic Devt:</i>	<i>2,654,143</i>	<i>2,649,410</i>	<i>4,658,179</i>
<i>External Financing:</i>	<i>3,018,349</i>	<i>1,099,264</i>	<i>1,314,664</i>

Expenditure Performance by end of March FY 2019/20

The total cumulative expenditure was shs. 28,902,094,000 which was 67% of the annual budget as detailed by category:- The cumulative expenditure for wage was Shs. 18,745,973,000 which was 73% of the annual budget with the under-performance being unspent wage for staff not yet recruited or not accessed the payroll. Non wage expenditure was Shs. 7,822,642,000 which was 67% of the annual budget with the under- performance being due to delayed procurement process. Gou development expenditure was Shs. 1,348,755,000 which was only 51% of the annual budget with the under performance being due to delayed procurement process and award of contracts resulting in delayed implementation while expenditure for external financing was shs.991,224,000 which was 33% of the annual budget due to not receiving any funds for Q1.

Planned Expenditures for the FY 2020/21

The projected revenue for FY 2020/21 is shs. 46,384,732,000 which is an increase as compared to Shs. 43,131,848,000 for FY2019/20 which has led to a corresponding increase in total planned expenditure mainly affecting departments whose revenues have been affected. The allocation to administration has been reduced mainly due to a reduction in gratuity coupled with a provision of 185m= towards completion of new administration block, Production has been increased as additional development funding for irrigation, Health expenditure has increased due increased PHC non wage for all Health facilities, additional funding for upgrade of HC II to HC III coupled with a significant reduction in donor funding from UNICEF. Education has increased due to salary enhancement and increased capitation while Community Based Services department has been reduced due to a reduction in donor funding from UNICEF coupled with an increase in other government transfers due the introduction of shs 882m= for Parish Community Association (PCA)

Medium Term Expenditure Plans

Construction of staff houses in hard to stay schools and health facilities, School inspection of all primary schools in the district, Procurement of desks for primary schools, Construction of Pit latrines, Implementing government support to Primary schools under UPE, EMIS management, Procurement and distribution of drugs and sundries, Construction / renovation of health units, Health education, Routine and periodic maintenance of the district, urban and community access roads, Road rehabilitation, enhance local revenue collections, Provision of improved stocking materials, improvement of incomes for Women, Youths and PWDs, Improve working environment by completion of the new Administration block, improving land tenure through facilitation of titling of both public and private land

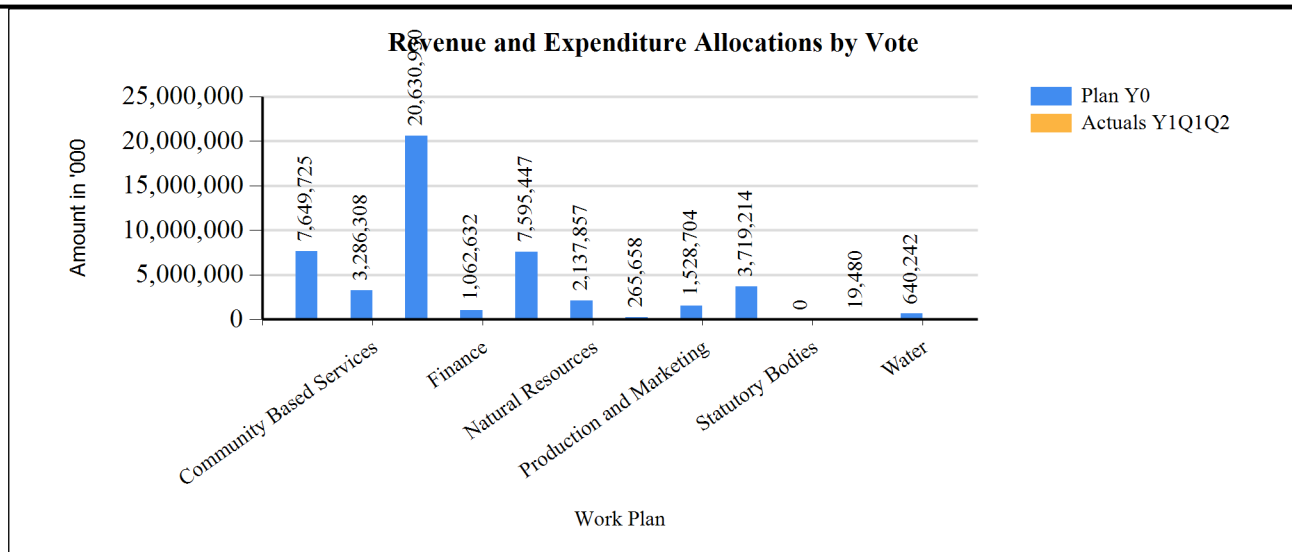
Challenges in Implementation

Understaffing in some departments thus affecting the performance of the departments, Inadequate transport in most of the departments which affects field related activities, Long procurement process resulting in delayed implementation, inadequate staff houses which affects the attendance and effectiveness of teachers and health workers who have to travel long distances to places of work, heavy rains affecting the roads , Poor local revenue collection which affects activities which are not funded from the centre.

G1: Graph on the revenue and expenditure allocations by Department

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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	539,177	425,172	545,891
Animal & Crop Husbandry related Levies	10,740	4,260	10,740
Application Fees	35,000	1,372	35,000
Business licenses	40,500	56,959	47,214
Land Fees	45,714	2,100	15,000
Local Services Tax	184,751	163,209	184,751
Market /Gate Charges	54,210	85,972	54,210
Miscellaneous receipts/income	82,002	41,628	48,216
Occupational Permits	11,500	0	6,500
Other Fees and Charges	48,000	21,554	30,000
Park Fees	6,000	0	4,000
Property related Duties/Fees	10,260	8,119	10,260
Royalties	0	40,000	100,000
Sale of non-produced Government Properties/assets	10,500	0	0
2a. Discretionary Government Transfers	4,378,316	3,458,212	4,425,320
District Discretionary Development Equalization Grant	697,899	697,899	724,796
District Unconditional Grant (Non-Wage)	1,063,262	797,447	1,083,369
District Unconditional Grant (Wage)	2,617,156	1,962,867	2,617,156
2b. Conditional Government Transfer	34,190,658	26,264,644	38,103,649
Sector Conditional Grant (Wage)	23,147,662	17,767,946	24,517,707
Sector Conditional Grant (Non-Wage)	5,170,974	3,573,605	5,951,839

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Sector Development Grant	1,921,710	1,921,710	3,908,548
Transitional Development Grant	29,802	29,802	19,802
General Public Service Pension Arrears (Budgeting)	80,570	80,570	0
Salary arrears (Budgeting)	44,223	44,223	0
Pension for Local Governments	2,702,378	2,026,784	2,904,206
Gratuity for Local Governments	1,093,340	820,005	801,547
2c. Other Government Transfer	1,005,347	733,632	1,995,208
Support to PLE (UNEB)	40,000	30,220	30,220
Uganda Road Fund (URF)	965,347	703,412	1,000,944
Uganda Women Entrepreneurship Program(UWEP)	0	0	41,972
Vegetable Oil Development Project	0	0	0
Unspent balances - Conditional Grants	0	0	0
Support to Production Extension Services	0	0	40,072
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
Parish Community Associations (PCAs)	0	0	882,000
3. External Financing	3,018,349	1,106,133	1,314,664
United Nations Children Fund (UNICEF)	3,018,349	1,020,927	1,089,773
Global Fund for HIV, TB & Malaria	0	3,368	52,356
Global Alliance for Vaccines and Immunization (GAVI)	0	0	172,535
United Nations Expanded Programme on Immunisation (UNEPI)	0	81,839	0
Neglected Tropical Diseases (NTDs)	0	0	0
Total Revenues shares	43,131,848	31,987,793	46,384,732

Vote :517 Kamuli District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The total local revenue out-turn by the end of this quarter was shs. 425,172,000 which constituted a 79% revenue performance of the annual budget. This was above the expected 75% which was attributed to an advance release of 25% by Ministry of Finance under the new funding policy.

Central Government Transfers

The central government transfers performed at 77% of the annual budget which was an over-performance. This was due to development grants which performed at 100% as per policy by the Ministry of Finance releasing 100% by third quarter. The Education sector non wage grant was also at 67% because terms are released termly rather quarterly as per policy and therefore no release in quarter 2. All other grants performed at 75% as expected.

External Financing

There was no external financing received by end of first quarter which was due delays in processes required before funds are released. Only quarter 2 and quarter 3 was received which 37% of the annual budget.

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

The local revenue projection for FY 2020/21 is Shs. 545,891,000 which almost the same as for FY 2019/20. This is due to the fact that there no significant policy shifts on local revenue collection and also is bound to be affected by the impending electioneering period.

Central Government Transfers

The projected central government transfers for FY 2020/21 is shs. 44,524,177,000 compared to shs. 39,574,321,000 for FY 2019/20 which reflects an increase of 10.1%. This is mainly as a result of increment in Production, Health, Education and water.

External Financing

The external financing is projected at shs. 1,089,773,000 compared to shs. 3,018,349,000 which is a very significant decrease as compared to FY 2019/20 and this reflects a reduction in funding from UNICEF which the district does not have control.

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	1,234,385	800,145	1,212,713
District Production Services	501,712	225,435	542,965
<i>Sub- Total of allocation Sector</i>	1,736,097	1,025,580	1,755,678
Sector :Works and Transport			
District, Urban and Community Access Roads	1,392,400	1,151,483	1,390,059
District Engineering Services	59,468	29,656	80,945
<i>Sub- Total of allocation Sector</i>	1,451,868	1,181,140	1,471,004
Sector :Trade and Industry			

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Commercial Services	54,338	21,531	59,077
Sub- Total of allocation Sector	54,338	21,531	59,077
Sector :Education			
Pre-Primary and Primary Education	14,516,215	10,701,752	15,683,373
Secondary Education	5,149,809	3,531,303	5,922,936
Skills Development	608,309	381,475	608,309
Education & Sports Management and Inspection	780,786	304,870	388,191
Sub- Total of allocation Sector	21,055,119	14,919,399	22,602,810
Sector :Health			
Primary Healthcare	4,215,134	2,604,646	5,427,680
District Hospital Services	2,877,367	2,565,412	3,627,266
Health Management and Supervision	1,756,816	806,428	714,342
Sub- Total of allocation Sector	8,849,317	5,976,486	9,769,288
Sector :Water and Environment			
Rural Water Supply and Sanitation	748,041	114,650	1,449,099
Natural Resources Management	232,591	153,222	293,456
Sub- Total of allocation Sector	980,632	267,872	1,742,556
Sector :Social Development			
Community Mobilisation and Empowerment	1,659,091	578,123	1,593,605
Sub- Total of allocation Sector	1,659,091	578,123	1,593,605
Sector :Public Sector Management			
District and Urban Administration	5,542,995	3,741,304	5,566,664
Local Statutory Bodies	911,891	669,005	915,404
Local Government Planning Services	289,001	143,054	307,330
Sub- Total of allocation Sector	6,743,887	4,553,363	6,789,398
Sector :Accountability			
Financial Management and Accountability(LG)	500,445	335,756	500,261
Internal Audit Services	101,053	49,344	101,054
Sub- Total of allocation Sector	601,498	385,100	601,315

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	5,477,606	4,168,493	5,232,597
District Unconditional Grant (Non-Wage)	152,919	114,689	153,195

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District Unconditional Grant (Wage)	1,106,848	830,136	1,082,193
General Public Service Pension Arrears (Budgeting)	80,570	80,570	0
Gratuity for Local Governments	1,093,340	820,005	801,547
Locally Raised Revenues	133,387	139,207	133,387
Multi-Sectoral Transfers to LLGs_NonWage	163,941	112,880	158,070
Pension for Local Governments	2,702,378	2,026,784	2,904,206
Salary arrears (Budgeting)	44,223	44,223	0
Development Revenues	65,389	61,199	334,066
District Discretionary Development Equalization Grant	46,128	46,128	225,851
Multi-Sectoral Transfers to LLGs_Gou	9,261	5,072	108,215
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	5,542,995	4,229,692	5,566,664
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,106,848	783,894	1,082,193
Non Wage	4,370,757	2,910,135	4,150,404
Development Expenditure			
Domestic Development	65,389	47,276	334,066
External Financing	0	0	0
Total Expenditure	5,542,995	3,741,304	5,566,664

Narrative of Workplan Revenues and Expenditure

The projected revenue for Administration department for FY 2020/21 is Shs. 5,566,664,000 compared to Shs. 5,542,995,000 for FY 2019/20. The slight increase is mainly attributed to no provision for Salary/Pension arrears and reduced Gratuity. This is coupled with an increment of Shs. 185m= from DDEG funds for partial completion of the new District Administration block. The planned expenditure is Shs. 1,082,193,000 (19.8%) to be spent on wage, Shs. 4,150,404,000 (74.2%) on non-wage recurrent while Shs. 334,066,000 (6.0%) on development.

Vote :517 Kamuli 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	494,391	370,995	489,931
District Unconditional Grant (Non-Wage)	105,404	82,053	100,271
District Unconditional Grant (Wage)	226,556	169,917	226,556
Locally Raised Revenues	58,052	58,052	61,958
Multi-Sectoral Transfers to LLGs_NonWage	104,380	60,973	101,146
Development Revenues	6,053	0	10,331
District Unconditional Grant (Non-Wage)	0	0	5,033
Locally Raised Revenues	4,733	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,320	0	5,297
Total Revenues shares	500,445	370,995	500,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	226,556	158,980	226,556
Non Wage	267,836	176,776	263,375
Development Expenditure			
Domestic Development	6,053	0	10,331
External Financing	0	0	0
Total Expenditure	500,445	335,756	500,261

Narrative of Workplan Revenues and Expenditure

The projected revenue for Finance for FY 2020/21 is Shs. 500,261,000 compared to Shs. 500,445,000 for FY 2019/20. The slight reduction is a result of net change in allocations of local revenue and unconditional grant. The activities are largely planned to be maintained at the current levels. Of this amount Shs. 226,556,000 (45.6%) is for wage, Shs. 263,375,000 (52.6%) on non-wage and Shs. 10,331,000 (1.8%) on development.

Vote :517 Kamuli 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	911,891	696,702	915,404
District Unconditional Grant (Non-Wage)	451,063	333,336	450,863
District Unconditional Grant (Wage)	244,611	183,458	244,611
Locally Raised Revenues	114,067	83,045	114,067
Multi-Sectoral Transfers to LLGs_NonWage	102,151	96,863	105,864
Development Revenues	0	0	0
N/A			
Total Revenues shares	911,891	696,702	915,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	244,611	166,735	244,611
Non Wage	667,281	502,270	670,794
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	911,891	669,005	915,404

Narrative of Workplan Revenues and Expenditure

The Statutory Bodies department has a revenue projection for FY 2020/21 of Shs. 915,404,000 which is almost maintained at the level of FY 2019/20 because it is expected to operate at the same level. The slight increment is due increment in multi-sectoral transfers. The planned expenditure is Shs. 244,611,000 to be spent on wage and Shs. 670,794,000 on non wage recurrent costs

Vote :517 Kamuli 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	1,567,557	1,168,920	1,587,781
District Unconditional Grant (Wage)	193,344	145,008	193,344
Locally Raised Revenues	2,000	500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	12,050	3,290	8,370
Other Transfers from Central Government	0	0	40,072
Sector Conditional Grant (Non-Wage)	324,729	243,547	308,561
Sector Conditional Grant (Wage)	1,035,434	776,576	1,035,434
Development Revenues	168,540	168,540	167,898
Sector Development Grant	168,540	168,540	167,898
Total Revenues shares	1,736,097	1,337,461	1,755,678
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,228,778	832,525	1,228,778
Non Wage	338,779	191,890	359,003
Development Expenditure			
Domestic Development	168,540	1,165	167,898
External Financing	0	0	0
Total Expenditure	1,736,097	1,025,580	1,755,678

Narrative of Workplan Revenues and Expenditure

The total projected resource envelope for FY 2020/2021 is shillings 1,755,678,160/= as compared to Shs. 1,736,097,000/= for FY 2019/20. The increment is due to a provision of OGT for climate smart agriculture coupled with a reduction in non wage and multi-sectoral transfers. The total planned expenditure is Shs. 1,755,678,160/=; of which Shs. 1,228,777,004/= will be spent on wages; Shs. 359,002,821/= on non wage recurrent and Shs. 167,897,635/= on development expenditure.

Vote :517 Kamuli 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	7,252,877	5,438,629	8,279,620
Locally Raised Revenues	2,000	2,000	2,000
Multi-Sectoral Transfers to LLGs_NonWage	5,800	2,844	13,205
Sector Conditional Grant (Non-Wage)	1,026,188	769,618	1,574,566
Sector Conditional Grant (Wage)	6,218,889	4,664,167	6,689,849
Development Revenues	1,596,440	870,490	1,489,668
District Discretionary Development Equalization Grant	70,000	70,000	20,000
External Financing	1,439,768	715,778	494,531
Multi-Sectoral Transfers to LLGs_Gou	1,960	0	0
Sector Development Grant	84,712	84,712	975,137
Total Revenues shares	8,849,317	6,309,119	9,769,288
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,218,889	4,451,774	6,689,849
Non Wage	1,033,988	772,022	1,589,771
Development Expenditure			
Domestic Development	156,672	142,597	995,137
External Financing	1,439,768	610,093	494,531
Total Expenditure	8,849,317	5,976,486	9,769,288

Narrative of Workplan Revenues and Expenditure

The Health department expects to receive Shs.9,769,288,000 for FY 2020/21. This is 10.4% increase compared to the allocation for FY 2019/20. The increment is attributed to an increase in development funds for upgrade of HC II to HC III and in non wage allocations for HFs and is coupled with a reduction in donor funding especially UNICEF and a reduction in DDEG funding. The planned expenditures are Shs. 6,689,849,000 on wages constituting 68.5 %, Shs. 1,589,771,000(16.3%) on non wage, Shs.995,137,000 (10.2%) on Gou development and Shs.494,531,000 (5.0%) on external financing.

Vote :517 Kamuli 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	19,692,565	14,873,842	20,753,220
District Unconditional Grant (Wage)	83,789	62,842	108,444
Locally Raised Revenues	12,500	12,500	12,500
Multi-Sectoral Transfers to LLGs_NonWage	7,710	4,259	6,060
Other Transfers from Central Government	40,000	30,220	30,220
Sector Conditional Grant (Non-Wage)	3,655,227	2,436,818	3,803,572
Sector Conditional Grant (Wage)	15,893,338	12,327,203	16,792,424
Development Revenues	1,362,555	1,187,164	1,849,590
District Discretionary Development Equalization Grant	50,000	50,000	0
External Financing	230,190	54,799	152,418
Sector Development Grant	1,082,365	1,082,365	1,697,173
Total Revenues shares	21,055,119	16,061,006	22,602,810
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,977,128	11,872,321	16,900,868
Non Wage	3,715,437	2,358,364	3,852,352
Development Expenditure			
Domestic Development	1,132,365	635,109	1,697,173
External Financing	230,190	53,605	152,418
Total Expenditure	21,055,119	14,919,399	22,602,810

Narrative of Workplan Revenues and Expenditure

The projected revenue for Education department for FY 2020/21 is Shs. 22,602,810,000 compared to Shs. 21,055,119,000 for FY 2019/20 which is a 6.4% due to increase in wage, non wage and development coupled with a small reduction due to reductions in donor funding and no DDEG allocations . The planned expenditures are Shs. 16,900,868,000(74.6%) on wages, shs. 3,852,352,000 (17.9%) on non wage recurrent, Shs. 1,697,173,000 (6.8%) on Gou development and shs. 152,418,000 (0.7%) on donor development.

Vote :517 Kamuli 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			
<i>Recurrent Revenues</i>	1,159,719	859,210	1,215,631
District Unconditional Grant (Wage)	149,368	112,026	149,368
Locally Raised Revenues	40,000	40,000	50,000
Multi-Sectoral Transfers to LLGs_NonWage	5,004	3,773	15,319
Other Transfers from Central Government	965,347	703,412	1,000,944
<i>Development Revenues</i>	292,149	341,781	255,373
Multi-Sectoral Transfers to LLGs_Gou	292,149	341,781	255,373
Total Revenues shares	1,451,868	1,200,992	1,471,004
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	149,368	102,377	149,368
Non Wage	1,010,351	736,981	1,066,263
<i>Development Expenditure</i>			
Domestic Development	292,149	341,781	255,373
External Financing	0	0	0
Total Expenditure	1,451,868	1,181,140	1,471,004

Narrative of Workplan Revenues and Expenditure

The roads sector has a projected total resource envelope of Shs. 1,471,004,000 for FY 2020/21 as compared to Shs. 1,451,868,000 which is an increment of 1.3%. The increment is mainly as a result of the increase in the URF when compared to the previous year. The planned expenditures are as follows:- Wage Shs. 149,368,000; non- wage recurrent Shs. 1,066,263,000 and Shs. 255,373,000 development expenditure.

Vote :517 Kamuli 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	102,147	77,385	173,706
District Unconditional Grant (Wage)	63,499	47,624	63,499
Locally Raised Revenues	4,000	4,000	4,000
Multi-Sectoral Transfers to LLGs_NonWage	300	0	0
Sector Conditional Grant (Non-Wage)	34,348	25,761	106,207
Development Revenues	645,895	645,895	1,275,393
District Discretionary Development Equalization Grant	40,000	40,000	0
External Financing	0	0	187,250
Sector Development Grant	586,093	586,093	1,068,341
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	748,041	723,280	1,449,099
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,499	42,064	63,499
Non Wage	38,648	22,329	110,207
Development Expenditure			
Domestic Development	645,895	50,258	1,088,143
External Financing	0	0	187,250
Total Expenditure	748,041	114,650	1,449,099

Narrative of Workplan Revenues and Expenditure

The water department is expected to receive a total revenue of Shs. 1,449,099,485 for FY 2020/21 as compared to Shs.748,041,000 for FY 2019/20. The increment is due to an increment in the non-wage recurrent grant and the development grant. The department plans to spend Shs.63,499,000 on wage, Shs. 110,207,073 on non-wage recurrent and Shs.1,088,143,000 on development expenditure which also includes Shs 187,250,000/= from UNICEF (external financing).

Vote :517 Kamuli 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	216,591	156,085	240,005
District Unconditional Grant (Wage)	186,629	139,972	186,629
Locally Raised Revenues	9,173	4,543	0
Multi-Sectoral Transfers to LLGs_NonWage	8,198	2,126	9,821
Sector Conditional Grant (Non-Wage)	12,592	9,444	43,554
Development Revenues	16,000	16,000	53,451
District Discretionary Development Equalization Grant	16,000	16,000	13,800
Multi-Sectoral Transfers to LLGs_Gou	0	0	39,651
Total Revenues shares	232,591	172,085	293,456
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,629	132,546	186,629
Non Wage	29,962	13,675	53,376
Development Expenditure			
Domestic Development	16,000	7,000	53,451
External Financing	0	0	0
Total Expenditure	232,591	153,222	293,456

Narrative of Workplan Revenues and Expenditure

The Natural Resources department resource envelope for FY 2020/21 is projected to be UGX 293,456,000 up from UGX 232,591,000 with an increment of 26.2% which is mainly as a result of increased allocation of sector non wage for the f/year. The projected expenditures are UGX 186,629,000 to be spent on wage, UGX 53,376,000 on non-wage and UGX 53,451,000 on development.

Vote :517 Kamuli 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	313,269	222,904	1,228,642
District Unconditional Grant (Non-Wage)	3,600	2,700	3,600
District Unconditional Grant (Wage)	186,792	140,094	186,792
Locally Raised Revenues	6,879	2,720	6,879
Multi-Sectoral Transfers to LLGs_NonWage	17,586	3,582	11,436
Other Transfers from Central Government	0	0	923,972
Sector Conditional Grant (Non-Wage)	98,411	73,808	95,963
Development Revenues	1,345,822	379,834	364,964
External Financing	1,218,891	295,066	337,219
Multi-Sectoral Transfers to LLGs_Gou	126,931	84,769	27,745
Total Revenues shares	1,659,091	602,738	1,593,605
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,792	120,719	186,792
Non Wage	126,477	78,726	1,041,850
Development Expenditure			
Domestic Development	126,931	84,769	27,745
External Financing	1,218,891	293,908	337,219
Total Expenditure	1,659,091	578,123	1,593,605

Narrative of Workplan Revenues and Expenditure

The Community Based Services department has a projected revenue of Shs. 1,593,605,000 for FY 2020/21 as compared to Shs. 1,659,091,000 for FY 2019/20 which is a decrease of 3.9% which is a result of reduction in donor funding from UNICEF and reduced DDEG due to change in guidelines coupled with new 882m= funds for PCA from OPM. The planned expenditures are Shs.186,792,000 to be spent on wages, Shs. 1,041,850,000 on non-wage, Shs. 27,745,000 on Gou development and Shs. 337,219,000 on donor development expenditures.

Vote :517 Kamuli 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	115,352	87,606	135,221
District Unconditional Grant (Non-Wage)	33,267	26,888	53,137
District Unconditional Grant (Wage)	80,393	60,295	80,393
Locally Raised Revenues	1,692	423	1,691
Development Revenues	173,649	77,770	172,109
District Discretionary Development Equalization Grant	44,149	44,149	28,863
External Financing	129,500	33,621	143,246
Total Revenues shares	289,001	165,376	307,330
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	80,393	45,461	80,393
Non Wage	34,958	25,174	54,828
Development Expenditure			
Domestic Development	44,149	38,801	28,863
External Financing	129,500	33,618	143,246
Total Expenditure	289,001	143,054	307,330

Narrative of Workplan Revenues and Expenditure

The projected resource envelope for Planning unit for FY 2020/21 is shs. 307,330,000 compared to shs. 289,001,000 for FY 2019/20 which is an increment of 6.3% mainly attributed to increment in non wage allocated to DPU for PBS operations. The planned expenditures are Shs. 80,393,000 on wage, Shs. 54,828,000 on non wage, Shs. 28,863,000 and Shs.143,246,000 on donor development.

Vote :517 Kamuli 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	101,053	70,656	101,054
District Unconditional Grant (Non-Wage)	23,066	17,300	23,066
District Unconditional Grant (Wage)	60,469	45,352	60,469
Locally Raised Revenues	17,518	8,005	17,519
Development Revenues	0	0	0
N/A			
Total Revenues shares	101,053	70,656	101,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,469	29,272	60,469
Non Wage	40,584	20,072	40,585
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	101,053	49,344	101,054

Narrative of Workplan Revenues and Expenditure

The internal Audit department expects to receive Shs. 101,054,000 for FY 2020/21 thus maintained at level of FY2019/20 given the same level of activity. The planned expenditure is Shs. 60,469,000 on wage and Shs.40,585,000 on non- wage expenditure.

Vote :517 Kamuli 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	54,338	40,753	59,077
District Unconditional Grant (Wage)	34,858	26,143	34,858
Multi-Sectoral Transfers to LLGs_NonWage	0	0	4,803
Sector Conditional Grant (Non-Wage)	19,480	14,610	19,417
Development Revenues	0	0	0
N/A			
Total Revenues shares	54,338	40,753	59,077
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,858	7,304	34,858
Non Wage	19,480	14,227	24,219
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	54,338	21,531	59,077

Narrative of Workplan Revenues and Expenditure

The projected receipts for the department for FY 2020/21 is Shs.59,077,000 compared to Shs. 54,338,000 for the previous year with the change in the resource allocation being multi-sectoral transfers. Out of this amount Shs. 34,858,000 is to be spent on salary while Shs.24,219,000 is for non -wage recurrent expenditure.

Vote :517 Kamuli District

FY 2020/21
