

Vote :520 Kapchorwa 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 :



Kandole Simon Peter, CAO

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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 :520 Kapchorwa 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	444,378	148,575	384,000
Discretionary Government Transfers	3,119,255	2,504,268	3,243,271
Conditional Government Transfers	13,869,673	11,047,599	14,570,973
Other Government Transfers	2,880,660	415,704	6,747,474
External Financing	540,000	566,290	1,210,000
Grand Total	20,853,966	14,682,435	26,155,719

Revenue Performance by end of March of the Running FY

By end of quarter three, the district had cumulatively received Ugx 14,682,435,000 against the planned amount of UGXm20,853,966,000 which was 70.4% cumulative budget performance. However although other sources scored over the budget like discretionary transfers (100%), and discretionary transfers (53%) , Local revenue, and other transfers performed below average with a performance of Ugx 148,575,000 against Ugx, 444,378,000, Ugx and Ugx 415,704,000 against Ugx 2,880,660,000 hence a respective performance of 33% and 14.4% by the end of the quarter three.

Planned Revenues for next FY

The district expects a total of Ugx 26,331,647,000 in the budgeting year far more than last years budget of Ugx 20,853,960,000. The higher expected revenue is due to an increase in expected revenues under eg external funding whose funding is expected to increase from Ugx 540,000,000 planned last year to Ugx 1,210,000,000, Other central Government transfers from Ugx 2,880,660,000 to Ugx 6,782,307,000 and Conditional transfers with an increase form Ugx 13,869,673,000 to Ugx 14,720,493,000 . The rest ie Local revenue will drop slightly while Discretionary transfers will remain the same when compared to last years budget figures.

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	3,661,293	2,476,113	4,189,432
Finance	324,796	201,814	306,852
Statutory Bodies	713,909	424,654	760,591
Production and Marketing	2,691,767	1,197,735	6,466,661
Health	5,402,053	4,178,740	5,662,896
Education	5,945,043	4,711,034	6,312,019
Roads and Engineering	686,458	345,409	492,113
Water	356,824	278,786	446,845
Natural Resources	254,632	156,600	236,197
Community Based Services	540,871	481,377	1,009,680

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Planning	146,469	93,664	150,629
Internal Audit	82,719	55,903	79,719
Trade, Industry and Local Development	47,133	27,532	42,084
Grand Total	20,853,966	14,629,360	26,155,719
<i>o/w: Wage:</i>	<i>10,009,131</i>	<i>7,519,447</i>	<i>10,078,792</i>
<i>Non-Wage Recurrent:</i>	<i>7,369,270</i>	<i>3,670,741</i>	<i>6,480,708</i>
<i>Domestic Devt:</i>	<i>2,935,565</i>	<i>2,872,881</i>	<i>8,386,219</i>
<i>External Financing:</i>	<i>540,000</i>	<i>566,290</i>	<i>1,210,000</i>

Expenditure Performance by end of March FY 2019/20

The expenditure of funds released, the overall performance of the district by the end of the quarter three (Fy 2019-2020) stood at 86% having spent Ugx 8,436,996,000 of the total released funds of UGX 9,846,726,000,000 with the lowest expenditure of funds spent witnessed in Trade and development ,budget spent Ugx 20% of the funds released, Community with a budget expense of 15% of the budget released, Roads with an expense of 21% and Planning with an expenses of 22%.

The main expenditure areas were in Wage with a performance of 90% of the total released of Ugx5,004,565,000, Non wage expenses were 87 % of the total released funds of Ugx 2,530,834,000 Domestic development at 80% and donour funding expenditure of 59%, of the funds relased of UGX 1,915,254,000 and Ugx 396,072,000 respectively.

Planned Expenditures for the FY 2020/21

The expenditure pattern next financial year will be more or less the same save for the lower budget figures, We shall have Ugx 10,078,792,000 for wage with a small increase compared to last years budget, Non wage expenses will be Ugx 6,480,708,000 ,lower compared to last years budget for the same item of last year being Ugx 7,369,270,000, the lower allocation related to the non allocation to pension arrears Local governments staff as stated under revenues. Development expenses are also expected to increase to Ugx 9,596,219,000 compared to previous allocation of Ugx 2,935,565,000 under domestic development and external development.

Medium Term Expenditure Plans

The medium term plans will be geared toward s improved implementation, completion, functionality and maintenance of the identified and initiated development plans/projects, including water, Education, Roads and Education facilities across the district. The user communities will be encouraged to maintain the existing facilities by way of O and M of those facilities. A particular focus will be to increase the infrastructural developments whenever possible eg, construction of seed schools and upgrading of health centers, while maintaining the existing ones eg Extensions and rehabilitation of water facilities, classrooms, staff houses among others.

We shall also ensure increased community livelihood projects whose expectation is to increase people's incomes over the period, improvement of people's livelihoods and increased local revenue performance, while focus will be made on cross cutting issues including addressing Gender, climate change, family planning, issues among others. This is expected to contribute to the National vision and aspirations for the NDPIII, increased wellbeing of the community and a uplifting the welfare of the communities to a middle income .

In terms of industrial developments, we shall engage with different stakeholders and partners in development to promote local industrial development especially promotion of Agro- processing and value addition industries, promote Tourism in the district through interlinked development interventions among others.

Challenges in Implementation

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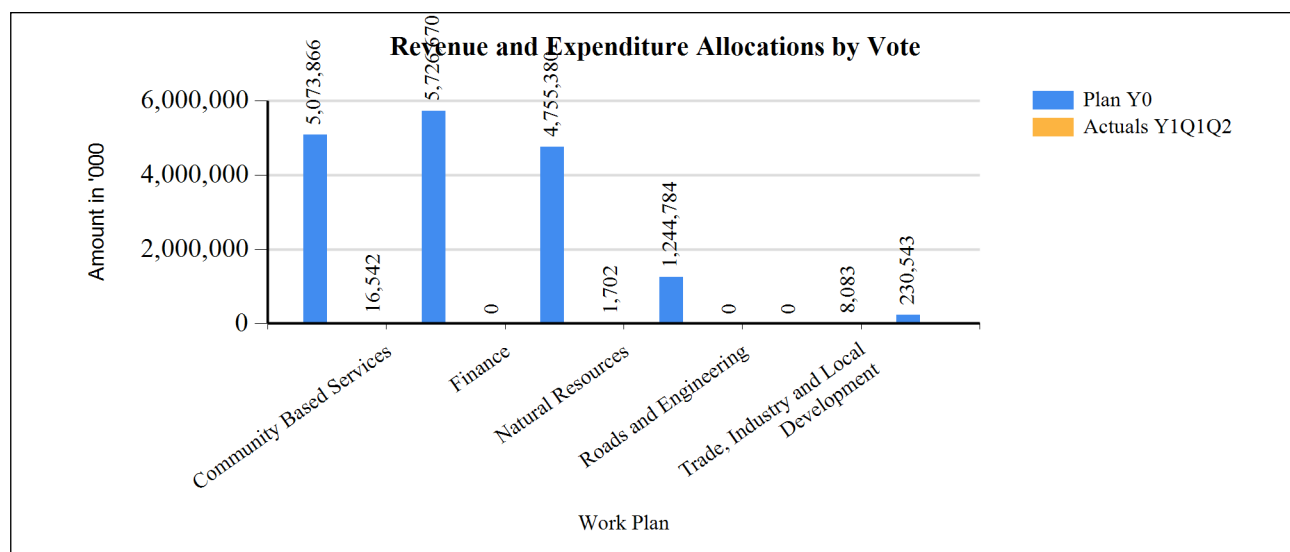
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There have been a number of challenges hindering the implementation of the future plans includes the issue of inadequate staffing levels across departments which has been affected by inadequate wage provision, the lack of transport facilities across the departments which affected movement of staff within the district especially. The delay to provide adequate wage to the Kapchorwa Municipal Council has equally affected the staffing levels further as some of the district staff continue to be seconded to the Municipal council and, yet the time to fully recruit is unknown.

Another issue is inadequate operational funds for most of the service departments especially those relying on local revenue including Finance, planning and Administration. This is mainly because of the ever dwindling local revenues amidst falling central government grants, and worsened by the increasing costs of operation.

Under construction, the district is greatly disfavored as it gets all construction materials outside the district including murram, Sand, and Bricks. Thus road construction is very costly and many infrastructures are necessary given the nature of the terrain of the district.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	444,378	148,575	384,000
Animal & Crop Husbandry related Levies	27,200	0	7,000
Application Fees	20,000	5,793	20,000
Business licenses	10,000	85	10,600
Cess on produce	1,470	0	0
Ground rent	16,000	3,702	0
Land Fees	67,846	14,380	104,900
Local Services Tax	57,520	30,000	53,000
Market /Gate Charges	6,600	5,065	21,000
Other Fees and Charges	62,684	16,153	23,700

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Other licenses	15,000	0	15,000
Property related Duties/Fees	15,000	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,964	0	3,400
Registration of Businesses	2,100	1,550	5,000
Rent & Rates - Non-Produced Assets – from other Govt units	49,994	9,900	20,400
Royalties	50,000	0	0
Sale of non-produced Government Properties/assets	28,000	19,475	50,000
Unspent balances – Locally Raised Revenues	10,000	42,472	40,000
2a. Discretionary Government Transfers	3,119,255	2,504,268	3,243,271
District Discretionary Development Equalization Grant	659,306	659,306	686,879
District Unconditional Grant (Non-Wage)	553,712	415,284	650,156
District Unconditional Grant (Wage)	1,906,236	1,429,677	1,906,236
2b. Conditional Government Transfer	13,869,673	11,047,599	14,570,973
Sector Conditional Grant (Wage)	8,102,895	6,089,770	8,172,555
Sector Conditional Grant (Non-Wage)	1,401,577	993,744	1,912,139
Sector Development Grant	2,193,773	2,193,773	2,001,155
Transitional Development Grant	19,802	19,802	419,802
General Public Service Pension Arrears (Budgeting)	534,097	534,097	0
Salary arrears (Budgeting)	13,059	13,059	0
Pension for Local Governments	1,131,787	848,840	1,300,232
Gratuity for Local Governments	472,684	354,513	765,090
2c. Other Government Transfer	2,880,660	415,704	6,747,474
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	738,500	65,226	800,000
Support to PLE (UNEB)	12,000	5,742	5,752
Uganda Road Fund (URF)	408,000	202,924	332,135
Uganda Women Entrepreneurship Program(UWEP)	0	0	5,280
Vegetable Oil Development Project	120,000	59,815	0
Youth Livelihood Programme (YLP)	180,000	2,007	0
Agriculture Cluster Development Project (ACDP)	1,382,160	79,990	5,604,307
3. External Financing	540,000	566,290	1,210,000
United Nations Children Fund (UNICEF)	140,000	261,931	760,000
United Nations Population Fund (UNPF)	0	0	200,000
Global Fund for HIV, TB & Malaria	190,000	154,424	50,000
World Health Organisation (WHO)	110,000	110,110	100,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	39,826	100,000
Total Revenues shares	20,853,966	14,682,435	26,155,719

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The district realized cumulative local revenue of Ugx 148,575,000 compared to approved annual revenue of Ugx 444,378,000 hence a cumulative revenue performance of 33%,

The overall performance was below the expected mainly due to the nil returns under many of the item budgets including local service tax , Land Fees, Property related Duties/Fees, Registration of Births, Deaths and Marriages fees, Other Licences,Royalties,Animal and crop husbandry related fees and charges, market and gate charges and Cess on produce.

Central Government Transfers

The district realized Ugx 13,967,571,000 by the end of the quarter three compared to the annual budget of Ugx 16,988,908,000 reflecting a cumulative performance of 70.2% of the annual budget. The higher than budgeted performance was made possible due to higher release of funds under discretionary and conditional grants whose performance both stood at 100% by the end of quarter three There was also a higher than budgeted revenues performance under Sector development and transitional grants at 100% each and salary arrears and general public service pension arrears at 100%.

Under Other Transfers, the district realized Ugx 415,704,000 by end of the quarter three compared to the annual budget of Ugx 2,880,660,000 reflecting a cumulative performance of 14.4% of the annual budget.

The lower than budgeted performance under other transfers was due to Nil realization of revenues from all the sources under this line except Nusaf 3, UNEB,VODP and Uganda road fund whose performance stood at 8% , 48%, 50% and 50% , respectively having realized Ugx 62,200,000 , Ugx 5,742,000 , Ugx 59,815,000 and Ugx 202,900,000 compared to the annual budgets of Ugx 738,500,000, Ugx 12,000,000, Ugx 120,000,000 and Ugx 408,000,000 respectively.

External Financing

The district realized Ugx 566,290,000 during the quarter, which was 104%% of the annual budget of Ugx 540,000,000. , received from UNICEF, GAVI, WHO and Global Fund for HIV, TB and Malaria.. The higher performance was due to higher than budgeted revenue under UNICEF as well as WHO whose performance stood at 137% and 100% respectively

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The district expects local revenue of Ugx 383,750,000 as total revenue in the coming financial year 2020/2021, compared to the previous years expected revenue of Ugx 444,378,000.The lower expected revenue is due to lower expected revenues under some budget items including , LLGslocal revenue projections., Royalties from which we expect nil revenue compared to previous figures of Ugx 50,000,000, others with lower expected revenues includes Business licenses, Rent and rates from non-produced assets for other government property related duties, animal and crop husbandry related duties among others.

Central Government Transfers

The district expects Central Government of Ugx 24,642,788,000 as total revenue in the coming financial year 2020/2021, compared to the previous years budgeted revenue of Ugx 19,869,588,000.The higher expected revenue is due to a higher expected although some budget items like of discretionary transfers of Ugx 3,242,521,000 compared to previous figures of Ugx 3,119,253,000 .

Others witnessed an increase included Government conditional transfers with an increase from Ugx 13,869,673,000 to Ugx 14,642,793,000, and other Government transfers which is expected to have a big increase from Ugx 2,880,660,000 to Ugx 6,747,474,000 .

External Financing

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Of the external funding, the district expects revenue of Ugx 1,210,000,000 as total revenue in the coming financial year 2020/2021, compared to the previous years expected revenue of Ugx 540,000,000. The higher expected revenue is due to higher expected revenues under UNICEF which is Ugx 760,000,000 compared the previous planned revenue of Ugx 140,000,000 only, although Global fund support is expected to drop to Ugx 50,000,000 from the previous budget of Ugx 190,000,000. We also expect a new donor support under UNPF, which is expected to provide Ugx 200,000,000 towards activities under community next FY 2020/2021

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	2,417,225	815,567	714,343
District Production Services	274,542	179,339	5,752,318
Sub- Total of allocation Sector	2,691,767	994,907	6,466,661
Sector :Works and Transport			
District, Urban and Community Access Roads	686,458	219,640	492,113
Sub- Total of allocation Sector	686,458	219,640	492,113
Sector :Trade and Industry			
Commercial Services	47,133	14,792	42,084
Sub- Total of allocation Sector	47,133	14,792	42,084
Sector :Education			
Pre-Primary and Primary Education	2,558,555	1,823,324	2,547,260
Secondary Education	3,191,001	2,114,592	3,589,226
Education & Sports Management and Inspection	192,487	157,107	165,533
Special Needs Education	3,000	0	10,000
Sub- Total of allocation Sector	5,945,043	4,095,023	6,312,019
Sector :Health			
Primary Healthcare	858,822	648,592	749,478
District Hospital Services	168,600	129,034	545,258
Health Management and Supervision	4,374,631	3,074,064	4,368,161
Sub- Total of allocation Sector	5,402,053	3,851,690	5,662,896
Sector :Water and Environment			
Rural Water Supply and Sanitation	356,824	180,267	446,845
Natural Resources Management	254,632	112,160	236,197
Sub- Total of allocation Sector	611,456	292,428	683,042
Sector :Social Development			
Community Mobilisation and Empowerment	540,871	129,472	1,009,680
Sub- Total of allocation Sector	540,871	129,472	1,009,680
Sector :Public Sector Management			
District and Urban Administration	3,661,293	2,178,554	4,189,432

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Local Statutory Bodies	713,909	341,436	760,591
Local Government Planning Services	146,469	45,574	150,629
Sub- Total of allocation Sector	4,521,670	2,565,563	5,100,652
Sector :Accountability			
Financial Management and Accountability(LG)	324,796	170,839	306,852
Internal Audit Services	82,719	34,519	79,719
Sub- Total of allocation Sector	407,515	205,358	386,571

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	3,583,716	2,337,713	3,711,553
District Unconditional Grant (Non-Wage)	68,170	79,548	68,000
District Unconditional Grant (Wage)	445,912	372,122	581,018
General Public Service Pension Arrears (Budgeting)	534,097	534,097	0
Gratuity for Local Governments	472,684	354,513	765,090
Locally Raised Revenues	130,603	30,000	100,000
Multi-Sectoral Transfers to LLGs_NonWage	48,903	40,309	97,213
Other Transfers from Central Government	738,500	65,226	800,000
Pension for Local Governments	1,131,787	848,840	1,300,232
Salary arrears (Budgeting)	13,059	13,059	0
Development Revenues	77,577	138,400	477,879
District Discretionary Development Equalization Grant	32,924	32,924	89,922
Multi-Sectoral Transfers to LLGs_Gou	44,653	105,476	387,957
Total Revenues shares	3,661,293	2,476,113	4,189,432
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	445,912	334,131	581,018
Non Wage	3,137,803	1,726,925	3,130,535
Development Expenditure			
Domestic Development	77,577	117,498	477,879

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External Financing	0	0	0
Total Expenditure	3,661,293	2,178,554	4,189,432

Narrative of Workplan Revenues and Expenditure

The department during the financial year 2020-2021 expects a total of Ugx 4,189,432,000 compared to the previous years budget of Ugx 3,661,176,000.

The high expected revenue is mainly attributed to expected higher revenues under the main sources ie Pension for LGS, DDEG grant allocations, Wage and Gratuity allocations for the budget year.

The expenses of the the department will be allocated mainly to Salary Ugx 581,018,000, Non wage of Ugx 3,130,535,000 compared to previous allocation of Ugx 3,137,803,000, and development funding totaling to Ugx 487,879,000 compared to last years allocation of Ugx 77,577,000, totaling to Ugx 4,339,432,000.

Vote :520 Kapchorwa 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	310,672	188,871	306,852
District Unconditional Grant (Non-Wage)	26,000	19,500	30,452
District Unconditional Grant (Wage)	209,829	157,371	225,000
Locally Raised Revenues	38,000	12,000	46,000
Multi-Sectoral Transfers to LLGs_NonWage	36,843	0	5,400
Development Revenues	14,125	12,943	0
District Discretionary Development Equalization Grant	12,943	12,943	0
Multi-Sectoral Transfers to LLGs_Gou	1,182	0	0
Total Revenues shares	324,796	201,814	306,852
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,829	141,551	225,000
Non Wage	100,843	29,287	81,852
Development Expenditure			
Domestic Development	14,125	0	0
External Financing	0	0	0
Total Expenditure	324,796	170,839	306,852

Narrative of Workplan Revenues and Expenditure

The department will receive revenue worth Ugx 306,852,000 compared to last years budget of Ugx 324,796,000 . The sources of revenue will include under District wage Ugx 225,000,000) for payment of staff salaries .The locally raised expected of ugx 46,000,000 and district unconditional grant Ugx 30,452,479) and multisectoral transfers of Ugx 5,400,000.

The expenses of the department will total Ugx 306,852,000 composed of be Wage of UGx 225,000,000, Non-wage of UGx 81,852,000.

Vote :520 Kapchorwa 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	713,909	424,654	752,591
District Unconditional Grant (Non-Wage)	276,872	203,654	352,191
District Unconditional Grant (Wage)	306,000	201,000	296,000
Locally Raised Revenues	66,400	20,000	77,000
Multi-Sectoral Transfers to LLGs_NonWage	64,637	0	27,400
Development Revenues	0	0	8,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,000
Total Revenues shares	713,909	424,654	760,591
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	306,000	158,307	296,000
Non Wage	407,909	183,128	456,591
Development Expenditure			
Domestic Development	0	0	8,000
External Financing	0	0	0
Total Expenditure	713,909	341,436	760,591

Narrative of Workplan Revenues and Expenditure

The department of council/statutory expects of shs 760,591,000 as total revenue of the coming financial year 2020/2021, Of this revenue shs 77,000,000 is from local revenue shs 296,000,000, district unconditional wage, while shs 352,191,312 is from District Non-wage and multisector transfers of Ugx 27,400,000 and domestic development of Ugx 8,000,000. The lower expected revenues for the next FY is due to a drop in the allocation of wage compared to last year.

The expenses of the department will go towards the routine activities of the sector, including wage shs 296,000,000 for district staff and political leaders and non-wage operational funds shs 456,591,000 towards the operations of statutory bodies, speaker's office and the council and committee operations and also Ugx 8,000,000 being domestic development.

Vote :520 Kapchorwa 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	2,471,599	863,959	1,222,633
District Unconditional Grant (Non-Wage)	3,000	1,575	2,000
District Unconditional Grant (Wage)	68,000	49,000	53,000
Locally Raised Revenues	1,000	500	2,000
Other Transfers from Central Government	1,502,160	139,805	441,324
Sector Conditional Grant (Non-Wage)	401,217	300,913	228,088
Sector Conditional Grant (Wage)	496,221	372,166	496,221
Development Revenues	220,168	333,776	5,244,028
Multi-Sectoral Transfers to LLGs_Gou	138,480	252,088	0
Other Transfers from Central Government	0	0	5,162,983
Sector Development Grant	81,688	81,688	81,045
Total Revenues shares	2,691,767	1,197,735	6,466,661
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	564,221	360,093	549,221
Non Wage	1,907,377	382,725	673,412
Development Expenditure			
Domestic Development	220,168	252,088	5,244,028
External Financing	0	0	0
Total Expenditure	2,691,767	994,907	6,466,661

Narrative of Workplan Revenues and Expenditure

Vote :520 Kapchorwa District**FY 2020/21**

The production department expects to receive revenues for the coming FY of shs 6,466,661,000 mainly from the centre in form of conditional grants (sector nonwage) shs. 228,088,000 Conditional grants (wage ext staff) Ugx 496, 2221,143, and other transfers of Ugx 5,162,983,000 (development and Ugx 441,324,000 recurrent.. We shall also expect Sector development grant of Ugx 81,045,000 for development. The revenue to the sector will also include district allocations to the sector of shs 53,000,000 under the district wage/staff salaries, shs 2,000,000 from district unconditional grant Non-wage, and shs 2,000,000 of the local revenue. The Budget is expected to shoot higher in the Fy 2020-2021 due to a more funding under other transfers, and sector development . The expenditure of the department will be wage shs 549,221,000, Non-wage shs 673,412,000 and development of shs. 5,244,028,000.

Vote :520 Kapchorwa 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	4,108,466	3,071,782	4,602,193
District Unconditional Grant (Non-Wage)	8,000	8,206	2,000
Locally Raised Revenues	24,000	9,000	24,000
Multi-Sectoral Transfers to LLGs_NonWage	3,690	0	5,300
Sector Conditional Grant (Non-Wage)	256,295	192,215	648,351
Sector Conditional Grant (Wage)	3,816,481	2,862,361	3,922,542
Development Revenues	1,293,587	1,106,959	1,060,703
District Discretionary Development Equalization Grant	91,411	91,411	150,000
External Financing	500,000	304,360	410,000
Multi-Sectoral Transfers to LLGs_Gou	19,572	28,584	0
Sector Development Grant	682,604	682,604	100,703
Transitional Development Grant	0	0	400,000
Total Revenues shares	5,402,053	4,178,740	5,662,896
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,816,481	2,859,938	3,922,542
Non Wage	291,985	193,675	679,651
Development Expenditure			
Domestic Development	793,587	606,717	650,703
External Financing	500,000	191,360	410,000
Total Expenditure	5,402,053	3,851,690	5,662,896

Narrative of Workplan Revenues and Expenditure

Vote :520 Kapchorwa District**FY 2020/21**

The sectors has approved annual budget of UGX 5,662,896,000/=-, the sources being Gx 24,000,000 from Local Revenue, District Un conditional Non wage of Ugx 2,000,000, Sector wage Ugx 3,922,542,000, Sector Non wage of Ugx 648,351,000, Donour of Ugx 410,000,000 and sector development of Ugx 500,703,000. and DDEG of Ugx 150,000,000.

The new budget is expected to be higher than last years budget mainly due to higher expected funding from the centre towards development and nonwage expenditures..

The departments expenditure will majorly on wage Upgrade of health facility and External financing in respective annul budgets categorized into Wage of Ugx 3,922,542,000, Nonwage of Ugx 679,651000 and development expenses of Ugx 1,060,703,000 composed of Ugx 500,703,000 under sector development , DDEG of Ugx 150,000,000 and UGx 410,000,000 being external financing..

Vote :520 Kapchorwa 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	4,594,911	3,389,149	4,813,017
District Unconditional Grant (Non-Wage)	6,000	4,833	6,000
District Unconditional Grant (Wage)	82,737	63,368	82,700
Locally Raised Revenues	2,000	500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	12,790	0	0
Other Transfers from Central Government	12,000	5,742	5,752
Sector Conditional Grant (Non-Wage)	689,192	459,461	962,773
Sector Conditional Grant (Wage)	3,790,192	2,855,244	3,753,793
Development Revenues	1,350,132	1,321,886	1,499,002
District Discretionary Development Equalization Grant	74,600	74,600	0
External Financing	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	18,246	0	10,000
Sector Development Grant	1,247,286	1,247,286	1,489,002
Total Revenues shares	5,945,043	4,711,034	6,312,019
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,872,929	2,633,173	3,836,493
Non Wage	721,982	465,105	976,525
Development Expenditure			
Domestic Development	1,340,132	996,745	1,499,002
External Financing	10,000	0	0
Total Expenditure	5,945,043	4,095,023	6,312,019

Narrative of Workplan Revenues and Expenditure

Vote :520 Kapchorwa District**FY 2020/21**

The department of Education expects of Ugx 6,312,019,000 as total revenue in the coming financial year 2020/2021, Of this revenue Ugx 2,000,000 is from local revenue Ugx 6,000,000, district unconditional wage, Other transfers Ugx 5,752,000, Ugx 82,700,000 under district conditional-Wage , Ugx 962,773,000 under Sector grant Non wage , Ugx 3,753,793,000 from sector wage, while sector development, will be Ugx 1,489,002,000, The new budget is expected to be lower than the previous years budget, mainly due to non allocation of DDEG and External funding planned for last FY.

The expenses of the department will go towards the routine activities of the sector, including wage Ugx 3,836,493,000, Non wage of Ugx 976,525,000 and development of Ugx 1,499,002,000, Hence a total budget of Ugx 6,312,019,000 is expected to be expended in the Fy 2020./2021 Respectively

Vote :520 Kapchorwa 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	602,978	345,409	397,113
District Unconditional Grant (Non-Wage)	5,000	2,750	5,000
District Unconditional Grant (Wage)	184,978	138,735	144,978
Locally Raised Revenues	5,000	1,000	5,000
Other Transfers from Central Government	408,000	202,924	242,135
Development Revenues	83,480	0	95,000
Multi-Sectoral Transfers to LLGs_Gou	83,480	0	5,000
Other Transfers from Central Government	0	0	90,000
Total Revenues shares	686,458	345,409	492,113
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,978	55,493	144,978
Non Wage	418,000	164,147	252,135
Development Expenditure			
Domestic Development	83,480	0	95,000
External Financing	0	0	0
Total Expenditure	686,458	219,640	492,113

Narrative of Workplan Revenues and Expenditure

The Works department plans to receive most of its funding from the center in form of wage and other transfers and some local revenue and district non-wage with a total expected annual budget of Ugx 492,113,000, of which local revenue is Ugx 5,000,000, District non-wage of Ugx 5,000,000, District wage of Ugx 144,978,000 and Other transfers from central government (URF) of Ugx 332,000,000. The lower revenues are mainly due to lower allocations of Other transfers from the center mainly. Multisector transfers will be Ugx 5,000,000.

The main expenses of the department are routine activities of Nonwage expenses of Ugx 252,135,000, Wage of Ugx 144,240,000 and development of Ugx 95,000,000.

Vote :520 Kapchorwa 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	103,167	76,788	94,237
District Unconditional Grant (Non-Wage)	2,000	1,500	0
District Unconditional Grant (Wage)	69,173	51,879	49,173
Locally Raised Revenues	3,000	2,000	2,000
Multi-Sectoral Transfers to LLGs_NonWage	448	0	0
Sector Conditional Grant (Non-Wage)	28,545	21,409	43,064
Development Revenues	253,657	201,997	352,607
Multi-Sectoral Transfers to LLGs_Gou	51,660	0	2,400
Sector Development Grant	182,195	182,195	330,405
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	356,824	278,786	446,845
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,173	28,121	49,173
Non Wage	33,994	17,433	45,064
Development Expenditure			
Domestic Development	253,657	134,714	352,607
External Financing	0	0	0
Total Expenditure	356,824	180,267	446,845

Narrative of Workplan Revenues and Expenditure

The expected funds for the department include: Wage, None wage, Sector Development grant, Transitional Development grant and locally Raised revenue amounting to UGX 446,845,000 of which locally raised revenue of UGX 2,000,000, sector conditional grant (non-wage) of UGX 43,064,000, District wage of UGX 49,173,000

Transitional development of UGX 19,802,000, multi sector transfers of UGX 2,400,000 and development of UGX 330,405,000.

The total expected revenue Increased compared to last year's budget of UGX 356,824,000. The increase in total budget is attributed mainly due additional fund allocation from the center

The main expenses of the department are routine activities of Nonwage expenses of UGX 45,064,000, Wage of UGX 49,173,000 and development expenditures of UGX352,607,000 towards improving safe water coverage in the district, through ; protection of water sources, GFS construction and extension and rehabilitation, water quality testing etc.

Vote :520 Kapchorwa 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	213,132	156,600	206,197
District Unconditional Grant (Non-Wage)	16,000	12,000	14,000
District Unconditional Grant (Wage)	184,430	138,324	174,240
Locally Raised Revenues	11,000	5,000	12,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	700
Sector Conditional Grant (Non-Wage)	1,702	1,277	5,257
Development Revenues	41,500	0	30,000
District Discretionary Development Equalization Grant	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	0
Other Transfers from Central Government	40,000	0	0
Total Revenues shares	254,632	156,600	236,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,430	98,904	174,240
Non Wage	28,702	13,256	31,957
Development Expenditure			
Domestic Development	41,500	0	30,000
External Financing	0	0	0
Total Expenditure	254,632	112,160	236,197

Narrative of Workplan Revenues and Expenditure

Vote :520 Kapchorwa District**FY 2020/21**

The Natural resources department plans to receive funds mainly from the center in form of wage and None wage and some local revenue with a total expected annual budget of Ugx 236,197,000, of which local revenue is Ugx 12,000,000, sector non-wage of Ugx 5,257,000, District wage of Ugx 174,240,000, DDEG to the sector is Ugx 30,000,000 and district Non-wage of Ugx 14,000,000 .

The total expected revenue is expected to have a minor reduction from last year's budget of Ugx 254,632,000 compared to Ugx 236,197,000. This is attributed mainly due to district unconditional Grant non-wage from Ugx 16,000,000 to Ugx 14,000,000 and the other transfers previously budgeted at UGX 100M , but now at nil..

The total expenses of the department is Ugx 236,197,000 composed of routine activities of Nonwage expenses of Ugx 31,957,000 Wage of Ugx 174,240,000. and development of Ugx 30,000,000 towards survey and titling of land activities of institutional land in the district.

Vote :520 Kapchorwa 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	441,031	189,665	209,680
District Unconditional Grant (Non-Wage)	11,000	8,917	15,000
District Unconditional Grant (Wage)	217,779	163,335	157,779
Locally Raised Revenues	10,000	3,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	5,710	0	5,100
Other Transfers from Central Government	180,000	2,007	5,280
Sector Conditional Grant (Non-Wage)	16,542	12,406	16,521
Development Revenues	99,840	291,712	800,000
District Discretionary Development Equalization Grant	23,153	23,153	0
External Financing	20,000	261,931	800,000
Multi-Sectoral Transfers to LLGs_Gou	56,687	6,628	0
Total Revenues shares	540,871	481,377	1,009,680
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	217,779	107,847	157,779
Non Wage	223,252	14,997	51,901
Development Expenditure			
Domestic Development	79,840	6,628	0
External Financing	20,000	0	800,000
Total Expenditure	540,871	129,472	1,009,680

Narrative of Workplan Revenues and Expenditure

Total revenue of the department will be higher in the FY 2020/ 22021 of UGX. 1,009,6880,000 compared to the last FY 2019-2020, with total revenue of Ugx 540,871,000.

The higher expectation is mainly attributed to the higher External funding expected which shot up from last years budget of Ugx 20,000,000 to the current expectation of Ugx 800,000,000

The expenditure pattern will be mainly on wages shs 157,779,000, Non wage UGX 51,901,000 and Donor of Ugx 800,000,000(External support (UNICEF) of ugx 600,000.000 and UNFPA of UG. 200,000,000 all totaling to Ugx 1,039,300,000, transfers to LLGs and UWEP ugx. 5280,000. giving a grant total of 1,009,680,000.

Vote :520 Kapchorwa 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	104,969	62,164	121,629
District Unconditional Grant (Non-Wage)	17,000	13,350	42,000
District Unconditional Grant (Wage)	55,629	39,814	65,629
Locally Raised Revenues	32,340	9,000	14,000
Development Revenues	41,500	31,500	29,000
District Discretionary Development Equalization Grant	31,500	31,500	29,000
External Financing	10,000	0	0
Total Revenues shares	146,469	93,664	150,629
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,629	29,596	65,629
Non Wage	49,340	13,234	56,000
Development Expenditure			
Domestic Development	31,500	2,744	29,000
External Financing	10,000	0	0
Total Expenditure	146,469	45,574	150,629

Narrative of Workplan Revenues and Expenditure

The department expects total revenues this coming year to be slightly above last years budget of Ugx 146.6M, with actual revenue expected to be Ugx 150,629,000 in the Fy 2020-2021 compared to last years budget of Ugx 146,469,000. The main sources of revenue will remain the same with local revenue of Ugx 14M compared to last years Ugx 32M, District non wage of Ugx 42M compared to last years Ugx 17M, District wage of Ugx 65.629M, Donour funding at Ugx 0M compared to Ugx 10M last year and Development dropping to Ugx 29M compared to last years allocation of Ugx 31.5M

The expenditures will be wage Ugx 65,629,000, Nonwage Ugx 56.0M and development of Ugx 29M composed of external-Ugx 0M and DDEG of Ugx 29M

Vote :520 Kapchorwa 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	82,719	55,903	79,719
District Unconditional Grant (Non-Wage)	13,000	10,200	18,000
District Unconditional Grant (Wage)	59,719	43,703	54,719
Locally Raised Revenues	10,000	2,000	7,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	82,719	55,903	79,719
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,719	26,770	54,719
Non Wage	23,000	7,749	25,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	82,719	34,519	79,719

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of Ugx 79,719,000 from Ugx 7,000,000 under Local revenue, Ugx 18,000,000 under District Unconditional grant NW and District Wage of Ugx 54,719,000 for wages, The expenses of the department will be towards the facilitation of Office operations and District wage of Ugx 54,719,000 payment of staff salaries . Other expenses includes non wage expenditures worthy Ugx 25,000,000 during the financial year 2020-2021

Vote :520 Kapchorwa 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	47,133	27,532	42,084
District Unconditional Grant (Non-Wage)	13,000	8,943	6,000
District Unconditional Grant (Wage)	22,050	11,026	22,000
Locally Raised Revenues	4,000	1,500	6,000
Sector Conditional Grant (Non-Wage)	8,083	6,062	8,084
Development Revenues	0	0	0
N/A			
Total Revenues shares	47,133	27,532	42,084
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,050	0	22,000
Non Wage	25,083	14,792	20,084
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	47,133	14,792	42,084

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx 42084476 of revenues in the next financial year 2010-2021 from local revenue of Ugx 6000000, District non wage of Ugx 6000000, sector non wage grant of Ugx 8084476 and District wage allocation of Ugx 22,000,000.

The expenses of the department will be routine categorized into wage of Ugx 22,000,000, and non wage expenses of Ugx 20,084,476 .

Vote :520 Kapchorwa District

FY 2020/21
