

**Vote :523 Kayunga 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.

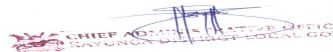
I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

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](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Otim Benson Humphrey Chief Administrative Officer

(Accounting Officer)

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



Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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# FY 2020/21

## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

**Vote :523 Kayunga 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
<b>Locally Raised Revenues</b>	545,276	400,133	901,748
<b>Discretionary Government Transfers</b>	3,671,389	3,018,933	3,701,290
<b>Conditional Government Transfers</b>	29,025,470	22,380,780	33,734,440
<b>Other Government Transfers</b>	2,617,478	1,461,090	2,181,244
<b>External Financing</b>	485,458	419,039	403,196
<b>Grand Total</b>	<b>36,345,071</b>	<b>27,679,976</b>	<b>40,921,918</b>

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

By the end of March 2020, the District received a Grand Cumulative total revenue of 27,679,976,000/= representing 76% of the District Annual Budget. Of the funds received, the district collected 400,133,000/= (73%) from locally raised revenues, UGX, 25,399,713,000 (77%) from central government transfers, UGX 1,461,090,000 (56%) from Other Government Transfers while UGX 419,039,000 was received from External financing by close of the Quarter.

**Planned Revenues for next FY**

The District plans to receive UGX 40,903,707,000 in the FY 2020/2021. Of this, UGX 901,748,000 will come from locally raised sources, UGX 37,435,730,000 from Central Government Transfers, UGX 2,163,034,000 from Other Government Transfers while UGX 403,196,000 will come from External financing. Of the Central Government transfers, UGX 3,701,290,000 will come from Discretionary Government Transfers while UGX 33,734,440,000 will be from Conditional Government Transfers. The budget for FY 2020/2021 is slightly higher than FY 2019/2020 because more resources have been provided under the Health Sector for construction of a Health Centre II in Kawoomya, Kangulumira Sub county and also to improve other Health service delivery activities. Similarly, under Production, a new Grant has been created to cater for Small Scale Irrigation Scheme and improvement in the Production Extension services. Under Education, more Funds have been added to cater for Wage enhancement which was effected in October, 2019.

Under the other Government transfers, in a bid to increase on the number of motorable roads, the Uganda Road Fund has been increased. However, note that there is a general decrease in OGTs due to reduction in PCA formally called LRDP from 405,000,000/= to 95,000,000/=.

Besides that, as a government policy to facilitate its Senior Citizens, more funds have been provided under Pensions and Gratuity for Local Governments.

**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	3,261,781	2,555,023	4,826,204
Finance	459,083	378,153	406,837
Statutory Bodies	664,340	520,122	613,143
Production and Marketing	684,271	545,648	675,099
Health	7,248,455	5,062,352	8,733,139

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Education	20,176,817	15,420,494	22,517,413
Roads and Engineering	1,115,517	895,394	1,102,403
Water	667,203	648,518	967,538
Natural Resources	174,830	132,872	220,366
Community Based Services	888,220	593,428	357,141
Planning	848,631	808,515	383,189
Internal Audit	84,800	66,100	70,290
Trade, Industry and Local Development	71,123	53,342	49,155
<b>Grand Total</b>	<b>36,345,071</b>	<b>27,679,963</b>	<b>40,921,918</b>
<i>o/w: Wage:</i>	<i>22,738,534</i>	<i>17,213,423</i>	<i>23,508,053</i>
<i>Non-Wage Recurrent:</i>	<i>9,794,731</i>	<i>6,721,153</i>	<i>10,051,617</i>
<i>Domestic Devt:</i>	<i>3,326,348</i>	<i>3,326,348</i>	<i>6,959,052</i>
<i>External Financing:</i>	<i>485,458</i>	<i>419,039</i>	<i>403,196</i>

**Expenditure Performance by end of March FY 2019/20**

In terms of Expenditure, the District spent a cumulative total of UGX 25,166,183,000 (91%) out of the total funds released of shs 27,679,976,000. These funds were spent on Wage i.e. UGX 16,814,012,000(98%) of the Wage released of UGX 17,213,423,000. The balance of UGX 399,695,000 is for the newly recruited secondary Teachers who had not accessed Payroll by close of third Quarter. Besides that, UGX 5,951,865,000 (89%) was spent on Non-Wage Recurrent Activities against the actual release of UGX 6,721,153,000. Similarly, UGX 2,176,139,000 (65%) was spent on Development activities out of the Development funds (3,326,348,000) received in that Quarter. 59% out of the receipts for donors were spent. Activities implemented included; Payment of Staff salaries (all categories), Facilitation for Council and Committee sitting Activities, Inspected and monitored Government programs, Transferred UPE/USE/Tertiary funds to primary, secondary and tertiary Institutions. Prepared and submitted the Quarter 1 financial statements to Auditor General, Prepared and submitted the Quarterly Budget Performance Reports

**Planned Expenditures for the FY 2020/21**

The District plans to spend a total of 40,921,918,000,000/= where by Shs 23,508,053,000 (65%) will be spent on salaries for Teachers, Health workers, political leaders and traditional staff, Shs 10,051,617,000 (25%) on Non-wage recurrent activities, Shs 6,959,052,000 (9%) on Development activities while Shs 403,196,000 (0.9%) will be spent on Donor activities. Some department budgets have increased from that of the current FY due to salary increment like in Education. The budget for administration has increased from that of the current budget because additional funds have been provided to cater for Pensions and Gratuity for retiring officers. Health department has increased due to additional funding for PHC Non-Wage and Development Grant to cater for Construction of Kawoomya HCII in Kangulumira Sub County. More funds will be spent on Water development activities to increase on the water Coverage. Similarly, Finance and Planning departments budget expenditures have reduced because all Funds for DDDEG Grant have been budgeted under Administration.

**Medium Term Expenditure Plans**

In line with NDP II and the district vision and Mission. The district prioritized key infrastructural development i.e. Construction of staff houses for teachers and health workers. Construction of Classroom blocks, construction of empty pit latrines in schools, Health centers and the Rural Growth Centers. Provision of furniture to primary schools. Rehabilitation and Construction of deep boreholes. Rehabilitation & Maintenance of roads. Production department is facilitated to strength agricultural extension services in the community to improve production and productivity and strengthen identified commodity value chains in the district. The integration of cross cutting issues (HIV AIDS, Gender & Environment) support to community groups to improve household income. Inspection and supervision of government programmers/projects.

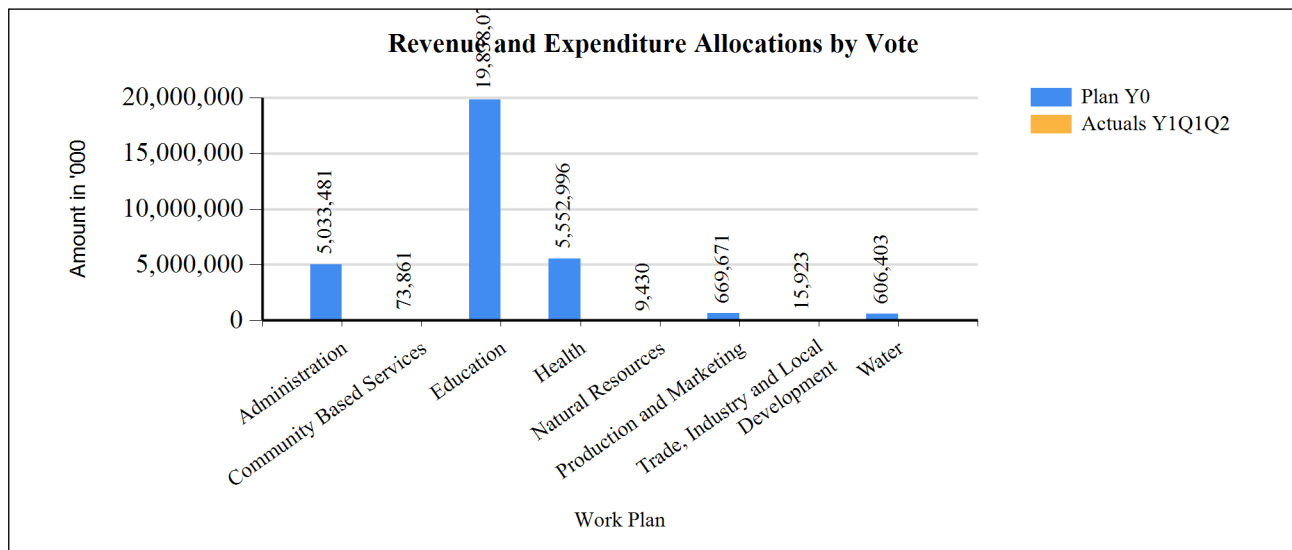
**Challenges in Implementation**

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Climate change (Long dry spell), pests and Diseases have affected production, YLP and OWC activities, heavy rains destroyed roads, animal grazing and farming on road sides. Inadequate equipment's (office and transport facilities) to enable smooth operation and implementation of activities. Besides the above, inadequate operational funds which limits departmental operations, especially departments which depend on local revenue.

### G1: Graph on the revenue and expenditure allocations by Department



### Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>545,276</b>	<b>400,133</b>	<b>901,748</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	0	0	4,000
Agency Fees	200	0	100
Animal & Crop Husbandry related Levies	10,000	1,024	23,026
Application Fees	5,480	2,284	7,105
Business licenses	113,500	18,032	117,605
Court fines and Penalties - private	0	0	4,500
Ground rent	0	0	5,000
Group registration	0	0	3,778
Inspection Fees	0	0	2,000
Land Fees	15,000	3,940	22,700
Local Hotel Tax	5,050	1,008	14,058
Local Services Tax	191,431	175,155	172,245
Market /Gate Charges	60,020	1,214	47,599
Miscellaneous and unidentified taxes	0	0	22,100

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Miscellaneous receipts/income	15,000	43,872	0
Other Fees and Charges	45,300	36,056	68,975
Other licenses	16,545	5,747	3,758
Park Fees	3,000	105	19,595
Property related Duties/Fees	10,550	2,552	101,410
Quarry Charges	0	0	1,400
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	378	0
Rent & Rates - Non-Produced Assets – from private entities	5,000	0	30,700
Royalties	0	108,517	209,885
Sale of non-produced Government Properties/assets	45,200	250	20,210
<b>2a. Discretionary Government Transfers</b>	<b>3,671,389</b>	<b>3,018,933</b>	<b>3,701,290</b>
District Discretionary Development Equalization Grant	1,016,753	1,016,753	1,030,063
District Unconditional Grant (Non-Wage)	808,197	606,147	825,558
District Unconditional Grant (Wage)	1,557,257	1,167,943	1,557,257
Urban Discretionary Development Equalization Grant	44,814	44,814	45,016
Urban Unconditional Grant (Non-Wage)	79,750	59,813	78,776
Urban Unconditional Grant (Wage)	164,619	123,464	164,619
<b>2b. Conditional Government Transfer</b>	<b>29,025,470</b>	<b>22,380,780</b>	<b>33,734,440</b>
Sector Conditional Grant (Wage)	21,016,658	15,922,016	21,786,177
Sector Conditional Grant (Non-Wage)	3,694,921	2,535,945	4,058,895
Sector Development Grant	2,034,979	2,034,979	3,138,643
Transitional Development Grant	229,802	229,802	2,229,802
General Public Service Pension Arrears (Budgeting)	247,033	247,033	0
Salary arrears (Budgeting)	96,166	96,166	0
Pension for Local Governments	925,367	729,430	1,166,019
Gratuity for Local Governments	780,544	585,408	1,354,904
<b>2c. Other Government Transfer</b>	<b>2,617,478</b>	<b>1,461,090</b>	<b>2,181,244</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Support to PLE (UNEB)	26,041	27,157	28,000
Uganda Road Fund (URF)	897,877	718,164	937,528
Uganda Women Entrepreneurship Program(UWEP)	0	0	26,216
Youth Livelihood Programme (YLP)	117,723	0	0
Other	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	405,836	322,083	0
Makerere University Walter Reed Project (MUWRP)	1,120,001	365,252	1,035,000
Neglected Tropical Diseases (NTDs)	50,000	28,434	60,000
Parish Community Associations (PCAs)	0	0	94,500

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<b>3. External Financing</b>	<b>485,458</b>	<b>419,039</b>	<b>403,196</b>
International Bank for Reconstruction and Development (IBRD)	40,000	0	88,000
United Nations Children Fund (UNICEF)	50,000	0	50,000
Global Fund for HIV, TB & Malaria	30,000	10,590	35,196
World Health Organisation (WHO)	200,000	380,010	50,000
Global Alliance for Vaccines and Immunization (GAVI)	165,458	28,440	180,000
Others	0	0	0
<b>Total Revenues shares</b>	<b>36,345,071</b>	<b>27,679,976</b>	<b>40,921,918</b>



**Vote :523 Kayunga District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of March, Local Revenue performed at 73%(400,133,000) of the total Local Revenue Budget (545,276,000) because of improved Revenue management practices and enhancement of Science staff salaries which raised the amount of Local Service tax. Besides that, the District also received Royalties from Uganda Electricity Generation Company Ltd.

**Central Government Transfers**

By the end of March, the district had received a cumulative total of UGX 27,679,976,000/= from central government transfers representing 76% of the District Central Government transfer Annual budget. These constitutes Discretionary Government Transfers (3,018,933,000), Conditional Government Transfers (22,380,780,000). The good performance was attributed to the fact that all Funds for Salary, Pensions and Gratuity Arrears for the whole Financial year were released 100% in Quarter 1 and also development had been released by March as per Government policy of releasing all Development transfers in three Quarters. By end of March, Other Government Transfers performed at 56% (i.e. 1,461,090,000) against the Annual budget. This performance was below target of 75% because YLP groups had not yet been approved and no funds were released to that effect.

**External Financing**

By end of March, External financing performed at 86% because the World Health Organization released additional funds for Rubella program, in addition to releases for Neglected Tropical Diseases (Bilharzia).

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

The District expects to collect 901,748,000/= from local sources constituting of 2% of the total district revenue. These collections will be more than that of the current FY by 356,472,000/= (65% increment) because the district expects to receive royalties from Uganda Electricity Generation Company limited.

**Central Government Transfers**

The district plans to receive 39,598,764,000/= which is 97% of its annual budget. Of these funds 85% will be Conditional Government transfers which includes Sector conditional grants like PHC non-wage, UPE, USE, UPPET & URF. 9% will be discretionary government transfers and these will be spent on Development projects like construction of classrooms, staff houses, SEED school and Health infrastructure. Other Government Transfers will constitute of 7% and these will include, Support to PLE, NTD, URF, PCA and MUWRP. These funds will be spent on activities like payment of contract health workers salary, Community groups to implement Income Generating Activities and Distribution & invigilation of PLE exams to 167 primary schools in the District. The increase in the planned revenue of 4,558,637,000/= (11%) from that of the current FY is because the District expects to received transition development grant to Renovate two schools of Kyayaye & Namagabi UMEA, Construction of Boys Dormitory at Kibuzi SS and also construction of New HC at Kawoomya

**External Financing**

The District anticipates to receive 403,196,000/= which represent 1% of the district total annual budget. These funds will be from GAVI, with 180,000,000/=, Global fund for HIV, TB & Malaria 35,196,000/=, 50,000,000/= from UNICEF, 50,000,000/= from WHO and 88,000,000/= from IBRD. There will be a reduction in donor funds of 82,262,000/=. This reduction is due to the phase out of some donors in the District

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			

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Agricultural Extension Services	173,544	98,786	116,435
District Production Services	510,727	329,001	558,664
<b>Sub- Total of allocation Sector</b>	<b>684,271</b>	<b>427,787</b>	<b>675,099</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,084,517	800,987	1,102,403
District Engineering Services	31,000	23,553	0
<b>Sub- Total of allocation Sector</b>	<b>1,115,517</b>	<b>824,540</b>	<b>1,102,403</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	71,123	29,565	49,155
<b>Sub- Total of allocation Sector</b>	<b>71,123</b>	<b>29,565</b>	<b>49,155</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,938,427	1,140,862	14,423,877
Secondary Education	1,849,353	1,169,167	7,447,210
Skills Development	434,198	294,881	434,198
Education & Sports Management and Inspection	15,954,838	11,990,147	212,128
<b>Sub- Total of allocation Sector</b>	<b>20,176,817</b>	<b>14,595,057</b>	<b>22,517,413</b>
<b>Sector :Health</b>			
Primary Healthcare	3,099,905	2,231,001	2,136,249
District Hospital Services	2,126,722	1,511,873	379,070
Health Management and Supervision	2,021,828	860,810	6,217,820
<b>Sub- Total of allocation Sector</b>	<b>7,248,455</b>	<b>4,603,684</b>	<b>8,733,139</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	667,203	467,530	967,538
Natural Resources Management	174,830	116,226	220,366
<b>Sub- Total of allocation Sector</b>	<b>842,032</b>	<b>583,756</b>	<b>1,187,903</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	888,220	399,454	357,141
<b>Sub- Total of allocation Sector</b>	<b>888,220</b>	<b>399,454</b>	<b>357,141</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,261,781	2,192,644	4,826,204
Local Statutory Bodies	664,340	453,850	613,143
Local Government Planning Services	848,631	742,993	383,189
<b>Sub- Total of allocation Sector</b>	<b>4,774,752</b>	<b>3,389,488</b>	<b>5,822,536</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	459,083	295,580	406,837
Internal Audit Services	84,800	40,987	70,290
<b>Sub- Total of allocation Sector</b>	<b>543,883</b>	<b>336,567</b>	<b>477,128</b>

**Vote :523 Kayunga District****FY 2020/21****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,023,781</b>	<b>2,317,023</b>	<b>4,177,645</b>
District Unconditional Grant (Non-Wage)	96,485	67,232	96,859
District Unconditional Grant (Wage)	300,877	232,810	657,949
General Public Service Pension Arrears (Budgeting)	247,033	247,033	0
Gratuity for Local Governments	780,544	585,408	1,354,904
Locally Raised Revenues	96,415	96,415	110,000
Multi-Sectoral Transfers to LLGs_NonWage	480,894	262,528	755,503
Pension for Local Governments	925,367	729,430	1,166,019
Salary arrears (Budgeting)	96,166	96,166	0
Urban Unconditional Grant (Wage)	0	0	36,410
<b>Development Revenues</b>	<b>238,000</b>	<b>238,000</b>	<b>648,560</b>
District Discretionary Development Equalization Grant	28,000	28,000	19,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	629,560
Transitional Development Grant	210,000	210,000	0
<b>Total Revenues shares</b>	<b>3,261,781</b>	<b>2,555,023</b>	<b>4,826,204</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	300,877	225,479	694,359
Non Wage	2,722,904	1,740,717	3,483,286
<b>Development Expenditure</b>			
Domestic Development	238,000	226,448	648,560
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,261,781</b>	<b>2,192,644</b>	<b>4,826,204</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :523 Kayunga District****FY 2020/21**

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The department plans to receive 4,826,204,000/= as compared with 3,261,781,000/= for the current year which represents an increment of 1,564,423,000/= (48%). Despite the fact that the department budget has increased from that of the current FY, the department has not been allocated funds under the following sources; transitional development grant, salary arrears (Budgeting) & General Public Service Pension arrears. There is an increase in funds that have been allocated to District unconditional grant (wage) from 300,877,000/= to 657,949,000/=. District unconditional grant (Non-wage) from 96,485,000 to 96,859,000 and locally raised revenue from 96,415,000 to 110,000,000.

Of the Expected revenue, UGX 3,483,286,000 (72%) will be spent on non-wage recurrent activities, UGX 694,359,000 (14%) will be spent on staff salaries and 648,560,000/= will be spent on development activities both at the District & LLGs.

There is an increase in Development funds because DDDEG transfers to LLGs was previously budgeted under the department of planning unit has been budgeted for under the department of administration.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>449,083</b>	<b>368,153</b>	<b>406,837</b>
District Unconditional Grant (Non-Wage)	135,264	111,239	138,500
District Unconditional Grant (Wage)	184,200	106,052	120,748
Locally Raised Revenues	86,200	86,200	108,811
Urban Unconditional Grant (Wage)	43,419	64,662	38,779
<b>Development Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	10,000	10,000	0
<b>Total Revenues shares</b>	<b>459,083</b>	<b>378,153</b>	<b>406,837</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	227,619	140,886	159,527
Non Wage	221,464	144,695	247,310
<b>Development Expenditure</b>			
Domestic Development	10,000	9,999	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>459,083</b>	<b>295,580</b>	<b>406,837</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive UGX 406,837,000 in the FY 2020/2021. Out of the planned receipts, UGX 138,500,000 will come from Unconditional Grant Non-wage while UGX 108,811,000 will come from Local Revenues. Similarly, UGX 159,527,000 will be received from Unconditional Grant Wage of which UGX 120,748,000 will be for District unconditional grant wage and 38,779,000/= will be for Urban Wage. However, the Departmental planned revenue has reduced due to non-inclusion of receipts from District Discretionary Development grant in FY 2020/2021.

Likewise, UGX 384,584,000 will be spent by the Department. The funds will be spent on payment of Salaries for both District and Urban staff, Monitoring Financial Management activities in the various institutions of Government in the District, Orientation of Teachers and Health Unit In-charges, revenue mobilization, Budget preparation etc.

Despite the overall reduction in the department budget, some of the revenue sources has increased from that of FY 2019/2020 because more funds have been provided to cater for more Stakeholders during the Budget Conference for FY 2021/2022 as one of the recommendations during the 2020/2021 Budget Conference. Similarly, more funds have been added to enable the department increase its frequency as far as offering support supervision to all institutions that receive funds from the CG following the communication by PS/ST that Salary enhancement will be effected after the 2021 general Elections.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>664,340</b>	<b>520,122</b>	<b>613,143</b>
District Unconditional Grant (Non-Wage)	313,639	230,557	307,095
District Unconditional Grant (Wage)	244,540	183,405	188,681
Locally Raised Revenues	106,160	106,160	117,367
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>664,340</b>	<b>520,122</b>	<b>613,143</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	244,540	181,671	188,681
Non Wage	419,799	272,179	424,462
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>664,340</b>	<b>453,850</b>	<b>613,143</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive 613,143,000/= for the financial year 2020/21. Of the funds to be received, 117,367,000/= will be locally raised revenue, 307,095,000/= will be District un conditional non-wage and 188,681,000/= will be District Unconditional Grant wage.

The department plans to spend 188,681,000/= for payment of staff salaries for both political and technical staff and 424,462,000/= will be spent on recurrent activities like council meetings, contracts committee meetings, DSC meetings, LGPAC meetings, DLB meetings, DEC meetings, Standing committee meetings among others. The department decrease in revenue by Ugx 51,197,000/= is because of the national budget cuts.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>557,490</b>	<b>418,867</b>	<b>543,959</b>
District Unconditional Grant (Wage)	3,600	2,699	2,520
Locally Raised Revenues	3,000	3,000	4,000
Sector Conditional Grant (Non-Wage)	168,574	126,431	155,124
Sector Conditional Grant (Wage)	382,315	286,737	382,315
<b>Development Revenues</b>	<b>126,782</b>	<b>126,782</b>	<b>131,139</b>
District Discretionary Development Equalization Grant	8,000	8,000	13,000
Sector Development Grant	118,782	118,782	118,139
<b>Total Revenues shares</b>	<b>684,271</b>	<b>545,648</b>	<b>675,099</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	385,915	283,224	384,835
Non Wage	171,574	119,902	159,124
<b>Development Expenditure</b>			
Domestic Development	126,782	24,661	131,139
External Financing	0	0	0
<b>Total Expenditure</b>	<b>684,271</b>	<b>427,787</b>	<b>675,099</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend a total of 675,099,000/= in the FY 2020/2021 as compared to 684,271,000/= of FY 2019/20 which represents a decrease of 9,172,000/= (1.3%). The decrease in the departments planned revenue is due to the reduction in the allocated funds under Sector Conditional Grant (Non-Wage) and Sector Development Grant. Of the total expected revenue, 4,000,000/= will be Local Revenue, District Unconditional Grant wage is 2,520,000/=, Sector Conditional Grant wage is 382,315,000/=, Sector conditional grant non-wage is 155,124,000/=, District Discretionary Development Equalization Grant is 13,000,000/= and Sector Development grant is 118,139,000/=. Of the planned revenue 384,835,000/=(57%) will be salary for the staffs (wage), 131,139,000/=(19%) will be for Development projects and 159,124,000/=(24%) Non wage recurrent activities.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,583,426</b>	<b>4,453,742</b>	<b>6,660,653</b>
Other Transfers from Central Government	1,170,001	393,686	960,000
Sector Conditional Grant (Non-Wage)	570,401	427,788	857,629
Sector Conditional Grant (Wage)	4,843,024	3,632,268	4,843,024
<b>Development Revenues</b>	<b>665,029</b>	<b>608,610</b>	<b>2,072,486</b>
District Discretionary Development Equalization Grant	50,000	50,000	10,000
External Financing	475,458	419,039	403,196
Other Transfers from Central Government	0	0	135,000
Sector Development Grant	139,571	139,571	1,124,291
Transitional Development Grant	0	0	400,000
<b>Total Revenues shares</b>	<b>7,248,455</b>	<b>5,062,352</b>	<b>8,733,139</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,843,024	3,518,306	4,843,024
Non Wage	1,740,402	804,934	1,817,629
<b>Development Expenditure</b>			
Domestic Development	189,571	32,278	1,669,291
External Financing	475,458	248,167	403,196
<b>Total Expenditure</b>	<b>7,248,455</b>	<b>4,603,684</b>	<b>8,733,139</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend a total of 8,733,139,000/= as compared to 7,248,455,000 for the current year, which represents an increase of 1,484,684,000/=. This increase in the annual departmental budget is due to increased funding in development and non-wage grants following the cabinet decision to improve health service delivery in the country. However, despite the increase, some grants have reduced for example DDDEG, donor funds and transfers from other Government agencies. Out of the total planned revenue, 4,843,024,000/= will be PHC Wage, Ugx 403,196,000/= will be donor funds, Ugx 1,124,291,000/= will be PHC Development, Ugx 857,629,000/= will be PHC non-wage, 960,000 will be OGT, and 400,000,000 will be transitional Development Grant to construct a new HC II at Kawoomya Village in Kangulumira SC. Activates to be implemented will include among others construction and rehabilitation of health centers, payment of staff salaries, transfers to lower local health unites, carrying out monitoring and support supervision, etc



**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>18,752,952</b>	<b>13,996,630</b>	<b>19,473,308</b>
District Unconditional Grant (Wage)	112,800	84,599	53,052
Other Transfers from Central Government	26,041	27,157	28,000
Sector Conditional Grant (Non-Wage)	2,822,793	1,881,862	2,831,419
Sector Conditional Grant (Wage)	15,791,318	12,003,012	16,560,837
<b>Development Revenues</b>	<b>1,423,865</b>	<b>1,423,865</b>	<b>3,044,105</b>
District Discretionary Development Equalization Grant	199,900	199,900	158,495
Sector Development Grant	1,223,965	1,223,965	1,075,610
Transitional Development Grant	0	0	1,810,000
<b>Total Revenues shares</b>	<b>20,176,817</b>	<b>15,420,494</b>	<b>22,517,413</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,904,118	11,968,981	16,613,889
Non Wage	2,848,834	1,884,592	2,859,419
<b>Development Expenditure</b>			
Domestic Development	1,423,865	741,484	3,044,105
External Financing	0	0	0
<b>Total Expenditure</b>	<b>20,176,817</b>	<b>14,595,057</b>	<b>22,517,413</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive and spent a total of 22,517,413,000/= Which is more than the budget for the current FY of (20,176,817,000/=). The department will receive 53,052,000/= as District un conditional grant wage, 28,000,000/= as OGT for PLE distribution, 2,831,419,000/= as sector conditional grant non-wage, 16,560,837,000/= as sector conditional grant wage, 158,495,000/= as DDDEG, 1,075,610,000/= as sector development grant and 1,810,000/= as Transitional Development Grant. Of the total expected revenue in the department, 16,613,889,000/= representing 74% of the annual department budget will be spent on payment of staff salaries i.e Primary, secondary teachers & Tertiary Instructors and also traditional staff at the district headquarters, 2,859,419,000/= (12%) will be spent on non-wage recurrent activities in form of transfer of UPE & USE schools and UPPET to tertiary institution as capitation grant, Monitoring & Inspection of both primary and secondary schools. and 3,044,105,000/= (14%) will be development grants both DDDEG & Transition Development grants to be spent on development projects like construction of staff houses, pit latrines, classroom blocks and desks. The budget increase in revenue by Ugx 2,340,596,000 (12%) is because more funds under Transitional development grant and non-wage will be realized. This is attributed to the implementation of policy issue of salary increment for teachers and also the proposed secondary school for coding.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,075,517</b>	<b>855,394</b>	<b>721,876</b>
District Unconditional Grant (Wage)	128,040	103,827	122,890
Locally Raised Revenues	16,000	16,000	10,000
Other Transfers from Central Government	897,877	718,164	557,002
Urban Unconditional Grant (Wage)	33,600	17,403	31,985
<b>Development Revenues</b>	<b>40,000</b>	<b>40,000</b>	<b>380,527</b>
District Discretionary Development Equalization Grant	40,000	40,000	0
Other Transfers from Central Government	0	0	380,527
<b>Total Revenues shares</b>	<b>1,115,517</b>	<b>895,394</b>	<b>1,102,403</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	161,640	118,496	154,875
Non Wage	913,877	668,097	567,002
<b>Development Expenditure</b>			
Domestic Development	40,000	37,947	380,527
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,115,517</b>	<b>824,540</b>	<b>1,102,403</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/21, The department plans to receive a total amount of Ugx 1,102,403,000 as compared to Ugx 1,115,517,000 for FY 2019/20. The department will receive Other Government Transfer (Non-wage) from Uganda Road Fund amounting to Ugx 937,529,000; District un Condition Grant (Wage) amounting to Ugx 122,890,000; Ugx 31,985,000 for Urban Unconditional Grant (Wage) and Ugx 10,000,000 from Local revenue.

Funds amounting to Ugx 567,002 (51%) will be spent on non-wage recurrent activities for Road works at district, Town council & sub-counties for road opening & maintenance, mechanical repairs and operational expenses. Ugx 154,875,000 (14%) will be spent on wages for district and Town council workers and 380,527,000/(35%) will spent on development activities. The decrease in budget by 13,114,000/(1.1%) is due to the national budget cut for other transfers from central Government.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>74,739</b>	<b>56,054</b>	<b>127,133</b>
District Unconditional Grant (Wage)	40,800	30,600	35,467
Sector Conditional Grant (Non-Wage)	33,939	25,454	91,666
<b>Development Revenues</b>	<b>592,464</b>	<b>592,464</b>	<b>840,405</b>
District Discretionary Development Equalization Grant	20,000	20,000	0
Sector Development Grant	552,662	552,662	820,603
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>667,203</b>	<b>648,518</b>	<b>967,538</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,800	19,613	35,467
Non Wage	33,939	19,398	91,666
<b>Development Expenditure</b>			
Domestic Development	592,464	428,520	840,405
External Financing	0	0	0
<b>Total Expenditure</b>	<b>667,203</b>	<b>467,530</b>	<b>967,538</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/21, the Department plans to receive and spend 967,538,000/= as compared to 667,203,000/= for FY2019/20. The department plans to receive Sector Condition Grant (Non-wage) of UGX 91,666,000/= District Unconditional Grant (Wage) of UGX 35,467,000, Sector Development Grant of UGX 820,603,000/= and Transitional Grant of Ugx 19,802,000. The funds will be spent as follows; UGX 91,666,000/= (9%) on non-wage recurrent activities while UGX 35,467,000 (4%) will be spent on staff salaries and UGX 840,405,000 (87%) will be spent on Recurrent and Development activities like sanitation and Hygiene promotion. The department's budget Increase by 300,335,000/= (45%) is because of the increase in the funds allocated under Sector Development Grant and Sector Conditional Grant (Non-wage) for Development expenditure.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>174,830</b>	<b>132,872</b>	<b>220,366</b>
District Unconditional Grant (Wage)	128,400	96,866	128,400
Locally Raised Revenues	7,000	7,000	26,000
Sector Conditional Grant (Non-Wage)	9,430	7,072	35,966
Urban Unconditional Grant (Wage)	30,000	21,934	30,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>174,830</b>	<b>132,872</b>	<b>220,366</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	158,400	106,826	158,400
Non Wage	16,430	9,400	61,966
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>174,830</b>	<b>116,226</b>	<b>220,366</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/21, the Department plans to receive 220,366,000 /= as compared to 174,830,000/= for FY2019/20. The department plans to receive Sector Conditional Grant (Non-wage) of UGX 35,966,000/= District Unconditional Grant (Wage) of UGX 128,400,000; Urban Unconditional grant wage of 30,000,000/= and 26,000,000/=from Locally raised revenue. The funds will be spent as follows; UGX 61,966,000 /= (28%) on non-wage recurrent activities like demarcation of wetlands, Environment screening, compliance monitoring of development projects & fragile eco system, surveying & demarcation of land and approval of building plans while UGX 158,400,000 (72%) will be spent on staff salaries. The department's budget increase by 45,536,000/=(26%) is because of the increase in Local revenue and Sector Conditional Grant(Non-wage) for recurrent activities

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>888,220</b>	<b>593,428</b>	<b>357,141</b>
District Unconditional Grant (Non-Wage)	8,000	6,000	8,000
District Unconditional Grant (Wage)	242,400	183,013	123,636
Locally Raised Revenues	20,000	20,000	24,000
Other Transfers from Central Government	523,559	322,083	120,716
Sector Conditional Grant (Non-Wage)	73,861	55,396	71,260
Urban Unconditional Grant (Wage)	20,400	6,936	9,529
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>888,220</b>	<b>593,428</b>	<b>357,141</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	262,800	170,871	133,165
Non Wage	625,420	228,584	223,976
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>888,220</b>	<b>399,454</b>	<b>357,141</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/21, the Department plans to receive 357,141,000/= as compared to 888,220,000/= for FY2019/20. The department plans to receive District Unconditional Grant (Wage) of UGX 123,636,000, Locally raised revenue of UGX 24,000,000, District Unconditional Grant(non-wage) of UGX 8,000,000 Other transfers from central Government of UGX 120,716,000 Urban unconditional grant(wage) of Ugx 9,529,000 and Sector Conditional Grant (Non-wage) of UGX 71,260,000.

The funds will be spent as follows; UGX 223,976,000 (63%) on non-wage recurrent activities while UGX 133,165,000 (37%) will be spent on staff salaries.

The budget decrease in revenue by Ugx 531,079,000(60%) is because the Wage budget has been cut following communication by PS/ST that Salary enhancement will be effected after the 2021 general Elections and also due to the national budget cuts in non-wage.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>132,965</b>	<b>102,849</b>	<b>138,164</b>
District Unconditional Grant (Non-Wage)	31,664	23,748	52,947
District Unconditional Grant (Wage)	88,800	66,600	60,717
Locally Raised Revenues	12,501	12,501	24,500
<b>Development Revenues</b>	<b>715,666</b>	<b>705,666</b>	<b>245,025</b>
District Discretionary Development Equalization Grant	80,779	80,779	245,025
External Financing	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	624,888	624,888	0
<b>Total Revenues shares</b>	<b>848,631</b>	<b>808,515</b>	<b>383,189</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	88,800	35,580	60,717
Non Wage	44,165	32,611	77,447
<b>Development Expenditure</b>			
Domestic Development	705,666	674,802	245,025
External Financing	10,000	0	0
<b>Total Expenditure</b>	<b>848,631</b>	<b>742,993</b>	<b>383,189</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/21, the Department plans to receive 383,189,000/= as compared to 848,631,000/= for the current FY. Of the expected revenues, District Unconditional Grant (Wage) will be UGX 60,717,000, Locally raised revenue will be UGX 24,500,000, District Unconditional Grant(non-wage) will be UGX 52,947,000 and District Discretionary Development Equalization Grant of UGX 245,025,000. The funds will be spent as follows; UGX 77,447,000 (20%) on non-wage recurrent activities, UGX 60,717,000 (16%) will be spent on staff salaries while UGX 245,025,000(64%) will be spent on Development activities.

The budget reduction by 465,442,000/= (55%) compared to that of the current FY was because DDDEG transfers to LLGs have been budgeted for under administration department for the coming FY and the national budget cuts.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>84,800</b>	<b>66,100</b>	<b>70,290</b>
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	27,600	36,071	29,873
Locally Raised Revenues	10,000	10,000	12,500
Urban Unconditional Grant (Wage)	37,200	12,529	17,917
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>84,800</b>	<b>66,100</b>	<b>70,290</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	64,800	25,174	47,790
Non Wage	20,000	15,813	22,500
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>84,800</b>	<b>40,987</b>	<b>70,290</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend 70,290,000/= as compared to 84,800,000 of this current year which represents a decrease of 17%. Of the Total expected revenue, 10,000,000/= will be District un Conditional Grant non-wage, 29,873,000/= will be District un Conditional Grant wage, 12,500,000/= will be Locally raised revenue, and 17,917,000/= Urban Unconditional grant wage. Of the total department planned revenue, 47,790,000/= (68%) will be spent on payment of staff salaries both at the District and Town council while 22,500,000/= (32%) will be spent on non-wage recurrent activities like witnessing closure of books of accounts, witnessing handovers, inspection of utilization of government funds like UPE, USE, PHC etc.

The department budget decrease of 17% (14,510,000/=) is because the department had anticipated salary increment which was not effected.

**Vote :523 Kayunga District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>71,123</b>	<b>53,342</b>	<b>49,155</b>
District Unconditional Grant (Wage)	55,200	41,400	33,323
Sector Conditional Grant (Non-Wage)	15,923	11,942	15,832
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>71,123</b>	<b>53,342</b>	<b>49,155</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	55,200	18,623	33,323
Non Wage	15,923	10,942	15,832
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>71,123</b>	<b>29,565</b>	<b>49,155</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2020/21, the department plans to receive and spend 49,155,000/= as compared to 71,123,000 of this current year which represents a decrease of 31%. Of the Total expected revenue 33,323,000/= will be District un Conditional Grant wage, 15,832,000/= will be Sector Conditional Grant non-wage. Of the total department planned revenue 33,323,000/= (68%) will be spent on payment of staff salaries at the District Head quarters while 15,832,000/= (32%) will be spent on non-wage recurrent activities. The department's decrease in revenue by 21,968,000/(31%) is because of the decrease in Sector Conditional Grant due to the national budget cuts and also salary increment which was not effected.



**Vote :523 Kayunga District**

**FY 2020/21**

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