

Vote :524 Kibaale 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 :



Sande Kyomya Christopher, CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote :524 Kibaale District**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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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 :524 Kibaale 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	627,033	278,661	530,200
Discretionary Government Transfers	3,172,085	2,443,238	3,336,804
Conditional Government Transfers	14,905,913	12,297,393	15,984,934
Other Government Transfers	2,276,483	372,292	11,301,363
External Financing	339,700	191,317	401,221
Grand Total	21,321,214	15,582,902	31,554,522

Revenue Performance by end of March of the Running FY

The total revenue out turn for the district for FY 2019/20 as at 31st March 2020 stood at 15,582,902,000 including Multi sectoral transfers to Lower Local Governments) representing 74% of the annual budget. The total revenue when decomposed per source as compared to the annual budget (per source) was as follows: Local Revenue 44%, discretionary Government Transfers 77%, conditional Government Transfers 83%, Other Government Transfers 16% and external Financing 56% of the budgeted revenue per category. Of the Local revenue that had been received by the District, 25% of the Annual local revenue projection amounting to Ushs 156,758,250 had been advanced to the District by the Ministry of Finance, Planning and Economic Development. This Local revenue advance was being paid back to MoFPED using the actual Local revenue collections during the course of the FY 2019/2020.

Planned Revenues for next FY

The projected total resource envelope for the district for FY 2020/2021 including multi sectoral transfers to Lower Local Governments stands at Ushs 31,554,522,000. When decomposed by revenue category, the share of revenues as a percentage of the total budget is as follows: wage: 32.4%, non-wage recurrent: 19.6%, domestic development: 46.8% and External Financing: 1.3%. The projected total revenue for the district has greatly increased by 48.0% compared to FY 2019/20 mainly because of the increase in the Indicative Planning Figures for the Agricultural Cluster Development Programme. The District Resource Envelope for FY 2020/2021 is expected to be realised from the following sources: Local Revenue 1.7%, central Government Transfers 97.0% and External Financing 1.3%.

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	3,343,380	2,799,990	4,085,892
Finance	482,569	322,107	487,013
Statutory Bodies	651,510	461,548	771,448
Production and Marketing	3,497,024	1,661,553	12,857,012
Health	2,473,595	1,929,490	2,458,293
Education	6,902,922	5,420,963	7,147,297
Roads and Engineering	1,645,896	1,438,676	1,204,919
Water	905,790	883,155	992,150

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Natural Resources	298,170	206,673	295,216
Community Based Services	697,408	180,341	741,490
Planning	146,906	98,476	298,815
Internal Audit	84,010	54,561	82,784
Trade, Industry and Local Development	192,033	116,409	132,192
Grand Total	21,321,214	15,573,942	31,554,522
<i>o/w: Wage:</i>	<i>10,050,742</i>	<i>7,541,709</i>	<i>10,212,720</i>
<i>Non-Wage Recurrent:</i>	<i>5,118,476</i>	<i>3,759,128</i>	<i>6,171,925</i>
<i>Domestic Devt:</i>	<i>5,812,297</i>	<i>4,081,788</i>	<i>14,768,655</i>
<i>External Financing:</i>	<i>339,700</i>	<i>191,317</i>	<i>401,221</i>

Expenditure Performance by end of March FY 2019/20

Regarding expenditure, cumulative expenditure by the end of March 2020 stood at ushs 12,380,912,000 including expenditure under multi-sectoral transfers to Lower Local Governments representing 79% of the releases that had been made to the departments. When decomposed by revenue category, total expenditure as a percentage of the releases that were made during the period under review stood as follows: wage: 83%, non-wage recurrent: 92%, domestic development: 63% and donor development (External Financing): 59%. The low funds absorption for domestic development was mainly because implementation of most of the development projects was still on going by the end of March 2020. The low funds absorption for External Financing was because there was delayed warranting of the funds from UNICEF and the aforementioned funds were warranted towards the end of March 2020.

Planned Expenditures for the FY 2020/21

The total expenditure projection for the FY 2020/2021 for the district (including expenditure under Multi sectoral Transfers to Lower Local Governments) stands at Ushs 31,554,522,000. When decomposed by expenditure category, the share of expenditure as a percentage of the total budget is as follows: wage: 32.4%, non-wage recurrent: 19.6%, domestic development: 46.8% and External Financing: 1.3%. The projected total expenditure for the district has greatly increased by 48.0% compared to FY 2019/20 mainly because of the increase in the projected expenditure for the Agricultural Cluster Development Programme (in the Production and Marketing department).

Medium Term Expenditure Plans

In line with the approved 3rd Five Year District Development Plan for the period 2020/2021 to 2024/2025, the projected resource envelope for the medium term is expected to be expended as follows: Administration 12.9%, Finance 1.5%, Statutory Bodies 2.4%, Production and marketing 40.7%, Health 7.8%, Education and Sports 22.7%, Roads and Engineering 3.8%, Water 3.1%, Natural Resources 0.9%, Community Based Services 2.3%, Planning 0.9%, Internal Audit 0.3% and Trade, Industry and Local Development 0.4%.

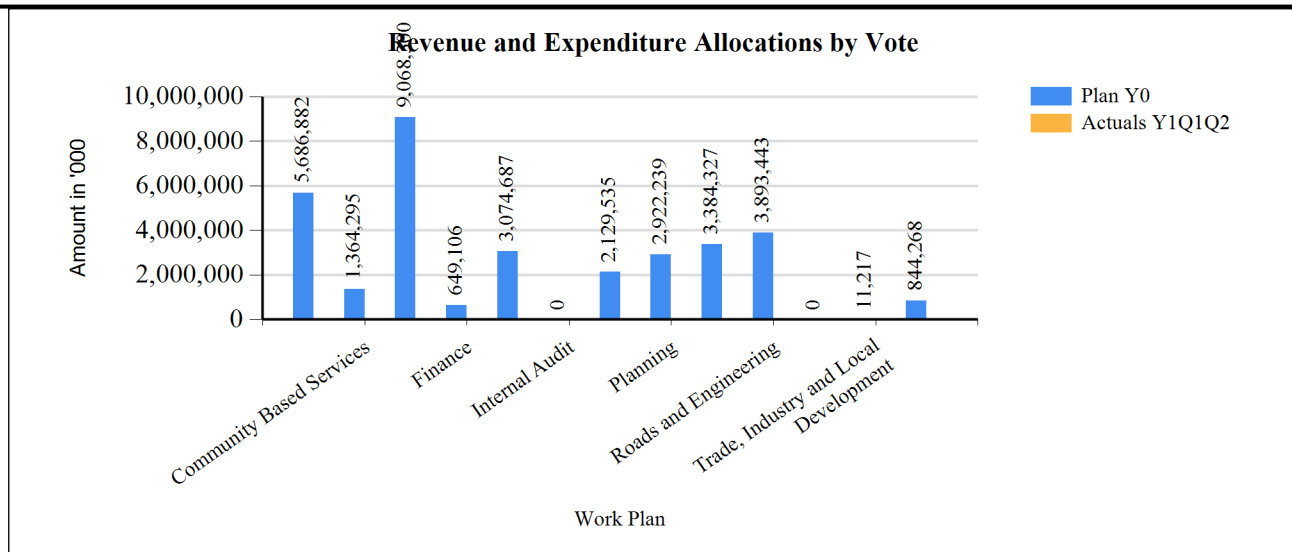
Challenges in Implementation

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High population growth rate: The district has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	627,033	278,661	530,200
Advertisements/Bill Boards	0	0	0
Agency Fees	10,000	2,500	10,000
Animal & Crop Husbandry related Levies	0	0	0
Application Fees	11,900	12,785	22,313
Business licenses	56,209	54,907	82,428
Interest from private entities - Domestic	3,195	799	1,500
Local Hotel Tax	2,495	1,489	2,620
Local Services Tax	52,713	29,920	57,903
Market /Gate Charges	52,174	38,748	64,197
Other Fees and Charges	80,815	27,932	104,128
Other fines and Penalties - private	3,106	901	3,161
Other licenses	4,000	1,000	6,149
Park Fees	9,665	4,966	10,148
Property related Duties/Fees	61,839	27,259	47,717
Rates – Produced assets- from private entities	13,765	3,441	40,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	0
Registration of Businesses	2,000	500	3,000
Rent & Rates - Non-Produced Assets – from private entities	0	0	15,000
Rent & rates – produced assets – from other govt. units	134,500	38,125	0
Sale of non-produced Government Properties/assets	128,656	33,389	59,936

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2a. Discretionary Government Transfers	3,172,085	2,443,238	3,336,804
District Discretionary Development Equalization Grant	236,087	236,087	250,248
District Unconditional Grant (Non-Wage)	617,709	463,282	767,468
District Unconditional Grant (Wage)	1,756,158	1,317,118	1,756,158
Urban Discretionary Development Equalization Grant	20,611	20,611	21,070
Urban Unconditional Grant (Non-Wage)	35,303	26,477	35,643
Urban Unconditional Grant (Wage)	506,217	379,663	506,217
2b. Conditional Government Transfer	14,905,913	12,297,393	15,984,934
Sector Conditional Grant (Wage)	7,788,366	5,844,928	7,950,345
Sector Conditional Grant (Non-Wage)	1,270,725	900,370	1,558,190
Sector Development Grant	1,717,400	1,717,400	2,018,788
Transitional Development Grant	2,048,227	2,048,227	1,619,802
General Public Service Pension Arrears (Budgeting)	852,978	852,978	1,185,807
Salary arrears (Budgeting)	7,892	7,892	0
Pension for Local Governments	1,016,195	772,501	1,372,440
Gratuity for Local Governments	204,129	153,097	279,562
2c. Other Government Transfer	2,276,483	372,292	11,301,363
Support to PLE (UNEB)	13,231	7,653	7,653
Uganda Road Fund (URF)	393,281	299,934	434,963
Uganda Women Entrepreneurship Program(UWEP)	0	0	12,032
Youth Livelihood Programme (YLP)	442,811	0	442,811
Other	0	0	0
Support to Production Extension Services	80,000	0	0
Infectious Diseases Institute (IDI)	45,000	22,273	45,000
Agriculture Cluster Development Project (ACDP)	1,302,160	42,431	10,222,904
Results Based Financing (RBF)	0	0	31,000
Parish Community Associations (PCAs)	0	0	105,000
3. External Financing	0	191,317	401,221
Baylor International (Uganda)	0	0	0
International Bank for Reconstruction and Development (IBRD)	0	0	0
United Nations Children Fund (UNICEF)	0	56,429	285,000
Global Fund for HIV, TB & Malaria	0	0	12,092
World Health Organisation (WHO)	0	112,168	0
Global Alliance for Vaccines and Immunization (GAVI)	0	22,720	104,129
Total Revenues shares	20,981,514	15,582,902	31,554,522

Vote :524 Kibaale District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of the 3rd quarter, the district had received Local Revenue amounting to Ushs 278,661,000 representing 44% of the annual Local Revenue projection for the Vote. Of these funds, Ushs 156,758,250 was Local revenue advanced to the district by the Ministry of Finance, Planning and Economic Development during the 1st Quarter and was being recovered using the actual Local Revenue receipts. In terms of actual Local revenue collection, the District had so far realized a cumulative of Ushs 239,214,452 representing 38.2% of the annual Local Revenue projection for the Vote. Of the actual Local revenue collection, a cumulative of Ushs 112,551,723 was being used for servicing the local revenue advance that was spent at the District level during the three Quarters while a cumulative of Ushs 126,662,729 was Local revenue collected and utilized at the Lower Local Government level during the three Quarters. In terms of actual Local revenue collection, most of the sources of local revenue had performed below the projection for the three Quarters save for Application Fees and Business licenses.

Central Government Transfers

By the end of the 3rd quarter the performance of Central Government Transfers was excellent. The district had realised a cumulative out turn of 82% of the annual projected release from central Government Transfers i.e. above the projection for the three Quarters of 75%. This excellent performance was because all development grants had been received by 100% of the planned annual target by the end of the three Quarters. More so, 100% of the annual target for the General Public service pension arrears (Budgeting) and salary arrears (Budgeting) had been received by the end of the three Quarters while most of the other revenues under this category had performed according to the projection for the three Quarters.

External Financing

By the end of the 3rd quarter, there was low performance of External Financing. The district had only realised 56% of the projected annual release from external Financing i.e. less than the projection for the three Quarters of 75%. This low performance was due to the low out turn from the United Nations Children Fund (UNICEF) which is a major source of External Financing for the District.

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

The projected Local Revenue for the district during the FY 2020/21 including local revenue for Lower Local Governments stands at 530,200,000 representing 1.7% of the total budget. This local revenue is expected to be realized from the following sources: Business licenses: 15.5%; Local Service tax: 10.9%, sale of non-produced Government properties/assets: 11.3%; Rent and rates from produced assets from private entities: 7.5%; property related duties/fees: 9.0%; Market / gate charges: 12.1%, other fees and charges: 19.6% while other sources will generate 14.1% of the projected local revenue. The projected local revenue for FY 2020/21 has declined by 15.4% compared to that of FY 2019/2020 mainly because of the decrease in the projections for Property related Duties/Fees, Rent & rates - produced assets from other government units and Sale of non-produced Government Properties/assets.

Central Government Transfers

The projected Central Government Transfers for the district during the FY 2020/21 including multi sectoral transfers to Lower Local Governments stands at 30,623,101,000 representing 97.0% of the total budget. Out of this income, 10.9% will be Discretionary Government transfers; 52.2% will be conditional Government transfers while 36.9% will constitute other Government Transfers. The projected Central Government Transfers for FY 2020/2021 has greatly increased by 50.4% compared to that of FY 2019/2020 mainly because of the increase in the Indicative Planning Figures for the Agricultural Cluster Development Programme.

External Financing

The projected External Financing for the district during the FY 2020/21 stands at 401,221,000 representing 1.3% of the total budget. This revenue will be realized from the following sources: United Nations Children Fund (UNICEF): 71.0%, Global Alliance for Vaccines and Immunization (GAVI): 26.0% and Global Fund for HIV, TB & Malaria: 3.0%. This External Financing is expected to be received by the Health and Education departments. The projected External Financing for FY 2020/2021 has increased by 18.1% compared to that of FY 2019/2020 due to the projected increase in the Indicative Planning Figures for United Nations Children Fund (UNICEF).

Vote :524 Kibaale District**FY 2020/21****Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	483,877	310,319	468,850
District Production Services	3,013,147	837,142	12,388,163
Sub- Total of allocation Sector	3,497,024	1,147,461	12,857,012
Sector :Works and Transport			
District, Urban and Community Access Roads	1,311,268	724,020	1,204,919
District Engineering Services	334,629	124,149	0
Sub- Total of allocation Sector	1,645,896	848,169	1,204,919
Sector :Trade and Industry			
Commercial Services	192,033	89,326	132,192
Sub- Total of allocation Sector	192,033	89,326	132,192
Sector :Education			
Pre-Primary and Primary Education	3,984,400	2,811,558	4,279,665
Secondary Education	2,513,767	1,232,801	2,539,099
Education & Sports Management and Inspection	401,542	121,493	322,257
Special Needs Education	3,214	9,122	6,277
Sub- Total of allocation Sector	6,902,922	4,174,974	7,147,297
Sector :Health			
Primary Healthcare	2,025,809	1,390,490	1,902,387
Health Management and Supervision	447,785	265,896	555,906
Sub- Total of allocation Sector	2,473,595	1,656,386	2,458,293
Sector :Water and Environment			
Rural Water Supply and Sanitation	905,790	694,243	992,150
Natural Resources Management	298,170	189,154	295,216
Sub- Total of allocation Sector	1,203,960	883,397	1,287,365
Sector :Social Development			
Community Mobilisation and Empowerment	697,408	158,964	741,490
Sub- Total of allocation Sector	697,408	158,964	741,490
Sector :Public Sector Management			
District and Urban Administration	3,343,380	2,769,676	4,085,892
Local Statutory Bodies	651,510	336,489	771,448
Local Government Planning Services	146,906	70,345	298,815
Sub- Total of allocation Sector	4,141,797	3,176,510	5,156,156
Sector :Accountability			
Financial Management and Accountability(LG)	482,569	255,170	487,013

Vote :524 Kibaale District**FY 2020/21**

Internal Audit Services	84,010	51,186	82,784
<i>Sub- Total of allocation Sector</i>	566,579	306,355	569,797

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	3,006,643	2,465,256	3,749,078
District Unconditional Grant (Non-Wage)	34,434	25,826	34,434
District Unconditional Grant (Wage)	450,102	337,576	450,102
General Public Service Pension Arrears (Budgeting)	852,978	852,978	1,185,807
Gratuity for Local Governments	204,129	153,097	279,562
Multi-Sectoral Transfers to LLGs_NonWage	158,871	103,854	144,691
Pension for Local Governments	1,016,195	772,501	1,372,440
Salary arrears (Budgeting)	7,892	7,892	0
Urban Unconditional Grant (Wage)	282,042	211,531	282,042
Development Revenues	336,737	334,734	336,814
District Discretionary Development Equalization Grant	9,570	9,570	10,506
Multi-Sectoral Transfers to LLGs_Gou	27,167	25,163	26,308
Transitional Development Grant	300,000	300,000	300,000
Total Revenues shares	3,343,380	2,799,990	4,085,892
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	732,144	549,108	732,144
Non Wage	2,274,499	1,961,533	3,016,934
Development Expenditure			
Domestic Development	336,737	259,035	336,814
External Financing	0	0	0
Total Expenditure	3,343,380	2,769,676	4,085,892

Narrative of Workplan Revenues and Expenditure

Vote :524 Kibaale District**FY 2020/21**

The projected revenue for the department for Financial Year 2020/2021 stands at Ushs 4,085,892,000 including multi-sectoral transfers to Lower Local Governments. Of the projected revenue, 92.0% is recurrent while 8.0% is Development. All Development revenue is domestic. Of the projected recurrent revenue, 19.5% is wage while 80.5% is non-wage. The projected departmental budget for Financial Year 2020/2021 has increased by 22.2% compared to that of Financial Year 2019/2020 mainly because of the increase in the Planning Figures for General Public Service Pension Arrears (Budgeting), Gratuity for Local Governments and Pension for Local Governments.

Vote :524 Kibaale 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	481,653	322,107	487,013
District Unconditional Grant (Non-Wage)	41,000	30,750	47,916
District Unconditional Grant (Wage)	231,157	173,368	231,157
Locally Raised Revenues	44,794	27,250	44,794
Multi-Sectoral Transfers to LLGs_NonWage	117,478	55,322	115,923
Urban Unconditional Grant (Wage)	47,223	35,417	47,223
Development Revenues	917	0	0
Multi-Sectoral Transfers to LLGs_Gou	917	0	0
Total Revenues shares	482,569	322,107	487,013
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	278,380	146,106	278,380
Non Wage	203,272	109,064	208,633
Development Expenditure			
Domestic Development	917	0	0
External Financing	0	0	0
Total Expenditure	482,569	255,170	487,013

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/2021 is Ushs 487,013,000 including multi-sectoral transfers to Lower Local Governments. All projected departmental revenues are recurrent. Of the recurrent revenue, 57.2% is for wage recurrent while 42.8% is for non-wage recurrent. The departmental budget for Financial Year 2020/2021 has slightly increased by 0.9% compared to that of the FY 2019/2020 because of the increase in the allocation for the District unconditional grant non-wage to the department.

Vote :524 Kibaale 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	650,824	461,548	771,448
District Unconditional Grant (Non-Wage)	265,009	198,757	388,129
District Unconditional Grant (Wage)	222,658	166,994	222,658
Locally Raised Revenues	98,994	56,020	98,994
Multi-Sectoral Transfers to LLGs_NonWage	64,163	39,778	61,667
Development Revenues	686	0	0
Multi-Sectoral Transfers to LLGs_Gou	686	0	0
Total Revenues shares	651,510	461,548	771,448
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,658	130,828	222,658
Non Wage	428,166	205,661	548,790
Development Expenditure			
Domestic Development	686	0	0
External Financing	0	0	0
Total Expenditure	651,510	336,489	771,448

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 771,448,000 (including multi-sectoral transfers to lower local governments) all of which is recurrent. Of the recurrent revenue, 28.9% is wage while 71.1% is non-wage. The departmental budget for Financial Year 2020/2021 has increased by 18.4% compared to that of Financial Year 2019/2020 due to the increase in the departmental allocations for the District Unconditional Grant (Non-Wage).

Vote :524 Kibaale 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	2,051,735	1,474,591	1,984,431
District Unconditional Grant (Non-Wage)	4,000	3,000	0
Locally Raised Revenues	5,170	0	0
Multi-Sectoral Transfers to LLGs_NonWage	6,848	4,803	5,288
Other Transfers from Central Government	80,000	0	0
Sector Conditional Grant (Non-Wage)	367,115	275,336	390,541
Sector Conditional Grant (Wage)	1,588,602	1,191,451	1,588,602
Development Revenues	1,445,290	186,962	10,872,581
Multi-Sectoral Transfers to LLGs_Gou	42,810	44,212	0
Other Transfers from Central Government	1,302,160	42,431	10,222,904
Sector Development Grant	100,319	100,319	99,677
Transitional Development Grant	0	0	550,000
Total Revenues shares	3,497,024	1,661,553	12,857,012
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,588,602	756,368	1,588,602
Non Wage	463,133	283,139	395,829
Development Expenditure			
Domestic Development	1,445,290	107,954	10,872,581
External Financing	0	0	0
Total Expenditure	3,497,024	1,147,461	12,857,012

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/21 is Ushs 12,857,012,000 including multi-sectoral transfers to Lower Local Governments of which 84.6% is development while 15.4% is recurrent. Of the recurrent revenue, 80.1% is wage while 19.9% is non-wage. All development revenue is domestic. The budget for the department for Financial Year 2020/2021 has greatly increased by 267.7% compared to that of FY 2019/2020 due to increase in the projected revenues for domestic development from Agricultural Cluster Development Project, sector conditional grant- non-wage plus the allocation of Transitional Development Grant.

Vote :524 Kibaale 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	1,890,028	1,419,208	1,962,009
District Unconditional Grant (Non-Wage)	10,000	7,500	0
Locally Raised Revenues	12,924	12,924	22,924
Multi-Sectoral Transfers to LLGs_NonWage	16,457	10,803	22,312
Sector Conditional Grant (Non-Wage)	188,591	141,439	254,718
Sector Conditional Grant (Wage)	1,662,055	1,246,542	1,662,055
Development Revenues	583,567	510,282	496,284
District Discretionary Development Equalization Grant	35,000	35,000	0
External Financing	182,700	134,888	301,221
Multi-Sectoral Transfers to LLGs_Gou	11,591	8,844	7,838
Other Transfers from Central Government	45,000	22,273	76,000
Sector Development Grant	9,276	9,276	111,225
Transitional Development Grant	300,000	300,000	0
Total Revenues shares	2,473,595	1,929,490	2,458,293
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,662,055	1,032,605	1,662,055
Non Wage	227,972	170,258	299,954
Development Expenditure			
Domestic Development	400,867	341,354	195,063
External Financing	182,700	112,168	301,221
Total Expenditure	2,473,595	1,656,386	2,458,293

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 2,458,293,000 including multi sectoral transfers to Lower Local Governments out of which 79.8% is recurrent while 20.2% is Development. Of the recurrent revenue, 84.7% is wage while 15.3% is non-wage recurrent. Of the development revenue, 39.3% is domestic while 60.7% is external financing. The departmental budget for Financial Year 2020/2021 has slightly decreased by 0.6% compared to that of FY 2019/2020 mainly because in the projections for FY 2020/21, the department has not been allocated funds under the District Discretionary Development Equalization Grant and the Transitional Development Grant.

Vote :524 Kibaale 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	5,321,827	3,935,217	5,634,417
District Unconditional Grant (Non-Wage)	24,575	18,431	24,575
District Unconditional Grant (Wage)	93,424	70,068	93,424
Locally Raised Revenues	15,509	8,225	15,509
Multi-Sectoral Transfers to LLGs_NonWage	5,342	2,547	6,799
Other Transfers from Central Government	13,231	7,653	7,653
Sector Conditional Grant (Non-Wage)	632,037	421,358	786,770
Sector Conditional Grant (Wage)	4,537,709	3,406,935	4,699,687
Development Revenues	1,581,095	1,485,746	1,512,880
District Discretionary Development Equalization Grant	26,000	26,000	84,051
External Financing	157,000	56,429	100,000
Multi-Sectoral Transfers to LLGs_Gou	8,255	13,477	20,950
Sector Development Grant	1,214,830	1,214,830	1,307,878
Transitional Development Grant	175,011	175,011	0
Total Revenues shares	6,902,922	5,420,963	7,147,297
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,631,133	3,077,265	4,793,111
Non Wage	690,695	425,217	841,306
Development Expenditure			
Domestic Development	1,424,096	672,492	1,412,880
External Financing	157,000	0	100,000
Total Expenditure	6,902,922	4,174,974	7,147,297

Narrative of Workplan Revenues and Expenditure

Vote :524 Kibaale District**FY 2020/21**

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 7,147,297,000 including multi-sectoral transfers to Lower Local Governments out of which 78.8% is recurrent while 21.2% is Development. Of the recurrent revenue, 85.1% is wage while 14.9% is for non-wage recurrent. Of the development revenue, 93.4% is domestic while 6.6% is External Financing. The departmental budget for Financial Year 2020/2021 has increased by 3.5% compared to that of FY 2019/2020 mainly because of the increase in Sector Conditional Grant (Non-Wage), Sector Conditional Grant (Wage), District Discretionary Development Equalization Grant and Sector Development Grant.

Vote :524 Kibaale 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	737,443	538,023	732,981
District Unconditional Grant (Non-Wage)	2,000	1,500	2,000
District Unconditional Grant (Wage)	182,257	136,693	182,257
Locally Raised Revenues	55,986	22,500	8,649
Multi-Sectoral Transfers to LLGs_NonWage	9,533	6,607	10,727
Other Transfers from Central Government	393,281	299,934	434,963
Urban Unconditional Grant (Wage)	94,385	70,789	94,385
Development Revenues	908,454	900,653	471,939
Multi-Sectoral Transfers to LLGs_Gou	55,040	47,239	71,939
Transitional Development Grant	853,414	853,414	400,000
Total Revenues shares	1,645,896	1,438,676	1,204,919
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	276,642	121,250	276,642
Non Wage	460,800	183,935	456,339
Development Expenditure			
Domestic Development	908,454	542,984	471,939
External Financing	0	0	0
Total Expenditure	1,645,896	848,169	1,204,919

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 1,204,919,000 including multi sectoral transfers to Lower Local Governments of which 60.8% is recurrent revenues and 39.2% is Development revenues. Of the recurrent budget, 37.7% is Wage and 62.3% is Non- Wage recurrent. The departmental budget for Financial Year 2020/2021 has greatly decreased by 26.8% compared to that of FY 2019/2020 mainly due to the reduction in Transitional Development Grant and Locally raised revenue allocated to the department.

Vote :524 Kibaale District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	89,513	67,134	122,340
District Unconditional Grant (Wage)	58,022	43,516	58,022
Multi-Sectoral Transfers to LLGs_NonWage	0	0	650
Sector Conditional Grant (Non-Wage)	31,491	23,618	63,668
Development Revenues	816,277	816,020	869,810
Multi-Sectoral Transfers to LLGs_Gou	3,500	3,243	0
Sector Development Grant	392,975	392,975	500,008
Transitional Development Grant	419,802	419,802	369,802
Total Revenues shares	905,790	883,155	992,150
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,022	38,852	58,022
Non Wage	31,491	19,279	64,318
Development Expenditure			
Domestic Development	816,277	636,112	869,810
External Financing	0	0	0
Total Expenditure	905,790	694,243	992,150

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the FY 2020/21 stands at Ushs 992,150,000 including multi-sectoral transfers to Lower Local Governments of which 12.3% is recurrent while 87.7% is development. Of the recurrent revenue, 47.4% is wage and 52.6% is Non -wage recurrent. All the development revenue is Domestic. The Departmental budget for the Financial Year 2020/2021 has increased by 9.5% compared to the FY2019/2020 because of the increase in indicative planning figures for both Non-wage recurrent and Domestic Development Grants.

Vote :524 Kibaale 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	283,258	189,215	295,216
District Unconditional Grant (Non-Wage)	25,000	18,750	25,000
District Unconditional Grant (Wage)	194,659	145,994	194,659
Locally Raised Revenues	38,773	5,775	38,773
Multi-Sectoral Transfers to LLGs_NonWage	1,298	1,050	2,653
Sector Conditional Grant (Non-Wage)	4,270	3,202	14,873
Urban Unconditional Grant (Wage)	19,258	14,444	19,258
Development Revenues	14,912	17,458	0
District Discretionary Development Equalization Grant	8,864	8,864	0
Multi-Sectoral Transfers to LLGs_Gou	6,049	8,594	0
Total Revenues shares	298,170	206,673	295,216
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	213,917	154,877	213,917
Non Wage	69,341	24,295	81,299
Development Expenditure			
Domestic Development	14,912	9,982	0
External Financing	0	0	0
Total Expenditure	298,170	189,154	295,216

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 is Ushs 295,216,000 including multi-sectoral transfers to Lower Local Governments. All the projected revenue is recurrent. Of the recurrent revenue, 72.5% is wage while 27.5% is for non-wage. The departmental budget for the Financial Year 2020/2021 has slightly reduced by 1.0% compared to that of FY 2019/2020 because the department was not allocated Development revenue owing to the policy shift in the budgeting for utilization of the District Discretionary Development Equalization Grant.

Vote :524 Kibaale 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	249,617	175,361	264,053
District Unconditional Grant (Non-Wage)	7,000	5,250	17,000
District Unconditional Grant (Wage)	153,311	114,984	153,311
Locally Raised Revenues	12,924	2,000	20,000
Multi-Sectoral Transfers to LLGs_NonWage	17,527	8,987	14,591
Sector Conditional Grant (Non-Wage)	36,005	27,003	36,302
Urban Unconditional Grant (Wage)	22,849	17,137	22,849
Development Revenues	447,791	4,980	477,437
Multi-Sectoral Transfers to LLGs_Gou	4,980	4,980	22,594
Other Transfers from Central Government	442,811	0	454,843
Total Revenues shares	697,408	180,341	741,490
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	176,161	115,007	176,160
Non Wage	73,456	38,977	87,893
Development Expenditure			
Domestic Development	447,791	4,980	477,437
External Financing	0	0	0
Total Expenditure	697,408	158,964	741,490

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/21 is Ushs 741,490,000 including multi sectoral transfers to Lower Local Governments of which 35.6% is recurrent while 64.4% is Development. Of the recurrent revenue, 66.7% is for wage recurrent while 33.3% is for non -wage recurrent. All Development revenue is domestic. The departmental budget for the Financial Year 2020/2021 has increased by 6.3% compared to that of the FY 2019/20 because of the increase in the Indicative Planning Figures for the District Unconditional Grant non-wage recurrent, local revenue and Multi-Sectoral Transfers to Lower Local Governments _development.

Vote :524 Kibaale 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	130,637	82,207	166,683
District Unconditional Grant (Non-Wage)	28,000	21,000	68,411
District Unconditional Grant (Wage)	45,595	34,196	45,595
Locally Raised Revenues	34,848	13,400	34,848
Multi-Sectoral Transfers to LLGs_NonWage	11,393	5,510	7,029
Urban Unconditional Grant (Wage)	10,800	8,100	10,800
Development Revenues	16,270	16,270	132,132
District Discretionary Development Equalization Grant	16,270	16,270	10,506
Multi-Sectoral Transfers to LLGs_Gou	0	0	16,625
Other Transfers from Central Government	0	0	105,000
Total Revenues shares	146,906	98,476	298,815
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,395	37,621	56,395
Non Wage	74,241	30,599	110,288
Development Expenditure			
Domestic Development	16,270	2,126	132,132
External Financing	0	0	0
Total Expenditure	146,906	70,345	298,815

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/21 including multi-sectoral transfers to Lower Local Governments is shs 298,815,000 of which 55.8% is recurrent while 44.2% is Development. Of the recurrent revenue, 33.8% is wage while 66.2% is non-wage. All the Development revenue is domestic. The departmental budget for FY 2020/21 has greatly increased by 103.4% compared to that of the FY 2019/20 mainly because of the introduction of funding for Other Transfers from Central Government (Development) from office of The Prime Minister for support to Micro Projects at community level. More so, there has been an increase in the departmental budget provisions for the District Unconditional Grant (Non-Wage) to cater for Programme Budgeting System operational costs and other critical recurrent activities in the department. Further still, the budget provision for Multi-Sectoral Transfers to Lower Local Governments (Development) has also increased to facilitate Parish Chiefs while carrying out the monitoring function at the Parish level.

Vote :524 Kibaale 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	84,010	54,561	82,784
District Unconditional Grant (Non-Wage)	23,000	17,250	23,000
District Unconditional Grant (Wage)	24,972	18,729	24,972
Locally Raised Revenues	15,509	4,664	15,509
Multi-Sectoral Transfers to LLGs_NonWage	8,236	4,699	7,011
Urban Unconditional Grant (Wage)	12,292	9,219	12,292
Development Revenues	0	0	0
N/A			
Total Revenues shares	84,010	54,561	82,784
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,264	26,516	37,264
Non Wage	46,746	24,670	45,520
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	84,010	51,186	82,784

Narrative of Workplan Revenues and Expenditure

The department is projected to receive a total revenue of Ushs 82,784,000 during the FY 2020/2021 including multi sectoral transfers to Lower Local Governments. All the revenue projected for the department is recurrent. Of the recurrent revenue, 45.0% is wage while 55.0% is non- wage. The Departmental Budget for the Financial Year 2020/2021 has slightly decreased by 1.5% compared to that of the FY 2019/20 due to the slight decrease in the projected allocations for Multi-Sectoral Transfers to Lower Local Governments nonwage recurrent.

Vote :524 Kibaale 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	192,033	116,409	132,192
District Unconditional Grant (Non-Wage)	20,000	15,000	0
District Unconditional Grant (Wage)	100,000	75,000	100,001
Locally Raised Revenues	36,188	4,000	0
Multi-Sectoral Transfers to LLGs_NonWage	7,259	970	3,504
Sector Conditional Grant (Non-Wage)	11,217	8,413	11,318
Urban Unconditional Grant (Wage)	17,368	13,026	17,368
Development Revenues	0	0	0
N/A			
Total Revenues shares	192,033	116,409	132,192
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	117,368	64,141	117,369
Non Wage	74,665	25,185	14,822
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	192,033	89,326	132,192

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/21 including multi-sectoral transfers to Lower Local Governments is shs 132,192,000 all of which is recurrent. Of the recurrent revenue, 88.8% is wage while 11.2% is non-wage. The departmental budget for FY 2020/21 has decreased by 31.2% compared to that of FY 2019/20 because the Department was not allocated Locally Raised Revenue and the District Unconditional Grant (Non- Wage) for the FY 2020/21 owing to other competing budget priorities in the District.

Vote :524 Kibaale District

FY 2020/21
