

Vote :525 Kiboga 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 :



Sarah Nakalungi (Hajat) Chief Administrative Officer/Kiboga

(Accounting Officer)

Signed on Date: _____

Signature :

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 :525 Kiboga 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	1,059,151	431,249	884,185
Discretionary Government Transfers	3,154,188	2,493,871	3,299,924
Conditional Government Transfers	17,769,783	14,056,040	19,158,296
Other Government Transfers	1,538,517	1,312,612	2,259,444
External Financing	439,932	149,179	280,792
Grand Total	23,961,572	18,442,950	25,882,641

Revenue Performance by end of March of the Running FY

By the end of the 3rd quarter, a cumulative income of UGX 18,442,950,000 had been received by the district including multi sectoral transfers to Lower Local Governments representing 77% of the District annual budget slightly above the aggregate projection for the first half of 75%. This over the target due to realization of funds under other government transfers for Micro Projects under Luwero-Rwenzori Development Programme (181) and Support to PLE (UNEB) (79%). Out of the cumulative receipts UGX 2,493,871,000 (79%) was Discretionary Government Transfers. UGX 14,056,040,000 (79%) was Conditional Government transfers, UGX 1,312,612,000 (85%) was Other Central Government Transfers, UGX 431,249,000 (41%) was local revenue and o UGX 149,179,000 (34%) was donor funding.

Planned Revenues for next FY

During the FY 2020/21, the District Local government expects to realise UGX25,884,341,000 . Of this total Unlike in the FY 2019/20 wage recurrent expenditure is expected to increase from SHS. 13,983,551,000 to UGX 14,572,451,000 in the FY 2020/2021 simply because of the salary enhancement for secondary school science teachers. Recurrent Non-wage expenditure will be UGX 8,319,592,000 as compared to UGX 8,464,700,000 in the FY 2019/20. While Domestic development expenditure will decrease from UGX 3,647,767,000 compared to UGX 2,564,698,000 in the FY 2019/20 and external funding development expenditure will decrease from UGX 439,932,000 to UGX 280,792,000. The above expenditure allocations are higher than those of 2019/20 mainly because of the increase wage recurrent and other central government IPFs under PCA projects.

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	2,200,983	1,607,455	3,458,418
Finance	919,564	420,213	909,843
Statutory Bodies	494,778	360,125	494,778
Production and Marketing	988,053	761,262	1,184,296
Health	6,170,318	4,857,285	5,870,054
Education	10,033,613	7,766,010	10,412,821
Roads and Engineering	1,484,079	974,377	1,579,270
Water	327,492	308,695	525,650

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Natural Resources	287,648	203,053	340,843
Community Based Services	453,735	631,401	409,820
Planning	511,316	491,221	532,273
Internal Audit	71,746	48,417	85,353
Trade, Industry and Local Development	18,247	13,435	79,223
Grand Total	23,961,572	18,442,950	25,882,641
<i>o/w: Wage:</i>	<i>13,983,551</i>	<i>10,579,178</i>	<i>14,572,451</i>
<i>Non-Wage Recurrent:</i>	<i>5,890,323</i>	<i>3,842,468</i>	<i>8,464,700</i>
<i>Domestic Devt:</i>	<i>3,647,767</i>	<i>3,872,124</i>	<i>2,564,698</i>
<i>External Financing:</i>	<i>439,932</i>	<i>149,179</i>	<i>280,792</i>

Expenditure Performance by end of March FY 2019/20

By the end of the quarter under review, all received funds had been disbursed to the departments with Education, Health and Administration realizing the highest budget outturn while Trade, Internal Audit and Community Based Services received the least outturn. This was mainly attributed to those departments having the biggest number of staff thus bigger wage outturn while the poor performance under community department was due to non-realization of multi sectoral transfers to LLGs which were all uploaded Administration. However by the end of the quarter, departments had spent 26% of their total release allocations, leaving about 31% unspent as at end of quarter under review. Fair absorption was realized in Departments like Administration community, Trade and finance by while Planning had the worst absorption at only 21% mainly affected by delays in the procurement process. Other departments like Production and Roads failed to absorb their releases as expected at 23% and 42% in that order respectively because of delayed procurement formalities for capital projects. Basically those are the departments that account for the bigger unspent balances as at end of quarter

Planned Expenditures for the FY 2020/21

During the FY 2020/21, the District Local government expects to spend UGX25,884,341,000. Of this total Unlike in the FY 2019/20 wage recurrent expenditure is expected to increase from SHS. 13,983,551,000 to UGX 14,572,451,000 in the FY 2020/2021 simply because of the salary enhancement for secondary school science teachers. Recurrent Non-wage expenditure will be UGX 8,319,592,000 as compared to UGX 8,464,700,000 in the FY 2019/20. While Domestic development expenditure will decrease from UGX 3,647,767,000 compared to UGX 2,564,698,000 in the FY 2019/20 and external funding development expenditure will decrease from UGX 439,932,000 to UGX 280,792,000. The above expenditure allocations are higher than those of 2019/20 mainly because of the increase wage recurrent and other central government IPFs under PCA projects and rehabilitation of schools.

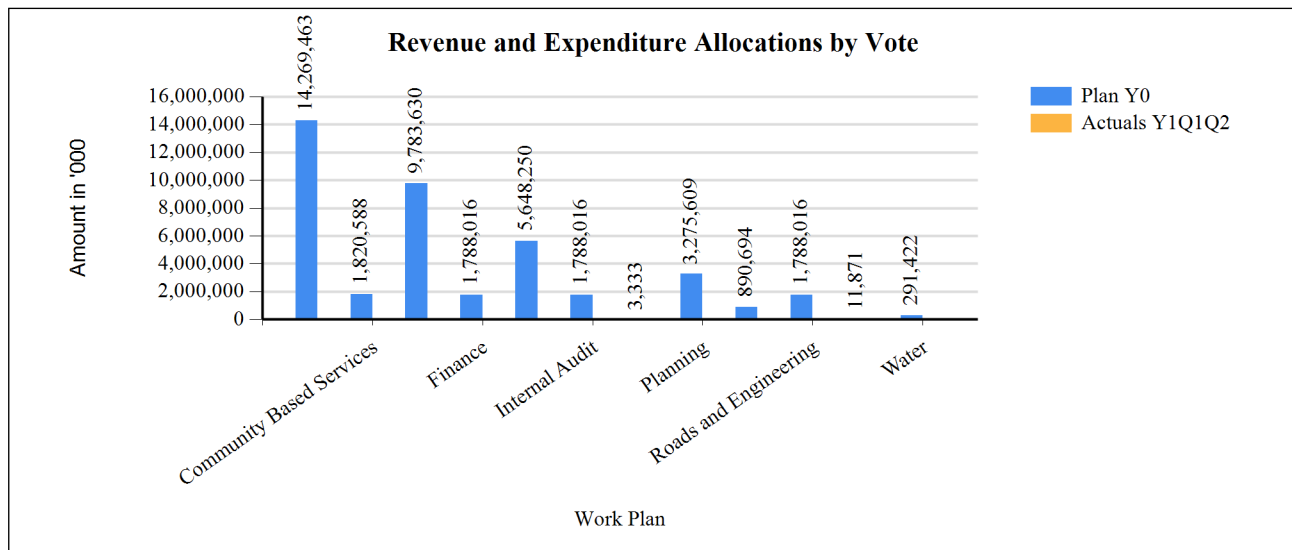
Medium Term Expenditure Plans

Key priority areas for Kiboga district in the MTEF from the overall Mission “To provide high quality and coordinated services to the communities by focusing on both national and local Priorities” the strategies includes; promotion of UPE by curbing absenteeism, to strengthening monitoring and supervision, promotion of PHC through Maternal Child Health (MCH), out and in patient care, sanitation and hygiene, preventive curative. Promoting food security through nutrition programmes, OWC hence increased household income, improved standard of the vulnerable group (YLP & UWEF, PWD among others) and population welfare. Improvement of road network resulting into market promotion, value addition and sustainable economic growth. To strengthen good governance, transparency and accountability, fight corruption through monitoring, supervision of government programmes and sustainable management of natural resources. The district also has initiated gender and equity budgeting in the FY 2020/21

Challenges in Implementation

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The major constraint includes; weak and institutional gender and equity capabilities, however this had been bridged by training of technical staff and political leaders by the Equal Opportunities Commission (EoC) and FOWADE. Other major constraints include revenue mobilization, transport means as a district in general affecting mobility in monitoring, supervision and timely implementation of programmes in the district. Climatic change, pests and diseases that affect agricultural production yield. the quarantine due to Foot and Mouth Disease resulting into closure of cattle markets which are major sources of local revenue. Inadequate teachers' accommodation leading absenteeism, inadequate classroom structures, feeding programmes, limited furniture, low latrine coverage in primary schools leading to poor performance and increases school drop outs. In Health sector low staffing levels, low staff accommodation, debilitated structures, low funding in preventive and land ownership.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	1,059,151	431,249	884,185
Advertisements/Bill Boards	4,143	1,346	1,224
Agency Fees	0	0	22,893
Animal & Crop Husbandry related Levies	139,180	61,060	152,980
Application Fees	23,267	10,183	17,266
Business licenses	146,004	66,599	142,916
Court fines and Penalties - private	2	1	0
Fees from Hospital Private Wings	6,000	1,500	7,000
Ground rent	115,809	52,709	115,809
Group registration	15,200	4,000	4,800
Inspection Fees	5,200	3,250	5,700
Land Fees	14,228	6,397	9,660
Liquor licenses	0	0	1,850

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Local Hotel Tax	7,800	2,450	9,300
Local Services Tax	131,200	65,666	135,841
Market /Gate Charges	44,712	22,100	40,122
Miscellaneous and unidentified taxes	8,127	31,060	0
Miscellaneous receipts/income	110,901	1,790	7,090
Other Fees and Charges	47,276	16,146	38,318
Other fines and Penalties – from other government units	0	0	0
Other licenses	47,275	15,081	22,478
Other taxes on specific services	0	0	8,000
Other Vehicle Fees and Licenses	0	0	0
Park Fees	121,974	38,513	12,820
Property related Duties/Fees	48,500	24,659	107,488
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,154	1,439	430
Registration of Businesses	0	0	4,800
Street Parking fees	0	0	11,700
Utilities	19,000	4,750	3,700
Voluntary Transfers	2,200	550	0
2a. Discretionary Government Transfers	3,154,188	2,493,871	3,299,924
District Discretionary Development Equalization Grant	451,405	451,405	432,620
District Unconditional Grant (Non-Wage)	508,910	381,683	529,268
District Unconditional Grant (Wage)	1,545,618	1,159,214	1,687,849
Urban Discretionary Development Equalization Grant	61,512	61,512	64,263
Urban Unconditional Grant (Non-Wage)	146,921	110,191	146,102
Urban Unconditional Grant (Wage)	439,821	329,866	439,821
2b. Conditional Government Transfer	17,769,783	14,056,040	19,158,296
Sector Conditional Grant (Wage)	11,998,111	9,090,098	12,444,781
Sector Conditional Grant (Non-Wage)	1,786,955	1,245,849	2,321,803
Support Services Conditional Grant (Non-Wage)	130,000	65,000	0
Sector Development Grant	2,276,905	2,276,905	1,858,012
Transitional Development Grant	609,802	609,802	19,802
General Public Service Pension Arrears (Budgeting)	77,223	77,223	222,958
Salary arrears (Budgeting)	1,098	1,098	58,549
Pension for Local Governments	491,207	391,203	635,177
Gratuity for Local Governments	398,482	298,861	1,597,214
2c. Other Government Transfer	1,538,517	1,312,612	2,259,444
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	224,074
Support to PLE (UNEB)	13,000	12,677	13,000
Uganda Road Fund (URF)	1,264,967	808,023	1,341,122
Uganda Women Entrepreneurship Program(UWEP)	0	0	10,291

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Youth Livelihood Programme (YLP)	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	260,549	491,912	199,500
Results Based Financing (RBF)	0	0	471,458
3. External Financing	439,932	149,179	280,792
United Nations Development Programme (UNDP)	20,000	0	0
United Nations Children Fund (UNICEF)	140,000	0	60,000
World Health Organisation (WHO)	100,000	104,301	5,000
Global Alliance for Vaccines and Immunization (GAVI)	119,932	29,468	115,792
Mildmay International	60,000	15,410	100,000
Total Revenues shares	23,961,572	18,442,950	25,882,641

Vote :525 Kiboga District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The cumulative receipt of locally raised revenue up to the end of Q3 for the FY 2019/2020 was UGX 431,249,00 against the approved budget of UGX 1,059,151,000 representing 41% of revenue performance. Of these funds, Ushs 237,059,000 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, most of the sources of local revenue had performed below the projection for the 1st 1st 3 quavers save for Local Service and Miscellaneous and unidentified taxes. funds from miscellaneous/ receipts and income was over appropriation which was collapsed.

Central Government Transfers

At the end of quarter 3 a cumulative total of UGX 16,549,911,000 from central government transfers, Discretionary Government Transfers and Conditional Government Transfers at 79% each. This over performance was as a result of receiving all the development funds at 100%

External Financing

By the end of 3rd Quarter 2019/20 the total receipt of External funding was 149,179,000 representing 34% of the planned target of 439,932,000. These funds were received from World Health Organization (WHO) for mass immunization of Measles-Rubella, UGX 104,301,000 (104%) Global Alliance for Vaccines and Immunization (GAVI) UGX 29,468,000 (26%) and Mildmay International UGX 15,410,000 (25%) No funds were received from United Nations Development Programme (UNDP) and United Nations Children Fund (UNICEF) by the end of quarter under review

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

The District, 3 Town Councils and 6 Sub Counties in the FY 2020/21 has projected to generate UGX 884,185,000 from Locally Raised Revenues representing 3.4% out of the total budget of UGX 25,820,006,000 for 2019/20 compared to 1,059,151,000 in 2019/20. The reasons for reductions among others is that most of the local revenue sources (land) has been released hence yielding less revenue The local revenue is expected to come from various sources including those that would be tendered out to private revenue collectors. The is district is in addition planning to carry out revenue assessments so as to determine the reserve prices where the tenderers contracts will be based on.

Central Government Transfers

The projected central government transfers for the FY 2020/21 is UGX 24,819,36,0004representing 95.9% of the total budget. Discretionary Central Government Transfers will contribute 3,299,924,000 (12.7%,) conditional Government transfers will contribute 19,159,996,000 (74.0%), other government transfers will contribute 2,259,444,000 (8.7%) of the transfers from central.

External Financing

In the FY Kiboga District expects to receive external funding of UGX 280,792,000,000 a s follows UGX 100,000,,000 from Mild May – International, 5,000,000 UGX for World Health Organization (WHO), UGX 60,000 000 from UNICEF-Uganda and 115,792,000 0 from Global Alliance for vaccines and minimization (GAVI).

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	902,034	560,201	901,405
District Production Services	86,019	56,316	282,891
Sub- Total of allocation Sector	988,053	616,516	1,184,296

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,484,079	943,636	1,579,270
<i>Sub- Total of allocation Sector</i>	1,484,079	943,636	1,579,270
Sector :Trade and Industry			
Commercial Services	18,247	13,215	79,223
<i>Sub- Total of allocation Sector</i>	18,247	13,215	79,223
Sector :Education			
Pre-Primary and Primary Education	6,559,509	4,786,675	6,803,259
Secondary Education	2,705,001	1,169,139	2,600,131
Skills Development	469,838	214,515	790,700
Education & Sports Management and Inspection	295,729	98,851	209,659
Special Needs Education	3,536	2,410	9,072
<i>Sub- Total of allocation Sector</i>	10,033,613	6,271,590	10,412,821
Sector :Health			
Primary Healthcare	1,170,224	430,790	556,114
District Hospital Services	742,657	96,057	613,611
Health Management and Supervision	4,257,436	2,989,906	4,700,329
<i>Sub- Total of allocation Sector</i>	6,170,318	3,516,753	5,870,054
Sector :Water and Environment			
Rural Water Supply and Sanitation	327,492	190,911	525,650
Natural Resources Management	287,648	177,852	340,843
<i>Sub- Total of allocation Sector</i>	615,140	368,763	866,493
Sector :Social Development			
Community Mobilisation and Empowerment	453,735	593,225	409,820
<i>Sub- Total of allocation Sector</i>	453,735	593,225	409,820
Sector :Public Sector Management			
District and Urban Administration	2,200,983	1,559,531	3,458,418
Local Statutory Bodies	494,778	285,662	494,778
Local Government Planning Services	511,316	423,407	532,273
<i>Sub- Total of allocation Sector</i>	3,207,077	2,268,601	4,485,469
Sector :Accountability			
Financial Management and Accountability(LG)	919,564	379,484	909,843
Internal Audit Services	71,746	45,527	85,353
<i>Sub- Total of allocation Sector</i>	991,310	425,010	995,196

SECTION B : Workplan Summary**Workplan Title : Administration**

Vote :525 Kiboga District**FY 2020/21**

<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	2,173,147	1,579,619	3,427,562
District Unconditional Grant (Non-Wage)	112,388	84,293	112,111
District Unconditional Grant (Wage)	131,539	98,655	309,819
General Public Service Pension Arrears (Budgeting)	77,223	77,223	222,958
Gratuity for Local Governments	398,482	298,861	1,597,214
Locally Raised Revenues	219,705	88,512	108,804
Multi-Sectoral Transfers to LLGs_NonWage	233,897	175,423	233,355
Multi-Sectoral Transfers to LLGs_Wage	377,607	299,350	149,575
Pension for Local Governments	491,207	391,203	635,177
Salary arrears (Budgeting)	1,098	1,098	58,549
Support Services Conditional Grant (Non-Wage)	130,000	65,000	0
Development Revenues	27,836	27,836	30,856
District Discretionary Development Equalization Grant	17,836	17,836	30,856
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	2,200,983	1,607,455	3,458,418
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	509,147	397,034	459,394
Non Wage	1,664,000	1,149,056	2,968,168
Development Expenditure			
Domestic Development	27,836	13,441	30,856
External Financing	0	0	0
Total Expenditure	2,200,983	1,559,531	3,458,418

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for the department and LLGs for the FY 2020/21 is UGX 3,458,418,000 compared to UGX 2,200,983,000 in the financial year 2019/20 representing 39.7% increase in the indicative planning figure of the department. The increased is allocation to Gratuity for Local Governments, Pension for Local Governments, General Public Service Pension Arrears (Budgeting) and Salary arrears (Budgeting) . All these are aimed at paying the outstanding bills pending.

Out of the total expenditure, 13.3% will be spent on wage, 85.2% on non wage and 1.0% will be spent on domestic development (Capacity building).

Vote :525 Kiboga 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	919,564	420,213	909,843
District Unconditional Grant (Non-Wage)	45,989	34,492	45,466
District Unconditional Grant (Wage)	140,166	105,124	128,464
Locally Raised Revenues	40,924	25,578	42,924
Multi-Sectoral Transfers to LLGs_NonWage	617,804	210,282	553,739
Multi-Sectoral Transfers to LLGs_Wage	74,680	44,737	139,249
Development Revenues	0	0	0
N/A			
Total Revenues shares	919,564	420,213	909,843
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,846	126,725	267,714
Non Wage	704,718	252,759	642,129
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	919,564	379,484	909,843

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure for 2020/2021 for the department is UGX. 909,843,000 compared to UGX. 919,564,000 in the financial year 2019/2020 representing 3.37% increase in the indicative Planning Figures of the department. This is due to the fact that locally Raised Revenues increased slightly hence that increase in the Budget for the F/Y 2020/2021. Out of the Total budget of UGX. 950,531,000 wage will take 27% and non-wage 73%.

Vote :525 Kiboga 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	494,778	360,125	494,778
District Unconditional Grant (Non-Wage)	191,969	143,977	191,969
District Unconditional Grant (Wage)	216,736	162,552	216,736
Locally Raised Revenues	86,073	53,596	86,073
Development Revenues	0	0	0
N/A			
Total Revenues shares	494,778	360,125	494,778
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	216,736	121,872	216,736
Non Wage	278,042	163,790	278,042
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	494,778	285,662	494,778

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the department and LLGs is UGX 478, 494,778,000 compared to UGX 494,778,000 in the financial year 2019/20 representing 0% decrease or decrease in the indicative planning figure of the department. The reason for the same was due to the fact the same amounts in the last and the coming financial year was maintained. Out of the total expenditure, 43.8% will be spent on wage 56.2% on non wage and no funds will be spent on domestic development.

Vote :525 Kiboga 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	903,173	676,382	1,100,059
District Unconditional Grant (Non-Wage)	8,679	6,510	8,679
District Unconditional Grant (Wage)	86,019	64,514	73,260
Locally Raised Revenues	2,660	998	2,660
Other Transfers from Central Government	0	0	224,074
Sector Conditional Grant (Non-Wage)	238,502	178,876	224,074
Sector Conditional Grant (Wage)	567,312	425,484	567,312
Development Revenues	84,880	84,880	84,237
Sector Development Grant	84,880	84,880	84,237
Total Revenues shares	988,053	761,262	1,184,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	653,331	417,876	640,572
Non Wage	249,841	178,640	459,486
Development Expenditure			
Domestic Development	84,880	20,000	84,237
External Financing	0	0	0
Total Expenditure	988,053	616,516	1,184,296

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the department is UGX 1,184,296,000 compared to UGX 988,053,000 in the financial year 2019/2020 representing 19.7% increased in the indicative planning figure of the department. The reason for the decrease is attributed to more allocation of Other Transfers from Central Government of UGX 224,074,000 from MAAIF. Out of the total planned expenditure, 54.1% will be spent on wage, 38.8% on non wage , 17.1% will be spent on development and no funds will be spent on External Financing

Vote :525 Kiboga District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,561,350	3,419,070	5,503,944
District Unconditional Grant (Non-Wage)	2,136	1,602	7,543
District Unconditional Grant (Wage)	185,000	138,690	185,913
Locally Raised Revenues	15,000	9,375	13,000
Other Transfers from Central Government	0	0	471,458
Sector Conditional Grant (Non-Wage)	335,511	251,625	696,266
Sector Conditional Grant (Wage)	4,023,703	3,017,778	4,129,764
Development Revenues	1,608,968	1,438,215	366,110
External Financing	319,932	149,179	280,792
Sector Development Grant	709,036	709,036	85,318
Transitional Development Grant	580,000	580,000	0
Total Revenues shares	6,170,318	4,857,285	5,870,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,208,703	2,961,674	4,315,677
Non Wage	352,646	134,170	1,188,266
Development Expenditure			
Domestic Development	1,289,036	295,138	85,318
External Financing	319,932	125,771	280,792
Total Expenditure	6,170,318	3,516,753	5,870,054

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the department is UGX 5,870,054,000 compared to UGX 6,170,318,000 in the financial year 2019/2020 representing 4.7% decreased in the indicative planning figure of the department. The reason for the decrease is attributed to no IPFs from Transitional Development Grant as development grant, Sector Development Grant was drastically cut down from 709,036,000 to 85,318,000 and a reduction of External Financing from 319,932,000 in the FY 2019/20 to 280,792,000 in the FY 2020/21. Out of the total planned expenditure, 73.5% will be spent on wage, 20.2% on non wage, 1.4% on Sector Development Grant 4.8% on External Financing and no funds will be spent on Transitional Development Grant

Vote :525 Kiboga 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	8,663,399	6,495,797	9,127,357
District Unconditional Grant (Non-Wage)	7,543	5,658	2,136
District Unconditional Grant (Wage)	88,439	66,330	70,000
Locally Raised Revenues	15,000	9,415	12,000
Other Transfers from Central Government	13,000	12,677	13,000
Sector Conditional Grant (Non-Wage)	1,132,321	754,881	1,282,516
Sector Conditional Grant (Wage)	7,407,095	5,646,836	7,747,705
Development Revenues	1,370,214	1,270,214	1,285,464
District Discretionary Development Equalization Grant	26,000	26,000	3,000
External Financing	100,000	0	0
Sector Development Grant	1,244,214	1,244,214	1,282,464
Total Revenues shares	10,033,613	7,766,010	10,412,821
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,495,534	5,505,899	7,817,705
Non Wage	1,167,865	759,788	1,309,652
Development Expenditure			
Domestic Development	1,270,214	5,902	1,285,464
External Financing	100,000	0	0
Total Expenditure	10,033,613	6,271,590	10,412,821

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure for the 2020/2021 for the department is UGX. 10,412,821,000 compared to UGX. 10,033,613,000 in the financial year 2019/2020 representing 3.7% increase . This is as result of increase in Sector Conditional Grant (Non-Wage) , Sector Conditional Grant (Wage) and Sector Development Grant. The was also a slight increase in the Sector Development Grant . Out of the total Budget of UGX 10,205,897,000 wage will take 75.1%, non-wage will take 12.6% and Domestic Development will take 12.3%.

Vote :525 Kiboga District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,484,079	974,377	1,579,270
District Unconditional Grant (Non-Wage)	1,068	798	1,068
District Unconditional Grant (Wage)	102,964	77,223	130,000
Locally Raised Revenues	18,087	15,589	10,087
Multi-Sectoral Transfers to LLGs_NonWage	0	0	625,029
Multi-Sectoral Transfers to LLGs_Wage	96,993	72,745	96,993
Other Transfers from Central Government	1,264,967	808,023	716,093
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,484,079	974,377	1,579,270
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	199,957	119,227	226,993
Non Wage	1,284,122	824,410	1,352,277
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,484,079	943,636	1,579,270

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the department is UGX 1,579,270,000 compared to UGX 1,484,079,000 in the financial year 2019/2020 representing 964% increased in the indicative planning figure of the department. The reason for the increase is attributed to allocation of more funds Multi-Sectoral Transfers to LLGs_Wage for Town council Engineers. Out of the total planned expenditure, 14.4% will be spent on wage, 85.6% on non wage and no funds will be spent on development.

Vote :525 Kiboga 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	68,915	50,118	99,856
District Unconditional Grant (Non-Wage)	1,068	801	1,068
District Unconditional Grant (Wage)	32,911	24,683	38,000
Locally Raised Revenues	2,091	0	2,091
Sector Conditional Grant (Non-Wage)	32,845	24,634	58,696
Development Revenues	258,577	258,577	425,794
Sector Development Grant	238,775	238,775	405,992
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	327,492	308,695	525,650
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,911	23,444	38,000
Non Wage	36,004	19,363	61,856
Development Expenditure			
Domestic Development	258,577	148,104	425,794
External Financing	0	0	0
Total Expenditure	327,492	190,911	525,650

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the Department is UGX 525,650,000 compared to UGX 327,492,000 in the financial year 2019/20 representing 60.5% an increase in the indicative planning figure of the department. The reason for the increase is more allocation of Sector Conditional Grant (Non-Wage), Sector Development Grant and a slight increase in wage. Out of the total expenditure 7.2% will be spent on wage 11.8% on non wage, and 80.0% will be spent on domestic development.

Vote :525 Kiboga 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	242,648	178,053	315,843
District Unconditional Grant (Non-Wage)	8,543	6,408	8,543
District Unconditional Grant (Wage)	215,932	161,949	276,868
Locally Raised Revenues	14,839	7,197	14,839
Sector Conditional Grant (Non-Wage)	3,333	2,500	15,593
Development Revenues	45,000	25,000	25,000
District Discretionary Development Equalization Grant	25,000	25,000	25,000
External Financing	20,000	0	0
Total Revenues shares	287,648	203,053	340,843
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	215,932	154,048	276,868
Non Wage	26,716	16,003	38,975
Development Expenditure			
Domestic Development	25,000	7,800	25,000
External Financing	20,000	0	0
Total Expenditure	287,648	177,852	340,843

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the department is UGX 340,843,000 compared to UGX 287,648,000 in the financial year 2019/20 representing 18.5% an increase in the indicative planning figure of the department. The reason is due to the fact that the department was allocated more District Unconditional Grant (Wage) from 3,328,000 to 15,593,000. The department also its IPF for Sector Conditional Grant (Non-Wage) was increased. However department will not receive any funding from External funding (UNDP). The expected sources of funds are: Conditional Grant – Wage 276,868,000 Un conditional Grant - Non wage 8,543,000 Conditional Grant - Environment and Natural Resource Management 15,593,000 Locally raised revenue will amount to 14,838,000/= and 25,000,000/= is expected from DDEG. The Sector expects no Donor funding.

Out of the total expenditure, 81.2% will be spent on wage, 11.4% on non-wage and 2.9% of the funds will be spent on capital domestic development (Physical Planning of developments within the District and tree planting under afforestation)

Vote :525 Kiboga 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	205,593	158,901	219,820
District Unconditional Grant (Non-Wage)	6,408	4,806	6,408
District Unconditional Grant (Wage)	113,099	84,824	119,702
Locally Raised Revenues	11,372	3,128	11,372
Multi-Sectoral Transfers to LLGs_Wage	29,736	22,302	29,736
Other Transfers from Central Government	12,407	19,412	19,791
Sector Conditional Grant (Non-Wage)	32,572	24,429	32,811
Development Revenues	248,142	472,500	190,000
Other Transfers from Central Government	248,142	472,500	190,000
Total Revenues shares	453,735	631,401	409,820
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,835	104,869	149,438
Non Wage	62,758	45,856	70,381
Development Expenditure			
Domestic Development	248,142	442,500	190,000
External Financing	0	0	0
Total Expenditure	453,735	593,225	409,820

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 20120/21 for the department is UGX 409,820,000 compared to UGX 463,735,000 in the financial year 2019/20 representing 9.7% decrease in the indicative planning figure of the department. The reason for the decrease was due to the fact that the was a great reduction in Other Transfers from Central Government (PCA and Microcro Projects) from UGX 248,142,000 in FY 2029/20 to UGX 190,000,000 in FY 2020/21. However there was slight increase in District Unconditional Grant (Wage and Other Transfers from Central Government (PCA, Micro projects and UWEP). Out of the total expenditure of 149,438,000 (36.4%) will be spent on wage, 70,381,000 (17.2%) on non wage and 190,000,000 (46.4%) will be spent on domestic development.

Vote :525 Kiboga 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	67,234	47,140	94,245
District Unconditional Grant (Non-Wage)	19,723	14,792	39,605
District Unconditional Grant (Wage)	38,159	28,619	39,287
Locally Raised Revenues	9,352	3,728	15,353
Development Revenues	444,082	444,082	438,028
District Discretionary Development Equalization Grant	129,953	129,953	118,549
Multi-Sectoral Transfers to LLGs_Gou	314,129	314,129	319,479
Total Revenues shares	511,316	491,221	532,273
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,159	26,324	39,287
Non Wage	29,075	14,623	54,958
Development Expenditure			
Domestic Development	444,082	382,460	438,028
External Financing	0	0	0
Total Expenditure	511,316	423,407	532,273

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2020/21 for the department and LLGs is UGX 532,273,000 compared to UGX 511,316,000 in the financial year 2019/20 representing 4.1% increase in the indicative planning figure of the department. This is due to the fact that the department was allocated more funds under District Unconditional Grant (NonWage) to cover PBS recurrent costs, slight increase in District Unconditional Grant (Wage) and locally raised revenue. Out of the total expenditure, 7.4% will be spent on wage, 10.3% on non wage and 82.3% will be spent on domestic development for both LLGs and the district.

Vote :525 Kiboga 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	71,746	48,417	85,353
District Unconditional Grant (Non-Wage)	12,043	9,033	13,043
District Unconditional Grant (Wage)	19,927	14,945	40,798
Locally Raised Revenues	4,244	2,603	7,244
Multi-Sectoral Transfers to LLGs_Wage	35,532	21,837	24,268
Development Revenues	0	0	0
N/A			
Total Revenues shares	71,746	48,417	85,353
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,459	34,772	65,066
Non Wage	16,287	10,755	20,287
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	71,746	45,527	85,353

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/21 for the department including LLGs is UGX 85,353,000 compared to UGX 71,746,000 in the financial year 2019/20 representing 16.2% increase in the indicative planning figure of the department. The reason for the increase is due to no allocation of wage allocation due recruitment of the Principal Internal Auditor and increase in allocation of local revenue. Out of the total planned expenditure 65,066,000 (78.1%) will be spent on wage and 20,287,000 (21.9%) on non wage and no funds will be spent on domestic development.

Vote :525 Kiboga 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	18,247	13,435	79,223
District Unconditional Grant (Non-Wage)	4,376	3,282	4,376
District Unconditional Grant (Wage)	0	0	59,000
Locally Raised Revenues	2,000	1,250	4,000
Sector Conditional Grant (Non-Wage)	11,871	8,903	11,847
Development Revenues	0	0	0
N/A			
Total Revenues shares	18,247	13,435	79,223
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	59,000
Non Wage	18,247	13,215	20,223
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	18,247	13,215	79,223

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2020/21 for the department and LLGs is UGX 79,223,000 compared to UGX 18,247,000 in the financial year 2019/20 representing 334.1% increase in the indicative planning figure of the department. This is due to increased allocation of District Unconditional Grant (Wage) staffs were being paid in production department and local revenue. In the FY 2019/20. Out of the total expenditure, 74.5% will be spent on wage, 25.5 will be spent on non wage% and no funds will be spent on domestic.

Vote :525 Kiboga District

FY 2020/21
