

Vote :526 Kisoro 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 :



Kasozi Sulaiman Chief Administrative Officer,
KISORO DISTRICT

(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote :526 Kisoro 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 :526 Kisoro 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	820,108	410,053	461,618
Discretionary Government Transfers	3,787,081	2,922,565	3,977,177
Conditional Government Transfers	29,759,080	22,898,756	33,301,638
Other Government Transfers	2,003,022	1,384,302	1,102,873
External Financing	1,331,849	1,112,615	1,546,849
Grand Total	37,701,140	28,728,292	40,390,155

Revenue Performance by end of March of the Running FY

The District had an annual budget of Ushs 37,701,140,000 and receipts in the quarter amounting to 28,728,292,000 denoting 76% performance. Discretionary Government Transfers and Conditional Government Transfers that performed at 77%. because the development grants were released on a third of the annual budget. This good performance was because most conditional transfers were released as budgeted. Other Government Transfers stood at 69% because UWA released all the money in first quarter. However, UWEP and YLP performed at 0%. Local Raised Revenue performed at 50% because the tax base for the district is still low. Donor funding performed well at 84% because WHO and UNICEF supported District to carry out Ebola activities. The overall performance during the quarter was 76% which was good. Funds were allocated to departments for spending. Most departments performed well because development projects were paid apart from a few whose development projects were not yet completed .

Planned Revenues for next FY

The expenditure plans for FY 2020/21 will be as follows; out of the budget of Ugx 40,390,155,000 shillings, 10.92 % is allocated to administration this slightly higher than that FY 2019/20 due to Multi-Sectoral Transfers to LLGs, Non Wage and pension and gratuity which increased. 1.04% is allocated to Finance department. 1.71% is allocated to statutory bodies, 3.04% is allocated to production and Marketing following the introduction of support to production extension services. Health is allocated 24.09% because of the need to construct staff house at Gasovu Health facilities and completion of Gapfurizo Hc11. Education is allocated 50.94% because of construction of seed secondary school whereas water is allocated 2.05%. Roads and Engineering is allocated 2.45% Natural resources has been allocated 0.68% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, internal audit and Trade, Industry and Local Development were allocated 1.97%, 1.15%, 0.19% and 0.16% respectively given the routine nature of their activities

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	4,428,920	3,718,240	4,392,361
Finance	591,762	306,148	417,293
Statutory Bodies	751,893	490,536	689,133
Production and Marketing	1,245,391	963,500	1,222,010
Health	8,702,396	6,935,517	9,688,677

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Education	18,531,657	14,221,450	20,490,364
Roads and Engineering	954,329	647,261	990,467
Water	538,784	511,064	824,254
Natural Resources	338,218	191,162	274,684
Community Based Services	793,836	226,621	793,964
Planning	680,634	372,206	463,733
Internal Audit	78,049	50,584	78,049
Trade, Industry and Local Development	65,272	41,882	65,167
Grand Total	37,701,140	28,676,172	40,390,155
<i>o/w: Wage:</i>	<i>25,022,676</i>	<i>19,021,111</i>	<i>26,649,920</i>
<i>Non-Wage Recurrent:</i>	<i>8,761,114</i>	<i>6,440,362</i>	<i>9,007,915</i>
<i>Domestic Devt:</i>	<i>2,585,502</i>	<i>2,102,084</i>	<i>3,185,471</i>
<i>External Financing:</i>	<i>1,331,849</i>	<i>1,112,615</i>	<i>1,546,849</i>

Expenditure Performance by end of March FY 2019/20

The District had an annual budget of Ushs 37,701,140,000 and receipts in the quarter amounting to 28,728,292,000 denoting 76% performance. Discretionary Government Transfers and Conditional Government Transfers that performed at 77%. because the development grants were released on a third of the annual budget. This good performance was because most conditional transfers were released as budgeted. Other Government Transfers stood at 69% because UWA released all the money in first quarter. However, UWEP and YLP performed at 0%. Local Raised Revenue performed at 50% because the tax base for the district is still low. Donor funding performed well at 84% because WHO and UNICEF supported District to carry out Ebola activities. The overall performance during the quarter was 76% which was good. Funds were allocated to departments for spending. Most departments performed well because development projects were paid apart from a few whose development projects were not yet completed .

Planned Expenditures for the FY 2020/21

The expenditure plans for FY 2020/21 will be as follows; out of the budget of Ugx 40,390,155,000 shillings, 10.92 % is allocated to administration which is higher than that FY 2019/20 due to Multi-Sectoral Transfers to LLGs and pension and gratuity which increased. 1.04% is allocated to Finance department. 1.71% is allocated to statutory bodies, 3.04% is allocated to production and Marketing following the support to production extension services. Health is allocated 24.09% because of the need to construct staff houses and completion of Gapfurizo Hc11. Education is allocated 50.94% because of construction of seed secondary school whereas water is allocated 2.05%. Roads and Engineering is allocated 2.45% Natural resources has been allocated 0.68% following the recent climatic change concern , community based services, planning, internal audit and Trade, Industry and Local Development were allocated 1.97%, 1.15%, 0.19% and 0.16% respectively given the routine nature of their activities.

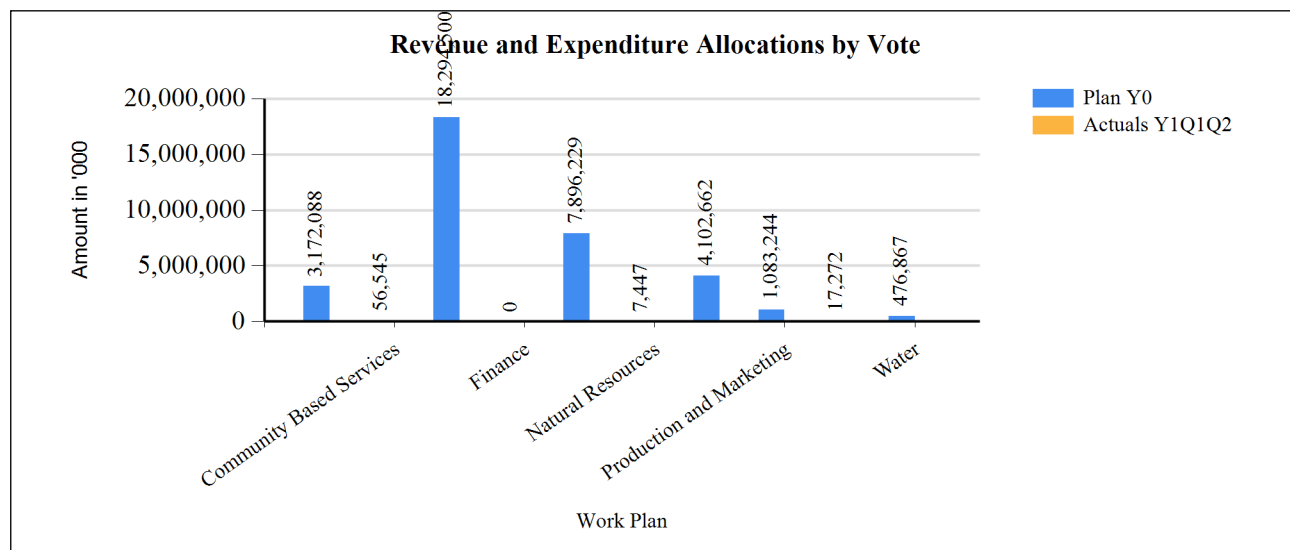
Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff and the village agent model, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

Challenges in Implementation

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The uncertainty that surrounds the IPFS communicated by Mo FPED worsened by the occasional late releases affects timely implementation of some routine operations yet the local revenue sources have also been reducing over the recent past due to creation of administrative units mainly town councils which tend to take up all the growing towns hence affecting the remittances to the district. Frequent changes of goods and services . High staff attribution rate, Current public service recruitment policy, unexpected budget cuts, Failure to attract competent service providers / contractors, conservative in adopting to change, New pests and diseases. Lack of gravel for road works. Inadequate planning and budgeting capacity.

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	820,108	410,053	461,618
Agency Fees	0	2,432	0
Animal & Crop Husbandry related Levies	189,272	69,321	138,047
Application Fees	10,000	120	18,000
Business licenses	68,743	3,320	18,635
Ground rent	0	0	13,345
Group registration	0	0	6,750
Inspection Fees	8,000	0	0
Land Fees	24,000	2,640	0
Liquor licenses	50,870	8,920	6,495
Local Hotel Tax	32,950	2,732	8,842
Local Services Tax	91,688	163,344	88,188
Market /Gate Charges	209,958	76,146	108,675
Miscellaneous and unidentified taxes	33,860	2,584	0

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Miscellaneous receipts/income	0	0	2,120
Other Fees and Charges	25,475	51,120	0
Other fines and Penalties – from other government units	0	0	13,500
Other licenses	35,200	10,419	5,230
Park Fees	0	8,354	0
Quarry Charges	0	0	16,436
Rates – Produced assets – from other govt. units	16,021	7,760	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,450	204	12,197
Registration of Businesses	2,480	637	1,709
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	950
Rent & rates – produced assets – from other govt. units	0	0	250
Sale of (Produced) Government Properties/Assets	5,140	0	750
Sale of Land	0	0	1,500
2a. Discretionary Government Transfers	3,787,081	2,922,565	3,977,177
District Discretionary Development Equalization Grant	315,791	315,791	346,095
District Unconditional Grant (Non-Wage)	840,220	630,165	861,197
District Unconditional Grant (Wage)	2,372,917	1,779,687	2,512,056
Urban Discretionary Development Equalization Grant	13,228	13,228	13,200
Urban Unconditional Grant (Non-Wage)	21,561	16,171	21,265
Urban Unconditional Grant (Wage)	223,366	167,524	223,366
2b. Conditional Government Transfer	29,759,080	22,898,756	33,301,638
Sector Conditional Grant (Wage)	22,426,394	17,073,900	23,914,498
Sector Conditional Grant (Non-Wage)	3,639,227	2,522,353	4,077,472
Sector Development Grant	1,746,681	1,746,681	2,806,375
Transitional Development Grant	19,802	19,802	19,802
General Public Service Pension Arrears (Budgeting)	363,153	363,153	4,270
Pension for Local Governments	992,408	744,306	1,097,837
Gratuity for Local Governments	571,416	428,562	1,381,384
2c. Other Government Transfer	2,003,022	1,384,302	1,102,873
Support to PLE (UNEB)	17,600	17,600	20,000
Uganda Road Fund (URF)	555,735	416,801	622,873
Uganda Wildlife Authority (UWA)	949,900	949,900	0
Youth Livelihood Programme (YLP)	460,000	0	460,000
Neglected Tropical Diseases (NTDs)	19,787	0	0
Parish Community Associations (PCAs)	0	0	0
3. External Financing	1,331,849	1,112,615	1,546,849
United Nations Children Fund (UNICEF)	476,849	420,255	526,849
Global Fund for HIV, TB & Malaria	75,368	66,474	75,368

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United Nations High Commission for Refugees (UNHCR)	290,000	97,704	290,000
World Health Organisation (WHO)	236,732	278,182	236,732
Global Alliance for Vaccines and Immunization (GAVI)	250,000	250,000	250,000
United States Agency for International Development (USAID)	0	0	165,000
Programme for Accessible Health Communication and Education (PACE)	2,900	0	2,900
Total Revenues shares	37,701,140	28,728,292	40,390,155

Vote :526 Kisoro District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

.Local Raised Revenue performed at 50% because the tax base for the district is still low and most contractors had not remitted by end of quarter three yet we warranted more money in the first quarter than the actual income we had received.

Central Government Transfers

Discretionary Government transfers performed at 77% because the development grants were released on a third of the annual budget instead of a quarter of the annual budget, Conditional Government Transfers stood at 77%. This good performance was because most conditional transfers were released as budgeted and General Public Service Pension Arrears was released at 100% as budgeted. si

External Financing

Donor funding performed well at 84% because World Health Organization and UNICEF supported District to carry out Ebola activities

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

Locally raised revenue reduced to shs 461,618,000 because compared to last year because many sources which were tendered last year have been affected by the creation of so many Town councils hence a reduction.

Central Government Transfers

The Central Government transfers will be the major source of revenue for the district budget 2020/2021. Discretionary Government transfers increased because of District unconditional Non wage , wage and DDEG. Also sector conditional grant (non wage) increased compared to last year. transitional development grant performed the same and General Public Service Pension Arrears reduced drastically to only shs 4,270,000

External Financing

Donor funding performed slightly higher by 3.6% compared to last year . This increase is due to increase in UNICEF to cater for ebola preparedness and malaria activities

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,058,345	738,930	1,036,274
District Production Services	187,046	123,185	185,736
<i>Sub- Total of allocation Sector</i>	1,245,391	862,115	1,222,010
Sector :Works and Transport			
District, Urban and Community Access Roads	883,579	343,158	988,065
District Engineering Services	70,750	40,662	2,402
<i>Sub- Total of allocation Sector</i>	954,329	383,820	990,467
Sector :Trade and Industry			

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Commercial Services	65,272	35,803	65,167
<i>Sub- Total of allocation Sector</i>	65,272	35,803	65,167
Sector :Education			
Pre-Primary and Primary Education	12,564,215	9,175,640	14,087,619
Secondary Education	4,836,890	3,813,951	5,589,241
Skills Development	496,150	341,317	496,150
Education & Sports Management and Inspection	629,403	231,427	315,354
Special Needs Education	5,000	2,632	2,000
<i>Sub- Total of allocation Sector</i>	18,531,657	13,564,967	20,490,364
Sector :Health			
Primary Healthcare	247,319	185,489	487,880
District Hospital Services	348,157	261,117	472,793
Health Management and Supervision	8,106,921	6,088,222	8,728,005
<i>Sub- Total of allocation Sector</i>	8,702,396	6,534,828	9,688,677
Sector :Water and Environment			
Rural Water Supply and Sanitation	538,784	320,071	824,254
Natural Resources Management	338,218	161,692	274,684
<i>Sub- Total of allocation Sector</i>	877,001	481,762	1,098,938
Sector :Social Development			
Community Mobilisation and Empowerment	793,836	187,627	793,964
<i>Sub- Total of allocation Sector</i>	793,836	187,627	793,964
Sector :Public Sector Management			
District and Urban Administration	4,428,920	3,708,925	4,392,361
Local Statutory Bodies	751,893	405,751	689,133
Local Government Planning Services	680,634	361,858	463,733
<i>Sub- Total of allocation Sector</i>	5,861,447	4,476,533	5,545,226
Sector :Accountability			
Financial Management and Accountability(LG)	591,762	258,883	417,293
Internal Audit Services	78,049	46,693	78,049
<i>Sub- Total of allocation Sector</i>	669,811	305,575	495,342

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	4,371,120	3,673,665	4,089,561

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District Unconditional Grant (Non-Wage)	115,742	86,807	112,742
District Unconditional Grant (Wage)	818,266	625,847	957,405
General Public Service Pension Arrears (Budgeting)	363,153	363,153	4,270
Gratuity for Local Governments	571,416	428,562	1,381,384
Locally Raised Revenues	114,680	103,774	90,680
Multi-Sectoral Transfers to LLGs_NonWage	222,190	203,793	221,877
Multi-Sectoral Transfers to LLGs_Wage	223,366	167,524	0
Other Transfers from Central Government	949,900	949,900	0
Pension for Local Governments	992,408	744,306	1,097,837
Urban Unconditional Grant (Wage)	0	0	223,366
Development Revenues	57,800	44,575	302,800
District Discretionary Development Equalization Grant	12,800	12,800	12,800
External Financing	45,000	31,775	290,000
Total Revenues shares	4,428,920	3,718,240	4,392,361
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,041,632	793,372	1,180,771
Non Wage	3,329,489	2,880,294	2,908,790
Development Expenditure			
Domestic Development	12,800	3,485	12,800
External Financing	45,000	31,775	290,000
Total Expenditure	4,428,920	3,708,925	4,392,361

Narrative of Workplan Revenues and Expenditure

The administration department plans to receive and spend a total of Shillings 4,392,361,000= in the financial year 2020/2021 compared to last years of 4,428,920,000. There has been reduction in revenue allocations to the department by 0.825% compared to last year's allocations of shillings 4,428,920,000=. This is due to a reduction in local revenue and no funds that will come from Uganda Wild Authority this financial year. The expenditure will be as follows 1,180,771,000= will be spent as wage, shillings 2,908,780,000= will be spent as non-wage while shillings 12,800,000= will be spent as domestic development on Capacity building and shillings 290, 000,000= will be spent as donor development meant for oversight, coordination and management of the refugee response from UNHCR

Vote :526 Kisoro 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	591,762	306,148	417,293
District Unconditional Grant (Non-Wage)	75,861	56,896	74,861
District Unconditional Grant (Wage)	251,312	188,484	251,312
Locally Raised Revenues	124,524	60,768	91,120
Multi-Sectoral Transfers to LLGs_NonWage	140,065	0	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	591,762	306,148	417,293
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	251,312	166,046	251,312
Non Wage	340,450	92,836	165,981
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	591,762	258,883	417,293

Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 417,293,000 Shillings in the financial year 2020/2021 compared to 591,761,500 for the financial year 2019/2020. There has been a decrease in revenue allocations due to multi-sectoral transfers to LLGs. and a decrease in local raised revenue due to creation of new town councils. The department received 258,883,000 by the end of the quarter compared to 451,697,000. This is due to covid 19 that stopped all the collection of local revenue that was to be allocated to the department.

251,312,000 will be spent as wage while shillings 165,981,000 will be spent as non-wage.

Vote :526 Kisoro 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	751,893	490,536	689,133
District Unconditional Grant (Non-Wage)	324,024	243,018	325,264
District Unconditional Grant (Wage)	223,869	167,902	223,869
Locally Raised Revenues	204,000	79,616	140,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	751,893	490,536	689,133
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	223,869	150,795	223,869
Non Wage	528,024	254,956	465,264
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	751,893	405,751	689,133

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 689,133,000 compared to UGX 751,893,000 in the financial year 2019/2020 representing 15.85% decrease in the indicative planning figure of the department. The reason is due to reduction in District local raised revenue due to the money for the council tour and the council seats that will not be in FY 2020/2021 in the Department. UGX 223,869,000 of the funds will be spent on Staff Salaries While UGX 465,264,000 of the funds will be spent on recurrent Activities. Currently the department has so far received 220,375,000 of 751,893,000 total budget of FY 2019/2020 in quarter two.

Vote :526 Kisoro District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,098,255	819,458	1,075,923
District Unconditional Grant (Non-Wage)	3,221	2,416	2,221
District Unconditional Grant (Wage)	144,000	108,000	144,000
Locally Raised Revenues	5,645	0	5,000
Sector Conditional Grant (Non-Wage)	316,306	237,229	295,618
Sector Conditional Grant (Wage)	629,084	471,813	629,084
Development Revenues	147,136	144,042	146,087
District Discretionary Development Equalization Grant	9,281	6,187	8,875
Sector Development Grant	137,855	137,855	137,212
Total Revenues shares	1,245,391	963,500	1,222,010
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	773,084	536,777	773,084
Non Wage	325,171	222,936	302,839
Development Expenditure			
Domestic Development	147,136	102,402	146,087
External Financing	0	0	0
Total Expenditure	1,245,391	862,115	1,222,010

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the production sector expects to receive sh. 1,222,100,000, which is less than last FY's budget of sh.1,245,391,000. This reduction is due to reduction in sector development grant allocation by Ugx. 64,256,000, DDEG by 406,420/-. Sector conditional grant NW by 20,687,140/=-, District unconditional grant NW by 992900/=-, and LRR by 645,000/-. LRR reduced from 5,645,000 to 5,000,000 due to competing demands from other departments without conditional grants from the centre. Conditional wage remains the same as for last FY. The department will spend sh. 733,084,000 on wage, sh. 302,839,000 on nonwage recurrent activities, and sh. 146,087,000 on capital development projects.

Vote :526 Kisoro District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,909,103	5,905,881	8,476,063
District Unconditional Grant (Non-Wage)	14,801	11,101	12,801
Locally Raised Revenues	14,787	0	5,393
Other Transfers from Central Government	19,787	0	0
Sector Conditional Grant (Non-Wage)	720,082	540,046	1,046,768
Sector Conditional Grant (Wage)	7,139,646	5,354,734	7,411,101
Development Revenues	793,293	1,029,636	1,212,614
District Discretionary Development Equalization Grant	8,043	8,043	15,043
External Financing	748,749	985,092	1,041,849
Sector Development Grant	36,501	36,501	155,722
Total Revenues shares	8,702,396	6,935,517	9,688,677
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,139,646	5,024,074	7,411,101
Non Wage	769,457	540,962	1,064,962
Development Expenditure			
Domestic Development	44,544	0	170,765
External Financing	748,749	969,793	1,041,849
Total Expenditure	8,702,396	6,534,828	9,688,677

Narrative of Workplan Revenues and Expenditure

The Health Sector expects to receive Ushs 9,668,677,000= in FY 2020/2021 which is greater than last Financial year budget of Shs. 8,702,396,000= This Increase is due to Increased External Financing to Facilitate Ebola preparedness activities which increased from shs 748,749,000 to shs 1,041,849,000 and PHC Non wage which increased from 720,082,000 to 1,046,768,000 to cater for health education and promotion activities at all levels. Locally raised revenue reduced from shs 14,787,000 to shs 5,393,000 due to competing demands from other departments, District un conditional grant non wage reduced from 14,801,000 to 12,801,000. The rest of revenue and expenditure remain as previous year 2019-20.

The department will spend shs 7,411,101,000 as wage on the department staff and shs 1,046,768,000 as non-wage on the department activities and shs 170,765,000 as domestic development and shs 1,041,849,000 from UNHCR, PACE, UNICEF and WHO.

Vote :526 Kisoro 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	17,270,042	13,018,116	18,551,319
District Unconditional Grant (Non-Wage)	7,238	5,429	6,238
District Unconditional Grant (Wage)	91,326	91,326	91,326
Locally Raised Revenues	11,600	0	11,600
Other Transfers from Central Government	17,600	17,600	20,000
Sector Conditional Grant (Non-Wage)	2,484,614	1,656,409	2,547,841
Sector Conditional Grant (Wage)	14,657,664	11,247,352	15,874,314
Development Revenues	1,261,615	1,203,334	1,939,045
District Discretionary Development Equalization Grant	21,293	21,293	30,293
External Financing	88,100	29,819	50,000
Sector Development Grant	1,152,222	1,152,222	1,858,752
Total Revenues shares	18,531,657	14,221,450	20,490,364
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,748,990	10,837,455	15,965,640
Non Wage	2,521,052	1,553,390	2,585,679
Development Expenditure			
Domestic Development	1,173,515	1,173,515	1,889,045
External Financing	88,100	608	50,000
Total Expenditure	18,531,657	13,564,967	20,490,364

Narrative of Workplan Revenues and Expenditure

The education department plans to receive and spend a total of 20,490,364,000 Shillings in the financial year 2020/202.

There has been a slight increase in revenue allocations to the department compared to the last year allocations because of sector conditional wage to cater for the enhancement of teachers, sector conditional Grant non wage from 2,484,614,000 to 2,547,841,000 and sector conditional Dev't Grant from 1,152,222,000 to 1,858,752,000 to construct Mwumba seed secondary school however there was areduction in Donor Development from 88,100,000 to 50,000,000

Shillings 15,965,640,000 will be spent as wage, shillings 2,585,679,000 will be spent as non wage, while shillings 1,889,045,000 will be spent as domestic development and shs 50,000,000 will be spent as Donor.

the department has so far received 13,564,967,000 of the annual budget of 18,531,657,000 as at end of third quarter

Vote :526 Kisoro 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	718,579	530,582	784,717
District Unconditional Grant (Non-Wage)	7,348	5,511	6,348
District Unconditional Grant (Wage)	138,758	104,069	138,758
Locally Raised Revenues	16,738	4,202	16,738
Other Transfers from Central Government	555,735	416,801	622,873
Development Revenues	235,750	116,679	205,750
District Discretionary Development Equalization Grant	40,750	40,750	40,750
External Financing	165,000	65,929	165,000
Locally Raised Revenues	30,000	10,000	0
Total Revenues shares	954,329	647,261	990,467
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	138,758	75,045	138,758
Non Wage	579,821	268,113	645,959
Development Expenditure			
Domestic Development	70,750	40,662	40,750
External Financing	165,000	0	165,000
Total Expenditure	954,329	383,820	990,467

Narrative of Workplan Revenues and Expenditure

The department will receive shs: 990,467,000 for FY 2020 -2021 compared to Shs: 954,329,000 in the last financial year budget indicating an increase of 3.8%. This increase was majorly due to increase in the funds that will be received from URF which was increased from 555,735,000 to 622,873,000 respectively. The increment is to cater for destroyed roads by heavy rains received in the third and fourth quarter of Fy 2019 -2020. funds from locally raised revenue - development decreased from 10,000,000 to 0 implying 100% decrease. There was also a decrease for funds meant for domestic development from 70,750,000 to 40,662,000 indicating a 42.5 % decrease. For other grants the revenues remained almost the same with just minor deviations . Shs: 645,959,000 will be spent under non wage, Shs: 138,758,000 will be for wage, Shs: 40,750,000 will be spent under development and Shs: 165,000,000 will be spent under external funding.

Vote :526 Kisoro 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	98,879	71,159	149,763
District Unconditional Grant (Non-Wage)	2,939	2,204	2,939
District Unconditional Grant (Wage)	54,978	41,234	54,978
Locally Raised Revenues	4,000	0	4,000
Sector Conditional Grant (Non-Wage)	36,962	27,721	87,846
Development Revenues	439,905	439,905	674,491
Sector Development Grant	420,103	420,103	654,689
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	538,784	511,064	824,254
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,978	16,603	54,978
Non Wage	43,901	21,699	94,785
Development Expenditure			
Domestic Development	439,905	281,769	674,491
External Financing	0	0	0
Total Expenditure	538,784	320,071	824,254

Narrative of Workplan Revenues and Expenditure

The Water sector expects to receive 824,254,000 shillings for the F/Y 2020/2021. There is a total increases of 285,470,000 Shs compared to last F/Y 2019/2020 i.e. an increase of 234,586,000 shs for sector development grant from 420,103,000 shs for 2019/2020 F/Y to 654,689,000 shs for 2020/2021 F/Y and an increase of 50,884,000 shs from 36,962,000 shs for 2019/2020 F/Y to 87,846,000 shs for 2020/2021 F/Y.

Out of the total budget, 54,978,000 shs will be from District conditional grant (wage), 4,000,000 will be from locally raised revenue, 2,939,000 shillings will be from District Unconditional grant (wage), and 87,846,000 shillings will be from sector conditional grant (No-wage), 654,689,000 shillings will be sector development and 19,801,980 will be from transitional development grant.

Out of the total budget, the District plans to spend the allocated funds as follows:

54,978,000 shillings is planned for staff salaries, 19,680,000 shillings for supervision, monitoring and coordination, 22,280,246 shillings for support for O&M of district water and sanitation, 21,235,700 shillings for promotion of community based management, 61,517,728 shillings for rehabilitation and extension of gravity flow schemes, 16,547,700 shillings for protection of four springs, and 576,621,649 shillings for construction and design of piped water supply systems and rain water harvesting tanks.

Vote :526 Kisoro 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	255,243	188,187	267,578
District Unconditional Grant (Non-Wage)	16,943	12,707	16,383
District Unconditional Grant (Wage)	220,058	165,044	220,058
Locally Raised Revenues	10,795	4,852	8,139
Sector Conditional Grant (Non-Wage)	7,447	5,585	22,998
Development Revenues	82,975	2,975	7,106
District Discretionary Development Equalization Grant	2,975	2,975	7,106
External Financing	80,000	0	0
Total Revenues shares	338,218	191,162	274,684
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	220,058	135,577	220,058
Non Wage	35,185	23,140	47,520
Development Expenditure			
Domestic Development	2,975	2,975	7,106
External Financing	80,000	0	0
Total Expenditure	338,218	161,692	274,684

Narrative of Workplan Revenues and Expenditure

The Natural Resources Department has planned for a budget of 274,684,000/= for the Financial Year 2020/2021 compared to the budget of 338,218,000/= in Financial year 2019/2020. There was a general decrease of 63,534,000/= accounting for 18.7% reduction compared to the previous financial year. The reduction in the budget was due to the transfer of UNHCR funds worth 80,000,000/= from the Natural Resources Department to Administration department for easy tracking of UNHCR funds. An increase of 15,551,000/= (208.8%) and 4,131,000/= (138.9%) was observed on Sector Conditional Grant (Non-Wage) for recurrent revenues and on District Discretionary Development Equalization Grant for development revenue respectively. The increment on sector Conditional grant (Non-wage) is meant to promote sustainable management of environment and natural resources while the increase on DDEG is meant to facilitate the surveying and titling of district public lands for defined ownership. However local raised revenue which was 10,795,000/= in the Financial year 2019/2020 reduced to 8,139,000/= for Financial year 2020/2021 and this accounted for 24.6% decrease. District Unconditional Grant (Non-Wage) also reduced from 16,943,000/= to 16,383,000/= and the reduction on this revenue source compared to 2019/2020 was 560,000/= registering a decrease of 3.3%. There was no adjustment made on District Unconditional Grant (Wage) and it remained at 220,058,000/= similar to the financial year 2019/2020.

Vote :526 Kisoro 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	330,836	223,621	790,964
District Unconditional Grant (Non-Wage)	7,954	5,966	7,394
District Unconditional Grant (Wage)	257,325	175,246	257,325
Locally Raised Revenues	9,012	0	7,012
Other Transfers from Central Government	0	0	460,000
Sector Conditional Grant (Non-Wage)	56,545	42,409	59,233
Development Revenues	463,000	3,000	3,000
District Discretionary Development Equalization Grant	3,000	3,000	3,000
Other Transfers from Central Government	460,000	0	0
Total Revenues shares	793,836	226,621	793,964
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	257,325	140,091	257,325
Non Wage	73,511	44,536	533,639
Development Expenditure			
Domestic Development	463,000	3,000	3,000
External Financing	0	0	0
Total Expenditure	793,836	187,627	793,964

Narrative of Workplan Revenues and Expenditure

The department will receive shs: 793,964,000 for FY 2020 -2021 compared to Shs: 793,836,000 in the last financial year budget indicating a little decrease. This decrease was majorly due District Unconditional Grant Non Wage. The rest of the grants remained the same. Shs: 257,325,000 will be for wage, Shs: 533,639,000 will be spent under non wage, Shs: 3,000,000 will be spent under domestic development .

Vote :526 Kisoro 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	244,757	141,654	222,305
District Unconditional Grant (Non-Wage)	47,503	35,627	77,377
District Unconditional Grant (Wage)	89,838	54,979	89,839
Locally Raised Revenues	107,416	51,048	55,090
Development Revenues	435,876	230,552	241,428
District Discretionary Development Equalization Grant	29,883	29,883	33,883
External Financing	205,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	200,993	200,669	207,545
Total Revenues shares	680,634	372,206	463,733
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	89,838	49,409	89,839
Non Wage	154,919	85,489	132,467
Development Expenditure			
Domestic Development	230,876	226,960	241,428
External Financing	205,000	0	0
Total Expenditure	680,634	361,858	463,733

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 463,733,000 compared to UGX 680,634,000 in the financial year 2019/2020 representing 31.87% decrease in the indicative planning figure of the department. The reason is due to reduction in District local raised revenue and the external financing grant that is not expected in FY 2020/2021 in the Department. UGX 89,839,000 (20.75%) of the funds will be spent on Staff Salaries While UGX 132,467,000 (28.5%) of the funds will be spent as nonwage which includes PBS grants and other funds to fund operational activities, shs 241,428,000 (52.1%) is development that includes retooling, DDEG monitoring and DDEG transfers to LLGs that is worth 207,545,000. Currently the department has so far received 2361,858,000 of 680,634,000 total budget of FY 2019/2020 in quarter three

Vote :526 Kisoro 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	78,049	50,584	78,049
District Unconditional Grant (Non-Wage)	12,017	9,013	12,017
District Unconditional Grant (Wage)	43,186	32,390	43,186
Locally Raised Revenues	22,846	9,182	22,846
Development Revenues	0	0	0
N/A			
Total Revenues shares	78,049	50,584	78,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,186	28,498	43,186
Non Wage	34,863	18,195	34,863
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	78,049	46,693	78,049

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 78,049,000 which is the same as the last financial year's budget.

UGX 43,186,000 of the funds will be spent on Staff Salaries While UGX 34,863,000 of the funds will be spent on recurrent Activities.

Currently the department has so far received 12,195,000 of 78,049,000 total budget of FY 2019/2020 in quarter one.

Vote :526 Kisoro 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	65,272	41,882	65,167
District Unconditional Grant (Non-Wage)	4,000	3,000	4,000
District Unconditional Grant (Wage)	40,000	25,169	40,000
Locally Raised Revenues	4,000	760	4,000
Sector Conditional Grant (Non-Wage)	17,272	12,954	17,167
Development Revenues	0	0	0
N/A			
Total Revenues shares	65,272	41,882	65,167
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,000	19,937	40,000
Non Wage	25,272	15,866	25,167
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	65,272	35,803	65,167

Narrative of Workplan Revenues and Expenditure

The total work plan revenues for 2020/2021 for the department is UGX 65,167,000 which is less than last financial years budget of 65,272,000. The reduction is due to sector conditional grant nonwage that reduced from 17,272,000 to 17,167,000 UGX 40,000,000 of the funds will be spent on Staff Salaries While UGX 25,167,000 of the funds will be spent on recurrent Activities. Currently the department has so far received 35,803,000 of 65,272,000 total budget of FY 2019/2020 in quarter three.

Vote :526 Kisoro District

FY 2020/21
