

**Vote :551 Sembabule District****FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

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

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

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

Signature :



WILLY BATARINGAYA - CHIEF  
ADMINISTRATIVE OFFICER

(Accounting Officer)

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

Signature :

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

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

## Vote :551 Sembabule 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 :551 Sembabule District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	706,459	508,689	700,022
<b>Discretionary Government Transfers</b>	3,165,283	2,463,137	3,176,360
<b>Conditional Government Transfers</b>	21,834,951	16,808,365	23,599,255
<b>Other Government Transfers</b>	934,354	717,615	1,758,132
<b>External Financing</b>	755,197	161,156	564,733
<b>Grand Total</b>	<b>27,396,243</b>	<b>20,658,962</b>	<b>29,798,503</b>

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

Overall the District had planned to receive Ugx.27,396,243,000 for the financial year 2019/2020 but managed to receive Ugx.20,658,962,000 reflecting 75% performance compared to the planned 75%. External financing performed at 19% which also contributed to under performance. However its important to note that development grants and Non wage grants were received as budgeted. The revenues received were disbursed to respective departments and Lower local governments.

**Planned Revenues for next FY**

For the financial year 2020/2021, the District expects to receive Ugx.29,798,503,000 according to the final Budget call circular of mid february 2020. These IPFs have been allocated to departments and lower local governments in line with budgetary and accountability requirements. The utilisation of these funds will take care of gender and equity issues.. The Budget for 2019/2020 FY was Ugx. 27,396,243,000. The slight increase is explained by the funds for Gratuity, pension, wage for education, development grants for water and production, Non wage for Health that have been increased fundamentally.

**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	2,429,270	2,187,370	3,233,001
Finance	586,218	212,100	324,232
Statutory Bodies	740,034	491,316	609,737
Production and Marketing	1,408,135	1,080,439	1,421,541
Health	3,224,567	2,037,813	3,708,133
Education	16,542,915	12,619,439	17,564,712
Roads and Engineering	1,039,036	786,315	1,175,444
Water	619,290	596,825	907,677
Natural Resources	222,773	163,955	230,498
Community Based Services	166,052	119,546	400,724
Planning	302,311	281,367	107,760
Internal Audit	56,451	38,087	52,640

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Trade, Industry and Local Development	59,190	44,393	62,403
<b>Grand Total</b>	<b>27,396,243</b>	<b>20,658,962</b>	<b>29,798,503</b>
<i>o/w: Wage:</i>	<i>17,883,559</i>	<i>13,486,733</i>	<i>18,761,098</i>
<i>Non-Wage Recurrent:</i>	<i>5,424,587</i>	<i>3,890,724</i>	<i>6,912,336</i>
<i>Domestic Devt:</i>	<i>3,332,900</i>	<i>3,120,350</i>	<i>3,560,336</i>
<i>External Financing:</i>	<i>755,197</i>	<i>161,156</i>	<i>564,733</i>

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

Below is a summary of cumulative expenditure per department during the third quarter 2019/2020 FY . Administration Ugx. 1,506,587,000 ,Finance

Ugx.185,875,000 Statutory Ugx.353,587,000 , Production and marketing 950,513,000, Health 1,834,030,000, Education 12,057,476,000,Roads and Engineering 425,443,000 , Water 141,038,000 , Natural resources 146,315,000, Community based services 108,515,000, Planning 60,814,000, Internal Audit 33,597,000 Trade 40,111,000.. Its important to note that not all the receipts were utilised due to the procurement process that was still on going by the end of the quarter one.

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

The District plans to spend the available resources for the financial year 2020/2021 in line with program and project guidelines issued from time to time by the line ministries ,departments and agencies .The highest percenatge will be used on payment of salaries to staff and this constitutes about 71% .there is an allocation that will go to capital projects and other monies will be spent on operations like monitoring of projects .Important to note is that the IPFs have not fundamentally changed implying that there is no provision for salary enhancement. Equally so the newly created lower local governments have not been catered for.

**Medium Term Expenditure Plans**

e District will spend the available funds on the projects and activities embedded in the 3rd 5 year DDP 2020/2021 - 2024/2025 yet to be formulated under the medium term plan for 2020/2021 FY. The medium term expenditure plan is expected to focus on majorly on Payment of salaries to staff, Road Works, Rural Water and sanitation, Primary Health care ,Education projects and other priority areas of government in line with NDP III.

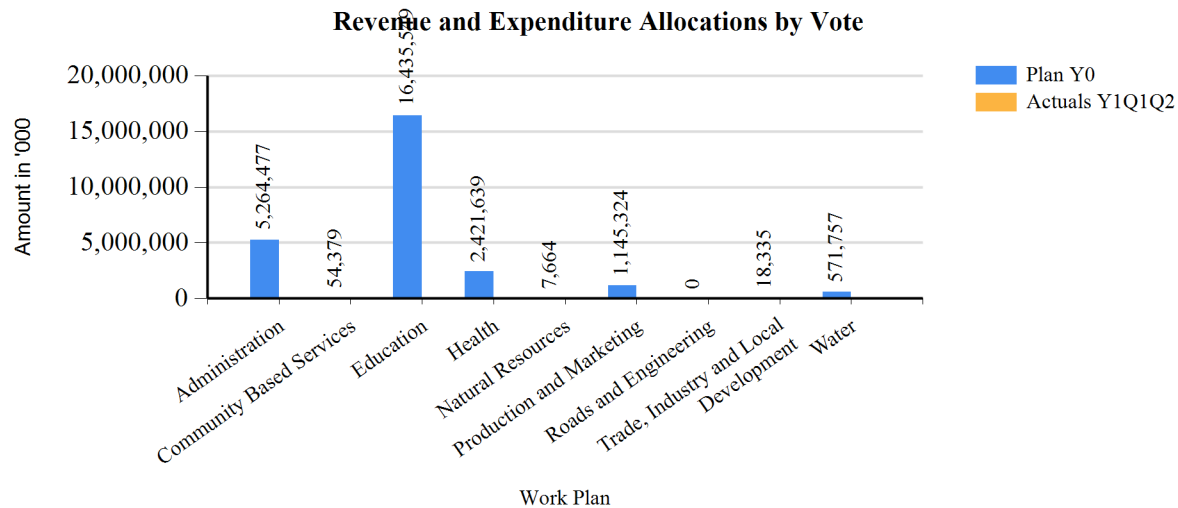
**Challenges in Implementation**

The District continues to encounter a number of constraints in abid to deliver services to the population of Sembabule District notably.Inadequate funding to cater for the newly created Lower local governments,inadequate wage to cater for existing vacant positions that exist in Health department whose staffing level is now at 47%.Inadequate means of transport especially to adequately monitor the implementation of government programs. frequent break down of the Road equipment leaves alot to be desired.

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

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## 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
<b>1. Locally Raised Revenues</b>	<b>706,459</b>	<b>508,689</b>	<b>700,022</b>
Advertisements/Bill Boards	1,100	550	1,100
Agency Fees	11,470	7,178	11,470
Animal & Crop Husbandry related Levies	210,987	107,208	362,087
Application Fees	6,000	6,315	6,000
Business licenses	56,589	28,401	56,928
Ground rent	0	0	0
Group registration	16,114	8,057	3,725
Inspection Fees	23,903	11,952	13,617
Land Fees	90,000	71,780	40,000
Local Hotel Tax	8,555	4,278	8,555
Local Services Tax	90,200	70,680	110,000
Market /Gate Charges	16,982	9,390	16,982
Miscellaneous receipts/income	57,042	28,521	17,042
Other Fees and Charges	82,790	132,244	22,790
Other licenses	12,548	11,049	12,548
Park Fees	4,745	2,372	4,745
Property related Duties/Fees	17,435	8,718	12,435
Rent & Rates - Non-Produced Assets – from private entities	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>3,165,283</b>	<b>2,463,137</b>	<b>3,176,360</b>

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District Discretionary Development Equalization Grant	324,370	324,370	323,409
District Unconditional Grant (Non-Wage)	738,940	554,205	751,445
District Unconditional Grant (Wage)	1,660,747	1,245,560	1,660,747
Urban Discretionary Development Equalization Grant	32,331	32,331	32,551
Urban Unconditional Grant (Non-Wage)	74,471	55,854	73,786
Urban Unconditional Grant (Wage)	334,422	250,817	334,422
<b>2b. Conditional Government Transfer</b>	<b>21,834,951</b>	<b>16,808,365</b>	<b>23,599,255</b>
Sector Conditional Grant (Wage)	15,888,389	11,990,356	16,765,928
Sector Conditional Grant (Non-Wage)	2,810,413	1,933,618	3,339,241
Sector Development Grant	1,936,042	1,936,042	2,132,485
Transitional Development Grant	129,802	129,802	19,802
Salary arrears (Budgeting)	63,276	63,276	944
Pension for Local Governments	388,089	291,067	513,353
Gratuity for Local Governments	618,939	464,205	827,503
<b>2c. Other Government Transfer</b>	<b>934,354</b>	<b>717,615</b>	<b>1,758,132</b>
Support to PLE (UNEB)	24,000	19,811	24,000
Uganda Road Fund (URF)	910,354	697,804	1,052,089
Uganda Women Entrepreneurship Program(UWEP)	0	0	12,368
Youth Livelihood Programme (YLP)	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
Results Based Financing (RBF)	0	0	449,175
Parish Community Associations (PCAs)	0	0	220,500
<b>3. External Financing</b>	<b>755,197</b>	<b>161,156</b>	<b>564,733</b>
Rakai Health Sciences Programme (RHSP)	395,760	0	395,760
United Nations Children Fund (UNICEF)	359,437	161,156	86,880
Global Fund for HIV, TB & Malaria	0	0	2,720
Global Alliance for Vaccines and Immunization (GAVI)	0	0	79,373
<b>Total Revenues shares</b>	<b>27,396,243</b>	<b>20,658,962</b>	<b>29,798,503</b>

**Vote :551 Sembabule District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

In the third quarter of 2019/2020 FY, Sembabule District locally raised revenue cumulatively performed at Ugx. 508,689,000 against an annual Budget of Ugx. 706,459,000 reflecting 72% performance. This slight under performance below the planned 75% majorly attributed to the incidence of foot and mouth disease that greatly affected revenue from animal husbandry related dues. However it is important to note that during the quarter under review the District received an advance of local revenue from MOFPED amounting to Ugx.264,921,951.

**Central Government Transfers**

During the third quarter 2019/2020 FY, Central government transfers cumulatively performed at Ugx. 19,989,117,000 against a Budget of Ugx.25,934,588,000 reflecting 77% performance of the planned 75%. The performance was slightly above the targeted 75% due to the government policy of releasing all the development funds by the end of the 3rd quarter of every financial year. Its important to note that also other central government transfers in form of wage both conditional and un conditional non wage recurrent both conditional and un conditional were released as planned.

**External Financing**

In the third quarter of 2019/2020, Donor funds cumulatively performed at Ugx.161,156,000 against the Budget of Ugx.755,197,000 reflecting 21% of the annual planned revenues. This under performance is attributed to zero releases from Rakai Health Sciences Program for the three quarters that have so far been reviewed.

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

In the Financial year 2020/2021 the District expects to collect locally raised revenues majorly from other fees and charges, local service tax, application fees, land fees, ground rent animal husbandry related levies. These mentioned sources will contribute Ugx.700,022,220 to the entire Budget of the FY 2020/2021 compared to a budget of Ugx.706,459,000. The slight reduction in this years budget is attributed to a budget cut on the property tax following the presidents pronouncement on the collection of property tax in the rural growth centres.

**Central Government Transfers**

In the financial year 2020/2021, central government transfers are expected to bring in Ugx. 28,521,379,522 out of which Ugx 18,598,558,504 is for payment of wages and this accounts for 66% of the whole IPF, Ugx.4,006,662,550 is for Non wage grant recurrent and this accounts for 4 % and Ugx. 3,220,896,226 is meant for development. This is in comparison to the previous IPF of Ugx. 25,934,588,000. The slight increase in the IPF for 2020/2021 is because of the increases in the development grant for water and production coupled with the increase in the sector conditional grant wage for education, non wage for health, gratuity and pension.

**External Financing**

The District expects to receive Donor funds totaling to Ugx. 564,733,000 from Rakai Health Sciences Program, UNICEF and Global fund (Gavi) respectively compared to the allocation of Ugx. 755,197,000 in 2019/2020. The under performance in the IPF is attributed to a budget cut on UNICEF funds. However the IPF for RAKAI HEALTH SCIENCES PROGRAM remains the same

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	845,984	633,808	708,975
District Production Services	562,151	316,704	712,566



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<i>Sub- Total of allocation Sector</i>	<b>1,408,135</b>	<b>950,513</b>	<b>1,421,541</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	934,160	346,982	1,175,444
District Engineering Services	104,875	78,461	0
<i>Sub- Total of allocation Sector</i>	<b>1,039,036</b>	<b>425,443</b>	<b>1,175,444</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	59,190	40,111	62,403
<i>Sub- Total of allocation Sector</i>	<b>59,190</b>	<b>40,111</b>	<b>62,403</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	12,417,386	9,121,664	13,432,234
Secondary Education	3,463,502	2,621,851	3,645,319
Skills Development	246,281	168,091	246,281
Education & Sports Management and Inspection	415,746	147,370	240,878
<i>Sub- Total of allocation Sector</i>	<b>16,542,915</b>	<b>12,058,976</b>	<b>17,564,712</b>
<b>Sector :Health</b>			
Primary Healthcare	2,589,676	1,697,016	3,032,010
Health Management and Supervision	634,891	137,014	676,123
<i>Sub- Total of allocation Sector</i>	<b>3,224,567</b>	<b>1,834,030</b>	<b>3,708,133</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	619,290	141,038	907,677
Natural Resources Management	222,773	146,315	230,498
<i>Sub- Total of allocation Sector</i>	<b>842,064</b>	<b>287,353</b>	<b>1,138,175</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	166,052	108,672	400,724
<i>Sub- Total of allocation Sector</i>	<b>166,052</b>	<b>108,672</b>	<b>400,724</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,429,270	1,507,087	3,233,001
Local Statutory Bodies	740,034	354,862	609,737
Local Government Planning Services	302,311	60,814	107,760
<i>Sub- Total of allocation Sector</i>	<b>3,471,615</b>	<b>1,922,763</b>	<b>3,950,498</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	586,218	186,110	324,232
Internal Audit Services	56,451	33,597	52,640
<i>Sub- Total of allocation Sector</i>	<b>642,669</b>	<b>219,707</b>	<b>376,873</b>

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

**Vote :551 Sembabule District****FY 2020/21**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,282,932</b>	<b>2,041,032</b>	<b>2,956,177</b>
District Unconditional Grant (Non-Wage)	119,314	89,486	191,423
District Unconditional Grant (Wage)	415,112	311,334	392,763
Gratuity for Local Governments	618,939	464,205	827,503
Locally Raised Revenues	108,800	394,614	106,000
Multi-Sectoral Transfers to LLGs_NonWage	234,979	176,235	589,769
Multi-Sectoral Transfers to LLGs_Wage	334,422	250,817	334,422
Pension for Local Governments	388,089	291,067	513,353
Salary arrears (Budgeting)	63,276	63,276	944
<b>Development Revenues</b>	<b>146,337</b>	<b>146,337</b>	<b>276,824</b>
District Discretionary Development Equalization Grant	36,337	36,337	59,978
Multi-Sectoral Transfers to LLGs_Gou	0	0	216,846
Transitional Development Grant	110,000	110,000	0
<b>Total Revenues shares</b>	<b>2,429,270</b>	<b>2,187,370</b>	<b>3,233,001</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	749,535	484,119	727,186
Non Wage	1,533,398	926,301	2,228,991
<b>Development Expenditure</b>			
Domestic Development	146,337	96,667	276,824
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,429,270</b>	<b>1,507,087</b>	<b>3,233,001</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Shs:3,233,000,764 is expected to be received in the financial year 2020/2021 as compared to Shs: 2,429,269,612 for the financial year 2019/2020. The slight over performance is attributed to multisectoral transfers to LLGs were allocated under administration department . . The activities in this Budget will take care of the Gender and Equity issues raised in the DDP III for the District.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>583,218</b>	<b>209,100</b>	<b>288,232</b>
District Unconditional Grant (Non-Wage)	109,940	82,455	102,940
District Unconditional Grant (Wage)	145,193	108,895	145,812
Locally Raised Revenues	67,440	17,750	39,480
Multi-Sectoral Transfers to LLGs_NonWage	260,645	0	0
<b>Development Revenues</b>	<b>3,000</b>	<b>3,000</b>	<b>36,000</b>
District Discretionary Development Equalization Grant	3,000	3,000	36,000
<b>Total Revenues shares</b>	<b>586,218</b>	<b>212,100</b>	<b>324,232</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	145,193	106,331	145,812
Non Wage	438,025	79,779	142,420
<b>Development Expenditure</b>			
Domestic Development	3,000	0	36,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>586,218</b>	<b>186,110</b>	<b>324,232</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/2021, the department revenues and expenditures is expected to amount to Ugx 334,232,012 compared to last financial years allocation of Ugx. 586,218,000. The under performance is attributed to non allocation of multi sectoral transfers to LLGs in the current financial year. Local revenues also were cut as a result of reduced revenues due to prolonged quarantine of Foot & Mouth Disease on animal husbandry industry. However the department expects to receive an increase of 92% compared to FY 2019/2020 from DDEG to cater for store of financial document s. All the activities will be implementation without compromising gender and equity issues irrespective of race, sex, age and disability.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>710,034</b>	<b>461,316</b>	<b>609,737</b>
District Unconditional Grant (Non-Wage)	308,306	231,230	237,245
District Unconditional Grant (Wage)	225,613	169,210	227,672
Locally Raised Revenues	176,115	60,876	144,820
<b>Development Revenues</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	30,000	30,000	0
<b>Total Revenues shares</b>	<b>740,034</b>	<b>491,316</b>	<b>609,737</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	225,613	129,749	227,672
Non Wage	484,421	225,113	382,065
<b>Development Expenditure</b>			
Domestic Development	30,000	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>740,034</b>	<b>354,862</b>	<b>609,737</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ugx.609,737,358 for the financial year 2020/2021 compared to allocation of Ugx. 740,034,094 for 2019/2020 FY. The slight reduction is explained by non allocation of DDEG funds to the department of Ugx,30,000,000 which was the case in the previous financial year , poor performance of local revenue and a reduction in wage allocation..Its important to note that the District Council is gender and equity sensitive in terms of representation on both standing committees and District executive committee . Boards and commissions are also put in place cognizant of gender and equity requirements . The planning and implementation of activities and projects is done in consideration of the same.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,299,684</b>	<b>971,988</b>	<b>1,313,734</b>
District Unconditional Grant (Wage)	259,111	194,333	273,357
Locally Raised Revenues	3,700	0	2,000
Sector Conditional Grant (Non-Wage)	327,898	245,923	329,401
Sector Conditional Grant (Wage)	708,975	531,731	708,975
<b>Development Revenues</b>	<b>108,451</b>	<b>108,451</b>	<b>107,808</b>
Sector Development Grant	108,451	108,451	107,808
<b>Total Revenues shares</b>	<b>1,408,135</b>	<b>1,080,439</b>	<b>1,421,541</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	968,087	725,009	982,332
Non Wage	331,598	196,353	331,401
<b>Development Expenditure</b>			
Domestic Development	108,451	29,150	107,808
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,408,135</b>	<b>950,513</b>	<b>1,421,541</b>

**Narrative of Workplan Revenues and Expenditure**

The total production sector budget for the financial year is 1,421,541,473 for the financial year 2020/2021 compared to Ugx. 1,408,135,016 that had been allocated the previous financial year 2019/2020. This is an increment of 41,137,000 or 2.92% increment from the previous budget. The meagre increment during this year was caused by the sudden outbreak of COVID 19 Virus that led to sudden budget cuts from the previously submitted IPFS. Leaving an almost stagnant budget from the previous financial year.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,365,027</b>	<b>1,772,314</b>	<b>3,036,173</b>
Locally Raised Revenues	3,000	800	3,000
Other Transfers from Central Government	0	0	449,175
Sector Conditional Grant (Non-Wage)	272,181	204,130	494,152
Sector Conditional Grant (Wage)	2,089,846	1,567,385	2,089,846
<b>Development Revenues</b>	<b>859,540</b>	<b>265,498</b>	<b>671,960</b>
District Discretionary Development Equalization Grant	44,731	44,731	0
External Financing	755,197	161,156	564,733
Sector Development Grant	59,612	59,612	107,227
<b>Total Revenues shares</b>	<b>3,224,567</b>	<b>2,037,813</b>	<b>3,708,133</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,089,846	1,536,169	2,089,846
Non Wage	275,181	182,087	946,327
<b>Development Expenditure</b>			
Domestic Development	104,343	101,553	107,227
External Financing	755,197	14,221	564,733
<b>Total Expenditure</b>	<b>3,224,567</b>	<b>1,834,030</b>	<b>3,708,133</b>

**Narrative of Workplan Revenues and Expenditure**

The department is expected to receive 3,708,133,000 compared with Ug 3,224,567,000 that had been allotted for previous financial year 2019/2020 (34,692,974.119). The slight increase is explained by an insignificant increase on Sector development grant from 59,000,000 to 107,226,726. Where major sources are Wages (District and sector conditional wage) taking 65%, Sector conditional Grant Non-Wage (16.5%, locally raised revenue (0.56%), Sector conditional Development grant (3.3%) and donor funding (15%). The biggest proportion of revenue shall be spent on paying staff salaries, wages plus recurrent activities and development projects. It's important to note that planning and budgeting of programs in Health is as usual in consideration of gender and equity in line with realization of sustainable development goals.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>15,287,163</b>	<b>11,363,686</b>	<b>16,398,152</b>
District Unconditional Grant (Wage)	60,866	45,650	69,950
Locally Raised Revenues	22,500	13,500	22,500
Other Transfers from Central Government	24,000	19,811	24,000
Sector Conditional Grant (Non-Wage)	2,090,229	1,393,486	2,314,595
Sector Conditional Grant (Wage)	13,089,568	9,891,240	13,967,107
<b>Development Revenues</b>	<b>1,255,752</b>	<b>1,255,752</b>	<b>1,166,560</b>
Sector Development Grant	1,255,752	1,255,752	1,166,560
<b>Total Revenues shares</b>	<b>16,542,915</b>	<b>12,619,439</b>	<b>17,564,712</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,150,434	9,933,207	14,037,057
Non Wage	2,136,729	1,267,660	2,361,095
<b>Development Expenditure</b>			
Domestic Development	1,255,752	858,109	1,166,560
External Financing	0	0	0
<b>Total Expenditure</b>	<b>16,542,915</b>	<b>12,058,976</b>	<b>17,564,712</b>

**Narrative of Workplan Revenues and Expenditure**

The District expects to receive Ugx 17,564,712,000 for the financial year 2020/2021 compared to Ugx. 16,542,915,000 that had been allocated in the financial year 2019/2020. This slight over performance is explained by the Increase in the Sector conditional grant Wage from 13,089,567,732 for 2019/2020 to 13,967,106,790 that we expect to receive in the financial year 2020/2021.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>128,682</b>	<b>88,512</b>	<b>103,355</b>
District Unconditional Grant (Wage)	108,682	81,512	103,355
Locally Raised Revenues	20,000	7,000	0
<b>Development Revenues</b>	<b>910,354</b>	<b>697,804</b>	<b>1,072,089</b>
District Discretionary Development Equalization Grant	0	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	327,675	273,412	380,779
Other Transfers from Central Government	582,679	424,391	671,311
<b>Total Revenues shares</b>	<b>1,039,036</b>	<b>786,315</b>	<b>1,175,444</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	108,682	65,443	103,355
Non Wage	20,000	5,600	0
<b>Development Expenditure</b>			
Domestic Development	910,354	354,400	1,072,089
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,039,036</b>	<b>425,443</b>	<b>1,175,444</b>

**Narrative of Workplan Revenues and Expenditure**

Sembabule Roads and Engineering department expects to receive Ugx 1,175,444,000 in financial year 2020/2021 and that reflects an increment of ugx.136,408,000 from 1,039,036,000 of 2019/20 FY .The over performance is attributed to an increase in Uganda Road Fund indicative planning figure .compared to the previous financial year. Furthermore, the Department expects to pay wage to staff totaling to Ugx 106,449,276/=

The allocation for this FY will be spent majorly on maintenance of roads i.e Community access roads, Urban and District Roads, Payment of salaries to staff and departmental operations

All the projects to be implemented will whatsoever be geared towards achieving gender and equity requirements for example all the Bills of quantities for Buildings have a component for a Lamp to allow accessibility by the disabled persons.



**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>87,261</b>	<b>64,795</b>	<b>136,985</b>
District Unconditional Grant (Wage)	45,333	34,000	45,333
Locally Raised Revenues	2,200	1,000	0
Sector Conditional Grant (Non-Wage)	39,728	29,796	91,652
<b>Development Revenues</b>	<b>532,029</b>	<b>532,029</b>	<b>770,692</b>
Sector Development Grant	512,227	512,227	750,890
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>619,290</b>	<b>596,825</b>	<b>907,677</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	45,333	30,230	45,333
Non Wage	41,928	21,684	91,652
<b>Development Expenditure</b>			
Domestic Development	532,029	89,125	770,692
External Financing	0	0	0
<b>Total Expenditure</b>	<b>619,290</b>	<b>141,038</b>	<b>907,677</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ugx. 907,677,000 for the fy 2020/2021 compared to Ugx. 619,290,000 for the financial year 2019/2020. This over performance is attributed to an increase in IPFs save for Transitional development grant and salaries. Finally identification of sites for water projects has been in consideration of gender and equity issues identified in the draft DDP III.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>211,773</b>	<b>152,955</b>	<b>230,498</b>
District Unconditional Grant (Wage)	193,409	145,057	193,600
Locally Raised Revenues	10,700	2,150	5,000
Sector Conditional Grant (Non-Wage)	7,664	5,748	31,898
<b>Development Revenues</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	11,000	11,000	0
<b>Total Revenues shares</b>	<b>222,773</b>	<b>163,955</b>	<b>230,498</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	193,409	142,554	193,600
Non Wage	18,364	3,664	36,898
<b>Development Expenditure</b>			
Domestic Development	11,000	96	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>222,773</b>	<b>146,315</b>	<b>230,498</b>

**Narrative of Workplan Revenues and Expenditure**

The department for the financial year 2020/2021 is expected to receive Ugx. 230,498,341 compared to the allocation for 2019/2020 FY of Ugx. 222,773,000. This over performance is attributed to an increment of PAF wetland conditional grant of about 24 millions. All the environmental social screening activities and all other activities will take care of gender and equity requirements in line with realization of sustainable development goals.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>166,052</b>	<b>119,546</b>	<b>400,724</b>
District Unconditional Grant (Wage)	105,016	78,762	105,612
Locally Raised Revenues	6,658	0	3,000
Other Transfers from Central Government	0	0	232,868
Sector Conditional Grant (Non-Wage)	54,379	40,784	59,243
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>166,052</b>	<b>119,546</b>	<b>400,724</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	105,016	74,850	105,612
Non Wage	61,037	33,822	295,111
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>166,052</b>	<b>108,672</b>	<b>400,724</b>

**Narrative of Workplan Revenues and Expenditure**

Community based services department expects to receive Ugx 400,723,652 next financial year 2020/2021.compared to the Budget of Ugx.166,052,449 for the previous financial year 2019//2020. The Overperformance in the overall Budget is attributed to the introduction of Luwero Rwenzori grant for Parish Community associations totaling to Ugx.220,500,000 . Its important to note that sector conditional grant nonn wage increased by Ugx. 4,000,000 . The funds will be spent on the following sectors; support to community development workers, support to PWD groups, labour issues, support to youth and children affairs, support to youth, women disability and elderly councils. Other sectors will be gender and cultural activities plus social rehabilitation activities. The implication is that the allocation of these funds is in line with gender and equity requirements by Equal opportunities commission.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>70,677</b>	<b>49,733</b>	<b>84,624</b>
District Unconditional Grant (Non-Wage)	26,571	19,928	48,571
District Unconditional Grant (Wage)	34,406	25,804	34,853
Locally Raised Revenues	9,700	4,000	1,200
<b>Development Revenues</b>	<b>231,634</b>	<b>231,634</b>	<b>23,136</b>
District Discretionary Development Equalization Grant	19,259	19,259	23,136
Multi-Sectoral Transfers to LLGs_Gou	212,376	212,376	0
<b>Total Revenues shares</b>	<b>302,311</b>	<b>281,367</b>	<b>107,760</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,406	25,192	34,853
Non Wage	36,271	22,993	49,771
<b>Development Expenditure</b>			
Domestic Development	231,634	12,629	23,136
External Financing	0	0	0
<b>Total Expenditure</b>	<b>302,311</b>	<b>60,814</b>	<b>107,760</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive Ugx.107,759,873 for the financial year 2020/21 compared to Ugx. 302,311,000 that had been allocated in 2019-2020. This under performance is explained by the non allocation of multi sectoral transfers to the department.. However , its important to note that this financial year, we were allocated Ugx. 20,000,000 in respect of PBS recurrent costs.to Planning department which we were not receiving before. The total allocation will be utilised majorly on payment of salaries ,allowances for operations ,preparation of statutory documents like Budgets,planning and formulation of the 3rd 5 year DDP 2020/21- 2024/25 Financial year..

implementation of gender and equity issues will be a priority in line with realisation of sustainable development goals.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>56,451</b>	<b>38,087</b>	<b>52,640</b>
District Unconditional Grant (Non-Wage)	14,301	10,725	15,306
District Unconditional Grant (Wage)	27,150	20,363	27,335
Locally Raised Revenues	15,000	7,000	10,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>56,451</b>	<b>38,087</b>	<b>52,640</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,150	20,317	27,335
Non Wage	29,301	13,280	25,306
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>56,451</b>	<b>33,597</b>	<b>52,640</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ugx. 52,640,000 in the financial year 2020/2021 compared to Ugx. 56,451,000 that was allocated in the final year 2019/2020. The under performance is attributed to poor performance of local revenue that culminated into the budget cut under local revenue. The Audit unit expects no increase in the annual budget FY 20/21. This is attributed to low collection of local revenues which is allocated to cater 51% of the internal audit total budget of Non wage activities. The department will while executing its mandate ensure compliance to gender and equity requirements by Equal opportunities commission and other MDAs.

**Vote :551 Sembabule District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>59,190</b>	<b>44,393</b>	<b>62,403</b>
District Unconditional Grant (Wage)	40,856	30,642	41,104
Locally Raised Revenues	0	0	3,000
Sector Conditional Grant (Non-Wage)	18,335	13,751	18,299
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>59,190</b>	<b>44,393</b>	<b>62,403</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,856	30,244	41,104
Non Wage	18,335	9,867	21,299
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>59,190</b>	<b>40,111</b>	<b>62,403</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ugx.62,403,000 in the financial year 2020/2021 compared to Ugx. 59,190,000 that was allocated in the financial year 2019/2020. This slight over performance is attributed to allocation of local revenue to the tune of 3 million to the department. However this year a total of 3,000,000 has been allocated from local revenues to cater for cooperative mobilization compared to last year where no local revenue was allocated due to low revenues as a result of prolonged quarantine on animal husbandry industry.

**Vote :551 Sembabule District**

**FY 2020/21**

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