

Vote :556 Yumbe 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 :

Signature :

Asaba Innocent Birekeyaho Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :556 Yumbe 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 :556 Yumbe 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	663,493	517,878	663,494
Discretionary Government Transfers	13,977,694	5,565,566	20,998,331
Conditional Government Transfers	27,447,955	21,025,520	31,821,265
Other Government Transfers	13,485,885	3,646,485	38,144,870
External Financing	7,325,556	1,374,291	4,785,693
Grand Total	62,900,583	32,129,739	96,413,653

Revenue Performance by end of March of the Running FY

Cumulatively, by the end of second quarter, Local revenue collected amounted to 365,681,000/= This accounted for 54% of the planned and budget for Local Revenues out of the overall budget of Shs 663,000,000/=.

Out of the entire budget of Discretionary funds budget of 13,977,694,000/= only 3,710,377,000/= was received by the end of second quarter. Represents only 27%

Conditional Government Transfers cumulatively by the end of second quarter performed at 49%

Other Government Transfers accounted for 21% performance during the first two quarters of the FY 2019/2020.

Donor was the worst performing revenue during the first two quarters of the current FY at only 14% of the annual approved budget

Planned Revenues for next FY

This draft budget has a revenue projection of Shs. 63,024,908,000/= of which LR is forecast at Shs 663,494,000/=, Discretionary Government transfers at Shs. 6,777,664,000/= Conditional Government transfers at Shs 28,756,124,000/= Other Government transfers at Shs 23,090,927,000/ and Finally External Financing of Shs 3,736,699,000/=

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	5,475,018	6,485,428	5,791,798
Finance	617,038	420,373	550,047
Statutory Bodies	820,247	573,615	1,171,235
Production and Marketing	6,044,624	1,610,339	16,748,415
Health	9,712,232	5,779,334	12,230,223
Education	19,680,793	14,271,301	25,674,791
Roads and Engineering	11,161,792	911,398	19,985,371
Water	3,274,484	744,236	4,163,939
Natural Resources	3,179,096	364,840	6,935,068
Community Based Services	2,452,462	623,000	2,565,681
Planning	274,043	204,095	295,221

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Internal Audit	104,013	50,719	146,563
Trade, Industry and Local Development	104,741	91,472	155,301
Grand Total	62,900,583	32,130,149	96,413,653
<i>o/w: Wage:</i>	<i>20,244,160</i>	<i>15,454,584</i>	<i>21,576,818</i>
<i>Non-Wage Recurrent:</i>	<i>15,962,881</i>	<i>10,060,584</i>	<i>21,090,869</i>
<i>Domestic Devt:</i>	<i>19,367,986</i>	<i>5,240,690</i>	<i>48,960,273</i>
<i>External Financing:</i>	<i>7,325,556</i>	<i>1,374,291</i>	<i>4,785,693</i>

Expenditure Performance by end of March FY 2019/20

The District will use funds for coordination, monitoring, financial reporting, maintenance of office and government facilities, and supervision of staff both at HLG and LLG levels, revenue collection and enhancement. Furthermore the District will use roads funds for maintenance, construction and repair of both roads and bridges, and maintenance of the newly acquired road equipment. The district plans to spend funds also on construction fence around the District headquarters, construction of District Council hall and construction of houses at institutions with the aim of provision of services to the population more boreholes will be drilled, while others rehabilitated & maintained and water user committees trained.

Key to note is also prioritisation of payments of Council areas emanating from Central government short falls in Exgatia and Honoraria

Planned Expenditures for the FY 2020/21

The District will use funds for coordination, monitoring, financial reporting, maintenance of office and government facilities, and supervision of staff both at HLG and LLG levels, revenue collection and enhancement. Furthermore the District will use roads funds for maintenance, construction and repair of both roads and bridges, and maintenance of the newly acquired road equipment. The district plans to spend funds also on construction fence around the District headquarters, construction of District Council hall and construction of houses at institutions with the aim of provision of services to the population more boreholes will be drilled, while others rehabilitated & maintained and water user committees trained.

Key to note is also prioritisation of payments of Council areas emanating from Central government short falls in Exgatia and Honoraria

Medium Term Expenditure Plans

In the medium term expenditure, emphasis will be on improvement of health infrastructures, integrated support supervisions, Review meetings, Road maintenance and constructions and repairs of roads and bridges, residential and non-residential buildings, drilling of boreholes, construction of public toilets, construction and renovations of classrooms, VIP latrines in institutions, Administrative blocks and office equipment. Besides, there will also be scaling up of technologies in production, market infrastructure developments, farmers Institutional developments, and Soil and water conversations. Focus will also be on strengthening Monitoring and evaluation activities of projects and programmes undertaken at both HLG and LLG and ensuring compliance on Environmental standards.

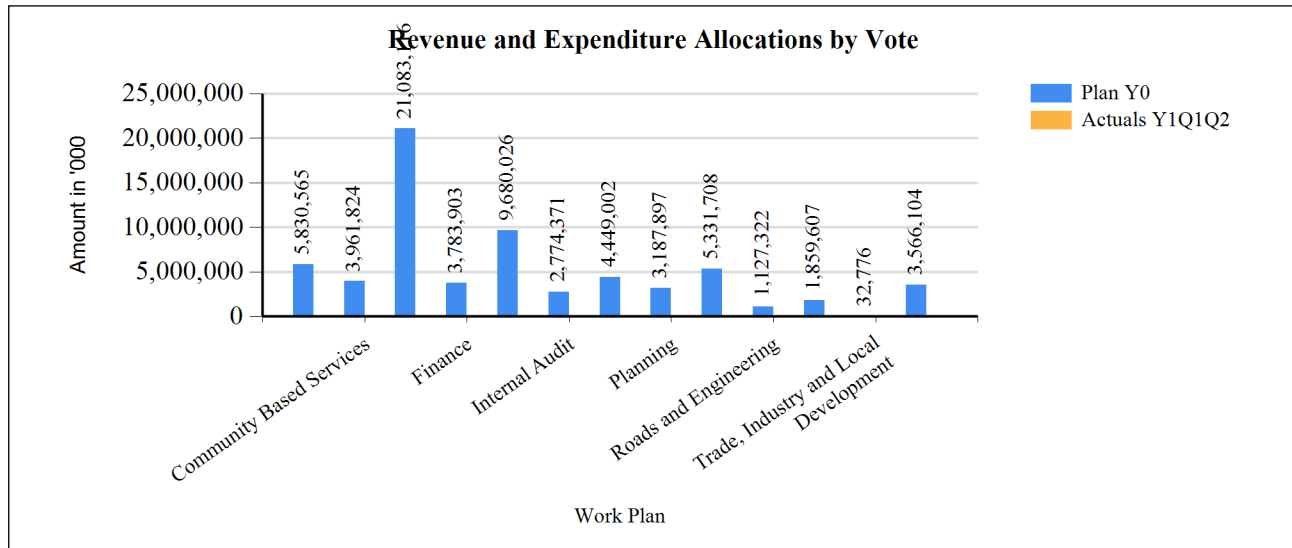
Challenges in Implementation

The district is very far from the centre and therefore is hard to reach and stay. Few professionals are not easy to attract and retain. There is also high population growth rate because of the religious and cultural influences, leading to high gender based violence against women, low girls retention in schools. Classrooms are fairly sufficient but staff accommodation is a real challenge in especially primary schools. The council also has insufficient means of transport for both technical and political staff especially for monitoring and mentoring of LLGs. There is insufficient office space for council committees, executive members and some technical officers. Finally, the lower belt of the district is water stressed and bore holes are usually flops apart from no direct funding for bridges.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	663,493	517,878	663,494
Advertisements/Bill Boards	14,800	800	14,800
Animal & Crop Husbandry related Levies	97,231	54,064	97,231
Application Fees	61,143	20,401	61,143
Business licenses	60,500	50,566	60,500
Capital Gains Tax	0	0	0
Court Filing Fees	0	25	0
Local Services Tax	76,485	231,901	76,486
Market /Gate Charges	168,383	91,121	168,383
Miscellaneous and unidentified taxes	5,696	30,511	5,696
Other Fees and Charges	54,600	34,217	54,600
Park Fees	26,500	0	26,500
Property related Duties/Fees	70,155	405	70,155
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	1,323	8,000
Registration of Businesses	20,000	2,545	20,000
2a. Discretionary Government Transfers	13,977,694	5,565,566	20,998,331
District Discretionary Development Equalization Grant	10,526,941	2,958,244	17,367,197
District Unconditional Grant (Non-Wage)	1,208,127	906,095	1,255,817
District Unconditional Grant (Wage)	1,874,248	1,405,686	2,009,794
Urban Discretionary Development Equalization Grant	77,029	77,029	72,185

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Urban Unconditional Grant (Non-Wage)	113,461	85,096	115,449
Urban Unconditional Grant (Wage)	177,888	133,416	177,888
2b. Conditional Government Transfer	27,447,955	21,025,520	31,821,265
Sector Conditional Grant (Wage)	18,192,024	13,915,482	19,389,136
Sector Conditional Grant (Non-Wage)	5,581,423	3,850,901	6,640,374
Sector Development Grant	2,195,007	2,195,007	4,112,116
Transitional Development Grant	91,945	10,000	79,863
General Public Service Pension Arrears (Budgeting)	0	0	165,589
Salary arrears (Budgeting)	53,849	53,849	0
Pension for Local Governments	498,623	373,967	637,991
Gratuity for Local Governments	835,084	626,313	796,194
2c. Other Government Transfer	13,485,885	3,646,485	38,144,870
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	0
Northern Uganda Social Action Fund (NUSAF)	2,455,576	20,360	2,455,576
Support to PLE (UNEB)	6,000	16,965	17,000
Uganda Road Fund (URF)	1,053,146	456,099	1,182,231
Uganda Women Entrepreneurship Program(UWEP)	0	0	385,139
Youth Livelihood Programme (YLP)	900,000	0	1,190,000
Uganda Sanitation Fund	0	0	0
Albertine Regional Sustainable Development Programme (ARSDP)	0	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	797,630	8,000	797,630
Infectious Diseases Institute (IDI)	150,000	10,710	210,000
Neglected Tropical Diseases (NTDs)	120,000	0	120,000
Development Response to Displacement Impacts Project (DRDIP)	6,581,374	3,134,352	24,784,595
Agriculture Cluster Development Project (ACDP)	1,422,160	0	7,002,699
3. External Financing	7,325,556	1,374,291	4,785,693
European Union (EU)	1,375,240	0	0
United Nations Children Fund (UNICEF)	4,609,062	565,358	2,363,138
United Nations Population Fund (UNPF)	113,400	9,801	363,377
United Nations High Commission for Refugees (UNHCR)	827,855	378,651	689,000
World Health Organisation (WHO)	200,000	405,109	1,170,178
Global Alliance for Vaccines and Immunization (GAVI)	200,000	15,373	200,000
Development Initiative for Northern Uganda (DINU)	0	0	0
Total Revenues shares	62,900,583	32,129,739	96,413,653

Vote :556 Yumbe District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Cumulatively, by the end of second quarter, Local revenue collected amounted to 365,681,000/= This accounted for 54% of the planned and budget for Local Revenues out of the overall budget of shs 663,000,000/=. Revenue sources from Miscellaneous & unidentified taxes and Local service tax performed as the best.

The rest of other revenue sources did not perform to the expectation of the District.

There was 0% receipts from the following revenue sources:- Central Gain tax, Park fees, Property rates, adevrtising and court fees

Central Government Transfers

Out of the entire budget of Discretionary funds budget of 13,977,694,000/= only 3,710,377,000/= was received by the end of second quarter. represents only 27% all the Discretionary funds performed above 50% with the exception of DDEG which was at only 19% cumulatively.

Conditional Government Transfers cumulatively by the end of second quarter performed at 49% of the Total annual budget. salary areas was best performing at 100% while Transitional development transfers performed poorly at 7%.

Other Government Transfers accounted for 21% performance during the first two quarters of the FY 2019/2020. Support to PLE was over whelming followed by DRDIP and Uganda Road Fund at 38% and 22% respectively. the rest of the other sources performed below 10% during the last two quarters.

External Financing

Donor was the worst performing revenue during the first two quarters of the current FY at only 14% of the annual approved budget. Due to immunization demand, WHO extended shs 356,094,000/= far and above their IPF allocation for the District while all other external financing performed below 10%

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

The District intends to strengthen the existing Local revenue sources through effective mobilization and lobbying to maintain the Local revenue base at shs.663,992,000/=in the Financial year 2020/2021.

However, with the revenue enhancement plan in place and the support of DINU through European Union, and the vigilance and Political will, the District targets to even do better and hence, envision a rise in the Local revenue collections..

Central Government Transfers

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Yumbe District Local Government plans to receive Shs 20,998,331,000/= from Discretionary transfers which includes DDEG shs 17,367,197,000/=, Un conditional Grant wage of Shs 2,009,794,000/=, Unconditional grant non wage recurrent of shs 1,255,817,000/= Urban DDEG of shs 72,185,000/= urban Unconditional grant Non wage Recurrent of shs 115,444,900/= and shs 177,888,000/= for Urban Conditional grant wage.

Shs 38,144,870,000/= from other Central Government transfers in the FY 2020/2021.. This source of funding will come from NUSAF is expected to contribute Shs.2,455,576,000/=, DRDIP shs. 24,784,595,000/=, ACDP shs. 7,002,699,000/= URF shs.1,182,231,000,000/=, YLP shs 900,000/= UMFSP shs 797,630,000/= UNEB shs 17,000,000/= and NTD shs 150,000,000/=

Conditional Government transfers to the District in the coming FY will amount to Shs.31,821,265,000/= where sector conditional grant will be shs 19,389,136,000/=, Sector Conditional grant non wage recurrent will be shs. 6,715,086/=, sector conditional grant will be shs.3,268,445,000/= transitional development grant to health for sanitation programming will be shs 81,945,000/= and Pensions shs 498,623,000/=

External Financing

Because of the current trend in Donor revenue performance in the District, we envisage a further drop of support to the District. However, the ceiling for donor has been kept at a drpoed to shs.4,785,693,000/= as we further see any further change in the performance. To date, we have assurance form UNICEF at shs 2,363,138,000/=, UNFPA is shs 363,377,000/= UNHCR is 689,000,000/= WHO and GAVI each contributing shs 200,000,000/= each to the External Financing source of Revenue to Yumbe District Local Government.

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	1,126,643	683,732	274,680
District Production Services	4,917,982	505,491	16,473,735
<i>Sub- Total of allocation Sector</i>	6,044,624	1,189,223	16,748,415
Sector :Works and Transport			
District, Urban and Community Access Roads	11,028,034	255,039	19,699,371
District Engineering Services	133,757	14,190	286,000
<i>Sub- Total of allocation Sector</i>	11,161,792	269,229	19,985,371
Sector :Trade and Industry			
Commercial Services	104,741	43,745	155,301
<i>Sub- Total of allocation Sector</i>	104,741	43,745	155,301
Sector :Education			
Pre-Primary and Primary Education	12,855,768	9,477,881	17,168,716
Secondary Education	3,159,111	2,215,377	5,437,902
Skills Development	1,686,712	1,136,929	1,686,712
Education & Sports Management and Inspection	1,791,985	711,433	1,381,462
Special Needs Education	187,218	0	0
<i>Sub- Total of allocation Sector</i>	19,680,793	13,541,620	25,674,791
Sector :Health			

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Primary Healthcare	7,455,726	4,347,100	11,035,870
District Hospital Services	327,721	245,791	773,122
Health Management and Supervision	1,928,785	370,178	421,231
Sub- Total of allocation Sector	9,712,232	4,963,069	12,230,223
Sector :Water and Environment			
Rural Water Supply and Sanitation	3,274,484	198,592	4,163,939
Natural Resources Management	3,179,096	341,142	6,935,068
Sub- Total of allocation Sector	6,453,580	539,735	11,099,007
Sector :Social Development			
Community Mobilisation and Empowerment	2,452,462	563,449	2,565,681
Sub- Total of allocation Sector	2,452,462	563,449	2,565,681
Sector :Public Sector Management			
District and Urban Administration	5,475,018	2,317,253	5,791,798
Local Statutory Bodies	820,247	498,544	1,171,235
Local Government Planning Services	274,043	166,613	295,221
Sub- Total of allocation Sector	6,569,308	2,982,410	7,258,254
Sector :Accountability			
Financial Management and Accountability(LG)	617,038	384,525	550,047
Internal Audit Services	104,013	45,988	146,563
Sub- Total of allocation Sector	721,051	430,512	696,610

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,175,420	5,528,965	3,425,120
District Unconditional Grant (Non-Wage)	346,092	323,924	187,339
District Unconditional Grant (Wage)	706,991	534,537	750,783
General Public Service Pension Arrears (Budgeting)	0	0	165,589
Gratuity for Local Governments	835,084	626,313	796,194
Locally Raised Revenues	60,811	82,936	55,649
Multi-Sectoral Transfers to LLGs_NonWage	194,672	311,599	191,397
Multi-Sectoral Transfers to LLGs_Wage	96,170	72,128	96,171
Other Transfers from Central Government	383,128	3,149,712	544,006

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Pension for Local Governments	498,623	373,967	637,991
Salary arrears (Budgeting)	53,849	53,849	0
Development Revenues	2,299,598	956,462	2,366,678
District Discretionary Development Equalization Grant	1,641,403	362,280	1,689,015
External Financing	409,396	256,071	300,000
Multi-Sectoral Transfers to LLGs_Gou	238,799	328,111	377,664
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	5,475,018	6,485,428	5,791,798

B: Breakdown of Workplan Expenditures

Recurrent Expenditure			
Wage	803,162	605,965	846,953
Non Wage	2,372,259	1,215,236	2,578,166
Development Expenditure			
Domestic Development	1,890,202	425,994	2,066,678
External Financing	409,396	70,057	300,000
Total Expenditure	5,475,018	2,317,253	5,791,798

Narrative of Workplan Revenues and Expenditure

Donor Funding shall be UGX 300000
Government of Uganda support is UGX 913,675,368
Non wage shall be UGX 2,329,933,199
Wage constitute UGX 813953469

Vote :556 Yumbe 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	473,503	326,398	458,961
District Unconditional Grant (Non-Wage)	79,299	59,474	60,550
District Unconditional Grant (Wage)	227,158	162,911	247,193
Locally Raised Revenues	40,000	20,000	27,000
Multi-Sectoral Transfers to LLGs_NonWage	86,129	53,324	83,301
Multi-Sectoral Transfers to LLGs_Wage	40,917	30,688	40,917
Development Revenues	143,535	93,976	91,086
District Discretionary Development Equalization Grant	56,564	56,565	40,000
External Financing	46,637	0	0
Multi-Sectoral Transfers to LLGs_Gou	40,333	37,411	51,086
Total Revenues shares	617,038	420,373	550,047
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	268,075	193,599	288,110
Non Wage	205,428	118,930	170,851
Development Expenditure			
Domestic Development	96,898	71,996	91,086
External Financing	46,637	0	0
Total Expenditure	617,038	384,525	550,047

Narrative of Workplan Revenues and Expenditure

The department has a fore cast of Shs496,461,481/= for recurrent revenue including wage s and expenditures and also shs281,085500/= as revenues to be spent on development for both the Higher and Lower Local Governments.

Vote :556 Yumbe 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	780,469	545,002	1,114,662
District Unconditional Grant (Non-Wage)	332,159	166,080	583,371
District Unconditional Grant (Wage)	150,936	132,724	193,256
Locally Raised Revenues	77,615	77,615	115,877
Multi-Sectoral Transfers to LLGs_NonWage	219,759	168,583	222,158
Development Revenues	39,777	28,613	56,573
District Discretionary Development Equalization Grant	7,403	7,403	8,500
Multi-Sectoral Transfers to LLGs_Gou	32,374	21,210	48,073
Total Revenues shares	820,247	573,615	1,171,235
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,936	110,605	193,256
Non Wage	629,533	366,728	921,406
Development Expenditure			
Domestic Development	39,777	21,210	56,573
External Financing	0	0	0
Total Expenditure	820,247	498,544	1,171,235

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2020/2021, the statutory bodies will receive 193,255,586 as Wages, 568,468,938as unconditional grant Nonwage , 8.500 million as DDEG, 115,877,200 as locally raised revenue for the implementation of planned activities in the sector

Vote :556 Yumbe 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	4,295,451	1,125,524	2,527,780
District Unconditional Grant (Non-Wage)	4,145	3,109	0
District Unconditional Grant (Wage)	137,812	120,253	137,812
Locally Raised Revenues	8,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	43,225	17,884	38,916
Other Transfers from Central Government	2,800,565	8,000	1,059,768
Sector Conditional Grant (Non-Wage)	435,790	326,842	425,369
Sector Conditional Grant (Wage)	865,914	649,435	865,914
Development Revenues	1,749,173	484,816	14,220,635
District Discretionary Development Equalization Grant	131,652	131,652	15,000
External Financing	1,207,016	0	0
Multi-Sectoral Transfers to LLGs_Gou	217,504	160,163	235,764
Other Transfers from Central Government	0	0	13,777,513
Sector Development Grant	193,001	193,001	192,358
Total Revenues shares	6,044,624	1,610,339	16,748,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,003,726	594,709	1,003,726
Non Wage	3,291,725	355,835	1,524,053
Development Expenditure			
Domestic Development	542,157	238,679	14,220,635
External Financing	1,207,016	0	0
Total Expenditure	6,044,624	1,189,223	16,748,415

Narrative of Workplan Revenues and Expenditure

Vote :556 Yumbe District**FY 2020/21**

Sector allocation is 5,331,092,567 with 2,419,085,442 as recurrent budget and 2,912,007,125 as development. SDG 487,785,123, DDEG 15,000,000, MST LLG 236,76,3855 and Other transfers from central Government 2,449,757,040; NUSAF 3 of 925,344,815 and DRDIP of 1,524,411,823.

UMFSNP 797,630,000, ACDP 262,138,000, Transfers to LLG of 36,416,000,, District UCG W 137,812,284, SCG NW 454,212,903 and SCG W of 865,913,835

Funds will be used to provide extension and advisory services to farmers across the district under the sub sectors of Crop, Livestock, Fisheries and Entomology as well as paying staff salaries in the sector.

Vote :556 Yumbe 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	5,954,958	4,281,014	7,926,505
District Unconditional Grant (Non-Wage)	7,469	5,602	0
Locally Raised Revenues	6,000	0	4,800
Multi-Sectoral Transfers to LLGs_NonWage	44,940	22,846	50,819
Other Transfers from Central Government	270,000	32,675	330,000
Sector Conditional Grant (Non-Wage)	901,049	675,766	2,314,050
Sector Conditional Grant (Wage)	4,725,499	3,544,125	5,226,836
Development Revenues	3,757,275	1,498,321	4,303,718
District Discretionary Development Equalization Grant	278,406	278,406	100,000
External Financing	2,385,502	995,641	2,850,493
Multi-Sectoral Transfers to LLGs_Gou	116,892	89,745	137,320
Other Transfers from Central Government	760,000	0	950,000
Sector Development Grant	134,529	134,529	186,042
Transitional Development Grant	81,945	0	79,863
Total Revenues shares	9,712,232	5,779,334	12,230,223
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,725,499	3,337,984	5,226,836
Non Wage	1,229,458	693,198	2,699,669
Development Expenditure			
Domestic Development	1,371,773	450,653	1,453,225
External Financing	2,385,502	481,233	2,850,493
Total Expenditure	9,712,232	4,963,069	12,230,223

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Health Sector has a total budget allocation of UgX 12,230,222,535. Of this budget UgX 5,226,835,964 (42.7%) is for Wage, UgX 2,699,668,803 (22.1%) is Non-wage, UgX 1,453,225,248 (11.9%) is for GOU development and UgX 2,850,492,520 (23.3%) is External Financing (Donor development).

Vote :556 Yumbe 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	16,814,926	12,478,970	16,941,699
District Unconditional Grant (Non-Wage)	5,976	4,482	0
District Unconditional Grant (Wage)	98,705	62,892	98,705
Locally Raised Revenues	26,000	0	10,800
Multi-Sectoral Transfers to LLGs_NonWage	55,880	8,504	56,489
Other Transfers from Central Government	6,000	0	17,000
Sector Conditional Grant (Non-Wage)	4,021,754	2,681,169	3,462,318
Sector Conditional Grant (Wage)	12,600,611	9,721,922	13,296,386
Development Revenues	2,865,867	1,792,331	8,733,093
District Discretionary Development Equalization Grant	178,406	178,406	0
External Financing	285,161	0	614,404
Multi-Sectoral Transfers to LLGs_Gou	289,446	341,071	307,136
Other Transfers from Central Government	840,000	0	5,675,000
Sector Development Grant	1,272,854	1,272,854	2,136,553
Total Revenues shares	19,680,793	14,271,301	25,674,791
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,699,317	9,711,498	13,395,092
Non Wage	4,115,610	2,203,228	3,546,607
Development Expenditure			
Domestic Development	2,580,706	1,626,894	8,118,689
External Financing	285,161	0	614,404
Total Expenditure	19,680,793	13,541,620	25,674,791

Narrative of Workplan Revenues and Expenditure

The sector plans to receive 16,941,698.705 as total revenue to be spent for payment of salaries of headteachers ,teachers Education technical staff and tutors ,Other areas of expenditure includes inspection ,supervision and monitoring of teaching and learning process.The development revenues will be spent in construction of classrooms ,and other development projects

Vote :556 Yumbe District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,186,615	586,234	1,338,401
District Unconditional Grant (Non-Wage)	5,976	4,482	0
District Unconditional Grant (Wage)	92,424	72,723	124,824
Locally Raised Revenues	6,500	0	5,200
Multi-Sectoral Transfers to LLGs_NonWage	14,169	42,130	11,746
Multi-Sectoral Transfers to LLGs_Wage	14,400	10,800	14,400
Other Transfers from Central Government	1,053,146	456,099	1,182,231
Development Revenues	9,975,177	325,164	18,646,970
District Discretionary Development Equalization Grant	5,885,486	325,164	13,309,788
Multi-Sectoral Transfers to LLGs_Gou	12,627	0	4,790
Other Transfers from Central Government	4,077,064	0	5,332,392
Total Revenues shares	11,161,792	911,398	19,985,371
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	106,824	80,680	139,224
Non Wage	1,079,791	160,685	1,199,177
Development Expenditure			
Domestic Development	9,975,177	27,865	18,646,970
External Financing	0	0	0
Total Expenditure	11,161,792	269,229	19,985,371

Narrative of Workplan Revenues and Expenditure

Vote :556 Yumbe District**FY 2020/21**

Under Uganda road fund a total budget of UGX 1,316,000,000= for District, Urban and community access road maintenance of which UGX 410,911,052= is planned for Urban roads, UGX. 327,076,162= for sub county bottle necks removal and UGX. 578,199,927= for maintenance of Feeder roads.

UGX. 11,960,877= under Unconditional grant Non wage of which UGX. 5,200,000= is Local revenue and UGX. 6,760,877= None wage recurrent

UGX. 3,996,704,302= planned under DRDIP, NUSAF, and ACDP of which UGX. 1,350,000,000= for DRDIP, UGX. 1,344,544,302= for NUSAF, UGX, 1,302,160,000= ACDP under other transfers from central government

Under DDEG a total budget of UGX. 443,000,000= of which UGX. 393,000,000= for completion of engineering office and UGX. 50,000,000= for start of construction of perimeter wall in Yumbe district office

Vote :556 Yumbe 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	101,326	61,927	243,656
District Unconditional Grant (Non-Wage)	2,000	1,500	0
District Unconditional Grant (Wage)	26,400	19,800	26,400
Locally Raised Revenues	8,000	0	6,400
Multi-Sectoral Transfers to LLGs_NonWage	15,684	3,696	16,814
Sector Conditional Grant (Non-Wage)	49,242	36,931	194,042
Development Revenues	3,173,159	682,309	3,920,283
District Discretionary Development Equalization Grant	25,827	25,827	0
External Financing	2,451,799	0	631,797
Multi-Sectoral Transfers to LLGs_Gou	100,910	61,859	101,108
Other Transfers from Central Government	0	0	1,590,214
Sector Development Grant	594,623	594,623	1,597,164
Total Revenues shares	3,274,484	744,236	4,163,939
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,400	18,670	26,400
Non Wage	74,926	27,865	217,256
Development Expenditure			
Domestic Development	721,359	152,057	3,288,485
External Financing	2,451,799	0	631,797
Total Expenditure	3,274,484	198,592	4,163,939

Narrative of Workplan Revenues and Expenditure

The higher LG expects to receive and expend on the various planned outputs 6,400,000= from LR; 26,400,000= district unconditional grant wage; 194,042,392= sector conditional grant NW; 1,597,163,560= Sector development grant and 631,797,200= External financing from UNICEF.

1,590,214,161= from other central government transfers - DRDIP. All the workplan revenues and expenditures for the FY 2020 - 2021 totals to 4,019,617,313=. The LLG expects to receive and expend 16,814,000= from multi sectoral transfers to LLG - NW; 101,110,769= from multi sectoral transfer to LLG - GoU all totalling to 117,924,769=

Vote :556 Yumbe 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	1,822,052	143,696	6,391,348
District Unconditional Grant (Non-Wage)	6,258	4,694	8,278
District Unconditional Grant (Wage)	139,684	97,563	139,684
Locally Raised Revenues	10,000	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	27,734	9,644	26,979
Multi-Sectoral Transfers to LLGs_Wage	26,400	19,800	26,400
Other Transfers from Central Government	1,595,983	0	6,111,607
Sector Conditional Grant (Non-Wage)	15,993	11,995	70,400
Development Revenues	1,357,043	221,144	543,720
District Discretionary Development Equalization Grant	744,437	46,841	53,238
External Financing	540,045	122,579	389,000
Multi-Sectoral Transfers to LLGs_Gou	72,561	51,723	101,482
Total Revenues shares	3,179,096	364,840	6,935,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	166,084	117,363	166,084
Non Wage	1,655,968	26,332	6,225,264
Development Expenditure			
Domestic Development	816,999	75,450	154,720
External Financing	540,045	121,996	389,000
Total Expenditure	3,179,096	341,142	6,935,068

Narrative of Workplan Revenues and Expenditure

Workplane revenues and expenditures for 2020-2021 runs as follow:

At the HLG; the Sector CG-NW will be 16, 391,740; Local Revenue will be 8,000,000; DUCGNW will be 8,277,552; DUCG-Wage will be 139,684,452; DDEG will be 155,000,000; DRDIP will be 2,540,687,041; UNHCR will be 389,000,000.

At LLG level, recurrent revenue will be 50,871,000 and edevelopment revenue will be 101,482,000.

Vote :556 Yumbe 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	1,290,775	262,531	1,996,913
District Unconditional Grant (Non-Wage)	7,469	5,299	3,000
District Unconditional Grant (Wage)	184,527	137,854	184,527
Locally Raised Revenues	8,000	0	14,400
Multi-Sectoral Transfers to LLGs_NonWage	65,957	25,762	78,993
Other Transfers from Central Government	900,000	0	1,575,139
Sector Conditional Grant (Non-Wage)	124,821	93,615	140,854
Development Revenues	1,161,687	360,469	568,769
District Discretionary Development Equalization Grant	16,522	16,522	13,238
Multi-Sectoral Transfers to LLGs_Gou	345,164	343,947	555,531
Other Transfers from Central Government	800,000	0	0
Total Revenues shares	2,452,462	623,000	2,565,681
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,527	134,886	184,527
Non Wage	1,106,247	84,616	1,812,385
Development Expenditure			
Domestic Development	1,161,687	343,947	568,769
External Financing	0	0	0
Total Expenditure	2,452,462	563,449	2,565,681

Narrative of Workplan Revenues and Expenditure

Vote :556 Yumbe District**FY 2020/21**

The department Revenue will be as follows below;

Recurrent Revenue:

Local Revenue: 14,400,000

District unconditional wage; 184,527,372

Sector Conditional Grant(non wage); 127,927,273

Others transfers; 900,000,000.

Multi sectoral to LLGs nonwage; 65,993,000

Development Revenue includes;

Domestic Development; 13,237,500

Multi sectoral transfer to LLG; 559,031,108

The Breakdown of Expenditure will be as follows;

Recurrent

Wage; 184,527,372

Non wage; 1,115,903,651

Development

Domestic Development;572268608

Vote :556 Yumbe 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	156,274	79,778	130,329
District Unconditional Grant (Non-Wage)	54,574	40,931	37,467
District Unconditional Grant (Wage)	46,500	24,876	46,500
Locally Raised Revenues	10,000	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	45,199	13,971	43,362
Development Revenues	117,769	124,317	164,891
District Discretionary Development Equalization Grant	65,769	65,769	78,531
Multi-Sectoral Transfers to LLGs_Gou	52,000	58,548	86,361
Total Revenues shares	274,043	204,095	295,221
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,500	18,950	46,500
Non Wage	109,774	42,974	83,829
Development Expenditure			
Domestic Development	117,769	104,689	164,891
External Financing	0	0	0
Total Expenditure	274,043	166,613	295,221

Narrative of Workplan Revenues and Expenditure

The department has a fore cast of Shs 204,202,000/= for the coming FY 2020/2021. This will comprise on Shs 46,467,000/= Non wage recurrent, Shs 46,500,000/= wage, Shs 3,000,000/= Local Revenue and Shs 108,235,000/= for DDEG. The department does not have any budget revenue from external financing and Other Central Government transfers.

Where as the expenditure for the FY 2020/2021 has balanced with the Revenue sourced for the department.

Vote :556 Yumbe 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	91,057	47,519	92,089
District Unconditional Grant (Non-Wage)	22,408	16,806	21,750
District Unconditional Grant (Wage)	37,670	22,521	34,670
Locally Raised Revenues	4,000	0	3,800
Multi-Sectoral Transfers to LLGs_NonWage	26,979	8,192	31,869
Development Revenues	12,956	3,200	54,474
District Discretionary Development Equalization Grant	0	0	26,475
Multi-Sectoral Transfers to LLGs_Gou	12,956	3,200	27,999
Total Revenues shares	104,013	50,719	146,563
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,670	18,556	34,670
Non Wage	53,387	24,232	57,419
Development Expenditure			
Domestic Development	12,956	3,200	54,474
External Financing	0	0	0
Total Expenditure	104,013	45,988	146,563

Narrative of Workplan Revenues and Expenditure

Internal audit HLG has been allocated shillings 18,450,136 Non wage recurrent and DDEG of shillings 30,000,000.

Internal audit LLG has been allocated shillings 28,868,781 non wage and shillings 27,999,000 DDEG

DDEG for HLG has been planned to acquire motorcycle for the head of internal audit, acquire 2 office desks and two executive chairs. The total cost of the assets projected to be shillings 25,000,000. Meanwhile- shillings 5,000,000 has been earmarked for Monitoring of capital projects across the district.

Shillings 18,450,136 (UCG-NW) planned to undertake Management of internal audit office including audit of all government units in the district under the mandate of internal audit.

Allocations to LLGs are to undertake audit of primary schools, health center IIs and IIIs and coordination of internal audit functions there.

Vote :556 Yumbe 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	64,214	47,611	80,224
District Unconditional Grant (Non-Wage)	2,000	6,000	13,444
District Unconditional Grant (Wage)	25,438	17,030	25,438
Locally Raised Revenues	4,000	0	8,000
Sector Conditional Grant (Non-Wage)	32,776	24,582	33,341
Development Revenues	40,527	43,860	75,077
District Discretionary Development Equalization Grant	40,527	43,860	75,077
Total Revenues shares	104,741	91,472	155,301
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,438	15,808	25,438
Non Wage	38,776	18,738	54,786
Development Expenditure			
Domestic Development	40,527	9,200	75,077
External Financing	0	0	0
Total Expenditure	104,741	43,745	155,301

Narrative of Workplan Revenues and Expenditure

the department shall receive a total of 23% increase from FY 2019-2020 comprising of just 1% increase on sector CG Non wage, 50% on locally raised revenue, 76% on district UCG Non wage, whereas no increase on wage bill. The funds shall be spent on 4 major out puts of trade development services, enterprise development services, market linkage services and cooperative mobilization and out reach.

Vote :556 Yumbe District

FY 2020/21
