

Vote :559 Kaabong 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 :



Wamburu David Wasikye

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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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 :559 Kaabong 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	87,179	158,199	206,556
Discretionary Government Transfers	2,993,051	2,480,867	3,470,387
Conditional Government Transfers	10,519,170	8,020,248	12,542,686
Other Government Transfers	6,799,477	527,151	799,378
External Financing	7,602,229	943,468	3,099,525
Grand Total	28,001,107	12,129,933	20,118,532

Revenue Performance by end of March of the Running FY

The total revenue share was UGX 12,129,933,000 (43%) of the annual budget of UGX 28,001,107,000. The outturn was majorly low in Other Government Transfers and External Financing. The revenue outturn was however extremely high in Locally Raised Revenues and also high in Discretionary Government Transfers.

Planned Revenues for next FY

Total Revenue is expected to decrease by UGX 7,882,575,000 (28.15%) from UGX 28,001,107,000 in FY 2019/20 to UGX 20,118,532,000 majorly due to the decrease in the allocations of Conditional Government Transfers, Other Government Transfers and External Funding. There is however increased allocation of Locally Raised Revenues, Discretionary Government Transfers and Conditional Government Transfers.

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	1,461,208	1,125,372	2,891,068
Finance	236,217	238,518	382,132
Statutory Bodies	632,127	493,290	745,426
Production and Marketing	6,454,235	640,056	902,026
Health	6,688,075	2,775,127	5,221,561
Education	6,307,457	4,681,786	6,256,561
Roads and Engineering	670,831	579,751	680,477
Water	2,696,839	437,752	965,722
Natural Resources	89,620	97,205	167,639
Community Based Services	2,199,590	560,296	1,243,323
Planning	500,818	338,102	572,033
Internal Audit	25,890	20,193	35,183

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Trade, Industry and Local Development	38,199	13,338	55,382
Grand Total	28,001,107	12,000,785	20,118,532
<i>o/w: Wage:</i>	<i>8,718,278</i>	<i>6,473,056</i>	<i>8,999,923</i>
<i>Non-Wage Recurrent:</i>	<i>4,417,961</i>	<i>3,062,860</i>	<i>5,981,400</i>
<i>Domestic Devt:</i>	<i>7,262,638</i>	<i>1,521,402</i>	<i>2,037,684</i>
<i>External Financing:</i>	<i>7,602,229</i>	<i>943,468</i>	<i>3,099,525</i>

Expenditure Performance by end of March FY 2019/20

Funds will be spent for various activities and projects in the sectors. Save for Administration, Roads and Engineering, Natural Resources, Water, Natural Resources, Planning and Trade, the rest of the Sectors have decreased allocations due to reduced allocations in Conditional Government Transfer, Other Government Transfer and External Financing.

Planned Expenditures for the FY 2020/21

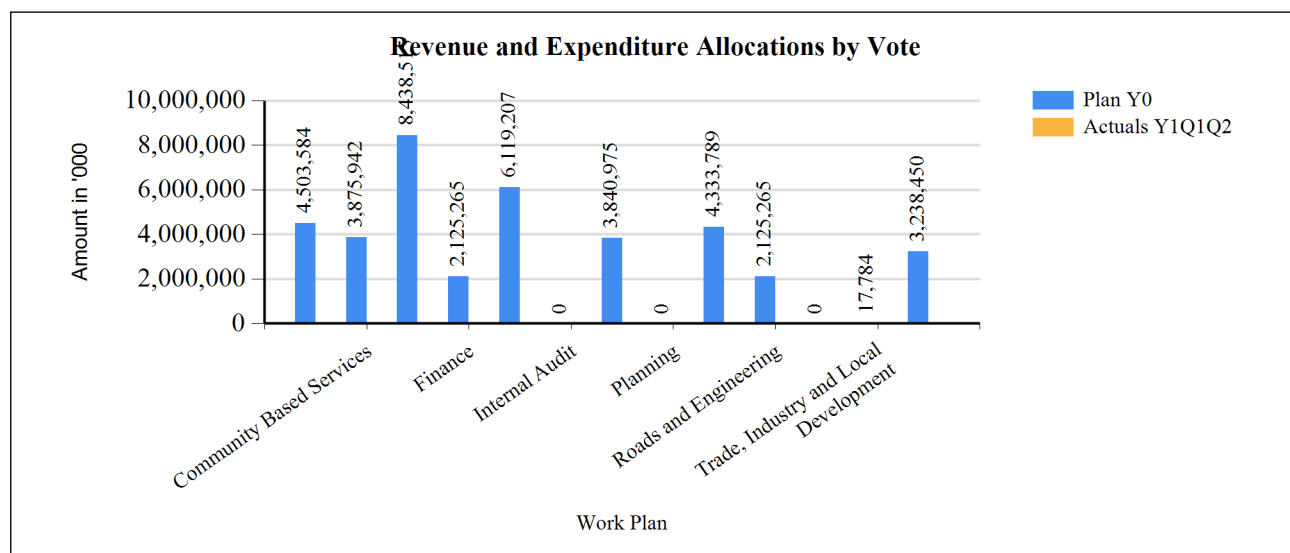
Given the sharp decline of Other Government Transfers, especially NUSAF3 and the emergence of Covid-19 Pandemic, the district plans to mobilize the communities, through existing government structures, to sustain the gains so far achieved and to efficiently use the DDEG funding and OWC inputs as the country and the world over fight to contain the Covi-19 pandemic.

Medium Term Expenditure Plans

The district plans to provide infrastructure and other services so as to improve access to the basic needs to the community especially through the construction of pit latrines, roads, water points, Phase I of the Council Chambers, etc. Funds will as well be spent on investments that promote wealth creation so as to improve livelihoods.

Challenges in Implementation

Lockdown as a result of Covid-19; Limited infrastructure; Poor road conditions; Low water coverage; Over strain in social services due to influx of immigrants; Pests, diseases and problem animals that affect/destroy livestock and crops; Over dependence on CGTs; Low capacity of the service providers; Low staffing levels; High poverty levels; Unsupportive cultural beliefs and mindsets; High environmental degradation; Increasing incidence of land/border conflicts; Inadequate equipment and means of transport; Drugs stock outs.

G1: Graph on the revenue and expenditure allocations by Department

Vote :559 Kaabong District**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	87,179	158,199	206,556
Advance Recoveries	0	0	0
Agency Fees	20,500	28,850	40,500
Business licenses	0	0	5,400
Land Fees	1,000	0	3,000
Local Services Tax	10,000	25,343	20,000
Market /Gate Charges	0	0	0
Miscellaneous and unidentified taxes	0	0	114,520
Miscellaneous receipts/income	36,500	70,231	0
Other Fees and Charges	14,679	26,285	17,040
Registration of Businesses	0	7,490	0
Royalties	4,500	0	6,096
2a. Discretionary Government Transfers	2,993,051	2,480,867	3,470,387
District Discretionary Development Equalization Grant	908,309	908,309	1,277,079
District Unconditional Grant (Non-Wage)	644,118	483,088	694,648
District Unconditional Grant (Wage)	1,291,401	968,550	1,341,075
Urban Discretionary Development Equalization Grant	36,007	36,007	33,363
Urban Unconditional Grant (Non-Wage)	44,321	33,241	44,186
Urban Unconditional Grant (Wage)	68,895	51,671	80,036
2b. Conditional Government Transfer	10,519,170	8,020,248	12,542,686
Sector Conditional Grant (Wage)	7,357,982	5,541,074	7,578,812
Sector Conditional Grant (Non-Wage)	1,897,044	1,320,064	2,194,087
Sector Development Grant	577,762	577,762	650,479
Transitional Development Grant	19,802	19,802	19,802
General Public Service Pension Arrears (Budgeting)	93,796	93,796	551,346
Salary arrears (Budgeting)	152,647	152,647	0
Pension for Local Governments	238,408	178,806	299,852
Gratuity for Local Governments	181,729	136,296	1,248,308
2c. Other Government Transfer	6,799,477	527,151	799,378
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Northern Uganda Social Action Fund (NUSAF)	5,563,462	65,418	57,422
Support to PLE (UNEB)	5,970	6,894	6,894
Uganda Road Fund (URF)	525,901	454,839	530,473
Uganda Women Entrepreneurship Program(UWEP)	0	0	19,280

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Vegetable Oil Development Project	0	0	0
Youth Livelihood Programme (YLP)	472,294	0	0
Regional Pastoral Livelihoods Resilience Project	100,000	0	100,000
Support to Production Extension Services	131,849	0	0
Development Response to Displacement Impacts Project (DRDIP)	0	0	0
Micro Projects under Karamoja Development Programme	0	0	40,909
Results Based Financing (RBF)	0	0	44,400
3. External Financing	7,602,229	943,468	3,099,525
United Nations Children Fund (UNICEF)	7,102,229	757,897	2,643,612
United Nations Population Fund (UNPF)	0	0	30,000
Global Fund for HIV, TB & Malaria	0	0	2,720
World Health Organisation (WHO)	200,000	133,919	300,000
Global Alliance for Vaccines and Immunization (GAVI)	200,000	51,652	123,193
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	100,000	0	0
Total Revenues shares	28,001,107	12,129,933	20,118,532

Vote :559 Kaabong District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The total revenue was UGX 39,937,000 (46%) of the budgeted 87,179,000 and the outturn was high because of the low IPFs appropriated by Parliament during the budget approval. Only Local Services Tax, Other Fees and Charges and Miscellaneous receipts/income were considered as the revenue sources as a result of the appropriation of the budget by Parliament.

Central Government Transfers

The total funds received amounted to UGX 3,943,490,000 (19.4%) of the budgeted UGX 20,311,699,000 and this was higher than the budgeted because General Public Service Pension Arrears and Salary arrears were released in the quarter and also MoFPED also releases Sector Development Grant and Transitional Development Grant by Q3 to allow for timely execution of projects

External Financing

Only UGX 462,345,000 (6%) of the annual budget of UGX 7,602,229,000 was released as funds were only received from UNICEF and WHO

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

Locally Raised Revenues is expected to increase by UGX 119,377,000 (136.93%) from UGX 87,179,000 in FY 2019/20 to UGX 206,556,000 majorly because of a low IPF appropriated by Parliament during the approval of the budget. However, compared to the previous years, the projection is low as a result of the breakaway of Karenga District since Kidepo Valley Conservation Area was contributing a large portion of the Locally Raised Revenue.

Central Government Transfers

Projected revenue amounts to UGX 16,812,451,000 compared to UGX 20,311,699,000 in FY 2019/20 and this shows a decline of UGX 3,499,248,000 (20.81%) majorly because of: - Non-allocation of Salary arrears (Budgeting), Support to Production Extension Services and Youth Livelihood Programme (YLP); Sharp decline in Other Government Transfers, especially NUSAF3 that declined by UGX 5,506,040,000 (98.97%). There are however new allocations of Uganda Women Entrepreneurship Programme (UWEP), Micro Projects under Karamoja Development Programme and Results Based Financing (RBF). There are also remarkable increased allocations of District Discretionary Development Equalization Grant, Sector Conditional Grant (Non-Wage), General Public Service Pension Arrears (Budgeting) and Gratuity for Local Governments.

External Financing

The funding has reduced from UGX 7,602,229,000 in FY 2019/20 to only UGX 2,817,161,000 and this shows a decline by UGX 4,785,068,000 (62.9%). The decline is majorly because no funding is expected from Global Alliance for Vaccines and Immunization (GAVI) and reduced allocations from United Nations Children Fund (UNICEF) and Gesellschaft fur Internationale Zusammenarbeit (GIZ).

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	572,340	314,610	646,160
District Production Services	5,881,896	136,890	255,866
Sub- Total of allocation Sector	6,454,235	451,500	902,026
Sector :Works and Transport			
District, Urban and Community Access Roads	670,831	468,036	680,477

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<i>Sub- Total of allocation Sector</i>	670,831	468,036	680,477
Sector :Trade and Industry			
Commercial Services	38,199	12,856	55,382
<i>Sub- Total of allocation Sector</i>	38,199	12,856	55,382
Sector :Education			
Pre-Primary and Primary Education	3,266,872	1,996,580	3,421,437
Secondary Education	969,928	236,564	905,350
Skills Development	1,576,993	412,536	1,576,993
Education & Sports Management and Inspection	490,695	216,756	347,446
Special Needs Education	2,969	1,728	5,335
<i>Sub- Total of allocation Sector</i>	6,307,457	2,864,164	6,256,561
Sector :Health			
Primary Healthcare	2,963,657	2,185,927	739,555
District Hospital Services	190,734	121,950	457,600
Health Management and Supervision	3,533,683	388,111	4,024,406
<i>Sub- Total of allocation Sector</i>	6,688,075	2,695,987	5,221,561
Sector :Water and Environment			
Rural Water Supply and Sanitation	2,696,839	171,703	965,722
Natural Resources Management	89,620	97,004	167,639
<i>Sub- Total of allocation Sector</i>	2,786,459	268,707	1,133,361
Sector :Social Development			
Community Mobilisation and Empowerment	2,199,590	418,486	1,243,323
<i>Sub- Total of allocation Sector</i>	2,199,590	418,486	1,243,323
Sector :Public Sector Management			
District and Urban Administration	1,461,208	859,610	2,891,068
Local Statutory Bodies	632,127	326,650	745,426
Local Government Planning Services	500,818	75,756	572,033
<i>Sub- Total of allocation Sector</i>	2,594,153	1,262,017	4,208,528
Sector :Accountability			
Financial Management and Accountability(LG)	236,217	227,640	382,132
Internal Audit Services	25,890	16,634	35,183
<i>Sub- Total of allocation Sector</i>	262,107	244,274	417,314

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			

Vote :559 Kaabong District**FY 2020/21**

Recurrent Revenues	1,359,569	1,018,478	2,701,728
District Unconditional Grant (Non-Wage)	50,882	34,913	72,390
District Unconditional Grant (Wage)	541,197	310,612	405,435
General Public Service Pension Arrears (Budgeting)	93,796	93,796	551,346
Gratuity for Local Governments	181,729	136,296	1,248,308
Locally Raised Revenues	25,000	42,383	28,000
Multi-Sectoral Transfers to LLGs_NonWage	65,067	53,750	75,950
Pension for Local Governments	238,408	178,806	299,852
Salary arrears (Budgeting)	152,647	152,647	0
Urban Unconditional Grant (Wage)	10,843	15,273	20,446
Development Revenues	101,639	106,894	189,340
District Discretionary Development Equalization Grant	50,802	50,802	52,175
Multi-Sectoral Transfers to LLGs_Gou	50,837	56,092	137,165
Total Revenues shares	1,461,208	1,125,372	2,891,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	552,040	325,885	425,882
Non Wage	807,529	455,034	2,275,846
Development Expenditure			
Domestic Development	101,639	78,691	189,340
External Financing	0	0	0
Total Expenditure	1,461,208	859,610	2,891,068

Narrative of Workplan Revenues and Expenditure

Revenue of UGX 2,677,953,000 is expected as compared to UGX 1,345,304,000 in FY 2019/20 and this shows an increment of UGX 1,332,649,000 (49.76%). The increment is majorly because of increased allocation of all the other revenue sources save for District Unconditional Grant (Wage). There however no allocation of Salary Arrears (Budgeting). Of the expected funds; UGX 425,882,000 (15.9%) will be spent on Wages, UGX 2,199,896,000 (82.15%) will be spent on Non-Wage and UGX 52,175,000 (1.95%) will be spent on Domestic Development (Performance Improvement).

Vote :559 Kaabong 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	228,258	226,376	358,712
District Unconditional Grant (Non-Wage)	47,500	35,625	70,000
District Unconditional Grant (Wage)	116,809	139,767	211,691
Locally Raised Revenues	15,179	12,678	17,000
Multi-Sectoral Transfers to LLGs_NonWage	34,062	33,548	52,299
Urban Unconditional Grant (Wage)	14,707	4,757	7,723
Development Revenues	7,959	12,142	23,420
District Discretionary Development Equalization Grant	2,500	2,980	5,500
Multi-Sectoral Transfers to LLGs_Gou	5,459	9,162	17,920
Total Revenues shares	236,217	238,518	382,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,516	144,525	219,413
Non Wage	96,742	77,172	139,299
Development Expenditure			
Domestic Development	7,959	5,943	23,420
External Financing	0	0	0
Total Expenditure	236,217	227,640	382,132

Narrative of Workplan Revenues and Expenditure

Planned revenue is expected to increase by UGX 115,217,000 (58.58%%) from UGX 196,696,000 in FY 2019/20 to UGX 311,913,000. The increase is majorly as a result of: - Increased allocations in District Unconditional Grant (Non-Wage), District Unconditional Grant (Wage), Locally Raised Revenues and District Discretionary Development Equalization Grant. However, there is reduction in allocation of Urban Unconditional Grant (Wage) because one staff was appointed as Finance Officer at the district level as a result of restructuring exercise. Of the expected revenue, UGX 219,413,244 (70.34%) will be spent on wage, UGX 87,000,000 (27.89%) will be spent on Non-Wage Recurrent activities and UGX 5,500,000 (1.76%) will be spent on Domestic Development (procurement of IT equipment).

Vote :559 Kaabong 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	632,127	493,290	732,382
District Unconditional Grant (Non-Wage)	389,692	292,280	384,598
District Unconditional Grant (Wage)	155,745	118,905	227,711
Locally Raised Revenues	16,000	16,000	18,000
Multi-Sectoral Transfers to LLGs_NonWage	65,746	63,633	95,646
Urban Unconditional Grant (Wage)	4,944	2,472	6,427
Development Revenues	0	0	13,044
District Discretionary Development Equalization Grant	0	0	13,044
Total Revenues shares	632,127	493,290	745,426
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,689	121,377	234,138
Non Wage	471,438	205,274	498,244
Development Expenditure			
Domestic Development	0	0	13,044
External Financing	0	0	0
Total Expenditure	632,127	326,650	745,426

Narrative of Workplan Revenues and Expenditure

Expected Revenue is UGX 649,780,000 compared to UGX 566, 381,000 in FY 2019/20 and this shows an increase by UGX 83,399,000 (14.72%). This is majorly because of: - New allocation of District Discretionary Development Equalization Grant for DDEG monitoring by the DEC and RDC; Increased allocations in: District Unconditional Grant (Wage), Locally Raised Revenues and Urban Unconditional Grant (Wage). Of the expected revenue, UGX 234,138,000 (36.03%) will be spent on wages, UGX 402,598,000 (61.96%) will be spent on Non-Wage Recurrent and UGX 13,044,000 (2%) will be spent on Domestic Development (DDEG monitoring).

Vote :559 Kaabong 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	954,849	397,895	589,829
District Unconditional Grant (Wage)	32,400	50,197	32,400
Multi-Sectoral Transfers to LLGs_NonWage	0	0	752
Other Transfers from Central Government	546,847	65,418	139,422
Sector Conditional Grant (Non-Wage)	131,849	98,887	138,973
Sector Conditional Grant (Wage)	243,752	182,814	278,282
Development Revenues	5,499,386	242,161	312,197
Multi-Sectoral Transfers to LLGs_Gou	129,738	120,977	173,656
Other Transfers from Central Government	5,248,464	0	18,000
Sector Development Grant	121,184	121,184	120,541
Total Revenues shares	6,454,235	640,056	902,026
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	276,152	233,011	310,682
Non Wage	678,697	158,448	279,147
Development Expenditure			
Domestic Development	5,499,386	60,040	312,197
External Financing	0	0	0
Total Expenditure	6,454,235	451,500	902,026

Narrative of Workplan Revenues and Expenditure

The total annual revenue for FY 2020/21 has a drastic reduction from UGX 6,324,497,000 in the FY 2019/20 to only UGX 727,617,000 and this shows a reduction by UGX 5,596,880,000 (88.5%). The reduction is majorly because of reduced allocation of Other Transfers from Central Government Development (NUSAF3) as the project is coming to the end. However, there is an increase in the allocation of Sector Conditional Grant (Wage). Of the expected funds, UGX 310,682,000 (42.7%) will be spent on Wages, UGX 278,395,000 (38.26%) on Non-Wage Recurrent and UGX 138,541,000 (19.04%) for Domestic Development.

Vote :559 Kaabong 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	3,171,057	2,385,005	3,614,322
Multi-Sectoral Transfers to LLGs_NonWage	3,839	9,602	13,280
Other Transfers from Central Government	0	0	44,400
Sector Conditional Grant (Non-Wage)	430,097	322,564	819,522
Sector Conditional Grant (Wage)	2,737,120	2,052,840	2,737,120
Development Revenues	3,517,018	390,122	1,607,240
External Financing	3,487,268	360,372	1,488,598
Multi-Sectoral Transfers to LLGs_Gou	0	0	81,520
Sector Development Grant	29,750	29,750	37,122
Total Revenues shares	6,688,075	2,775,127	5,221,561
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,737,120	2,006,174	2,737,120
Non Wage	433,937	329,441	877,202
Development Expenditure			
Domestic Development	29,750	0	118,642
External Financing	3,487,268	360,372	1,488,598
Total Expenditure	6,688,075	2,695,987	5,221,561

Narrative of Workplan Revenues and Expenditure

UGX 5,126,761,000 is the projected Total Revenues Share compared to UGX 6,684,235,000 in FY 2019/20 and this shows a decrease of UGX 1,557,474,000 (23.3%). The decline in revenue is majorly because of reduced allocation of External Financing (majorly from UNICEF). There is however increased allocations in Sector Conditional Grant (Non-Wage) due to increased allocation for the General Hospital and Sector Development Grant. There is also a new allocation of Other Transfers from Central Government (RBF). UGX 2,737,120,000 (53.4%) of the expected revenue will be for Wages, UGX 863,922,000 (16.8%) for Non-Wage Recurrent, UGX 37,122,000 (0.72%) for Domestic Development and UGX 1,488,598,000 (29%) for Donor Development.

Vote :559 Kaabong District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,675,962	4,159,798	5,699,599
District Unconditional Grant (Wage)	57,940	19,925	38,863
Multi-Sectoral Transfers to LLGs_NonWage	2,430	5,885	8,184
Other Transfers from Central Government	5,970	6,894	6,894
Sector Conditional Grant (Non-Wage)	1,232,512	821,675	1,082,247
Sector Conditional Grant (Wage)	4,377,110	3,305,419	4,563,410
Development Revenues	631,495	521,988	556,962
District Discretionary Development Equalization Grant	200,000	200,000	0
External Financing	253,383	148,677	253,018
Multi-Sectoral Transfers to LLGs_Gou	5,800	1,000	105,800
Sector Development Grant	172,312	172,312	198,144
Total Revenues shares	6,307,457	4,681,786	6,256,561
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,435,050	1,976,362	4,602,274
Non Wage	1,240,911	755,072	1,097,325
Development Expenditure			
Domestic Development	378,112	333	303,944
External Financing	253,383	132,397	253,018
Total Expenditure	6,307,457	2,864,164	6,256,561

Narrative of Workplan Revenues and Expenditure

The expected Total Revenue Share is UGX 6,142,577,000 compared to UGX 6,178,760,000 in FY 2019/2020 and this shows a decrease of UGX 36,183,000 (2.9%). The decrease is majorly because of no allocation of District Discretionary Development Equalization Grant and decrease in the allocations of District Unconditional Grant (Wage) and Sector Conditional Grant (Non-Wage). There is however increased allocation of Sector Conditional Grant (Wage) and Sector Development Grant. Of the expected revenue, UGX 4,602,274,000 (74.93%) will be for wage, UGX 1,089,141,000 (17.73%) for Non-Wage Recurrent; UGX 198,144,000 (3.23%) for Domestic Development and UGX 253,018,000 (4.12%) for Donor Development.

Vote :559 Kaabong 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	627,100	535,327	639,977
District Unconditional Grant (Wage)	86,348	62,869	92,122
Multi-Sectoral Transfers to LLGs_NonWage	1,330	3,311	3,582
Other Transfers from Central Government	525,901	454,839	530,473
Urban Unconditional Grant (Wage)	13,521	14,308	13,800
Development Revenues	43,731	44,424	40,500
Multi-Sectoral Transfers to LLGs_Gou	43,731	44,424	40,500
Total Revenues shares	670,831	579,751	680,477
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	99,869	77,177	105,922
Non Wage	527,231	362,861	534,055
Development Expenditure			
Domestic Development	43,731	27,998	40,500
External Financing	0	0	0
Total Expenditure	670,831	468,036	680,477

Narrative of Workplan Revenues and Expenditure

UGX 636,395,000 is the expected total revenue share compared to UGX 625,770,000 in FY 2019/20 and this shows an increase of UGX 10,625,000 (1.7%). The increment is majorly because of increased allocations of District Unconditional Grant (Wage) and Other Transfers from Central Government (URF). Of the expected total revenue, UGX 105,922,000 (16.64%) will be for wages and UGX 530,473,000 (83.36%) will be for Non-Wage Recurrent.

Vote :559 Kaabong 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	87,668	46,321	97,880
District Unconditional Grant (Wage)	30,933	13,990	18,654
Multi-Sectoral Transfers to LLGs_NonWage	443	911	1,194
Sector Conditional Grant (Non-Wage)	41,892	31,419	78,032
Urban Unconditional Grant (Wage)	14,400	0	0
Development Revenues	2,609,171	391,431	867,842
External Financing	2,289,046	66,139	515,820
Multi-Sectoral Transfers to LLGs_Gou	45,806	50,974	37,547
Sector Development Grant	254,516	254,516	294,673
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	2,696,839	437,752	965,722
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,333	13,990	18,654
Non Wage	42,335	25,483	79,226
Development Expenditure			
Domestic Development	320,125	66,091	352,022
External Financing	2,289,046	66,139	515,820
Total Expenditure	2,696,839	171,703	965,722

Narrative of Workplan Revenues and Expenditure

UGX 926,981,000 is the expected Total Revenue Share compared to UGX 2,650,589,000 in FY 2019/20 and this shows a decrease of UGX 1,723,608,000 (65 %). The decrease is majorly because of: - reduction of Unconditional Grant (Wage) by Ugs.12, 279,000 (40%) and reduced allocation of External Financing (UNICEF) by Ugs. 1,773,226,000.

Vote :559 Kaabong 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	41,874	53,841	102,448
District Unconditional Grant (Non-Wage)	2,000	0	0
District Unconditional Grant (Wage)	30,220	39,600	52,800
Locally Raised Revenues	0	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	443	332	442
Sector Conditional Grant (Non-Wage)	3,971	2,978	18,806
Urban Unconditional Grant (Wage)	5,240	10,930	26,400
Development Revenues	47,746	43,364	65,191
District Discretionary Development Equalization Grant	0	0	5,000
Multi-Sectoral Transfers to LLGs_Gou	47,746	43,364	60,191
Total Revenues shares	89,620	97,205	167,639
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,460	50,530	79,200
Non Wage	6,414	3,310	23,248
Development Expenditure			
Domestic Development	47,746	43,164	65,191
External Financing	0	0	0
Total Expenditure	89,620	97,004	167,639

Narrative of Workplan Revenues and Expenditure

Total Revenue Share has increased by UGX 65,575,000 from UGX 53,509,000 in FY 2019/20 to UGX 107,006,000, representing 158.28% increment. The increment is majorly because of: Increase in the allocations of District Unconditional Grant (Wage), Sector Conditional Grant (Non-Wage) and Urban Unconditional Grant (Wage); New allocations of Locally Raised Revenues and District Discretionary Development Equalization Grant. There are however no allocations of District Unconditional Grant (Non-Wage). Of the expected revenue, UGX 79,200,000 (74.01%) will be for wages, UGX 22,806,000 (21.31%) for Non-Wage Recurrent activities and UGX 5,000,000 (4.67%) for Domestic Development activities.

Vote :559 Kaabong 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	208,102	151,203	279,332
District Unconditional Grant (Wage)	156,578	109,682	195,972
Locally Raised Revenues	0	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	7,346	8,388	12,110
Other Transfers from Central Government	0	0	21,228
Sector Conditional Grant (Non-Wage)	38,938	29,204	38,782
Urban Unconditional Grant (Wage)	5,240	3,930	5,240
Development Revenues	1,991,488	409,093	963,991
District Discretionary Development Equalization Grant	0	0	5,000
External Financing	1,412,016	319,748	785,638
Multi-Sectoral Transfers to LLGs_Gou	107,178	89,345	134,392
Other Transfers from Central Government	472,294	0	38,961
Total Revenues shares	2,199,590	560,296	1,243,323
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	161,818	113,612	201,212
Non Wage	46,284	22,441	78,120
Development Expenditure			
Domestic Development	579,472	48,920	178,353
External Financing	1,412,016	233,514	785,638
Total Expenditure	2,199,590	418,486	1,243,323

Narrative of Workplan Revenues and Expenditure

The department expects a total Revenues Share of UGX 1,096,821,000 in the FY 2020/21 compared to UGX 2,085,066,000 in the FY 2019/20. This shows a decrease of UGX 988,245,000 that represents 47%. The decrease is majorly because of non-allocation of Other Transfers from Central Government (YLP) that is now centrally controlled and reduced allocation of External Financing from Development Partners like UNICEF. There are however new allocations of Locally Raised Revenue, Micro-Projects for Karamoja sub-region and District Discretionary Development Equalization Grant (to support social impact assessment of development projects). Wage allocation has also increased because of reinstatement of DCDO position and need to recruit Probation and Senior Labour Officers. Of the expected funds, UGX 201,212,000 (18%) will be for wages, UGX 38,782,000 (4%) for sector NWR; UGX 60,189,000 (6%) will be for Domestic Development and UGX 785,638,000 (72%) for Donor Development – UNICEF and UNFPA.

Vote :559 Kaabong 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	85,584	34,851	74,550
District Unconditional Grant (Non-Wage)	30,000	22,500	43,000
District Unconditional Grant (Wage)	51,584	7,194	22,254
Locally Raised Revenues	4,000	4,000	8,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,296
Development Revenues	415,234	303,251	497,483
District Discretionary Development Equalization Grant	254,718	254,718	441,032
External Financing	160,516	48,533	56,451
Total Revenues shares	500,818	338,102	572,033
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,584	7,194	22,254
Non Wage	34,000	5,673	52,296
Development Expenditure			
Domestic Development	254,718	14,357	441,032
External Financing	160,516	48,533	56,451
Total Expenditure	500,818	75,756	572,033

Narrative of Workplan Revenues and Expenditure

Planned Total Revenues Shares amount to UGX 570,737,000 compared to UGX 500,818,000 in FY 2019/20 and this show an increase of UGX 69,919,000 (14%). The increase is majorly because of increased allocation of District Unconditional Grant-NWR (as a result of the introduction of the PBS Operation Grant), Locally Raised Revenues and District Discretionary Development Equalization Grant (for the construction of Phase I of the Council Chambers). There are however reduced allocations of District Unconditional Grant-Wage (as only the recruitment of the Senior Planner is budgeted for) and External Financing (no funding is expected from GIZ). Of the planned total revenue, UGX 22,254,000 (4%) will be spent on wages, UGX 51,000,000 (9%) on Non-Wage Recurrent, UGX 441,032,000 (77%) on Domestic Development and UGX 56,451,000 (10%) on Donor Development.

Vote :559 Kaabong 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	25,890	20,193	35,183
District Unconditional Grant (Non-Wage)	8,000	6,000	8,000
District Unconditional Grant (Wage)	11,231	7,570	10,515
Locally Raised Revenues	0	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	6,659	6,623	8,668
Development Revenues	0	0	0
N/A			
Total Revenues shares	25,890	20,193	35,183
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,231	7,570	10,515
Non Wage	14,659	9,064	24,668
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	25,890	16,634	35,183

Narrative of Workplan Revenues and Expenditure

The expected Total Revenue Share is UGX 26,515,000 compared to UGX 19,231,000 in FY 2019/20. This shows an increase of UGX 7,284,000 (37.9%) majorly because of the new allocation of Locally Raised Revenues. There was however a decline in the allocation of District Unconditional Grant (Wage) as salary arrears was previously provided for. UGX 10,515,000 (39.7%) of the expected funds will spent on wages and UGX 16,000,000 (60.3%) will be spent on Non-Wage Recurrent activities.

Vote :559 Kaabong 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	38,199	13,338	55,382
District Unconditional Grant (Wage)	20,415	0	32,658
Locally Raised Revenues	0	0	5,000
Sector Conditional Grant (Non-Wage)	17,784	13,338	17,725
Development Revenues	0	0	0
N/A			
Total Revenues shares	38,199	13,338	55,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,415	0	32,658
Non Wage	17,784	12,856	22,725
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	38,199	12,856	55,382

Narrative of Workplan Revenues and Expenditure

UGX 55,382,000 is expected compared to UGX 38,199,000 in FY 2019/20 and this shows an increase of UGX 17,183,000. This is because of increased allocations in: District Unconditional Grant (Wage), Non-Wage and the new allocation of Locally Raised Revenues. UGX 32,658,000 of the expected funds will be spent on wages and UGX 22,725,000 will be spent on Non-Wage recurrent activities.

Vote :559 Kaabong District

FY 2020/21
