

Vote :566 Manafwa 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.

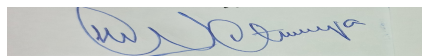
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



WOTUNYA HENRY PETER/CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :566 Manafwa 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 :566 Manafwa 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	513,989	157,042	538,362
Discretionary Government Transfers	4,769,621	3,887,717	4,721,703
Conditional Government Transfers	15,552,448	12,571,494	19,195,989
Other Government Transfers	1,077,459	451,471	1,627,536
External Financing	40,000	48,000	983,556
Grand Total	21,953,517	17,115,724	27,067,145

Revenue Performance by end of March of the Running FY

By the end of quarter three the district had realized Ugx. 17,115,724,000= against an annual budget of Ugx. 21,953,517,000 representing 78%. Out of these funds, Ugx. 451,471,000= representing 42% were from other central government transfers that include NUSAF III and Uganda Road fund, Ugx. 3,887,717,000= representing 82% were from the discrete central government transfers, and Ugx. 12,571,494,000= representing 81% were from conditional government transfers. In addition, the district had realized Ugx. 157,042,000= from locally raised revenue representing 31% of the receipts which included an advance of Ugx. 128,000,000= from MoFPED, and externally funded revenue of Ugx. 48,000,000= from UNDP-Integrated Land Management programme which represented 120% of the budgeted funds. The over performance by the end of quarter 3 was as a result of the district receiving supplementary funds from Ministry of Finance by World Health Organization for measles Rubella.

Planned Revenues for next FY

The District expects to receive a total of Ugx. 27,067,145,000, out of which locally raised revenue is Ugx. 538,362,000 which accounts for 2%, Discretionary Government transfers is Ugx. 4,721,703,000 representing 17.2%, Central government transfers of Shs. 19,195,989,000 constituting 71.4%, Other Government transfers of Ugx. 1,627,536,000 constituting 6.1% and external financing of Ugx. 983,556,000 constituting 3.4%. Compared to the previous years the indicative planning figures have increased by almost 19%. The increase is majorly as a result of Ministry of Finance providing additional IPFs for gratuity, general public service pension arrears (budgeting) and salary arrears (budgeting) and also being able to capture the indicative planning figures for the externally funded activities

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	4,198,918	3,653,282	5,946,043
Finance	283,855	128,267	257,212
Statutory Bodies	605,252	321,753	826,207
Production and Marketing	1,112,233	1,034,381	1,178,728
Health	2,439,376	1,915,719	3,469,996
Education	10,473,455	8,416,343	11,388,117
Roads and Engineering	753,176	565,985	1,131,396
Water	456,680	406,098	701,401

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Natural Resources	840,769	164,944	1,329,027
Community Based Services	415,297	290,373	452,436
Planning	225,532	154,973	247,737
Internal Audit	82,500	33,818	49,616
Trade, Industry and Local Development	66,473	29,790	89,230
Grand Total	21,953,517	17,115,724	27,067,145
<i>o/w: Wage:</i>	<i>11,309,243</i>	<i>8,663,666</i>	<i>11,982,257</i>
<i>Non-Wage Reccurent:</i>	<i>5,817,341</i>	<i>4,191,886</i>	<i>8,422,544</i>
<i>Domestic Devt:</i>	<i>4,786,933</i>	<i>4,212,172</i>	<i>5,678,789</i>
<i>External Financing:</i>	<i>40,000</i>	<i>48,000</i>	<i>983,556</i>

Expenditure Performance by end of March FY 2019/20

By the end of the third quarter 2019/2020 FY, the district had spent Ugx. 13,828,228,000 representing 81% of the received funds (Ugx. 17,115,724,000=) during the quarter. Out of these funds, Ugx. 8,590,465,000= was spent on wages representing 99% of the received wage funds, Ugx. 3,963,126,000= was spent on non-wage activities representing 95% of the received non-wage funds while Ugx. 1,298,738,000= was spent on development activities representing only 31% of the released funds as a result of on-going activity implementation by service providers, and finally nothing was spent on externally financed activities as the funds were not spent due to operational issues relating to cash limit seeking viz expenditure codes.

Planned Expenditures for the FY 2020/21

The district expects to spend a total of Ugx. 27,067,145,000 out of which Ugx. 11,982,257,000 will be spent on wage representing 43.1%, while Ugx. 8,422,544,000 will be spent on non-wage activities representing 31.2%, Ugx. 5,678,789,000 will be spent on development activities representing 22.4% and Ugx. 983,556,000= representing 3.4% will be spent on externally financed activities

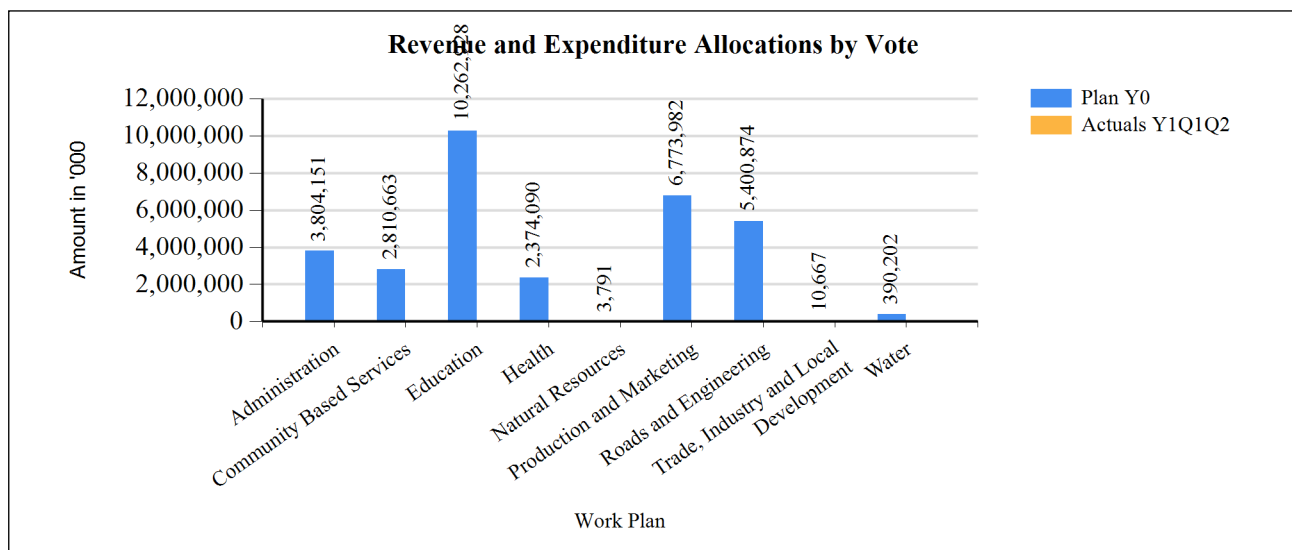
Medium Term Expenditure Plans

The District medium expenditure plans are embedded in its medium term strategies and priorities that include: Increasing production and productivity in agriculture addressing the major issues affecting the agriculture sector; Infrastructure Development in schools, health centres roads rehabilitation existing roads [Latrine construction in schools takes 1st priority]; Support job creation including continued support to women and the youth in their livelihood development activities, and human capital development; Improving service delivery in all sectors; Undertake Physical Planning to ensure efficient urbanization as a solution for the growing population; and to ensure effective project implementation.

Challenges in Implementation

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- The activities of Councils depend on Local revenue which is meager;
- knowledge of stakeholders on government policies;
- The period under review was marred with increasing incidences of court cases which increase government expenditure on non-development activities;
- The increasing creation of new administrative units (Subcounties & Town Councils) which are not financially operational
- Political interference in implementation of development activities was identified as a key challenge for DDP implementation;
- Non-involvement of stakeholders in budget administration;;
- Inadequate monitoring, review and reporting at all levels;
- Insufficient implementation of recommendations made by statutory bodies;
- Ineffectiveness by HoDs in planning, implementation and reporting;
- Poor contract management;
- Inadequate transport facilities
- Poor staff & community attitudes towards programme implementation;
- Increased incidences of natural disasters across the District – floods, landslides, wind storms; and
- There is low productivity and production in the district

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	513,989	157,042	538,362
Advertisements/Bill Boards	3,500	0	6,500
Agency Fees	8,000	0	25,239
Animal & Crop Husbandry related Levies	0	0	0
Application Fees	2,000	1,379	0
Business licenses	22,000	3,007	48,850
Court fines and Penalties – from other government units	0	0	0

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Court fines and Penalties - private	0	0	4,100
Ground rent	12,423	3,222	39,800
Inspection Fees	0	0	0
Land Fees	12,000	2,930	36,800
Local Hotel Tax	0	0	1,000
Local Services Tax	121,071	100	121,071
Market /Gate Charges	15,155	7,640	68,713
Other Fees and Charges	258,840	133,398	90,609
Other licenses	0	0	16,080
Park Fees	0	0	400
Property related Duties/Fees	0	0	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,000	1,595	5,000
Registration of Businesses	3,000	0	6,700
Royalties	50,000	3,771	63,500
2a. Discretionary Government Transfers	4,769,621	3,887,717	4,721,703
District Discretionary Development Equalization Grant	1,197,038	1,197,038	1,130,108
District Unconditional Grant (Non-Wage)	807,401	605,551	828,531
District Unconditional Grant (Wage)	2,442,928	1,832,196	2,442,928
Urban Discretionary Development Equalization Grant	44,967	44,967	43,332
Urban Unconditional Grant (Non-Wage)	100,327	75,245	99,843
Urban Unconditional Grant (Wage)	176,961	132,721	176,961
2b. Conditional Government Transfer	15,552,448	12,571,494	19,195,989
Sector Conditional Grant (Wage)	8,689,355	6,698,750	9,362,369
Sector Conditional Grant (Non-Wage)	1,915,280	1,311,793	2,250,316
Sector Development Grant	2,911,877	2,911,877	3,427,546
Transitional Development Grant	19,802	19,802	19,802
General Public Service Pension Arrears (Budgeting)	245,181	245,181	1,235,857
Salary arrears (Budgeting)	223,500	223,500	28,483
Pension for Local Governments	1,014,358	760,769	1,278,737
Gratuity for Local Governments	533,095	399,821	1,592,878
2c. Other Government Transfer	1,077,459	451,471	1,627,536
Northern Uganda Social Action Fund (NUSAF)	613,249	38,488	1,058,000
Support to PLE (UNEB)	0	0	11,520
Uganda Road Fund (URF)	464,210	412,983	519,019
Uganda Women Entrepreneurship Program(UWEP)	0	0	13,997
Youth Livelihood Programme (YLP)	0	0	0
Results Based Financing (RBF)	0	0	25,000
3. External Financing	40,000	48,000	983,556
United Nations Development Programme (UNDP)	40,000	48,000	70,000

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United Nations Children Fund (UNICEF)	0	0	150,000
Global Fund for HIV, TB & Malaria	0	0	243,556
World Health Organisation (WHO)	0	0	300,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	150,000
United Nations Expanded Programme on Immunisation (UNEPI)	0	0	30,000
VNG International	0	0	40,000
Total Revenues shares	21,953,517	17,115,724	27,067,145

Vote :566 Manafwa District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of quarter 3 2019/2020 FY, the district had realized Shs 157,042,000 against an annual budget of Shs 513,989,000 being 30.1%. The Ministry of Finance, Planning and Economic development provided the district with an advance release of 100% of its expected 25% percent local revenue projections for the quarter 1 2019/2020 FY.

Central Government Transfers

By the end of quarter 3, 2019/2020 FY the district had realized Shs 16,459,211?,000 against an annual budget of Shs 20,322,069,000 being 81% budget performance. This is more than 75% expected revenues because of release of upto 100% of development funds.

External Financing

By the end of quarter 3, 2019/2020 FY the district realized 48,000,000 as external financing from UNDP under Integrated Land Management programme against an annual budget of Shs 40,000,000 being 120% budget performance for year.

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

The district expects a total local revenue of Ugx. 532,362,000 = representing only 1.9% of the total annual expected total revenue. The expected most performing revenue source is from Local Service tax followed by Loyalties and market dues. The district has come up with Local Revenue plan to enhance more revenue sources in order to boost its revenue base.

Central Government Transfers

The district expects to receive total revenue from central transfers Ugx. 23,917,692?,000 and including funds of Ugx. 1,627,536,000 as Other Government transfers.

External Financing

The district expects a total reveue of Ugx. 983,556,000 from external financing

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	222,665	160,895	615,303
District Production Services	889,568	734,385	563,425
<i>Sub- Total of allocation Sector</i>	1,112,233	895,280	1,178,728
Sector :Works and Transport			
District, Urban and Community Access Roads	634,426	335,547	970,896
District Engineering Services	118,750	12,315	160,500
<i>Sub- Total of allocation Sector</i>	753,176	347,863	1,131,396
Sector :Trade and Industry			
Commercial Services	66,473	22,276	89,230
<i>Sub- Total of allocation Sector</i>	66,473	22,276	89,230
Sector :Education			

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Pre-Primary and Primary Education	6,040,486	4,812,488	6,357,668
Secondary Education	4,180,000	1,030,106	4,835,465
Skills Development	31,838	7,895	0
Education & Sports Management and Inspection	221,131	104,943	194,984
Sub- Total of allocation Sector	10,473,455	5,955,432	11,388,117
Sector :Health			
Primary Healthcare	2,378,898	1,826,662	1,251,349
Health Management and Supervision	60,478	30,864	2,218,646
Sub- Total of allocation Sector	2,439,376	1,857,525	3,469,996
Sector :Water and Environment			
Rural Water Supply and Sanitation	456,680	268,481	701,401
Natural Resources Management	840,769	95,137	1,329,027
Sub- Total of allocation Sector	1,297,449	363,617	2,030,429
Sector :Social Development			
Community Mobilisation and Empowerment	415,297	279,948	452,436
Sub- Total of allocation Sector	415,297	279,948	452,436
Sector :Public Sector Management			
District and Urban Administration	4,198,918	3,578,769	5,946,043
Local Statutory Bodies	605,252	285,392	826,207
Local Government Planning Services	225,532	107,578	247,737
Sub- Total of allocation Sector	5,029,702	3,971,739	7,019,987
Sector :Accountability			
Financial Management and Accountability(LG)	283,855	125,336	257,212
Internal Audit Services	82,500	33,313	49,616
Sub- Total of allocation Sector	366,355	158,649	306,828

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,098,853	3,571,643	5,898,984
District Unconditional Grant (Non-Wage)	73,076	60,575	116,676
District Unconditional Grant (Wage)	1,434,251	1,453,942	934,983
General Public Service Pension Arrears (Budgeting)	245,181	245,181	1,235,857
Gratuity for Local Governments	533,095	399,821	1,592,878

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Locally Raised Revenues	143,239	68,541	93,680
Multi-Sectoral Transfers to LLGs_NonWage	255,191	226,593	440,728
Multi-Sectoral Transfers to LLGs_Wage	176,961	132,721	176,961
Pension for Local Governments	1,014,358	760,769	1,278,737
Salary arrears (Budgeting)	223,500	223,500	28,483
Development Revenues	100,066	81,639	47,059
District Discretionary Development Equalization Grant	41,573	41,588	47,059
Multi-Sectoral Transfers to LLGs_Gou	58,493	40,052	0
Total Revenues shares	4,198,918	3,653,282	5,946,043
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,611,212	1,546,858	1,111,944
Non Wage	2,487,640	1,950,450	4,787,040
Development Expenditure			
Domestic Development	100,066	81,461	47,059
External Financing	0	0	0
Total Expenditure	4,198,918	3,578,769	5,946,043

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Ugx. 5,946,043,000 from both local and central government transfers in FY 2020/21. Out of these funds, Ugx. 5,898,984,000 representing 99.2% will be spent on recurrent activities of which Ugx. 1,111,944,000 will be spent on wage & Ugx. 4,787,040,000= will be spent on non wage activities while Ugx. 47,059,000= of expected revenue will be spent on development activities geared towards capacity building.

The department experiences a budget increase of 29.3% as compared to FY 2019/20 due to increase in IPFs for pension, and gratuity.

Vote :566 Manafwa 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	283,855	128,267	257,212
District Unconditional Grant (Non-Wage)	68,086	59,318	50,640
District Unconditional Grant (Wage)	152,450	57,169	185,612
Locally Raised Revenues	63,320	11,780	20,960
Development Revenues	0	0	0
N/A			
Total Revenues shares	283,855	128,267	257,212
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	152,450	55,100	185,612
Non Wage	131,406	70,236	71,600
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	283,855	125,336	257,212

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 257,212,000= of which Ugx. 50,640,000= from District unconditional grant non wage, Ugx. 185,612,000= from District unconditional grant wage and Ugx. 20,960,000= from locally raised revenues.

The department expects to spend Ugx. 185,612,000= representing 72.2% on wage while Ugx. 71,600,000= representing 27.8% on non-wage activities.

There is a decrease in the department budget as compared to FY 2019/20. This is due to a decrease in budget allocation by the district due to a commitment to pay court awards which has tremendously affected departmental non-wage budgets in the district

Vote :566 Manafwa 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	605,252	321,753	826,207
District Unconditional Grant (Non-Wage)	379,848	280,306	385,216
District Unconditional Grant (Wage)	44,339	16,627	305,311
Locally Raised Revenues	181,065	24,820	135,680
Development Revenues	0	0	0
N/A			
Total Revenues shares	605,252	321,753	826,207
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,339	15,730	305,311
Non Wage	560,913	269,662	520,896
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	605,252	285,392	826,207

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 826,207,000 from both local and central government transfers. Shs. 305,311,000 will be spent on wage and Shs. 520,896,000 of the departmental budget has been allocated to recurrent expenditures. 100% of the departmental revenue has been allocated to recurrent expenditure.

Compared to last year FY 2019/20, there is an increase in budget by approximately 26.7%. This is as a result of increase in allocation of district unconditional grant wage and local revenue while capturing the wage for political leaders which has not been the case in previous years

Vote :566 Manafwa 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	469,533	284,546	690,954
District Unconditional Grant (Non-Wage)	3,000	2,250	1,000
District Unconditional Grant (Wage)	170,292	63,860	220,800
Locally Raised Revenues	5,500	381	1,080
Sector Conditional Grant (Non-Wage)	180,091	135,068	167,274
Sector Conditional Grant (Wage)	110,650	82,988	300,800
Development Revenues	642,700	749,835	487,774
Multi-Sectoral Transfers to LLGs_Gou	475,098	582,232	320,814
Sector Development Grant	167,603	167,603	166,960
Total Revenues shares	1,112,233	1,034,381	1,178,728
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	280,942	146,529	521,600
Non Wage	188,591	127,082	169,354
Development Expenditure			
Domestic Development	642,700	621,669	487,774
External Financing	0	0	0
Total Expenditure	1,112,233	895,280	1,178,728

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 1,178,728,000 = during 2020/2021 FY from both local and central government transfers. Out of these funds Ugx. 690,954,000= representing 58.6% is to be spent on recurrent activities that include Ugx. 521,600,000= to be spent on wages and Ugx. 169,354,000= to be spent on non-wage activities; while Ugx. 487,774,000= will be spent on development activities at both the district and LLGs.

The increase in the department budget as compared to 2019/20 FY is due to increase in the wage allocation IPF as a result of wage enhancement for science staff and development IPFs that introduces the irrigation grant

Vote :566 Manafwa 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	2,365,935	1,843,777	2,437,557
District Unconditional Grant (Non-Wage)	6,000	4,445	4,500
Locally Raised Revenues	11,500	2,650	4,320
Multi-Sectoral Transfers to LLGs_NonWage	3,166	200	0
Other Transfers from Central Government	0	0	25,000
Sector Conditional Grant (Non-Wage)	159,309	119,478	217,778
Sector Conditional Grant (Wage)	2,185,960	1,717,004	2,185,960
Development Revenues	73,441	71,941	1,032,438
District Discretionary Development Equalization Grant	43,120	43,120	30,000
External Financing	0	0	913,556
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	0
Sector Development Grant	28,821	28,821	88,883
Total Revenues shares	2,439,376	1,915,719	3,469,996
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,185,960	1,708,490	2,185,960
Non Wage	179,975	125,509	251,598
Development Expenditure			
Domestic Development	73,441	23,526	118,883
External Financing	0	0	913,556
Total Expenditure	2,439,376	1,857,525	3,469,996

Narrative of Workplan Revenues and Expenditure

Vote :566 Manafwa District**FY 2020/21**

The department expects to receive Ugx. 3,469,996,000 from local, central government transfers and external financing during the FY 2020/2021. Out of these funds, Ugx. 2,437,557,000= representing 70.2% is for recurrent expenditure while Ugx. 1,032,438,000 representing 29.2% is for development expenditure.

Out of the recurrent funds, Ugx. 2,185,960,000= representing 89.2% will be spent on wage and Ugx. 251,598,000= representing 10.8% is to be spent on non-wage activities. Out of the development funds, Ugx. 118,883,000= representing 11.4% is for domestic development activities, while 913,556,000= representing 88.6% will be spent on externally financed activities.

The department experiences a budget increase as compared to last FY 2019/2020 due to increase in external financing projections which was not being captured in earlier years

Vote :566 Manafwa 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	7,956,576	5,922,065	8,704,270
District Unconditional Grant (Non-Wage)	12,000	6,000	8,240
District Unconditional Grant (Wage)	49,677	18,629	51,788
Locally Raised Revenues	5,500	1,375	4,000
Multi-Sectoral Transfers to LLGs_NonWage	700	0	0
Other Transfers from Central Government	0	0	11,520
Sector Conditional Grant (Non-Wage)	1,495,954	997,303	1,753,113
Sector Conditional Grant (Wage)	6,392,745	4,898,758	6,875,609
Development Revenues	2,516,879	2,494,278	2,683,847
District Discretionary Development Equalization Grant	105,600	105,600	80,016
Multi-Sectoral Transfers to LLGs_Gou	37,050	14,449	0
Sector Development Grant	2,374,229	2,374,229	2,603,831
Total Revenues shares	10,473,455	8,416,343	11,388,117
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,442,422	4,917,387	6,927,397
Non Wage	1,514,154	983,512	1,776,873
Development Expenditure			
Domestic Development	2,516,879	54,532	2,683,847
External Financing	0	0	0
Total Expenditure	10,473,455	5,955,432	11,388,117

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 11,388,117,000= from both local and central government transfers during 2020/2021 FY. Out of these funds, Ugx. 8,704,270,000= representing 77.6% of which Ugx. 6,927,397,000= will be spent on wage and Ugx. 1,776,873,000= will be spent on non wage activities; while Ugx. 2,683,847,000= representing 22.4% of the total expected revenue will be spent on development activities.

Vote :566 Manafwa 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	578,376	447,235	620,080
District Unconditional Grant (Non-Wage)	2,500	1,875	500
District Unconditional Grant (Wage)	85,337	32,001	99,561
Locally Raised Revenues	1,500	375	1,000
Multi-Sectoral Transfers to LLGs_NonWage	24,829	0	283,417
Other Transfers from Central Government	464,210	412,983	235,601
Development Revenues	174,800	118,750	511,316
District Discretionary Development Equalization Grant	118,750	118,750	205,928
Multi-Sectoral Transfers to LLGs_Gou	56,050	0	305,388
Total Revenues shares	753,176	565,985	1,131,396
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	85,337	31,537	99,561
Non Wage	493,039	304,010	520,519
Development Expenditure			
Domestic Development	174,800	12,315	511,316
External Financing	0	0	0
Total Expenditure	753,176	347,863	1,131,396

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 1,131,396,000 from local, central government transfers and external financing during the FY 2020/2021. Out of these funds, Ugx. 620,080,000= representing 54.8% is for recurrent expenditure while Ugx. 511,316,000 is for development expenditure.

Out of the recurrent funds, Ugx. 99,561,000= will be spent on wage and Ugx. 520,519,000= representing 54.8% is to be spent on non-wage activities Ugx. 511,316,000 will be spent on development activities. All the development funds are for domestic development activities and part of the non-wage funds are for roads maintenance

The department experiences a budget increase as compared to the FY 2019/20 due to an increase in URF IPF and an allocation of DDEG funds towards bridge construction.

Vote :566 Manafwa 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	89,854	45,072	113,727
District Unconditional Grant (Non-Wage)	2,500	1,873	500
District Unconditional Grant (Wage)	54,178	20,317	53,899
Locally Raised Revenues	4,000	1,000	5,480
Sector Conditional Grant (Non-Wage)	29,176	21,882	53,848
Development Revenues	366,826	361,026	587,674
Multi-Sectoral Transfers to LLGs_Gou	5,800	0	0
Sector Development Grant	341,224	341,224	567,872
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	456,680	406,098	701,401
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,178	18,973	53,899
Non Wage	35,676	15,518	59,828
Development Expenditure			
Domestic Development	366,826	233,990	587,674
External Financing	0	0	0
Total Expenditure	456,680	268,481	701,401

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 701,401,458 from local revenue and central government transfers during the FY 2020/2021. Out of these funds, Ugx. 113,727,027= representing 15.36% is for recurrent expenditure while Ugx. 587,674,451 is for development expenditure.

Out of these funds, Ugx. 53,898,744= representing 49% will be spent on wage and Ugx 59,828,283= representing 51% is to be spent on non-wage activities. Ugx. 587,674,000 is development funds are for domestic development activities.

The department experiences an increase in its budget during the FY as compare to the previous FY 2019/20 as a result of increased DWSCG IPF meant for increased access to safe water

Vote :566 Manafwa 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	129,211	50,413	191,027
District Unconditional Grant (Non-Wage)	10,000	6,103	7,000
District Unconditional Grant (Wage)	109,645	41,117	164,305
Locally Raised Revenues	5,025	350	8,080
Multi-Sectoral Transfers to LLGs_NonWage	750	0	0
Sector Conditional Grant (Non-Wage)	3,791	2,844	11,642
Development Revenues	711,557	114,531	1,138,000
District Discretionary Development Equalization Grant	15,000	15,000	10,000
External Financing	40,000	48,000	70,000
Multi-Sectoral Transfers to LLGs_Gou	43,308	13,043	0
Other Transfers from Central Government	613,249	38,488	1,058,000
Total Revenues shares	840,769	164,944	1,329,027
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	109,645	40,495	164,305
Non Wage	19,566	7,557	26,722
Development Expenditure			
Domestic Development	671,557	47,084	1,068,000
External Financing	40,000	0	70,000
Total Expenditure	840,769	95,137	1,329,027

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 1,329,027,000 from both local and central government transfers during FY 2020/21. Out of these funds, Ugx. 191,027,000= representing 15.7% is to be spent on recurrent activities, while Ugx. 1,138,000,000= is to be spent on development activities.

Of the recurrent funds, Ugx. 164,305,000 will be spent on wage, and Ugx. 26,722,000= will be spent on non wage activities. Ugx. 1,068,000,000 is development funds mainly for NUSAF III activities which are conducted in 4 watersheds Ugx. 70,000,000 will be donor funds particularly for ILM activities.

The department budget for 2020/2021 FY has increased compared to 2019/20 FY as a result of increased NUSAF III IPF for the FY in view.

Vote :566 Manafwa 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	262,902	110,469	375,791
District Unconditional Grant (Non-Wage)	5,000	2,500	18,627
District Unconditional Grant (Wage)	200,481	75,180	299,759
Locally Raised Revenues	7,550	5,500	7,391
Multi-Sectoral Transfers to LLGs_NonWage	13,579	70	0
Other Transfers from Central Government	0	0	13,997
Sector Conditional Grant (Non-Wage)	36,292	27,219	36,016
Development Revenues	152,395	179,904	76,645
District Discretionary Development Equalization Grant	3,416	3,416	0
Multi-Sectoral Transfers to LLGs_Gou	148,980	176,488	76,645
Total Revenues shares	415,297	290,373	452,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	200,481	65,348	299,759
Non Wage	62,421	34,774	76,031
Development Expenditure			
Domestic Development	152,395	179,826	76,645
External Financing	0	0	0
Total Expenditure	415,297	279,948	452,436

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 452,436,000 from local and central government transfers during the FY 2020/2021 which is all meant for recurrent expenditure

Out of these recurrent funds, Ugx. 299,759,000= representing 66.2% will be spent on wage and Ugx. 76,031,000= representing 16.8% is to be spent on non-wage activities and Ugx. 76,645,000= representing 16.9% will be spent on development activities at LLGs

There is an increase in the department budget as compared to FY 2019/20. This is due to an increase in budget allocation by the district due to a commitment to contribute for Imbalu festival, UWEP and DDEG to LLGs

Vote :566 Manafwa 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	137,264	66,706	150,147
District Unconditional Grant (Non-Wage)	56,526	40,163	67,600
District Unconditional Grant (Wage)	58,247	21,842	42,240
Locally Raised Revenues	18,800	4,700	40,307
Multi-Sectoral Transfers to LLGs_NonWage	3,692	0	0
Development Revenues	88,268	88,268	97,590
District Discretionary Development Equalization Grant	88,268	88,268	97,590
Total Revenues shares	225,532	154,973	247,737
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,247	18,481	42,240
Non Wage	79,018	44,763	107,907
Development Expenditure			
Domestic Development	88,268	44,335	97,590
External Financing	0	0	0
Total Expenditure	225,532	107,578	247,737

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 247,737,000 from local, and central government transfers during the FY 2020/2021. Out of these funds, Ugx. 104,247,000= representing 60.6% is for recurrent expenditure while Ugx. 97,600,000 representing 39.4% is for development expenditure.

Out of the recurrent funds, Ugx. 42,240,000= representing 28.1% will be spent on wage and Ugx. 107,907,000= representing 71.9% is to be spent on non-wage activities. All the development funds are for domestic development activities. The increase in the department budget in the FY compared to 2019/2020 FY is due to the PBS grant provided by MoFPED

Vote :566 Manafwa 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	82,500	33,818	49,616
District Unconditional Grant (Non-Wage)	18,760	14,070	17,719
District Unconditional Grant (Wage)	40,726	15,272	27,165
Locally Raised Revenues	23,014	4,476	4,732
Development Revenues	0	0	0
N/A			
Total Revenues shares	82,500	33,818	49,616
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,726	14,767	27,165
Non Wage	41,774	18,546	22,450
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	82,500	33,313	49,616

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Ugx. 49,616,000 of which Ugx.17,719,000 is District Unconditional grant while Ugx.4,732,000 is local revenue and Ugx. 27,165,000 is for wage expenditure. 100% of the departmental budget is recurrent in nature. The Budget for the Fy 2020/2021 is lower than that of 2019/2020 because the allocation of Unconditional grant was low as a result of district commitment to pay court awards in the FY in view.

Vote :566 Manafwa 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	66,473	29,790	89,230
District Unconditional Grant (Non-Wage)	5,000	3,000	10,000
District Unconditional Grant (Wage)	43,306	16,240	57,504
Locally Raised Revenues	7,500	2,550	11,080
Sector Conditional Grant (Non-Wage)	10,667	8,000	10,646
Development Revenues	0	0	0
N/A			
Total Revenues shares	66,473	29,790	89,230
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,306	10,770	57,504
Non Wage	23,167	11,506	31,726
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	66,473	22,276	89,230

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 89,230,000 from both local and central government transfers. Out of which Shs. 57,504,000 will be spent on wage and Shs. 31,726,000 of the departmental budget has been allocated to recurrent expenditures. 100% of the departmental revenue has been allocated to recurrent expenditure. The department experiences a budget increase due to allocation of more non-wage funds compared to the FY 2019/20 as a result of the district priority to propel its LED initiatives

Vote :566 Manafwa District

FY 2020/21
