

**Vote :597 Kyankwanzi District****FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

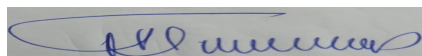
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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

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

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

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

Signature :



Marion Pamela Tukahirwa, Chief Administrative  
Officer-Kyankwanzi

(Accounting Officer)

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

Signature :

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

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

**Vote :597 Kyankwanzi 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 :597 Kyankwanzi District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	538,906	504,627	550,906
<b>Discretionary Government Transfers</b>	3,603,254	2,889,443	3,660,362
<b>Conditional Government Transfers</b>	17,032,074	13,600,515	18,768,612
<b>Other Government Transfers</b>	670,937	516,135	2,264,380
<b>External Financing</b>	120,000	0	327,000
<b>Grand Total</b>	<b>21,965,171</b>	<b>17,510,720</b>	<b>25,571,261</b>

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

Revenue performance by the end March (Third Quarter) stood at UGX 17,510,720, 000 translating into 80% of the total Budget of UGX 21,965,171,000 out of which UGX 14,926,538,000 was spent by Departments representing 68% of the annual budget. In terms of Release Expenditure performance by the end of the quarter it translated into 86% expenditure while 14% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less than the cumulative transfers or releases to departments because most capital works had not been fully completed as most of them were pushed to subsequent quarters when more time and funds allow for adequate finalization and certification of works and processing of recurrent payments

**Planned Revenues for next FY**

The Local revenue for the FY 2020/2021 is projected at UGX 550,906,000 representing 2.15% of the total annual budget of UGX 25,571,261,000. This has slightly increased from estimated UGX 538,906,000 as of 2019/2020. This is due to the anticipated rise in revenues from inspection fees and park fees following the creation of more Town Councils in the District. Central Government transfers will be the major source of revenue for the district since it is contributing 96.57% of the overall district budget out of which discretionary government transfers stand at 14.31%, Conditional Government transfers at 73.40%, while other government transfers at 8.86% of the total budget for the year while external financing is projected at 1.28%. Generally there has been an increase in the overall budget of 16.42%. This is due to increase in Development grants under Education and water, URF funds, Gratuity and wage and non-wage under education

**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	1,998,164	2,198,128	3,691,892
Finance	354,123	154,602	170,534
Statutory Bodies	717,324	489,353	559,453
Production and Marketing	1,140,390	875,748	1,109,351
Health	3,490,291	2,684,356	3,198,065
Education	11,449,701	9,086,416	13,001,459
Roads and Engineering	1,214,240	728,934	1,501,233
Water	650,637	633,691	766,995

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Natural Resources	215,361	108,624	151,799
Community Based Services	403,161	167,103	1,060,254
Planning	175,046	126,114	211,698
Internal Audit	63,135	38,487	57,542
Trade, Industry and Local Development	93,598	62,320	90,986
<b>Grand Total</b>	<b>21,965,171</b>	<b>17,353,875</b>	<b>25,571,261</b>
<i>o/w: Wage:</i>	<i>13,675,718</i>	<i>10,529,402</i>	<i>14,748,949</i>
<i>Non-Wage Recurrent:</i>	<i>4,661,918</i>	<i>3,317,711</i>	<i>7,091,263</i>
<i>Domestic Devt:</i>	<i>3,507,535</i>	<i>3,506,762</i>	<i>3,404,049</i>
<i>External Financing:</i>	<i>120,000</i>	<i>0</i>	<i>327,000</i>

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

By the end of Third quarter, the departments had spent 68% of the total budget overall. The cumulative quarterly expenditure performance stood at 86% overall, leaving about 14% of the quarterly actuals unspent by end of quarter. The total cumulative expenditure was less than the cumulative transfers or releases to departments because most capital works had not been fully completed as most of them were pushed to subsequent quarters when more time and funds allow for adequate finalization and certification of works and processing of recurrent payments

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

The expenditure plans for FY 2020/2021 will be distribute to departments as follows; out of the budget of UGX 25,571,261,000 shillings, 14.44% is allocated to administration this slightly higher than that FY 2019/2020 due to increased allocation of Non-Wage, Wage and Development to LLGs. 0.67% is allocated to Finance department. 2.19% is allocated to statutory bodies, 4.34% is allocated to production following the increased support to production extension services. Health is allocated 12.51% because of the need to upgrade Health facilities and salary enhancements and covid-19 pandemic. Education is allocated 50.84% since the department has the biggest number of staff and some funds were earmarked for construction of class rooms and toilets that are accommodative of gender and equity concerns of Access, Participation and Location through constructing walking ramps for access by all including children, persons with disability and changing rooms for girls. Roads and Engineering is allocated 5.87% whereas water is allocated 3.00%. Natural resources has been allocated 0.59% following the recent climatic change concern and also the need to preserve the natural resources, Community Based Services has been allocated 4.15% mainly for PCA and LRDP micro projects, Planning, Internal Audit and Trade, Industry and Local Development were allocated, 0.83%, 0.23% and 0.36% respectively given the routine nature of their activities

**Medium Term Expenditure Plans**

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE) to ensure quality education and lifelong learning for all school going ages with concern on the Gender and Equity issues of Access, Participation and Location through school construction and upgrade of sanitary facilities, construction of walking ramps to enable access for persons with disability and girl changing rooms as part of latrine construction, improving the health of the communities through Primary Health Care and access for all through upgrade of selected facilities to be more compliant with the standard requirements but also the gender and equity concerns, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff and inclusive prioritization, Trade promotion and formation of inclusive SACCOs for all including special interest groups, increasing accessibility to markets through improved market research and information sharing and empowerment of the disadvantaged groups, road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per the forth coming NDP III

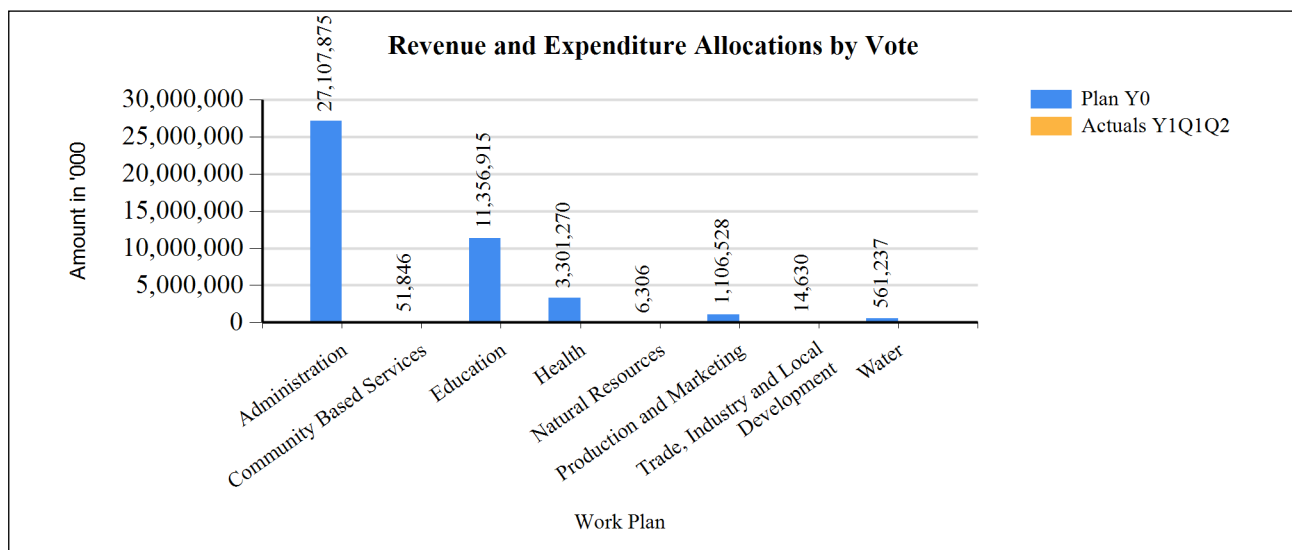
**Challenges in Implementation**

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## FY 2020/21

The uncertainty that surrounds the IPFS communicated by MoFPED worsened by the occasional late releases affects timely implementation of some routine operations yet the local revenue sources have also been unstable over the recent past due to creation of administrative units mainly Town Councils which tend to take up all the growing towns hence affecting the remittances to the District while some local revenue sources have been vulnerable misinterpretation of laws and political announcements

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



### Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>538,906</b>	<b>504,627</b>	<b>550,906</b>
Advertisements/Bill Boards	300	0	300
Animal & Crop Husbandry related Levies	93,229	30,668	93,229
Application Fees	6,000	5,424	6,000
Business licenses	56,152	26,919	56,152
Court Filing Fees	300	0	300
Ground rent	23,444	96,783	23,444
Inspection Fees	48,127	11,647	48,127
Land Fees	135,000	44,738	135,000
Liquor licenses	50	0	50
Local Services Tax	74,598	73,658	74,598
Market /Gate Charges	56,753	14,703	68,753
Miscellaneous and unidentified taxes	0	0	0
Miscellaneous receipts/income	1,400	76,446	1,400
Other Fees and Charges	7,954	120,609	7,954
Other licenses	3,727	932	3,727

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Park Fees	15,121	2,100	15,121
Property related Duties/Fees	11,000	0	11,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	750	0	750
Sale of non-produced Government Properties/assets	5,000	0	5,000
<b>2a. Discretionary Government Transfers</b>	<b>3,603,254</b>	<b>2,889,443</b>	<b>3,660,362</b>
District Discretionary Development Equalization Grant	693,512	693,512	686,659
District Unconditional Grant (Non-Wage)	780,040	585,030	806,002
District Unconditional Grant (Wage)	1,517,771	1,138,329	1,551,979
Urban Discretionary Development Equalization Grant	54,498	54,498	57,629
Urban Unconditional Grant (Non-Wage)	132,105	99,079	132,766
Urban Unconditional Grant (Wage)	425,328	318,996	425,328
<b>2b. Conditional Government Transfer</b>	<b>17,032,074</b>	<b>13,600,515</b>	<b>18,768,612</b>
Sector Conditional Grant (Wage)	11,732,620	9,084,940	12,771,643
Sector Conditional Grant (Non-Wage)	1,906,587	1,323,084	2,207,541
Support Services Conditional Grant (Non-Wage)	180,000	90,000	0
Sector Development Grant	2,539,724	2,539,724	2,339,960
Transitional Development Grant	219,802	219,802	319,802
General Public Service Pension Arrears (Budgeting)	0	0	5,201
Salary arrears (Budgeting)	11,834	11,834	0
Pension for Local Governments	257,676	193,257	395,334
Gratuity for Local Governments	183,833	137,875	729,132
<b>2c. Other Government Transfer</b>	<b>670,937</b>	<b>516,135</b>	<b>2,264,380</b>
Support to PLE (UNEB)	12,500	12,340	15,000
Uganda Road Fund (URF)	658,437	503,795	1,262,479
Uganda Women Entrepreneurship Program(UWEP)	0	0	17,902
Youth Livelihood Programme (YLP)	0	0	0
Other	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	300,000
Results Based Financing (RBF)	0	0	41,000
Parish Community Associations (PCAs)	0	0	628,000
<b>3. External Financing</b>	<b>120,000</b>	<b>0</b>	<b>327,000</b>
United Nations Children Fund (UNICEF)	0	0	37,000
Global Fund for HIV, TB & Malaria	0	0	36,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	220,000
Mildmay International	120,000	0	34,000
<b>Total Revenues shares</b>	<b>21,965,171</b>	<b>17,510,720</b>	<b>25,571,261</b>

**Vote :597 Kyankwanzi District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The overall budget performance on LRR by end of Third Quarter stood at 94%. The ideal performance should have been 75% however the following factors are some of the reasons for the good performance; good performance was registered in sources like Local Service Tax due the fact that most staff are on the payroll, other fees and Ground rent because intensive mobilization of land owners including absentee landlords and improved functionality of the district land board and advances from the Ministry of Finance

The poor performance of some sources like animal related levies was due to a sudden outbreak of Foot and Mouth Disease that compelled the imposition of Quarantine which has negative spillover effects on other local revenue sources by way of paralyzing the general paces of business within the districts

**Central Government Transfers**

In general terms revenue performance of the central government transfers was good. There was a general good performance in all the revenue categories. Conditional grants performed at 80%, 77% for other government transfers instead of 75% because of resources like support to UPE being fully realized in the quarter under review, Discretionary revenues were at 80% slightly over projection and 100% performance for most development grants. There was good performance in wage at 75% and urban wage was also at 75% while all non-wage for both urban and district were as targeted at 75%. By the end of the Quarter under review

**External Financing**

External Financing Transfers performed at 0% since funds from Mildmay International who was budgeted for as the main External funder were yet to be realized

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

The Local revenue for the FY 2020/2021 is projected at UGX 550,906,000 representing 2.15% of the total annual budget of UGX 25,571,261,000. This has slightly increased from estimated UGX 538,906,000 as of 2019/2020. This is due to the anticipated rise in revenues from inspection fees and tax parks following the creation of more Town Councils in the District

**Central Government Transfers**

Central Government transfers will be the major source of revenue for the district since it is contributing 96.57% of the overall district budget out Of which discretionary government transfers stand at 14.31%, Conditional Government transfers at 73.40%, while other government transfers at 8.86% of the total budget for the year while external financing is projected at 1.28%. Generally there has been an increase in the overall budget of 16.42%. This is due to increase in Development grants under Education and water, URF funds, Gratuity and wage and non-wage under education

**External Financing**

External Financing is projected at 1.28% of the annual budget and will mainly be received from GAVI for immunization Mildmay International and Global Fund for the HIV, TB and Malaria related interventions and Health Systems Strengthening, and UNICEF

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	889,167	587,259	693,167
District Production Services	251,223	176,235	416,184
<b>Sub- Total of allocation Sector</b>	<b>1,140,390</b>	<b>763,494</b>	<b>1,109,351</b>



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<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,214,240	639,856	1,501,233
<b>Sub- Total of allocation Sector</b>	<b>1,214,240</b>	<b>639,856</b>	<b>1,501,233</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	93,598	57,369	90,986
<b>Sub- Total of allocation Sector</b>	<b>93,598</b>	<b>57,369</b>	<b>90,986</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	7,818,433	5,851,197	8,468,272
Secondary Education	3,364,274	2,414,475	4,356,550
Education & Sports Management and Inspection	266,994	130,977	176,638
<b>Sub- Total of allocation Sector</b>	<b>11,449,701</b>	<b>8,396,649</b>	<b>13,001,459</b>
<b>Sector :Health</b>			
Primary Healthcare	1,001,556	246,770	456,120
Health Management and Supervision	2,488,735	1,545,729	2,741,945
<b>Sub- Total of allocation Sector</b>	<b>3,490,291</b>	<b>1,792,499</b>	<b>3,198,065</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	650,637	361,109	766,995
Natural Resources Management	215,361	100,510	151,799
<b>Sub- Total of allocation Sector</b>	<b>865,998</b>	<b>461,619</b>	<b>918,795</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	403,161	132,001	1,060,254
<b>Sub- Total of allocation Sector</b>	<b>403,161</b>	<b>132,001</b>	<b>1,060,254</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,998,164	2,054,802	3,691,892
Local Statutory Bodies	717,324	372,622	559,453
Local Government Planning Services	175,046	105,178	211,698
<b>Sub- Total of allocation Sector</b>	<b>2,890,535</b>	<b>2,532,601</b>	<b>4,463,043</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	354,123	120,863	170,534
Internal Audit Services	63,135	36,187	57,542
<b>Sub- Total of allocation Sector</b>	<b>417,258</b>	<b>157,050</b>	<b>228,076</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>1,938,916</b>	<b>1,702,995</b>	<b>3,174,966</b>
District Unconditional Grant (Non-Wage)	103,940	77,730	121,876
District Unconditional Grant (Wage)	177,538	133,153	207,245
General Public Service Pension Arrears (Budgeting)	0	0	5,201
Gratuity for Local Governments	183,833	137,875	729,132
Locally Raised Revenues	64,460	58,933	64,960
Multi-Sectoral Transfers to LLGs_NonWage	178,564	326,442	505,106
Multi-Sectoral Transfers to LLGs_Wage	781,072	673,772	1,146,113
Pension for Local Governments	257,676	193,257	395,334
Salary arrears (Budgeting)	11,834	11,834	0
Support Services Conditional Grant (Non-Wage)	180,000	90,000	0
Urban Unconditional Grant (Non-Wage)	0	0	0
<b>Development Revenues</b>	<b>59,248</b>	<b>495,132</b>	<b>516,925</b>
District Discretionary Development Equalization Grant	42,009	43,737	50,484
Multi-Sectoral Transfers to LLGs_Gou	17,239	451,396	466,441
<b>Total Revenues shares</b>	<b>1,998,164</b>	<b>2,198,128</b>	<b>3,691,892</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	958,610	805,470	1,353,358
Non Wage	980,306	770,487	1,821,609
<b>Development Expenditure</b>			
Domestic Development	59,248	478,845	516,925
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,998,164</b>	<b>2,054,802</b>	<b>3,691,892</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenues and expenditures for 2020/2021 for the department is UGX 3,691,892,000 compared to UGX 1,998,164,000 in the financial year 2019/2020 representing 84.76% increase in the indicative planning figure of the department. The reason is due to increased Gratuity for Local Governments and allocation of transfers to LLGs which led to increased allocation in the department. However, some revenues like Salary arrears (Budgeting) and were not realized in the issued IPFs

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>350,623</b>	<b>151,102</b>	<b>167,034</b>
District Unconditional Grant (Non-Wage)	60,259	45,194	60,259
District Unconditional Grant (Wage)	77,520	58,140	77,520
Locally Raised Revenues	26,255	24,042	29,255
Multi-Sectoral Transfers to LLGs_NonWage	91,684	0	0
Multi-Sectoral Transfers to LLGs_Wage	94,904	23,726	0
<b>Development Revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
District Discretionary Development Equalization Grant	3,500	3,500	3,500
<b>Total Revenues shares</b>	<b>354,123</b>	<b>154,602</b>	<b>170,534</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	172,424	52,359	77,520
Non Wage	178,198	65,005	89,514
<b>Development Expenditure</b>			
Domestic Development	3,500	3,500	3,500
External Financing	0	0	0
<b>Total Expenditure</b>	<b>354,123</b>	<b>120,863</b>	<b>170,534</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 170,534,000 compared to UGX 354,123,000 in the financial year 2019/2020 representing 51.84% decrease in the indicative planning figure of the department. This is due to the fact that all the multi-sectoral transfers to LLGS are at 0% since all of these transfers have been budgeted under administration department for the coming FY where these transfers are effected under key output code 51 at budget upload and execution

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>717,324</b>	<b>489,353</b>	<b>556,453</b>
District Unconditional Grant (Non-Wage)	347,749	260,812	337,749
District Unconditional Grant (Wage)	117,034	124,240	117,034
Locally Raised Revenues	95,670	86,997	101,670
Multi-Sectoral Transfers to LLGs_NonWage	87,655	0	0
Multi-Sectoral Transfers to LLGs_Wage	69,216	17,304	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
District Discretionary Development Equalization Grant	0	0	3,000
<b>Total Revenues shares</b>	<b>717,324</b>	<b>489,353</b>	<b>559,453</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	186,250	113,435	117,034
Non Wage	531,074	259,187	439,419
<b>Development Expenditure</b>			
Domestic Development	0	0	3,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>717,324</b>	<b>372,622</b>	<b>559,453</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 559,453,000 compared to UGX 717,324,000 in the financial year 2019/2020 representing 22.01% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of District Unconditional Grant Non-wage at Lower Local Governments as all these funds were captured under management where the transfers will be effected to these LLGs

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>996,084</b>	<b>731,442</b>	<b>975,688</b>
Locally Raised Revenues	5,000	2,275	5,000
Multi-Sectoral Transfers to LLGs_NonWage	18,861	0	0
Sector Conditional Grant (Non-Wage)	279,055	209,291	277,521
Sector Conditional Grant (Wage)	693,167	519,875	693,167
<b>Development Revenues</b>	<b>144,306</b>	<b>144,306</b>	<b>133,663</b>
District Discretionary Development Equalization Grant	10,000	10,000	0
Sector Development Grant	134,306	134,306	133,663
<b>Total Revenues shares</b>	<b>1,140,390</b>	<b>875,748</b>	<b>1,109,351</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	693,167	463,420	693,167
Non Wage	302,917	195,872	282,521
<b>Development Expenditure</b>			
Domestic Development	144,306	104,202	133,663
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,140,390</b>	<b>763,494</b>	<b>1,109,351</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 1,109,351,000 compared to UGX 1,140,390,000 in the financial year 2019/2020 representing 2.72% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of sector conditional Development to production following the general decrease in production development revenues to fund other priorities in Government amidst Covid-19 pandemic

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,604,197</b>	<b>1,925,173</b>	<b>2,721,541</b>
Locally Raised Revenues	3,000	2,250	3,000
Multi-Sectoral Transfers to LLGs_NonWage	37,293	0	0
Other Transfers from Central Government	0	0	41,000
Sector Conditional Grant (Non-Wage)	237,159	177,864	350,796
Sector Conditional Grant (Wage)	2,326,745	1,745,059	2,326,745
<b>Development Revenues</b>	<b>886,094</b>	<b>759,183</b>	<b>476,524</b>
District Discretionary Development Equalization Grant	21,818	21,818	0
External Financing	120,000	0	327,000
Multi-Sectoral Transfers to LLGs_Gou	6,910	0	0
Sector Development Grant	737,366	737,366	149,524
<b>Total Revenues shares</b>	<b>3,490,291</b>	<b>2,684,356</b>	<b>3,198,065</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,326,745	1,520,511	2,326,745
Non Wage	277,452	173,760	394,796
<b>Development Expenditure</b>			
Domestic Development	766,094	98,228	149,524
External Financing	120,000	0	327,000
<b>Total Expenditure</b>	<b>3,490,291</b>	<b>1,792,499</b>	<b>3,198,065</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 3,198,065,000 compared to UGX 3,490,291,000 in the financial year 2019/2020 representing 8.37% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of RBF transfers mainly to the lower facilities whose funds will be wired directly and external financing which was significantly reduced by donors.

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>10,073,200</b>	<b>7,709,914</b>	<b>11,223,812</b>
District Unconditional Grant (Wage)	39,229	19,614	39,229
Locally Raised Revenues	10,069	3,150	10,069
Multi-Sectoral Transfers to LLGs_NonWage	16,489	0	0
Other Transfers from Central Government	12,500	12,340	15,000
Sector Conditional Grant (Non-Wage)	1,282,206	854,804	1,407,784
Sector Conditional Grant (Wage)	8,712,707	6,820,006	9,751,730
<b>Development Revenues</b>	<b>1,376,502</b>	<b>1,376,502</b>	<b>1,777,647</b>
District Discretionary Development Equalization Grant	14,500	14,500	0
Sector Development Grant	1,162,002	1,162,002	1,477,647
Transitional Development Grant	200,000	200,000	300,000
<b>Total Revenues shares</b>	<b>11,449,701</b>	<b>9,086,416</b>	<b>13,001,459</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,751,936	6,657,685	9,790,959
Non Wage	1,321,264	834,332	1,432,853
<b>Development Expenditure</b>			
Domestic Development	1,376,502	904,631	1,777,647
External Financing	0	0	0
<b>Total Expenditure</b>	<b>11,449,701</b>	<b>8,396,649</b>	<b>13,001,459</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 13,001,459,000 compared to UGX 11,449,701,000 in the financial year 2019/2020 representing 13.55% increase in the indicative planning figure of the department. The reason is increased capitation grants to the department and wage which was increased significantly among the uploaded IPFs and the additional provision of Transitional development funds for a secondary school in Wattuba Sub-County

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>816,299</b>	<b>603,979</b>	<b>1,378,855</b>
District Unconditional Grant (Wage)	92,776	71,184	92,776
Locally Raised Revenues	23,600	21,800	23,600
Multi-Sectoral Transfers to LLGs_NonWage	12,687	0	0
Multi-Sectoral Transfers to LLGs_Wage	28,800	7,200	0
Other Transfers from Central Government	658,437	503,795	1,262,479
<b>Development Revenues</b>	<b>397,940</b>	<b>124,955</b>	<b>122,378</b>
District Discretionary Development Equalization Grant	124,955	124,955	122,378
Multi-Sectoral Transfers to LLGs_Gou	272,986	0	0
<b>Total Revenues shares</b>	<b>1,214,240</b>	<b>728,934</b>	<b>1,501,233</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	121,576	71,184	92,776
Non Wage	694,724	456,706	1,286,079
<b>Development Expenditure</b>			
Domestic Development	397,940	111,965	122,378
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,214,240</b>	<b>639,856</b>	<b>1,501,233</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 1,501,233,000 compared to UGX 1,214,240,000 in the financial year 2019/2020 representing 23.64% increase in the indicative planning figure of the department. The reason is due to increased allocation of roads funds with emergency road works IPFs which also resulted into increase in revenues to LLGs mainly urban to do road works at that level while there was significant improvement in allocation of DDEG to District Roads with intentions to improve the road network across the District.



**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>63,785</b>	<b>46,839</b>	<b>107,067</b>
District Unconditional Grant (Wage)	26,400	19,800	26,400
Locally Raised Revenues	2,000	500	2,000
Sector Conditional Grant (Non-Wage)	35,385	26,539	78,667
<b>Development Revenues</b>	<b>586,852</b>	<b>586,852</b>	<b>659,928</b>
District Discretionary Development Equalization Grant	61,000	61,000	61,000
Sector Development Grant	506,050	506,050	579,126
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>650,637</b>	<b>633,691</b>	<b>766,995</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,400	19,202	26,400
Non Wage	37,385	22,096	80,667
<b>Development Expenditure</b>			
Domestic Development	586,852	319,811	659,928
External Financing	0	0	0
<b>Total Expenditure</b>	<b>650,637</b>	<b>361,109</b>	<b>766,995</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the Department is UGX 792,787,000 compared to UGX 650,637,000 in the financial year 2019/2020 representing 21.85% increase in the indicative planning figure of the department. The reason is due to increased allocation of transitional grant for sanitation related activities and non-wage while the development grant was also increased to fund more capital projects

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>208,261</b>	<b>108,624</b>	<b>151,799</b>
District Unconditional Grant (Non-Wage)	15,237	11,428	10,237
District Unconditional Grant (Wage)	77,035	57,776	77,035
Locally Raised Revenues	28,000	21,491	38,000
Multi-Sectoral Transfers to LLGs_NonWage	28,883	0	0
Multi-Sectoral Transfers to LLGs_Wage	52,800	13,200	0
Sector Conditional Grant (Non-Wage)	6,306	4,729	26,527
<b>Development Revenues</b>	<b>7,100</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	7,100	0	0
<b>Total Revenues shares</b>	<b>215,361</b>	<b>108,624</b>	<b>151,799</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	129,835	68,493	77,035
Non Wage	78,426	32,017	74,764
<b>Development Expenditure</b>			
Domestic Development	7,100	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>215,361</b>	<b>100,510</b>	<b>151,799</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 151,799,000 compared to UGX 215,361,000 in the financial year 2019/2020 representing 29.51% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of both wage and non-wage in the Lower Local Governments and DDEG that were not realized since all LLGs budget were captured under management support services

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>256,000</b>	<b>167,103</b>	<b>1,060,254</b>
District Unconditional Grant (Non-Wage)	4,670	3,503	4,670
District Unconditional Grant (Wage)	46,132	100,183	46,132
Locally Raised Revenues	12,024	6,858	12,024
Multi-Sectoral Transfers to LLGs_NonWage	22,009	0	0
Multi-Sectoral Transfers to LLGs_Wage	119,319	17,675	0
Other Transfers from Central Government	0	0	945,902
Sector Conditional Grant (Non-Wage)	51,846	38,885	51,527
<b>Development Revenues</b>	<b>147,161</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	147,161	0	0
<b>Total Revenues shares</b>	<b>403,161</b>	<b>167,103</b>	<b>1,060,254</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	165,451	100,183	46,132
Non Wage	90,549	31,818	1,014,122
<b>Development Expenditure</b>			
Domestic Development	147,161	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>403,161</b>	<b>132,001</b>	<b>1,060,254</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department UGX 1,060,254,000 compared to UGX 403,161,000 in the financial year 2019/2020 representing 162.99% increase in the indicative planning figure of the department. The reason is due to increased allocation of PCA funds to groups and LRDP funds which were budgeted for the micro projects across the District

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>161,614</b>	<b>115,182</b>	<b>179,614</b>
District Unconditional Grant (Non-Wage)	50,700	38,025	70,700
District Unconditional Grant (Wage)	86,400	64,800	86,400
Locally Raised Revenues	24,514	12,357	22,514
<b>Development Revenues</b>	<b>13,432</b>	<b>10,932</b>	<b>32,084</b>
District Discretionary Development Equalization Grant	13,432	10,932	32,084
<b>Total Revenues shares</b>	<b>175,046</b>	<b>126,114</b>	<b>211,698</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	86,400	43,894	86,400
Non Wage	75,214	50,351	93,214
<b>Development Expenditure</b>			
Domestic Development	13,432	10,932	32,084
External Financing	0	0	0
<b>Total Expenditure</b>	<b>175,046</b>	<b>105,178</b>	<b>211,698</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditure estimate for FY 2020/2021 for the department is UGX 211,698,000 compared to UGX 175,046,000 in the financial year 2019/2020 which gives a 20.94% increase in the Indicative Planning Figure. The reason is due to the increased allocation of wage following the need cater for salary enhancements for Planners as a category of researchers in areas of statistics, data analysis and management and DDEG following the enhancement of the monitoring component of the grant and realization of the PBS Operational funds

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>63,135</b>	<b>38,487</b>	<b>57,542</b>
District Unconditional Grant (Non-Wage)	18,200	13,650	18,200
District Unconditional Grant (Wage)	19,942	14,956	19,942
Locally Raised Revenues	19,400	9,880	19,400
Multi-Sectoral Transfers to LLGs_NonWage	5,594	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>63,135</b>	<b>38,487</b>	<b>57,542</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	19,942	13,547	19,942
Non Wage	43,194	22,640	37,600
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>63,135</b>	<b>36,187</b>	<b>57,542</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2019/2020 for the department is UGX 57,542,000 compared to UGX 63,135,000 in the financial year 2019/2020 representing 8.86% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of wage both at the District and in Town Councils following failure to attract a District Internal Auditor for recruitment and non-wage In the Town Councils reduced as budgets were captured under management support services

**Vote :597 Kyankwanzi District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>88,198</b>	<b>56,920</b>	<b>85,586</b>
District Unconditional Grant (Non-Wage)	15,898	12,149	15,898
District Unconditional Grant (Wage)	36,983	27,737	41,480
Locally Raised Revenues	10,488	6,062	13,488
Multi-Sectoral Transfers to LLGs_NonWage	10,199	0	0
Sector Conditional Grant (Non-Wage)	14,630	10,972	14,720
<b>Development Revenues</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
District Discretionary Development Equalization Grant	5,400	5,400	5,400
<b>Total Revenues shares</b>	<b>93,598</b>	<b>62,320</b>	<b>90,986</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,983	25,555	41,480
Non Wage	51,215	26,414	44,106
<b>Development Expenditure</b>			
Domestic Development	5,400	5,400	5,400
External Financing	0	0	0
<b>Total Expenditure</b>	<b>93,598</b>	<b>57,369</b>	<b>90,986</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 90,986,000 compared to UGX 93,598,000 in the financial year 2019/2020 representing 2.79% decrease in the Indicative Planning Figure to the department. This was due to non-realization of revenues from LLGs which were all budgeted under the management support services

**Vote :597 Kyankwanzi District**

**FY 2020/21**

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