

Vote :598 Kalungu District**FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

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

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

Signature :

Signature :



Fiida Nabirye Kyendibaiza, ACCOUNTING
OFFICER/KALUNGU

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

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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 :598 Kalungu 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	793,366	531,546	676,169
Discretionary Government Transfers	2,689,414	2,084,241	2,731,251
Conditional Government Transfers	18,576,521	14,329,376	21,681,462
Other Government Transfers	3,493,541	1,361,627	10,034,085
External Financing	427,000	189,023	440,000
Grand Total	25,979,842	18,495,812	35,562,968

Revenue Performance by end of March of the Running FY

Cumulatively, by end of quarter Two (December 2019), the District Local Government had received a total of 11,794,803,000 shillings (including Multi Sectoral Transfers to Lower Local Governments) from various revenue sources which accounts for about 45 percent of the Annual Planned Revenues in the approved budget of Financial Year 2019/20. This was slightly lower than the expected 50 percent by end of quarter Two. Low performance was mainly in Other Government transfers which performed at only 16 percent followed by External Financing for which most sources were yet to yield the expected funds.

Planned Revenues for next FY

In financial Year 2020/21, the Local Government expects to receive a total 35,345,028,000 shillings from the various Revenue sources, which is about 136 percent more than the expected Revenue for Financial Year 2019/20. The increase in expected Revenues is mainly due to increased Indicative Planning Figures (IPFs) issued by some ministries like Ministry of Agriculture in form of Other Government Transfers; Conditional Government Transfers, among others. It is worth noting that expected Locally Raised Revenue in Financial Year 20120/21 is lower than the expected revenues for Financial Year 2019/20.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	2,777,600	2,617,718	5,040,152
Finance	291,963	123,116	160,096
Statutory Bodies	858,249	353,732	437,534
Production and Marketing	2,354,192	654,698	9,054,848
Health	3,492,965	2,714,882	3,967,252
Education	13,968,196	10,672,854	14,980,934
Roads and Engineering	1,178,026	694,060	870,373
Water	237,661	229,628	407,138
Natural Resources	177,879	123,744	172,437
Community Based Services	368,980	83,018	198,799
Planning	201,109	174,267	204,326

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Internal Audit	36,375	26,809	32,503
Trade, Industry and Local Development	36,646	27,287	36,575
Grand Total	25,979,842	18,495,812	35,562,968
<i>o/w: Wage:</i>	<i>14,525,061</i>	<i>10,964,362</i>	<i>15,013,611</i>
<i>Non-Wage Recurrent:</i>	<i>7,085,642</i>	<i>5,052,645</i>	<i>17,213,348</i>
<i>Domestic Devt:</i>	<i>3,942,139</i>	<i>2,289,782</i>	<i>2,896,008</i>
<i>External Financing:</i>	<i>427,000</i>	<i>189,023</i>	<i>440,000</i>

Expenditure Performance by end of March FY 2019/20

The aggregate expenditure of the District Council as at end of third Quarter (March 2020) stood at 17,581,396,000 shillings (including expenditure under multi sectoral transfers to Lower Local Governments) representing 71 percent of the Annual Planned expenditure in the approved budget for Financial Year 2019/20. This is lower than 75% expected performance is due to low performance in revenue realization. Of the funds received by the District at end of third quarters, 95 percent had been spent which is good performance and this is attributed to the fact that many projects had been completed and hence payments made.

Planned Expenditures for the FY 2020/21

Overall planned expenditure in financial Year 2020/21 is above the level of Financial Year 2019/20 mainly because of more expected revenues in some departments as explained above. For instance, planned expenditure in Production and Marketing department is expected to increase tremendously due to expected funds to finance road chokes under the Agriculture Cluster Project (ACDP). However, it is worth noting that some departments are expected to spend less than the level of Financial Year 2019/20 mainly because of reduction in Indicative Planning Figures since some MDAs were yet to communicate their IPFS.

Medium Term Expenditure Plans

In the Medium Term, the District expects to spend about UGX. 215,784,930,000 (that is up to Financial Year 2024/25). The District plans to allocate and to spend the funds on areas that promote Wealth Creation with a component of water for production and increased access to markets by farmers.

All the projects investments in the medium term will be guided by the Draft Five Year Local Government Development Plan FY2020/21 – FY2024/25 which will be operationalized by the Annual work plans and budgets. It is expected that in Financial Year 2020/21, implementation of the planned projects will contribute greatly as a starting point for the medium term.

Challenges in Implementation

Inadequate Funding: The District is still challenged by scarcity of Financial Resources. The locally raised revenue base is still low coupled with sometimes budget cuts for some revenue sources under central government Grants.

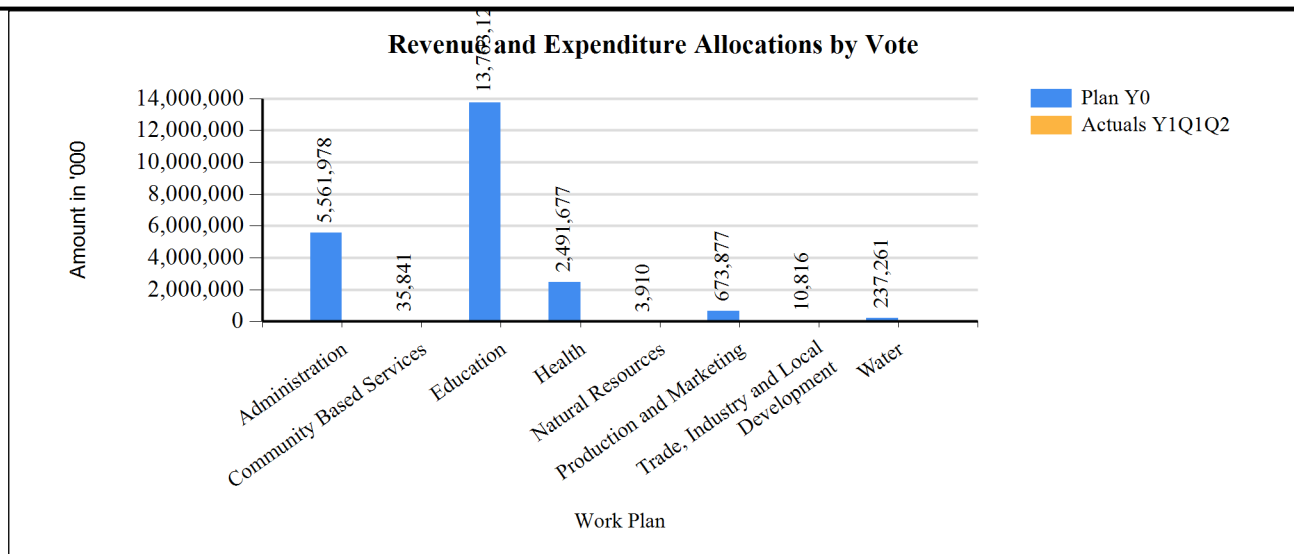
Inadequate Office Space: The District has overtime recruited staff in an effort to reduce on the staffing gaps (as a requirement) and this has continuously worsened the challenge of the already inadequate office space. The district embarked on construction of an Administration block and now the first floor is complete with only 25 offices but this is still inadequate. However, this is a great achievement although we currently do not have adequate funds to expand. We hope that Central Government and well wishers will continue to support us.

Inadequate Transport means. The district does not have enough transport facilities like vehicles to properly carryout supervision and monitoring of projects in addition to other work related duties.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	793,366	531,546	676,169
Advertisements/Bill Boards	8,445	0	2,085
Agency Fees	0	0	150
Animal & Crop Husbandry related Levies	7,020	900	9,415
Application Fees	12,705	17,594	15,275
Business licenses	122,165	58,490	62,576
Court fines and Penalties - private	100	0	0
Educational/Instruction related levies	110,180	5,960	81,003
Ground rent	8,000	1,500	0
Group registration	10,440	0	10,440
Inspection Fees	49,600	1,354	7,550
Interest from other government units	0	630	0
Interest from private entities - Domestic	0	630	4,000
Land Fees	8,100	1,085	10,000
Liquor licenses	100	0	0
Local Government owned Corporations	1,200	0	1,200
Local Hotel Tax	3,860	460	80
Local Services Tax	127,213	224,610	120,000
Lock-up Fees	300	0	0
Market /Gate Charges	68,659	1,520	58,512
Miscellaneous and unidentified taxes	1,460	0	2,267

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Miscellaneous receipts/income	27,140	5,000	106,000
Occupational Permits	300	0	300
Other Court Fees	2,000	0	0
Other Fees and Charges	87,791	186,065	88,850
Other fines and Penalties – from other government units	650	0	0
Other fines and Penalties - private	2,200	550	0
Other licenses	29,339	5,000	27,790
Other taxes on specific services	5,900	500	0
Production Bonus	300	0	200
Property related Duties/Fees	60,700	4,850	50,700
Quarry Charges	6,110	800	5,448
Rates – Produced assets – from other govt. units	0	0	2,400
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,420	1,060	3,428
Registration of Businesses	0	6,637	5,900
Rental Income Tax	12,000	5,000	0
Royalties	13,000	1,200	600
Street Parking fees	960	152	0
Unspent balances – Locally Raised Revenues	10	0	0
2a. Discretionary Government Transfers	2,689,414	2,084,241	2,731,251
District Discretionary Development Equalization Grant	214,752	214,752	210,836
District Unconditional Grant (Non-Wage)	480,187	360,140	528,334
District Unconditional Grant (Wage)	1,298,440	973,830	1,298,440
Urban Discretionary Development Equalization Grant	53,969	53,969	53,856
Urban Unconditional Grant (Non-Wage)	132,964	99,723	130,682
Urban Unconditional Grant (Wage)	509,102	381,827	509,102
2b. Conditional Government Transfer	18,576,521	14,329,376	21,681,462
Sector Conditional Grant (Wage)	12,717,518	9,608,705	13,206,069
Sector Conditional Grant (Non-Wage)	2,892,574	1,980,199	3,685,130
Sector Development Grant	1,586,610	1,586,610	1,879,823
Transitional Development Grant	429,802	429,802	419,802
General Public Service Pension Arrears (Budgeting)	0	0	415,841
Salary arrears (Budgeting)	27,573	27,573	32,539
Pension for Local Governments	462,776	351,736	700,510
Gratuity for Local Governments	459,667	344,751	1,341,749
2c. Other Government Transfer	3,493,541	1,361,627	10,034,085
National Medical Stores (NMS)	574,488	640,619	576,200
Support to PLE (UNEB)	18,000	71,531	18,800
Uganda Road Fund (URF)	1,133,046	632,649	828,659
Uganda Women Entrepreneurship Program(UWEP)	0	0	100,691

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Youth Livelihood Programme (YLP)	254,216	4,650	0
Makerere School of Public Health	1,000	0	0
Support to Production Extension Services	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	231,000
Neglected Tropical Diseases (NTDs)	10,000	12,179	25,000
Agriculture Cluster Development Project (ACDP)	1,502,790	0	8,207,135
Results Based Financing (RBF)	0	0	46,600
3. External Financing	427,000	189,023	440,000
Rakai Health Sciences Programme (RHSP)	312,000	67,415	200,000
United Nations Children Fund (UNICEF)	50,000	0	40,000
Global Fund for HIV, TB & Malaria	5,000	0	50,000
World Health Organisation (WHO)	10,000	104,640	40,000
Global Alliance for Vaccines and Immunization (GAVI)	20,000	13,754	100,000
United Nations Expanded Programme on Immunisation (UNEPI)	10,000	0	0
Aids Health Care Foundation (AHF)	20,000	3,214	10,000
Total Revenues shares	25,979,842	18,495,812	35,562,968

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FY 2020/21

i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

Kalungu District had cumulatively realized shs.531,546,000/= from Locally raised revenue by end of third quarter of financial year 2019/2020, which accounts for about 67 percent of the planned revenue in the annual approved budget. This performance is less than 75 percent expected at the end of third quarter. The low performance was attributed to low mobilization due to COVID 19, a lot of rainfall experienced during the period and failure of Senior Accounts Assistants at Lower Local Government level to do their work effectively.

Central Government Transfers

Cumulatively, the District received 77 percent of Discretionary Government Transfers, 77 percent of Conditional Government Transfers and 39 percent of Other Central Government Transfers. Of all the Central Government transfers, it is Other Government Transfers that performed at less than the expected 75 percent level. This is attributed to the fact that several line ministries and other agencies were reluctant to remit funds to the district such as YLP and UWEP, among others; for reasons like ongoing beneficiary approval processes .

External Financing

Cumulatively, by end of quarter three, External financing performance stood at only 44 percent of the planned revenues in the approved budget. This lower performance is attributed to the fact that some donors remitted more funds to the district to cater for emerging challenges, than the quarterly projections.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In Financial Year 2020/21, the District expects to receive 675,569,000 shillings from various sources under Locally Raised Revenues, which is slightly less than the expected revenues for Financial Year 2019/20. This is because the district has reviewed and projected a reduction in performance of some individual Locally Raised revenue sources.

Central Government Transfers

Discretionary Government Transfers are expected to slightly decrease in the Financial Year 2020/2021 as compared to the Financial Year 2019/20. The changes are mainly as advised through the Indicative Planning Figures (IPFs) where, for example, District Discretionary Development Equalization Grant as well as Urban Discretionary Development Equalization Grant and some Conditional Government Transfers are expected to decrease in FY 2020/2021. Overall, Other Central Government transfers are expected to increase except road funds which are reducing by about 200,000,000/= compared to financial year 2019/2020. This is mainly attributed to IPFS supplied by respective Line Ministries.

External Financing

External Financing for the Financial Year 2020/21 is expected to slightly increase mainly as per the indicative planning figure supplied to the department of health.

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	613,618	427,803	536,404
District Production Services	1,740,574	202,575	8,518,445
Sub- Total of allocation Sector	2,354,192	630,379	9,054,848

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,178,026	663,595	870,373
<i>Sub- Total of allocation Sector</i>	1,178,026	663,595	870,373
Sector :Trade and Industry			
Commercial Services	36,646	27,287	36,575
<i>Sub- Total of allocation Sector</i>	36,646	27,287	36,575
Sector :Education			
Pre-Primary and Primary Education	8,235,127	6,038,445	8,678,177
Secondary Education	5,098,768	4,056,736	5,543,914
Skills Development	347,652	248,283	456,589
Education & Sports Management and Inspection	286,648	242,981	302,254
<i>Sub- Total of allocation Sector</i>	13,968,196	10,586,444	14,980,934
Sector :Health			
Primary Healthcare	2,376,825	1,741,562	2,446,058
District Hospital Services	114,852	86,139	433,394
Health Management and Supervision	1,001,288	304,780	1,087,800
<i>Sub- Total of allocation Sector</i>	3,492,965	2,132,480	3,967,252
Sector :Water and Environment			
Rural Water Supply and Sanitation	237,661	187,844	407,138
Natural Resources Management	177,879	123,744	172,437
<i>Sub- Total of allocation Sector</i>	415,541	311,588	579,575
Sector :Social Development			
Community Mobilisation and Empowerment	368,980	69,272	198,799
<i>Sub- Total of allocation Sector</i>	368,980	69,272	198,799
Sector :Public Sector Management			
District and Urban Administration	2,777,600	2,550,975	5,040,152
Local Statutory Bodies	858,249	349,667	437,534
Local Government Planning Services	201,109	115,317	204,326
<i>Sub- Total of allocation Sector</i>	3,836,958	3,015,959	5,682,011
Sector :Accountability			
Financial Management and Accountability(LG)	291,963	122,583	160,096
Internal Audit Services	36,375	26,809	32,503
<i>Sub- Total of allocation Sector</i>	328,338	149,392	192,599

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
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Vote :598 Kalungu District**FY 2020/21**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,335,056	2,031,705	4,224,785
District Unconditional Grant (Non-Wage)	48,120	41,406	61,739
District Unconditional Grant (Wage)	470,342	323,659	470,341
General Public Service Pension Arrears (Budgeting)	0	0	415,841
Gratuity for Local Governments	459,667	344,751	1,341,749
Locally Raised Revenues	146,244	159,720	89,681
Multi-Sectoral Transfers to LLGs_NonWage	211,232	401,034	603,284
Multi-Sectoral Transfers to LLGs_Wage	509,102	381,827	509,102
Pension for Local Governments	462,776	351,736	700,510
Salary arrears (Budgeting)	27,573	27,573	32,539
Development Revenues	442,544	586,013	815,367
District Discretionary Development Equalization Grant	6,858	8,572	8,925
Multi-Sectoral Transfers to LLGs_Gou	25,687	167,441	175,442
Other Transfers from Central Government	0	0	231,000
Transitional Development Grant	410,000	410,000	400,000
Total Revenues shares	2,777,600	2,617,718	5,040,152
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	979,444	638,744	979,443
Non Wage	1,355,612	1,326,219	3,245,342
Development Expenditure			
Domestic Development	442,544	586,013	815,367
External Financing	0	0	0
Total Expenditure	2,777,600	2,550,975	5,040,152

Narrative of Workplan Revenues and Expenditure

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In Financial Year 2020/21, the department expects to receive and spend a total of Shillings 6327973,000 from various sources (including Multisectoral transfers to Lower Local Governments), which is about 200 percent more than the expected revenues for Financial Year 2019/20. The increase in expected revenues is mainly attributed to the more Public Service Pension Arrears, Gratuity for Local Governments, Pension for Local Governments and Salary Arrears all of which have been provided for in recently issued Indicative Planning Figures (IPFs) by Ministry of finance Planning and economic development plus Luweero-Rwenzoli which is new. It is worth noting that most of the funds received are recurrent in nature as compared to Development Grants.

Overall, the biggest proportion of the Departments planned expenditure for Financial Year 2020/21 is on Non-Wage recurrent (64.4 percent) followed by expenditure on wages (19.4 percent) and Domestic Development (16.2 percent). The department has no External Financing.

Vote :598 Kalungu 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	276,506	122,284	160,096
District Unconditional Grant (Non-Wage)	19,481	14,623	41,000
District Unconditional Grant (Wage)	105,096	72,555	105,096
Locally Raised Revenues	41,570	35,106	14,000
Multi-Sectoral Transfers to LLGs_NonWage	110,359	0	0
Development Revenues	15,457	831	0
Multi-Sectoral Transfers to LLGs_Gou	15,457	831	0
Total Revenues shares	291,963	123,116	160,096
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,096	72,555	105,096
Non Wage	171,410	49,197	55,000
Development Expenditure			
Domestic Development	15,457	831	0
External Financing	0	0	0
Total Expenditure	291,963	122,583	160,096

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department of Finance expects to receive a total of shillings 160,096,000 from various sources, which is less than the expected revenues for Financial Year 2019/20. The decrease in expected revenues is mainly attributed to the fact that no funds of Multi-sectoral transfers to Lower Local Governments have been planned for under this department. All the funds expected are Recurrent Revenues since the department does not have any Development revenues planned for. Wage revenues account for the bigger proportion of the department's revenue followed by Non-wage revenues.

Overall, the bigger proportion of the Departments planned expenditure for Financial Year 2020/21 is on Wage recurrent (65.6 percent) followed by expenditure on Non-wage recurrent (34.3 percent) and No Domestic Development.

Vote :598 Kalungu 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	724,193	346,804	437,534
District Unconditional Grant (Non-Wage)	232,398	178,173	233,337
District Unconditional Grant (Wage)	124,697	105,003	124,697
Locally Raised Revenues	122,789	63,628	79,500
Multi-Sectoral Transfers to LLGs_NonWage	244,310	0	0
Development Revenues	134,056	6,928	0
Multi-Sectoral Transfers to LLGs_Gou	134,056	6,928	0
Total Revenues shares	858,249	353,732	437,534
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,697	101,177	124,697
Non Wage	599,496	241,562	312,837
Development Expenditure			
Domestic Development	134,056	6,928	0
External Financing	0	0	0
Total Expenditure	858,249	349,667	437,534

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department expects to receive and spend a total of shillings 437,534,000 from various sources, which is less than the expected revenues for Financial Year 2019/20. The decrease in expected revenues is attributed to the fact that no Multi-sect oral transfers are planned for under this department. Otherwise, the rest of the revenues are as expected in the Financial Year 2019/20. However, it is worth noting that less of Locally Raised revenue as a source of revenue is expected to be allocated to the department as compared to Financial Year 2019/20. This is because of a reduction in sources as projected.

The biggest proportion of the Departments planned expenditure for Financial Year 2019/20 is on Non-Wage recurrent (about 71.5 percent) followed by wage (about 28.5percent). The department has no Development.

Vote :598 Kalungu 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	878,444	581,740	8,982,533
District Unconditional Grant (Non-Wage)	791	0	0
District Unconditional Grant (Wage)	175,934	131,051	175,934
Locally Raised Revenues	800	0	0
Other Transfers from Central Government	100,000	0	8,207,135
Sector Conditional Grant (Non-Wage)	220,396	165,297	218,941
Sector Conditional Grant (Wage)	380,523	285,392	380,523
Development Revenues	1,475,748	72,958	72,315
Other Transfers from Central Government	1,402,790	0	0
Sector Development Grant	72,958	72,958	72,315
Total Revenues shares	2,354,192	654,698	9,054,848
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	556,457	416,443	556,457
Non Wage	321,987	165,297	8,426,076
Development Expenditure			
Domestic Development	1,475,748	48,639	72,315
External Financing	0	0	0
Total Expenditure	2,354,192	630,379	9,054,848

Narrative of Workplan Revenues and Expenditure

Vote :598 Kalungu District**FY 2020/21**

The department expects to operate a total budget worth shillings 9,054,848,000/- during the Financial Year 2020/2021 which is very much higher than the expected revenues for Financial Year 2019/20. This drastic increase in expected revenues is mainly attributed to the Agriculture Cluster Project Funds which are expected to cover several components like rehabilitation and construction of Road Chokes, among others.

Out of this, shillings 8,982,533,000/- (99.2%) is recurrent revenue, while shs. 72,315,000/- (0.8%) is development revenue. Of the recurrent revenues shillings 556,456,916/- (6.6%) is earmarked for wage, while shs. 8,426,867,000/- (93.4%) is earmarked for non-wage activities. In terms of revenue sources, Shillings 671,779,000/- (7.4%) is expected from the Sector Conditional Grant; shillings.175, 934,000/- (1.9%) from Unconditional Grant, while shillings 8,207,135,000/- (90.6%) is from other transfers from Central Government, specifically the Agriculture, Cluster Development Project (ACDP). No revenues are expected from locally raised revenues.

The biggest proportion of the Department's expenditure is on Non-Wage followed by Wage expenditure and lastly Domestic Development Expenditure. The Department currently has no External Financing.

Vote :598 Kalungu District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,047,561	2,498,744	3,453,603
District Unconditional Grant (Non-Wage)	0	0	1,000
Locally Raised Revenues	800	0	0
Other Transfers from Central Government	585,488	652,798	647,800
Sector Conditional Grant (Non-Wage)	320,391	240,286	663,921
Sector Conditional Grant (Wage)	2,140,882	1,605,661	2,140,882
Development Revenues	445,405	216,137	513,650
External Financing	415,000	185,733	440,000
Sector Development Grant	30,405	30,405	73,650
Total Revenues shares	3,492,965	2,714,882	3,967,252
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,140,882	1,605,661	2,140,882
Non Wage	906,679	367,169	1,312,721
Development Expenditure			
Domestic Development	30,405	0	73,650
External Financing	415,000	159,650	440,000
Total Expenditure	3,492,965	2,132,480	3,967,252

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 3,967,965,000 in FY 2020/21 of which shs 3,453,603,000 will be recurrent revenue, shs 73,650,000 domestic development revenue and 440,000,000 donor funding (External funding). The overall expected revenues are higher than the expected revenues for Financial Year 2019/20 and the increase is mainly attributed to Other Government Transfers and sector conditional Grants revealed through the Indicative Planning Figures (IPFs).

Overall, the biggest expenditure of the department is on staff wages accounting for 54 percent followed by Non-wage expenditure (33.1 percent) , then Donor Development performing at 11.1 percent and Government of Uganda (GoU) Development 1.1 percent respectively.

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Vote :598 Kalungu 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	12,671,874	9,376,532	13,577,101
District Unconditional Grant (Non-Wage)	9,259	0	9,000
District Unconditional Grant (Wage)	71,015	47,766	71,015
Locally Raised Revenues	106,800	25,794	106,000
Other Transfers from Central Government	18,000	71,531	18,800
Sector Conditional Grant (Non-Wage)	2,270,686	1,513,791	2,687,622
Sector Conditional Grant (Wage)	10,196,113	7,717,651	10,684,664
Development Revenues	1,296,322	1,296,322	1,403,833
Sector Development Grant	1,296,322	1,296,322	1,403,833
Total Revenues shares	13,968,196	10,672,854	14,980,934
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,267,128	7,680,761	10,755,679
Non Wage	2,404,746	1,609,362	2,821,422
Development Expenditure			
Domestic Development	1,296,322	1,296,322	1,403,833
External Financing	0	0	0
Total Expenditure	13,968,196	10,586,444	14,980,934

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department expects to receive and spend a total of shillings 14,980,934,000 from various sources, which is more than the expected revenues for Financial Year 2019/20. The increase in expected revenues is attributed mainly to wages for more staff who have been recruited in the department, increase in UPE and USE capitation grants and in sector development grant as per the Indicative Planning figures issued from Central Government.

Out of the funds expected, 90.6 percent are Recurrent Revenues while Development revenues account for only 9.4 percent. Of the recurrent revenues, wages account for 79.2 percent while Non-Wage recurrent accounts for 20.8 percent.

The biggest proportion of the Department's planned expenditure for Financial Year 2020/21 is on Wage recurrent followed by Non-wage and domestic Development respectively. The department currently has no external financing.

Vote :598 Kalungu District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,178,026	694,060	870,373
District Unconditional Grant (Non-Wage)	2,166	1,624	1,400
District Unconditional Grant (Wage)	38,314	58,887	38,314
Locally Raised Revenues	4,500	900	2,000
Other Transfers from Central Government	1,133,046	632,649	828,659
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,178,026	694,060	870,373
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,314	28,736	38,314
Non Wage	1,139,712	634,860	832,059
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,178,026	663,595	870,373

Narrative of Workplan Revenues and Expenditure

The department of Roads and Engineering expects to receive a total of shillings 870,373,000 from various revenue sources which is less than expected revenues for Financial Year 2019/20. The decrease in expected revenues is attributed to the reduction in Indicative Planning Figures as provided by Uganda Road Fund (URF). Majority of the revenues are expected from Other Government Transfers which is Uganda Road Fund. All funds received by the department are categorized as recurrent in nature. Overall, the department plans to spend all the funds received totaling to 870,373,000 shillings. The biggest proportion of the department's expenditure is on Non-Wage followed by Wages. The Department does not have External Financing.

Vote :598 Kalungu 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	30,933	22,900	57,310
Locally Raised Revenues	400	0	0
Sector Conditional Grant (Non-Wage)	30,533	22,900	57,310
Development Revenues	206,728	206,728	349,828
Sector Development Grant	186,926	186,926	330,026
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	237,661	229,628	407,138
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	30,933	22,899	57,310
Development Expenditure			
Domestic Development	206,728	164,945	349,828
External Financing	0	0	0
Total Expenditure	237,661	187,844	407,138

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department of Water expects to receive a total of 407,138,032 shillings from various revenue sources, which is more than expected revenues for Financial Year 2019/20. This is attributed to an expected increase in various revenue sources as guided through the Indicative Planning Figures (IPFs).

Overall, the department plans to spend all the funds received totaling to 407,138,032 shillings. The biggest proportion of the department's expenditure is on domestic development followed by Non-wage recurrent. The department has no wage planned for since it was planned for under Roads and Engineering.

Vote :598 Kalungu 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	177,879	123,744	172,437
District Unconditional Grant (Non-Wage)	5,469	4,102	4,800
District Unconditional Grant (Wage)	154,800	116,100	154,800
Locally Raised Revenues	13,700	610	1,054
Sector Conditional Grant (Non-Wage)	3,910	2,933	11,783
Development Revenues	0	0	0
N/A			
Total Revenues shares	177,879	123,744	172,437
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	154,800	116,100	154,800
Non Wage	23,079	7,644	17,637
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	177,879	123,744	172,437

Narrative of Workplan Revenues and Expenditure

The Department of Natural Resources in Financial Year 2020/21, expects to receive a total of 172,437,000 shillings from various revenue sources, which is less than expected revenues for Financial Year 2019/20. This decrease is attributed to a reduction in Local revenue and District Unconditional Grant Non-wage allocated to the department. It is worth noting that Sector Conditional grant (Non-wage) is expected to increase as advised through the Indicative Planning figures (IPFs).

Overall, the department plans to spend all the funds received totaling to 172,437,000 shillings. The biggest proportion of the department's expenditure is on Wages followed by Non-wage recurrent. The department currently has no Development funds planned for.

Vote :598 Kalungu 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	102,763	75,079	98,108
District Unconditional Grant (Non-Wage)	2,021	1,515	1,600
District Unconditional Grant (Wage)	61,702	46,277	61,702
Locally Raised Revenues	3,200	406	0
Sector Conditional Grant (Non-Wage)	35,841	26,881	34,806
Development Revenues	266,216	7,940	100,691
External Financing	12,000	3,290	0
Other Transfers from Central Government	254,216	4,650	100,691
Total Revenues shares	368,980	83,018	198,799
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	61,702	33,489	61,702
Non Wage	41,061	27,843	36,406
Development Expenditure			
Domestic Development	254,216	4,650	100,691
External Financing	12,000	3,290	0
Total Expenditure	368,980	69,272	198,799

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department of Community Based Services expects to receive and spend a total of shillings 198,799,000 from various sources, which is lower than the expected revenue for Financial Year 2019/2020. The decrease in expected revenues is attributed to Other Government Transfers specifically YLP where the parent Ministry of Gender, Labour and Social Development is yet to pronounce herself on the Indicative Planning Figures.

The biggest proportion of the Departments planned expenditure for Financial Year 2020/2021 is on Other transfers from central government (UWEP) followed by wages.

Vote :598 Kalungu 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	114,446	89,318	124,000
District Unconditional Grant (Non-Wage)	64,246	48,184	79,000
District Unconditional Grant (Wage)	45,000	33,750	45,000
Locally Raised Revenues	5,200	7,384	0
Development Revenues	86,663	84,949	80,326
District Discretionary Development Equalization Grant	86,663	84,949	80,326
Total Revenues shares	201,109	174,267	204,326
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,000	28,749	45,000
Non Wage	69,446	55,568	79,000
Development Expenditure			
Domestic Development	86,663	31,000	80,326
External Financing	0	0	0
Total Expenditure	201,109	115,317	204,326

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 204,325,000= from various revenue sources. This figure is slightly higher than the approved budget of 201,109 ,000 for the current financial year because of an increase in DDEG funds and a conditional grant (PBS funds) allocated to the department.

The department plans to spend shs.204,325,000= on development and recurrent activities including staff salaries and other non-wage activities. This expenditure is slightly higher than the planned expenditure of shs. 201,109,000 for financial year 2019/2020 because of reasons mentioned above. Development funds to be used to procure gender sensitive office furniture for the new Administration block at Kasabaale for all categories of people and procuring a tent with 100 seats for various Council functions.

Vote :598 Kalungu 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	36,375	26,809	32,503
District Unconditional Grant (Non-Wage)	3,873	2,905	4,000
District Unconditional Grant (Wage)	26,503	20,004	26,503
Locally Raised Revenues	6,000	3,900	2,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	36,375	26,809	32,503
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,503	20,004	26,503
Non Wage	9,873	6,805	6,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	36,375	26,809	32,503

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department of Internal Audit expects to receive and spend a total of shillings 32,503,000 from various sources, which is lower than the expected revenues for Financial Year 2019/20. This is because of a reduction in Locally raised Revenue allocated to the department.

The biggest proportion of the Departments planned expenditure for Financial Year 2020/2021 is on Wages followed by Non- wage. The department has no Development expenditure planned for.

Vote :598 Kalungu 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	36,646	27,287	36,575
District Unconditional Grant (Non-Wage)	791	395	791
District Unconditional Grant (Wage)	25,038	18,779	25,038
Sector Conditional Grant (Non-Wage)	10,816	8,112	10,746
Development Revenues	0	0	0
N/A			
Total Revenues shares	36,646	27,287	36,575
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,038	18,779	25,038
Non Wage	11,607	8,508	11,537
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	36,646	27,287	36,575

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the department of Trade, Industry and Local Development expects to receive and spend a total of shillings 36,575,000 from various sources, which is almost the same as revenues expected in Financial Year 2019/20.

The bigger proportion of the Departments planned expenditure for Financial Year 2020/2021 is on Wages followed by Non- wage. The department currently has no Development expenditure planned for.

Vote :598 Kalungu District

FY 2020/21
