

Vote :614 Kakumiro 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 :



Monday Stephen. Chief Administrative Officer -
Kakumiro District Local Government

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :614 Kakumiro 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 :614 Kakumiro 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	5,339,138	176,768	461,504
Discretionary Government Transfers	3,098,909	2,456,455	3,235,768
Conditional Government Transfers	13,685,423	10,976,488	16,897,518
Other Government Transfers	1,973,152	657,135	9,557,020
External Financing	346,756	10,830	569,012
Grand Total	24,443,377	14,277,676	30,720,820

Revenue Performance by end of March of the Running FY

By the end of the period under review, out of the annual Budget of Shs. 24,443,377,000 a total sum of Shs 14,277,676,000 (58%) had been received. Broadly by source, out of the annual Budget of Shs. 3,098,909,000 anticipated to be received as Discretionary Government Transfers, by the end of Quarter three a cumulative total of Shs. 2,456,455,000 (79%) had been received. Conditional Government Transfers performance was above average, out of the planned annual Budget of UShs. 13,685,423,000, UShs. 10,976,488,000 (80%) was realized. Unlike Discretionary Government Transfers and Conditional Government Transfers whose performance was above the planned quarter, External Financing, Locally Raised Revenue and Other Government Transfers registered a poor performance only at 3%, 3% and 33% against the respective annual budgets.

Planned Revenues for next FY

In comparison with the FY 2019/2020, the District's envelope for FY 2020/21 is anticipated to increase by 25.6%. This is mainly attributed to a receipt of Agriculture Cluster Development Project (ACDP) worth UShs 7,933,552,000. and Parish Community Associations (PCAs) funds worth UShs 60,000,000 among others

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	6,546,289	1,321,326	2,368,655
Finance	426,317	299,786	351,575
Statutory Bodies	549,273	361,831	750,851
Production and Marketing	1,483,917	832,420	8,958,128
Health	3,393,225	2,452,265	5,760,900
Education	8,529,550	6,609,226	9,100,542
Roads and Engineering	1,365,869	1,206,657	1,412,425
Water	563,597	564,024	926,711

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Natural Resources	388,560	223,617	312,705
Community Based Services	722,302	276,192	434,475
Planning	191,501	66,253	155,796
Internal Audit	74,084	37,072	66,328
Trade, Industry and Local Development	208,893	27,005	121,730
Grand Total	24,443,377	14,277,676	30,720,820
<i>o/w: Wage:</i>	<i>9,537,621</i>	<i>7,208,743</i>	<i>9,901,081</i>
<i>Non-Wage Reccurent:</i>	<i>10,663,907</i>	<i>3,437,110</i>	<i>7,653,623</i>
<i>Domestic Devt:</i>	<i>3,895,093</i>	<i>3,620,993</i>	<i>12,597,104</i>
<i>External Financing:</i>	<i>346,756</i>	<i>10,830</i>	<i>569,012</i>

Expenditure Performance by end of March FY 2019/20

Cumulatively the Departments' expenditure stood at Shs. 11,552,842,000 (81% against releases spent and 47% against the annual budget spent). The under absorption was mainly as a result of non- absorption of development funds, whose performance stood at 48% against annual budget, non wage whose performance stood at 24% against annual budget and External financing 0% .

Planned Expenditures for the FY 2020/21

In the FY 2020/2021, the District expenditure will be centered on; Salaries, Production of mandatory documents, procurement of agricultural inputs, office consumables, and human drugs. Construction/Rehabilitation/Completion of; Administration block, Classrooms, Out Patient Department and Maternity Ward, Roads and Water facilities will also be areas of focus.

Medium Term Expenditure Plans

In the Medium Term, expenditure priorities will be geared towards interventions that have high returns for improved service delivery, and livelihood hence improving the welfare of the communities. Priority intervention shall include but not limited to; Capacity building of communities in various fields of development, Pests and Diseases control, Provision of improved Agricultural Technologies, ensuring good governance and accountability practices and Provision of Quality Public Facilities

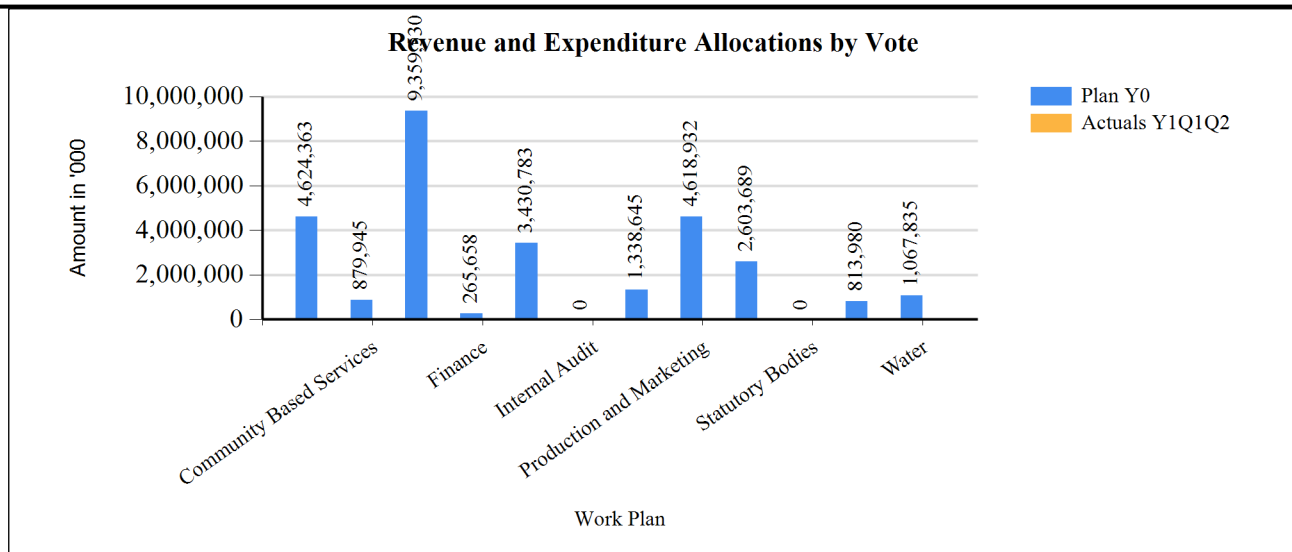
Challenges in Implementation

In the course of implementation, a number of challenges continue to be encountered. Among the many, the notable ones include; Low staffing levels across departments, inadequate means of transport, limited community participation in development interventions, uncooperative communities, seasonal failure due to climate change, negative attitude of tax payers and inadequate office space.

G1: Graph on the revenue and expenditure allocations by Department

Vote :614 Kakumiro District

FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	5,339,138	176,768	461,504
Advertisements/Bill Boards	0	250	0
Application Fees	23,800	16,200	23,800
Business licenses	97,452	35,515	97,452
Local Hotel Tax	4,700	3,710	4,700
Local Services Tax	44,052	58,327	44,052
Market /Gate Charges	123,655	32,017	123,655
Miscellaneous receipts/income	4,877,634	3,715	0
Other Fees and Charges	50,161	6,959	50,161
Other licenses	0	5,000	0
Park Fees	25,600	9,500	25,600
Property related Duties/Fees	39,000	0	39,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	18,500	1,555	18,500
Rent & rates – produced assets – from other govt. units	34,585	4,020	34,585
2a. Discretionary Government Transfers	3,098,909	2,456,455	3,235,768
District Discretionary Development Equalization Grant	479,480	479,480	482,883
District Unconditional Grant (Non-Wage)	829,601	622,201	956,845
District Unconditional Grant (Wage)	1,503,356	1,127,517	1,503,356
Urban Discretionary Development Equalization Grant	49,612	49,612	52,409
Urban Unconditional Grant (Non-Wage)	104,961	78,721	108,376
Urban Unconditional Grant (Wage)	131,899	98,924	131,899

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2b. Conditional Government Transfer	13,685,423	10,976,488	16,897,518
Sector Conditional Grant (Wage)	7,902,366	5,982,302	8,265,826
Sector Conditional Grant (Non-Wage)	2,297,244	1,598,671	2,717,270
Sector Development Grant	2,453,596	2,453,596	4,219,282
Transitional Development Grant	638,305	638,305	528,305
General Public Service Pension Arrears (Budgeting)	0	0	18,742
Salary arrears (Budgeting)	25,858	25,858	29,896
Pension for Local Governments	93,108	71,548	251,323
Gratuity for Local Governments	274,945	206,209	866,874
2c. Other Government Transfer	1,973,152	657,135	9,557,020
Uganda Road Fund (URF)	718,272	617,479	735,111
Uganda Women Entrepreneurship Program(UWEP)	0	0	29,882
Youth Livelihood Programme (YLP)	300,000	22,912	10,000
Global Fund	0	0	0
Other	0	0	0
Albertine Regional Sustainable Development Programme (ARSDP)	909,175	0	0
Infectious Diseases Institute (IDI)	45,705	16,745	45,705
Agriculture Cluster Development Project (ACDP)	0	0	7,933,552
Results Based Financing (RBF)	0	0	742,769
Parish Community Associations (PCAs)	0	0	60,000
3. External Financing	346,756	10,830	569,012
United Nations Children Fund (UNICEF)	154,500	10,830	184,500
World Health Organisation (WHO)	192,256	0	192,256
Global Alliance for Vaccines and Immunization (GAVI)	0	0	192,256
Total Revenues shares	24,443,377	14,277,676	30,720,820

Vote :614 Kakumiro District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

A very poor performance under Local revenue was registered i.e 3% against the annual Budget .Poor performance was mainly attributed by non realization of Miscellaneous receipts/income which were erroneously appropriated by parliament during the budgeting period.

Central Government Transfers

Cumulatively, the performance of Central Government Transfers was average (79.5%).Discretionary Government Transfers stood at 79% while Conditional Government Transfers stood at 80%. A poor performance of 33% was registered under Other Government Transfers. Save for Uganda Road Fund (URF) whose performance stood at 86%, the rest of the Other Government Transfers by the end of Quarter three, performed below average. Broadly,the poor performance is mainly due to delayed finalization of the pre-requisite for release of the funds, say signing of MoUs, change of funding under Youth Livelihood Program

External Financing

There was a very poor performance in respect to the external funders whose performance stood at 3%.

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

In comparison to FY 2019/2020, Local Revenue is anticipated to greatly decrease by 91% in the FY 2020/21. The great decrease is due to non receipt of Miscellaneous receipts/income which in the current budget were erroneously appropriated to the District by Parliament.

Central Government Transfers

Basing on the IPFs received from MoFPED, on average Central Government Transfers are anticipated to increase by 16%. The increase is mainly attributed to increased Sector Conditional Grant -Wage by (2.4%), Gratuity for Local Governments by 2.2 , Pension for Local Governments by 1.7% and receipt of General Public Service Pension Arrears (Budgeting) worth ugshs 18,742,000. A great increase by 4% is anticipated under Other Central Government Transfers mainly due to receipt of Agriculture Cluster Development Project (ACDP) worth Ugshs 7,933,552,0000.

External Financing

In comparison to FY 2019/20, and basing on the commitments so far received from Donors, an increase of 0.6% is anticipated to be realized in the FY 2020/21. This increase is as a result of funding towards immunization activities by Global Alliance for Vaccines and Immunization (GAVI) worth Ugshs 192,256,000.

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	761,432	536,085	875,948

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District Production Services	722,485	126,848	8,082,180
<i>Sub- Total of allocation Sector</i>	1,483,917	662,933	8,958,128
Sector :Works and Transport			
District, Urban and Community Access Roads	1,365,869	863,096	1,412,425
<i>Sub- Total of allocation Sector</i>	1,365,869	863,096	1,412,425
Sector :Trade and Industry			
Commercial Services	208,893	26,805	121,730
<i>Sub- Total of allocation Sector</i>	208,893	26,805	121,730
Sector :Education			
Pre-Primary and Primary Education	5,216,933	3,523,200	5,455,831
Secondary Education	2,481,707	1,497,801	3,083,573
Skills Development	307,962	203,737	336,964
Education & Sports Management and Inspection	502,348	158,627	217,423
Special Needs Education	20,600	8,328	6,750
<i>Sub- Total of allocation Sector</i>	8,529,550	5,391,692	9,100,542
Sector :Health			
Primary Healthcare	1,067,285	709,391	3,147,003
Health Management and Supervision	2,325,940	1,468,524	2,613,898
<i>Sub- Total of allocation Sector</i>	3,393,225	2,177,915	5,760,900
Sector :Water and Environment			
Rural Water Supply and Sanitation	563,597	349,474	926,711
Natural Resources Management	388,560	205,899	312,705
<i>Sub- Total of allocation Sector</i>	952,157	555,372	1,239,416
Sector :Social Development			
Community Mobilisation and Empowerment	722,302	259,216	434,475
<i>Sub- Total of allocation Sector</i>	722,302	259,216	434,475
Sector :Public Sector Management			
District and Urban Administration	6,546,289	1,018,883	2,368,655
Local Statutory Bodies	549,273	278,427	750,851
Local Government Planning Services	191,501	48,994	155,796
<i>Sub- Total of allocation Sector</i>	7,287,063	1,346,304	3,275,302
Sector :Accountability			
Financial Management and Accountability(LG)	426,317	282,538	351,575
Internal Audit Services	74,084	37,072	66,328
<i>Sub- Total of allocation Sector</i>	500,402	319,610	417,903

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

Vote :614 Kakumiro District**FY 2020/21**

<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	6,406,338	1,194,115	2,240,284
District Unconditional Grant (Non-Wage)	63,363	56,473	73,363
District Unconditional Grant (Wage)	607,229	514,788	602,486
General Public Service Pension Arrears (Budgeting)	0	0	18,742
Gratuity for Local Governments	274,945	206,209	866,874
Locally Raised Revenues	4,908,564	39,559	30,930
Multi-Sectoral Transfers to LLGs_NonWage	273,868	180,756	269,643
Other Transfers from Central Government	72,130	0	0
Pension for Local Governments	93,108	71,548	251,323
Salary arrears (Budgeting)	25,858	25,858	29,896
Urban Unconditional Grant (Wage)	87,273	98,924	97,027
Development Revenues	139,951	127,211	128,371
District Discretionary Development Equalization Grant	21,629	21,629	22,091
Multi-Sectoral Transfers to LLGs_Gou	101,722	95,582	106,280
Other Transfers from Central Government	6,600	0	0
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	6,546,289	1,321,326	2,368,655
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	694,502	613,712	699,514
Non Wage	5,711,836	287,960	1,540,771
Development Expenditure			
Domestic Development	139,951	117,211	128,371
External Financing	0	0	0
Total Expenditure	6,546,289	1,018,883	2,368,655

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the FY 2020/21 is anticipated to be Ugshs 2,368,655,000. In Comparison with the FY 2019-2020, the departmental budget is anticipated to greatly decrease by 63.8% due to the erroneous local revenue that was appropriated by parliament in the FY 2019-2020.

Vote :614 Kakumiro 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	418,060	299,786	351,168
District Unconditional Grant (Non-Wage)	55,948	48,870	75,948
District Unconditional Grant (Wage)	158,083	130,675	158,083
Locally Raised Revenues	10,184	24,571	10,184
Multi-Sectoral Transfers to LLGs_NonWage	177,694	95,671	90,802
Urban Unconditional Grant (Wage)	16,150	0	16,150
Development Revenues	8,258	0	407
Multi-Sectoral Transfers to LLGs_Gou	8,258	0	407
Total Revenues shares	426,317	299,786	351,575
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	174,233	130,675	174,233
Non Wage	243,827	151,863	176,935
Development Expenditure			
Domestic Development	8,258	0	407
External Financing	0	0	0
Total Expenditure	426,317	282,538	351,575

Narrative of Workplan Revenues and Expenditure

The budget revenue and expenditure for the department is expected to be shs 331,172,000 with a reduction of 22.% as compared to 2019/2020 budget estimate. The reduction is due to a decrease in multisectoral allocations .

Vote :614 Kakumiro 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	549,273	361,831	746,851
District Unconditional Grant (Non-Wage)	267,494	212,286	332,324
District Unconditional Grant (Wage)	121,353	93,823	121,353
Locally Raised Revenues	43,220	12,701	43,220
Multi-Sectoral Transfers to LLGs_NonWage	113,462	43,022	246,210
Urban Unconditional Grant (Wage)	3,744	0	3,744
Development Revenues	0	0	4,000
District Discretionary Development Equalization Grant	0	0	4,000
Total Revenues shares	549,273	361,831	750,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,097	125,097	125,097
Non Wage	424,176	153,330	621,754
Development Expenditure			
Domestic Development	0	0	4,000
External Financing	0	0	0
Total Expenditure	549,273	278,427	750,851

Narrative of Workplan Revenues and Expenditure

In comparison with the FY 2019/21's departmental budget, a slight increase of 5% is anticipated in the sector's projected budget of FY 2020/2021. The increment is as a result of an increase in the allocated Multispectral transfers to LLGs. Out of the projected sector's budget (Ugsh 458,891,000), 91% of will be spent as Non-wage and 62% as wage. The sector's priorities will be on holding council meetings, recruitment and confirmation of staff, and awarding contracts among others.

Vote :614 Kakumiro 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	1,000,113	587,993	1,430,500
District Unconditional Grant (Non-Wage)	16,840	4,710	16,840
Locally Raised Revenues	2,694	4,694	2,694
Multi-Sectoral Transfers to LLGs_NonWage	26,253	0	20,592
Other Transfers from Central Government	182,874	0	619,326
Sector Conditional Grant (Non-Wage)	244,652	183,489	244,249
Sector Conditional Grant (Wage)	526,799	395,099	526,799
Development Revenues	483,804	244,427	7,527,628
District Discretionary Development Equalization Grant	16,000	12,190	0
Multi-Sectoral Transfers to LLGs_Gou	41,959	73,892	55,700
Other Transfers from Central Government	267,500	0	7,314,226
Sector Development Grant	158,345	158,345	157,702
Total Revenues shares	1,483,917	832,420	8,958,128
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	526,799	395,099	526,799
Non Wage	473,314	134,302	903,701
Development Expenditure			
Domestic Development	483,804	133,531	7,527,628
External Financing	0	0	0
Total Expenditure	1,483,917	662,933	8,958,128

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 1,558,469,000 which consists of shs 1,327,213,000 (85%) as recurrent expenditure and shs 231,255,000 (15%) as development expenditure. The increase in the sector budget from shs 1,483,917,000 to shs 1,558,469,000 arose from the increase in ipfs of other government transfers not being sent yet. The recurrent budget consists of the wage bill shs 526,799,000 (37%) of the total recurrent budget and the rest as non wage.

Vote :614 Kakumiro District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,331,546	1,714,677	3,261,607
District Unconditional Grant (Non-Wage)	26,272	17,272	26,272
Locally Raised Revenues	3,695	0	3,695
Multi-Sectoral Transfers to LLGs_NonWage	28,139	9,868	23,197
Other Transfers from Central Government	45,705	16,745	788,474
Sector Conditional Grant (Non-Wage)	416,780	312,575	609,013
Sector Conditional Grant (Wage)	1,810,956	1,358,217	1,810,956
Development Revenues	1,061,679	737,588	2,499,293
District Discretionary Development Equalization Grant	47,082	47,082	20,000
External Financing	319,756	0	539,012
Multi-Sectoral Transfers to LLGs_Gou	23,109	18,774	23,109
Sector Development Grant	671,732	671,732	1,917,172
Total Revenues shares	3,393,225	2,452,265	5,760,900
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,810,956	1,358,217	1,810,956
Non Wage	520,590	350,891	1,450,651
Development Expenditure			
Domestic Development	741,923	468,807	1,960,282
External Financing	319,756	0	539,012
Total Expenditure	3,393,225	2,177,915	5,760,900

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 5,714,594,000 which consist of shs 3,238,410,000 (57 percent) as recurrent expenditure and shs 2,456,184,000 (43%) as development expenditure. The increase in the sector budget from shs 3,341,977,000 to shs 5,714,594,000 is due to an increase in the recurrent and development funds Allocation from the centre. The recurrent budget consists of the wage bill of shs 1,810,956,000 (31%) of the total recurrent budget

Vote :614 Kakumiro District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,165,982	5,282,321	7,666,824
District Unconditional Grant (Non-Wage)	36,877	9,219	36,877
District Unconditional Grant (Wage)	65,992	50,095	65,992
Locally Raised Revenues	5,521	0	5,521
Multi-Sectoral Transfers to LLGs_NonWage	1,950	0	0
Sector Conditional Grant (Non-Wage)	1,491,031	994,021	1,630,363
Sector Conditional Grant (Wage)	5,564,611	4,228,986	5,928,071
Development Revenues	1,363,567	1,326,905	1,433,718
District Discretionary Development Equalization Grant	60,000	60,000	0
External Financing	27,000	10,830	30,000
Multi-Sectoral Transfers to LLGs_Gou	35,313	14,821	35,313
Sector Development Grant	1,141,255	1,141,255	1,368,405
Transitional Development Grant	100,000	100,000	0
Total Revenues shares	8,529,550	6,609,226	9,100,542
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,630,603	4,223,554	5,994,063
Non Wage	1,535,379	698,331	1,672,761
Development Expenditure			
Domestic Development	1,336,567	469,808	1,403,718
External Financing	27,000	0	30,000
Total Expenditure	8,529,550	5,391,692	9,100,542

Narrative of Workplan Revenues and Expenditure

In comparison with the Department's budget for FY 2019/20, slight decrease of 0.24% is anticipated in the FY 2020/21's budget due to a reduction in the allocation of Multisectoral transfers to LLG . Out of the projected budget of

Ugshs 8,509,417,000

, 84.5% will be spent on recurrent activities and 15.5% on development activities. The

sector's priorities include; Conducting of 4 quarterly inspections and monitoring visits in schools and institutions among others.

Vote :614 Kakumiro 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	829,148	692,154	847,729
District Unconditional Grant (Non-Wage)	6,987	3,994	11,481
District Unconditional Grant (Wage)	88,009	70,681	88,009
Locally Raised Revenues	3,695	0	3,695
Multi-Sectoral Transfers to LLGs_NonWage	4,552	0	1,800
Other Transfers from Central Government	718,272	617,479	735,111
Urban Unconditional Grant (Wage)	7,634	0	7,634
Development Revenues	536,720	514,503	564,696
District Discretionary Development Equalization Grant	0	0	17,348
Multi-Sectoral Transfers to LLGs_Gou	28,218	6,000	38,846
Transitional Development Grant	508,503	508,503	508,503
Total Revenues shares	1,365,869	1,206,657	1,412,425
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	95,643	70,681	95,643
Non Wage	733,506	544,948	752,086
Development Expenditure			
Domestic Development	536,720	247,467	564,696
External Financing	0	0	0
Total Expenditure	1,365,869	863,096	1,412,425

Narrative of Workplan Revenues and Expenditure

In comparison with the budget for FY 2019/20, a decrease of 22.6% is anticipated in the sector's budget for FY 2020/21. This is mainly attributed to non allocation of Development Funds to the sector. Out of the budget of Ugshs.1,056,181,000, 96% will be spent on recurrent activities and 4% on development. Among the sector's priorities include; Payment of staff salaries, routine manual maintenance of 160 km and routine mechanical maintenance of 65km.

Vote :614 Kakumiro 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	49,728	40,201	120,815
District Unconditional Grant (Non-Wage)	1,216	608	4,893
District Unconditional Grant (Wage)	11,655	13,755	14,400
Locally Raised Revenues	1,406	0	1,406
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
Sector Conditional Grant (Non-Wage)	34,451	25,838	100,115
Development Revenues	513,868	523,823	805,896
District Discretionary Development Equalization Grant	0	0	4,162
Multi-Sectoral Transfers to LLGs_Gou	11,801	21,756	5,929
Sector Development Grant	482,266	482,266	776,003
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	563,597	564,024	926,711
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,655	13,755	14,400
Non Wage	38,073	26,413	106,415
Development Expenditure			
Domestic Development	513,868	309,306	805,896
External Financing	0	0	0
Total Expenditure	563,597	349,474	926,711

Narrative of Workplan Revenues and Expenditure

The overall sector budget of F/Y 2020/21 is 723,835,000/= which consists of 97,334,846/= (13 percent) as recurrent expenditure and 626,500,000/= (83.8 percent) as development expenditure.and 19,801,980/= (3.2percent) as sanitation grant

Vote :614 Kakumiro 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	301,077	111,123	186,128
District Unconditional Grant (Non-Wage)	23,225	14,306	23,225
District Unconditional Grant (Wage)	120,777	89,051	120,777
Locally Raised Revenues	7,939	0	7,939
Multi-Sectoral Transfers to LLGs_NonWage	9,420	0	0
Other Transfers from Central Government	129,363	0	0
Sector Conditional Grant (Non-Wage)	10,354	7,765	34,187
Development Revenues	87,483	112,494	126,577
District Discretionary Development Equalization Grant	40,906	40,906	80,000
Multi-Sectoral Transfers to LLGs_Gou	46,577	71,589	46,577
Total Revenues shares	388,560	223,617	312,705
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	120,777	89,051	120,777
Non Wage	180,300	17,988	65,351
Development Expenditure			
Domestic Development	87,483	98,859	126,577
External Financing	0	0	0
Total Expenditure	388,560	205,899	312,705

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 266,128,000 which consists of shs 186,128,000 (70%) as recurrent expenditure and shs 80,000,000 (30%) as development expenditure. The shortfall in the sector budget from shs 332,563,000 to shs 266,128,000 arose from the IPFs from other government transfers not being sent yet I.e the oil and gas grant. The recurrent budget consists of the wage bill shs 120,777,000 (45%) of the total recurrent budget and the rest as non wage.

Vote :614 Kakumiro 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	710,147	261,984	422,320
District Unconditional Grant (Non-Wage)	10,288	7,872	10,288
District Unconditional Grant (Wage)	180,196	140,655	180,196
Locally Raised Revenues	7,195	0	7,195
Multi-Sectoral Transfers to LLGs_NonWage	42,982	28,317	35,233
Other Transfers from Central Government	379,172	22,912	99,882
Sector Conditional Grant (Non-Wage)	82,970	62,228	82,182
Urban Unconditional Grant (Wage)	7,344	0	7,344
Development Revenues	12,155	14,209	12,155
Multi-Sectoral Transfers to LLGs_Gou	12,155	14,209	12,155
Total Revenues shares	722,302	276,192	434,475
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	187,540	140,655	187,540
Non Wage	522,607	109,088	234,780
Development Expenditure			
Domestic Development	12,155	9,472	12,155
External Financing	0	0	0
Total Expenditure	722,302	259,216	434,475

Narrative of Workplan Revenues and Expenditure

Community Based Services Sector will receive a total of UGshs: 387,086,000 comprising of recurrent expenditure only including multi sectoral transfers. Out of this Shs: 187,539,959 is Wage (49%), , This show a decrease of almost 50% compared to the 2019/20 budget estimates, But this is because of the YLP and UWEP funds that were shifted from the centre to the MGLSD as per the new implementation guidelines.

Vote :614 Kakumiro 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	160,829	35,592	104,951
District Unconditional Grant (Non-Wage)	34,431	28,116	54,431
District Unconditional Grant (Wage)	43,183	0	43,183
Locally Raised Revenues	7,337	7,476	7,337
Multi-Sectoral Transfers to LLGs_NonWage	500	0	0
Other Transfers from Central Government	75,378	0	0
Development Revenues	30,671	30,661	50,845
District Discretionary Development Equalization Grant	30,671	30,661	50,845
Total Revenues shares	191,501	66,253	155,796
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,183	0	43,183
Non Wage	117,646	28,556	61,768
Development Expenditure			
Domestic Development	30,671	20,438	50,845
External Financing	0	0	0
Total Expenditure	191,501	48,994	155,796

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the financial year 2020/21 is shs 155,796,000 which consists of shs 104,951,000 (67%) as recurrent expenditure and shs 50,45,000 (33%) as development expenditure. The shortfall in the sector budget from shs 191,501,000 to shs 155,796,000 arose from the ipfs from other government transfers not being sent yet. The recurrent budget consists of the wage bill shs 43,183,000 (42%) of the total recurrent budget and the rest as non wage

Vote :614 Kakumiro 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	74,084	37,072	66,328
District Unconditional Grant (Non-Wage)	21,305	10,806	21,305
District Unconditional Grant (Wage)	25,841	15,244	27,839
Locally Raised Revenues	9,184	8,773	9,184
Multi-Sectoral Transfers to LLGs_NonWage	8,000	2,250	8,000
Urban Unconditional Grant (Wage)	9,754	0	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	74,084	37,072	66,328
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,595	15,244	27,839
Non Wage	38,489	21,829	38,489
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	74,084	37,072	66,328

Narrative of Workplan Revenues and Expenditure

The overall sector budget for the FY 2020/21 is UGX. 66,328,294 will comprise the department's recurrent expenditure in the FY 2020/21. 52% will be non-wage that is to say unconditional grant non-wage and local revenue while 48% of the funds will be wage.

Vote :614 Kakumiro 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	205,202	27,005	109,200
District Unconditional Grant (Non-Wage)	10,000	5,500	10,000
District Unconditional Grant (Wage)	81,038	8,751	81,038
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	96,158	0	0
Sector Conditional Grant (Non-Wage)	17,006	12,754	17,161
Development Revenues	3,691	0	12,530
Multi-Sectoral Transfers to LLGs_Gou	3,691	0	12,530
Total Revenues shares	208,893	27,005	121,730
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,038	8,751	81,038
Non Wage	124,164	18,054	28,161
Development Expenditure			
Domestic Development	3,691	0	12,530
External Financing	0	0	0
Total Expenditure	208,893	26,805	121,730

Narrative of Workplan Revenues and Expenditure

Sector conditional grant (non wage) 17,161,371/=
 District un -conditional grant (wage) 81,038,461/=
 District un conditional grant (non wage) 10,000,000/=
 Locally raised revenue 999,996/=

Vote :614 Kakumiro District

FY 2020/21
