

Vote :621 Kyotera 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 :

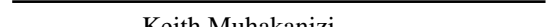
Signature :



NAKITYO JOANITA/Chief Administrative
Officer-Kyotera

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

Vote :621 Kyotera 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 :621 Kyotera 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	4,006,972	324,544	1,027,744
Discretionary Government Transfers	3,228,416	2,500,137	3,337,728
Conditional Government Transfers	22,207,313	17,129,080	28,245,256
Other Government Transfers	3,907,936	418,871	12,034,749
External Financing	335,200	184,768	324,000
Grand Total	33,685,837	20,557,399	44,969,478

Revenue Performance by end of March of the Running FY

By the end of March 2020, Kyotera district local government had received a total of 20,557,399,000/= for Q 3 in the current Financial Year 2019/2020 from various revenue sources representing 61 % budget performance of the approved budget for Financial Year 2019/20. Conditional Government Transfers had the highest out turn, followed by Discretionary Government Transfers and Other Government Transfers performed poorly due to none release of Agriculture Cluster Development Project (ACDP) under AGODA as projected. 65% of the total receipts for the two quarters were wages, 25% were unconditional grants non wage (recurrent) funds , 9 % were Development funds including transitional development and District Discretionary Equilization Grant while only 0.89% were Donor funds that is external financing.

Planned Revenues for next FY

The Kyotera district local government revenue forecast for the coming Financial Year 2020/2021 is expected to be Uganda shillings 44,969,478,000/= showing an increase in planned revenues as compared to 33,685,837,000 for the current Financial Year 2019/20 Approved Budget. The increase in expected revenues is attributed to an introduction of new grants and also a very high increase in indicative planning figures especially under the Production and marketing department that is the introduction of a grant for water for irrigation and also a very high shoot in Agriculture clusters development Project (ACDP) grant to 10 billion shillings. 57.3% of the expected revenues for the next financial year 2020/2021 are conditional government transfers. Discretionary Government transfers will contribute 7.2%, while Locally Generated Revenue will contribute 2.2% and OGT at 26% while External funding is expected to be only 0.7% of the entire District budget for 2020/2021. Central Government Transfers accounts for 97.8% and Local Revenue only 2.2 of the total planned revenue for the coming financial year 2020/2021.

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	5,039,890	1,704,499	4,137,865
Finance	1,265,494	623,870	348,738
Statutory Bodies	517,527	322,410	664,884
Production and Marketing	2,717,105	645,713	11,161,595
Health	5,839,957	4,336,906	7,279,302
Education	14,833,460	11,254,328	17,825,702
Roads and Engineering	1,710,935	437,142	1,805,066

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Water	531,252	498,537	670,533
Natural Resources	486,598	114,737	174,944
Community Based Services	251,111	194,911	211,007
Planning	354,299	320,824	535,710
Internal Audit	84,200	68,914	88,500
Trade, Industry and Local Development	54,008	34,607	65,631
Grand Total	33,685,837	20,557,399	44,969,478
<i>o/w: Wage:</i>	<i>18,894,954</i>	<i>14,518,618</i>	<i>20,232,457</i>
<i>Non-Wage Recurrent:</i>	<i>11,030,363</i>	<i>4,130,854</i>	<i>9,585,686</i>
<i>Domestic Devt:</i>	<i>3,425,320</i>	<i>1,723,160</i>	<i>14,827,335</i>
<i>External Financing:</i>	<i>335,200</i>	<i>184,768</i>	<i>324,000</i>

Expenditure Performance by end of March FY 2019/20

Cummulatively, the overall expenditure performance of all the departments by end of quarter 3 for the Financial Year 2019/2020 was about UG.X 20,557,399,000/= The highest expenditure on staff salaries (wages) which was at 83.2%, followed by the Discretionary transfers at 12.1% and the OGT at 2% followed by LR and Donor Funding Most of the funds went to Administration department followed by Education, finance, Health then Production and marketing, Roads and Engineering among other departments.

Planned Expenditures for the FY 2020/21

The District in the coming Financial Year 2020/2021 expects to invest in improving road networks due to the ACDP road Chocks improvement and resuming on the construction of the Administration block. Kyotera District having recieved more revenue for both recurrent and capital investments, expected to be Uganda shillings 44,969,478,000/= showing an increase in planned revenues as compared to 33,685,837,000 for the current Financial Year 2019/20 Approved Budget. The increase in expected revenues is attributed to an introduction of new grants and also a very high increase in indicative planning figures especially under the Production and marketing department that is the introduction of a grant for water for irrigation and also a very high shoot in Agriculture clusters development Project (ACDP) grant to 10 billion shillings. 57.3% of the expected revenues for the next financial year 2020/2021 are conditional government transfers. Discretionary Government transfers will contribute 7.2%, while Locally Generated Revenue will contribute 2.2% and OGT at 26% while External funding is expected to be only 0.7% of the entire District budget for 2020/2021. Central. Government Transfers accounts for 97.8% and Local Revenue only 2.2 of the total planned revenue for the coming financial year 2020/2021.

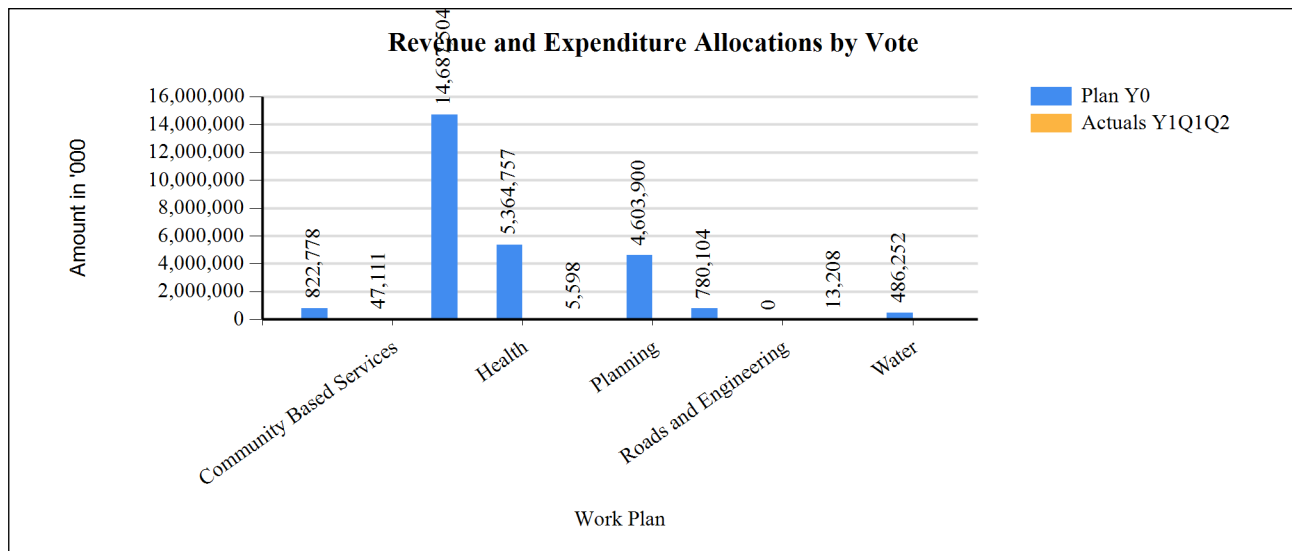
Medium Term Expenditure Plans

Medium term plans include Education, Construction of Classroom Blocks at Ssimba and Kibutamu P/S and Latrine facilities at Kabasumba, Ngoma and Bbikira P/S. In Health , Renovation of Kakuuto H/C IV under transtional development funds and Partial contribution to renovation of the Theatre, Upgrading of Nkenge HC II to Level 3 .Road Rehabilitation and maintenance for both District and CARs, Water sources rehabilitation and development including piped water scheme to Kasensero-Misozi, borehole rehabilitation and new construction and water tanks supply in selected areas District wide and 1 Pit latrine under water and sanitation development grant , Livelihood support in Agriculture (Extension Services, crop production and commercial services), Construction of Lined, Revenue mobilization and management and Transparency and accountability, there will also be production of water for irrigation in each sub county and also roads mantainence and rehabilitaion uunder production and marketing next financial year 2020/2021 as the Department has been promised grants to fund these activities.Below are some of the roads ACDP funds Road chocks include Kasambya-Miganyo-Buliana , Bbikira-Kyamalansi-Lusakalwamese, Buzirandulu-Kayunga-Kitagoli, Kabaseke-Buyinji-Ntovu, Kabira-Kigana-Nazigo, Kakuuto-Gamba-Minziro,Kasanvu-Kyakatuma-Kamuli, Kawule-Kitumbula-Kyenvubu,Minziro-Katera, Lutete-Kisula, Kyotera-Bethlehem-Kalisizo Roads. Uganda Road Funds Kasasa-Kachanga-Kifuta, among others.

Challenges in Implementation

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Lack of Administrative Offices as we started our offices at Kasaali under Transitional development, but since then it stunted due to lack of funding from the centre yet we are incapable with limited revenues, Persistent of accruing of Domestic arrears, Increasing operational cost, Non-remittance of some funds especially external financing and LST, poor estimation of contract value due to increasing input costs, inadequate monitoring, Supervision and untimely public accountability at all levels, low staff commitment (Absenteeism and late coming). Low staffing levels, delay in the start of procurement process

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	4,006,972	324,544	1,027,744
Application Fees	3,500	0	3,500
Business licenses	104,722	500	104,722
Ground rent	500	90	500
Inspection Fees	51,800	0	51,800
Land Fees	47,835	960	47,835
Local Hotel Tax	8,850	0	4,000
Local Services Tax	187,392	38,729	187,392
Market /Gate Charges	66,457	17,774	66,457
Other Fees and Charges	75,039	14,952	75,039
Other Goods - Local	3,023,578	0	61,000
Park Fees	16,300	0	0
Property related Duties/Fees	71,500	0	71,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	700	400	4,000
Registration of Businesses	348,250	251,139	350,000

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Rent & rates – produced assets – from other govt. units	550	0	0
2a. Discretionary Government Transfers	3,228,416	2,500,137	3,337,728
District Discretionary Development Equalization Grant	242,660	242,660	231,928
District Unconditional Grant (Non-Wage)	658,481	493,861	698,748
District Unconditional Grant (Wage)	1,749,334	1,312,001	1,830,934
Urban Discretionary Development Equalization Grant	72,639	72,639	72,997
Urban Unconditional Grant (Non-Wage)	171,828	128,871	169,648
Urban Unconditional Grant (Wage)	333,473	250,104	333,473
2b. Conditional Government Transfer	22,207,313	17,129,080	28,245,256
Sector Conditional Grant (Wage)	16,812,147	12,956,513	18,068,051
Sector Conditional Grant (Non-Wage)	3,714,527	2,541,757	4,391,564
Sector Development Grant	838,058	838,058	3,253,615
Transitional Development Grant	569,802	569,802	819,802
General Public Service Pension Arrears (Budgeting)	0	0	551,825
Salary arrears (Budgeting)	0	0	63,000
Pension for Local Governments	73,465	73,465	182,900
Gratuity for Local Governments	199,314	149,485	914,500
2c. Other Government Transfer	3,907,936	418,871	12,034,749
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Support to PLE (UNEB)	30,000	0	23,000
Uganda Road Fund (URF)	1,640,935	388,871	1,597,566
Uganda Women Entrepreneurship Program(UWEP)	0	0	15,191
Youth Livelihood Programme (YLP)	0	0	0
Albertine Regional Sustainable Development Programme (ARSDP)	484,841	0	0
Lake Victoria Environmental Management Project (LVEMP)	300,000	0	0
Agriculture Cluster Development Project (ACDP)	1,452,160	30,000	10,398,992
3. External Financing	335,200	184,768	324,000
Rakai Health Sciences Programme (RHSP)	312,000	0	240,000
United Nations Children Fund (UNICEF)	0	0	0
World Health Organisation (WHO)	0	0	0
Global Alliance for Vaccines and Immunization (GAVI)	23,200	184,768	84,000
VNG International	0	0	0
Total Revenues shares	33,685,837	20,557,399	44,969,478

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FY 2020/21

i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

By the end of March 2020, the Kyotera District Local Government had cumulatively realized Locally Raised Revenue of Shs.324,544,000/= which is 8% of the Annual Budget of 4,006,972,000 implying a shortfall of about 16.7% against the planned target of 25%. This poor performance was due to 0% non realization of Local Revenue in some planned revenue sources and non-remittances because of poor financial stands by the Contractors. the district did not realise any local revenues from other goods - local yet it was meant to contribute upto 75.55 of the planned revenues for the whole financial year 2019/2020. other sources like inspection fees, property related duties, local hotel tax also did not realise any funds hence the poor performance for the two quarters.

Central Government Transfers

By the end of March 2020, Kyotera District Local government had realized a total of Uganda shillings 20,048,087,000/= under central Government transfers that is Discretionary Government transfers, Conditional government transfers and Other government transfers of which revenues were received amounting to 2,500,137,000/=, 17,129,080,000/= and 418,871,000/= respectively. This poor performance among Other Government transfers was due to non remittance of funds from Agriculture Cluster Development Project (ACDP), (AGODA) and Lake Victoria Environment Management Project (LVEMP). It should be noted that the District did not realise any funds under LVEMP since the beginning of the financial year 2019/2020.

External Financing

By the end of Quarter 3 of the Financial Year 2019/20, Kyotera District Local government had cumulatively realized Shs 184,768,000, which is 55.1% of the annual Budget of 335,200,000 implying better performance of 30% from the 25% target. This was due to realization of the GAVI funds for immunization more than the Budgeted. However other sources of UNICEF and RHSP were not realized.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Kyotera district local Government Local Revenue forecast for the Financial Year 2020/2021 is Uganda shillings 1,027,744,000/= representing only 2.3% of the coming total district Budget for the Financial year 2020/2021 of 44,969,478,000/= . Local revenue is expected to come from Local service tax, which is the expected to be the highest contributing item, followed by Business licences, other fees and charges, Markets/gate charges.

Local service tax is expected to contribute 18.25 of the total local revenue in the coming financial year 2019/2020.

Central Government Transfers

For Kyotera District local Government Budget for the coming Financial Year 2020/2021, Central Government Transfers will be the major source source of Revenue to the district and is expected to account for 97% of the proposed revenues for Kyotera District local government in the next Financial Year 2020/2021. Among the central government transfers are the Discretionary Government Transfers, Conditional Government Transfer and Other Government Transfers and will each contribute 3,337,728,000/=, 28,245,256,000/= and 12,034,749,000/= respectively. The Kyotera District local Government Budget for the coming financial year 2020/2021 is expected to increase as compared to this current financial year 2019/2020 budget . This increase is mainly attributed to increase in other government transfers like the Agriculture Clusters Development Project grant to be precise from which the Kyotera District local Government expects over 10 billion.

External Financing

External Financing revenue forecast for FY 2020/2021 is about UGX .324, 000,000 representing about 0.7% of the total budget. The reduction in the external financing is attributed to non realization in the previous budget and some were removed to avoid unrealistic budgeting. The external financing budget support accounts for 0.7% of the Kyotera District Local Government annual budget forecast for FY 2020/2021. The external financing budget will mainly support activities in Health sector only.

Table on the revenues and Budget by Sector and Programme

Vote :621 Kyotera District**FY 2020/21**

<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	258,746	136,389	241,929
District Production Services	2,458,359	446,994	10,919,666
<i>Sub- Total of allocation Sector</i>	2,717,105	583,383	11,161,595
Sector :Works and Transport			
District, Urban and Community Access Roads	1,694,935	297,638	1,759,516
District Engineering Services	16,000	1,500	45,550
<i>Sub- Total of allocation Sector</i>	1,710,935	299,138	1,805,066
Sector :Trade and Industry			
Commercial Services	54,008	29,472	65,631
<i>Sub- Total of allocation Sector</i>	54,008	29,472	65,631
Sector :Education			
Pre-Primary and Primary Education	9,218,111	6,186,559	10,429,935
Secondary Education	4,860,353	3,151,456	6,430,385
Skills Development	496,174	351,291	672,979
Education & Sports Management and Inspection	250,263	127,635	281,904
Special Needs Education	8,559	7,358	10,500
<i>Sub- Total of allocation Sector</i>	14,833,460	9,824,299	17,825,702
Sector :Health			
Primary Healthcare	3,130,545	1,342,951	4,383,852
District Hospital Services	2,035,485	1,176,524	2,230,528
Health Management and Supervision	673,927	1,081,906	664,922
<i>Sub- Total of allocation Sector</i>	5,839,957	3,601,381	7,279,302
Sector :Water and Environment			
Rural Water Supply and Sanitation	531,252	498,516	670,533
Natural Resources Management	486,598	112,187	174,944
<i>Sub- Total of allocation Sector</i>	1,017,850	610,703	845,477
Sector :Social Development			
Community Mobilisation and Empowerment	251,111	183,710	211,007
<i>Sub- Total of allocation Sector</i>	251,111	183,710	211,007
Sector :Public Sector Management			
District and Urban Administration	5,039,890	1,473,353	4,137,865
Local Statutory Bodies	517,527	290,110	664,884
Local Government Planning Services	354,299	274,694	535,710
<i>Sub- Total of allocation Sector</i>	5,911,717	2,038,157	5,338,459
Sector :Accountability			

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Financial Management and Accountability(LG)	1,265,494	561,316	348,738
Internal Audit Services	84,200	48,890	88,500
<i>Sub- Total of allocation Sector</i>	1,349,694	610,206	437,238

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,384,890	1,149,499	3,637,865
District Unconditional Grant (Non-Wage)	140,000	119,533	140,000
District Unconditional Grant (Wage)	717,534	560,119	708,042
General Public Service Pension Arrears (Budgeting)	0	0	551,825
Gratuity for Local Governments	199,314	149,485	914,500
Locally Raised Revenues	3,074,578	107,761	100,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	842,127
Pension for Local Governments	73,465	73,465	182,900
Salary arrears (Budgeting)	0	0	63,000
Urban Unconditional Grant (Wage)	180,000	139,136	135,473
Development Revenues	655,000	555,000	500,000
District Discretionary Development Equalization Grant	5,000	5,000	0
Locally Raised Revenues	100,000	0	0
Transitional Development Grant	550,000	550,000	500,000
Total Revenues shares	5,039,890	1,704,499	4,137,865
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	897,534	613,643	843,515
Non Wage	3,487,356	304,710	2,794,351
Development Expenditure			
Domestic Development	655,000	555,000	500,000
External Financing	0	0	0
Total Expenditure	5,039,890	1,473,353	4,137,865

Narrative of Workplan Revenues and Expenditure

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For the Financial Year 2020/2021, the Administration Department expects to receive a total Budget of. 3,295,738,000/= .For wage being shs. 843,515,000 /= for both District and urban wage, non wage being 1,952,224,000/= including Local Revenue, non wage, salary and gratuity arrears, pension and gratuity . Comparatively The Departmental budget for F/Y 2020/2021 has reduced from 5,039,890,000 for the F/Y 2019/2020 to 3,295,738,000 indicating a 34.6% decrease for the coming F/Y, this is due to reduction on the Local Revenue prospect for the department . However in the coming F/Y it should be noted that there was an increase under gratuity and pension for Local government and provision of arrears and salary arrears as well. The Department also expect 500,000,000/= Under transitional development grant. The Department Revenues will be used for Monitoring of Lower Local Governments, Payment of salaries, District Administration , Pension and gratuity payment, Construction of administration block among others.

Vote :621 Kyotera 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	1,265,494	623,870	348,738
District Unconditional Grant (Non-Wage)	55,138	39,242	53,738
District Unconditional Grant (Wage)	180,000	127,006	180,000
Locally Raised Revenues	86,000	23,754	55,000
Multi-Sectoral Transfers to LLGs_NonWage	865,083	374,049	0
Urban Unconditional Grant (Wage)	79,273	59,818	60,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,265,494	623,870	348,738
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	259,273	146,824	240,000
Non Wage	1,006,221	414,492	108,738
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,265,494	561,316	348,738

Narrative of Workplan Revenues and Expenditure

For the F/Y 2020/2021 the department expects to receive Ushs. 348,738,000/= from central government as Revenue. Shs. 240,000,000/= being for wage and non wage being 108,738,000/= including Local Revenue. Comparatively with the F/Y 2019/2020, There was a reduction in the revenue expected of about 12.9% . The Budget cut was due to the change of the multi sectoral transfers to lower local governments from Finance to Administration department and fall in Local Revenue

Vote :621 Kyotera 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	517,527	322,410	664,884
District Unconditional Grant (Non-Wage)	258,527	182,600	288,775
District Unconditional Grant (Wage)	108,000	91,964	165,108
Locally Raised Revenues	130,000	36,596	190,000
Urban Unconditional Grant (Wage)	21,000	11,250	21,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	517,527	322,410	664,884
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	129,000	96,214	186,108
Non Wage	388,527	193,895	478,775
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	517,527	290,110	664,884

Narrative of Workplan Revenues and Expenditure

For the F/Y 2020/2021, the revenue expected by the department is Ugx 664,884,000 from local revenue and central government transfers.

Ugx186,108,000 will spent on wages and Ugx 478,775,000 on non wage to cater for honoraria, ex gratia, allowances under LR and District unconditional grant non wage. 100% of the department budget has been allocated to recurrent expenditures and none on Development activities. Comparing the current F/Y Budget and that of 2020/2021, the department revenue increased of about 28.5%, this is attributed to an increase in non wage funds.

Vote :621 Kyotera 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	1,292,404	523,172	640,705
Other Transfers from Central Government	634,841	30,000	0
Sector Conditional Grant (Non-Wage)	285,852	214,389	268,993
Sector Conditional Grant (Wage)	371,712	278,784	371,712
Development Revenues	1,424,701	122,541	10,520,890
Other Transfers from Central Government	1,302,160	0	10,398,992
Sector Development Grant	122,541	122,541	121,898
Total Revenues shares	2,717,105	645,713	11,161,595
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	371,712	246,454	371,712
Non Wage	920,693	214,389	268,993
Development Expenditure			
Domestic Development	1,424,701	122,541	10,520,890
External Financing	0	0	0
Total Expenditure	2,717,105	583,383	11,161,595

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department of production and marketing expects to receive Shs 11,161,595,000/= representing 24% of the total Kyotera District budget for the coming financial year 2020/2021 as revenue to implement the work plan. The department expects to receive Shs 371,712,000/= for wage, sector conditional grant Non wage 268,993,000/= and sector development grant at 121,898,000 and the ACDP worthy 10,520,890,000/=. The department funds have trippled due to ACDP funds and it should also be noted that 90% of the planned revenues for the Production and Marketing department for the next financial year 2020/2021 are development funds most of which are under other government transfers that is Agricultural cluster development Project(ACDP). The se funds will construct Road Chocks, Irrigation systems and Agriculture Extension undere Conditional funds.

Vote :621 Kyotera 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	5,438,536	4,085,917	5,729,251
District Unconditional Grant (Wage)	113,000	91,775	113,000
Sector Conditional Grant (Non-Wage)	399,853	299,880	690,568
Sector Conditional Grant (Wage)	4,925,683	3,694,263	4,925,683
Development Revenues	401,421	250,989	1,550,050
District Discretionary Development Equalization Grant	27,000	27,000	0
External Financing	335,200	184,768	324,000
Sector Development Grant	39,221	39,221	926,050
Transitional Development Grant	0	0	300,000
Total Revenues shares	5,839,957	4,336,906	7,279,302
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,038,683	3,050,512	5,038,683
Non Wage	399,853	299,880	690,568
Development Expenditure			
Domestic Development	66,221	66,221	1,226,050
External Financing	335,200	184,768	324,000
Total Expenditure	5,839,957	3,601,381	7,279,302

Narrative of Workplan Revenues and Expenditure

The revenue expected by the Health department for the F/Y 2020/2021 is Shs. 7,279,302,000/= from Central Government transfer and External financing , The Sector Conditional Grant wage is 4,925,683,000 and 113,000,000 District wages respectively. 690,568,000 for Sector Conditional Grant non wage and donor funds of 324,000,000 and 926,050,000 for the sector development grant and 300,000,000 for the transitional development grant . Comparatively with the current F/Y the department revenues has improved by 24.6% , This is due to the fact that the department is expecting funds for Sector Development Grant for upgrading of a Health Centre II of Nkenge to level III and renovation of Kakuuto H/C IV under Transitional Development Again the Sector Conditional Grant non wage have increased due to increment of non wage of Healthy units by the GoU.All have shifted the departmental Budget upwards.

Vote :621 Kyotera 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	14,563,251	10,984,119	16,158,462
District Unconditional Grant (Non-Wage)	4,956	1,652	0
District Unconditional Grant (Wage)	76,000	43,972	76,000
Locally Raised Revenues	8,000	2,000	5,000
Other Transfers from Central Government	30,000	0	23,000
Sector Conditional Grant (Non-Wage)	2,929,543	1,953,029	3,283,807
Sector Conditional Grant (Wage)	11,514,752	8,983,466	12,770,655
Development Revenues	270,209	270,209	1,667,240
District Discretionary Development Equalization Grant	27,000	27,000	0
Sector Development Grant	243,209	243,209	1,667,240
Total Revenues shares	14,833,460	11,254,328	17,825,702
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,590,752	7,599,409	12,846,655
Non Wage	2,972,499	1,954,681	3,311,807
Development Expenditure			
Domestic Development	270,209	270,209	1,667,240
External Financing	0	0	0
Total Expenditure	14,833,460	9,824,299	17,825,702

Narrative of Workplan Revenues and Expenditure

The Education department expects to receive 17,183,198,500, of which 74% will go into paying wage for staff at the department, schools and tertiary institutions; 20% into recurrent expenditure, mainly in form of Universal Primary, Secondary and Skills Development grants, with the rest going into Education Management and inspection expenditure. The government has also allocated 670,820,257.77 as Remainder Nonwage revenue, mainly meant to fund the renovation of school infrastructure, a welcome initiative that will help us deal with the many buildings in a sorry state. UgX.1,065,143,080 will cater for capital development, which will include the commencement of construction works for Kasaali Seed Secondary school, the completion of Nyangoma Seed Secondary school construction as well as the usual School Facilities Grant (SFG), planned to cater for a 2 classroom block at Kibutamu, a 2 classroom block with an office and store at Ssimba Primary schools. We also intend to build 2 5-stance lined pit latrines, at Biikira Boysa and Kabasumba Primary Schools.

Vote :621 Kyotera 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	1,710,935	437,142	1,805,066
District Unconditional Grant (Non-Wage)	2,000	1,000	2,000
District Unconditional Grant (Wage)	54,000	40,272	130,000
Locally Raised Revenues	14,000	7,000	43,500
Multi-Sectoral Transfers to LLGs_NonWage	1,003,711	257,692	1,044,987
Other Transfers from Central Government	637,225	131,178	552,579
Urban Unconditional Grant (Wage)	0	0	32,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,710,935	437,142	1,805,066
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,000	39,945	162,000
Non Wage	1,656,935	259,192	1,643,066
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,710,935	299,138	1,805,066

Narrative of Workplan Revenues and Expenditure

The revenues expected by the Roads and Engineering department in the coming financial year 2020/2021 is Uganda shillings 760,079,000/= from locally raised revenues, Central Government Transfers (Wage and Other government transfers -URF) . Out of which 552,579,000 will be spent under the roads and Engineering department at the district headquarters under District roads and mechanical maintenance. 162,000,000/= will be spent under wage for district and urban wages and 45,500,000 non wage including LR. The department revenue increased compared to that of the current F/Y by 7.5% but this was manifested under Wage and Non wage (Local Revenue) . However URF reduced from 637,225,000 to 552,579,000 for the District, this was due to a reduction from the Centre.

Vote :621 Kyotera 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	78,363	45,648	112,304
District Unconditional Grant (Wage)	45,000	20,626	43,000
Sector Conditional Grant (Non-Wage)	33,363	25,022	69,304
Development Revenues	452,889	452,889	558,229
Sector Development Grant	433,087	433,087	538,427
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	531,252	498,537	670,533
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,000	20,604	43,000
Non Wage	33,363	25,022	69,304
Development Expenditure			
Domestic Development	452,889	452,889	558,229
External Financing	0	0	0
Total Expenditure	531,252	498,516	670,533

Narrative of Workplan Revenues and Expenditure

The Water sector expects Ugx 670,533,000/= from central government transfers for the financial year 2020/2021 .Shs. 43,000,000 as wage Shs 69,304,000/= to be spent on non-wage recurrent activities and 558,229,000/= shall be spent on development activities (Soft and Hard ware activities). Compared to the Indicative Planning Figures from the previous financial year 2019/2020 there has been an overall increase in revenues of about 26.2 %. The increase is as a result of an increase in development grant and sector conditional grant non wage to the sector. these funds will among others be used for; Borehole drilling and rehabilitation, formation and training of water user committees,, monitoring and supervision, Pit latrine construction.

Vote :621 Kyotera 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	171,598	99,737	174,944
District Unconditional Grant (Non-Wage)	4,000	3,000	0
District Unconditional Grant (Wage)	136,000	85,039	136,000
Locally Raised Revenues	16,000	0	4,000
Sector Conditional Grant (Non-Wage)	5,598	4,198	19,944
Urban Unconditional Grant (Wage)	10,000	7,500	15,000
Development Revenues	315,000	15,000	0
District Discretionary Development Equalization Grant	15,000	15,000	0
Other Transfers from Central Government	300,000	0	0
Total Revenues shares	486,598	114,737	174,944
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	146,000	89,989	151,000
Non Wage	25,598	7,198	23,944
Development Expenditure			
Domestic Development	315,000	15,000	0
External Financing	0	0	0
Total Expenditure	486,598	112,187	174,944

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 174,944,000 from both local and central government . Shs. 141,000,000 will be spent on wage, Shs. 23,944,000 to be spent on non wage recurrent activities. 4,000,000 Local Revenue. Comparatively with the current F/Y, there was a reduction in the revenue of about 64% due to the fact that we Budgeted for LVEMP under OGT that was never realised worthy 300,000,000, There was an increase in the Sector Conditional Grant non wage from 5,598,000 to 19,944,000 bringing an upward shift in the non wage expected revenues.

Vote :621 Kyotera 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	251,111	194,911	211,007
District Unconditional Grant (Non-Wage)	4,000	4,552	0
District Unconditional Grant (Wage)	180,000	140,826	120,000
Locally Raised Revenues	8,000	5,200	6,000
Other Transfers from Central Government	0	0	15,191
Sector Conditional Grant (Non-Wage)	47,111	35,333	45,816
Urban Unconditional Grant (Wage)	12,000	9,000	24,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	251,111	194,911	211,007
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	192,000	143,825	144,000
Non Wage	59,111	39,885	67,007
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	251,111	183,710	211,007

Narrative of Workplan Revenues and Expenditure

The revenue expected by the CBS department is Shs 211,007,000/= from both locally raised revenues and central government transfers representing 0.5% of the total District budget for the next financial year 2020/2021. A tune of 144,000,000/= will be spent on wage while Shs 67,007,000/= to be spent on non wage recurrent activities including UWEP recurrent activities. The Department does not expect any funding from UWEP and YLP community group due to policy shift as they are wired directly to user group accounts from the centre which has also caused a decline in the Department budget. Compared with the current F/Y the revenue reduced by 15.9% .

Vote :621 Kyotera 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	113,000	79,524	180,784
District Unconditional Grant (Non-Wage)	32,000	23,587	60,000
District Unconditional Grant (Wage)	66,000	52,187	88,784
Locally Raised Revenues	15,000	3,750	32,000
Development Revenues	241,299	241,299	354,926
District Discretionary Development Equalization Grant	26,219	32,303	92,757
Locally Raised Revenues	0	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	215,080	208,997	212,168
Total Revenues shares	354,299	320,824	535,710
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,000	32,812	88,784
Non Wage	47,000	23,587	92,000
Development Expenditure			
Domestic Development	241,299	218,295	354,926
External Financing	0	0	0
Total Expenditure	354,299	274,694	535,710

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is uganda shillings 535,710,000/= from both locally raised revenues and central government transfers . Shillings 88,784,000/= will be spent on wage while Shs 180,784,000/= to be spent on non wage recurrent activities and 354,926000/=to be spent on development activities including District Development Equilization Grant for the District and Lower Local Governments .There is a slight increase due to an increase in development revenues from locally raise revenues development and non wage funds. 59.8% of the total development funds in the department are transfers to lower local governmentnts.

Vote :621 Kyotera 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	84,200	68,914	88,500
District Unconditional Grant (Non-Wage)	14,000	10,500	16,000
District Unconditional Grant (Wage)	33,000	33,514	26,000
Locally Raised Revenues	6,000	1,500	8,000
Urban Unconditional Grant (Wage)	31,200	23,400	38,500
Development Revenues	0	0	0
N/A			
Total Revenues shares	84,200	68,914	88,500
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,200	38,390	64,500
Non Wage	20,000	10,500	24,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	84,200	48,890	88,500

Narrative of Workplan Revenues and Expenditure

For the fiscal year 2020/2021 the Audit department expects to receive Ushs. 88,500,000/= from the Central Government and LR budget,. Shs. 64,500,000/= will be spent on wage, Shs. 24,000,000/= will be spent on non wage recurrent activities, Comparatively with the current budget for F/Y 2019/2020 there is an increase of about 5.1% accrued from wage and non wage revenues.

Vote :621 Kyotera 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	54,008	34,607	65,631
District Unconditional Grant (Wage)	40,800	24,701	45,000
Sector Conditional Grant (Non-Wage)	13,208	9,906	13,131
Urban Unconditional Grant (Wage)	0	0	7,500
Development Revenues	0	0	0
N/A			
Total Revenues shares	54,008	34,607	65,631
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,800	19,566	52,500
Non Wage	13,208	9,906	13,131
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	54,008	29,472	65,631

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 65,631,000 from central government transfers for the total budget. Shs 52,500.000 will be spent on wage while Shs 13,131,000 to be spent on non wage recurrent activities and shs 0 to be spent on development activities. The department revenue compared with current F/Y 2019/2020 has increased by 21.5% , this is attributed to an increase in wage.

Vote :621 Kyotera District

FY 2020/21
