

Vote :625 Kasanda 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 :



Betunguura John-Ag. Chief Administrative Officer -
Kassanda DLG

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :625 Kasanda 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 :625 Kasanda 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	1,026,090	306,735	538,146
Discretionary Government Transfers	3,284,738	2,673,573	3,297,581
Conditional Government Transfers	14,527,665	11,594,788	17,232,588
Other Government Transfers	569,963	436,547	7,645,220
External Financing	206,118	0	539,637
Grand Total	19,614,574	15,011,644	29,253,172

Revenue Performance by end of March of the Running FY

By the end of the Financial Year 2019/2020 the District expects to receive and spend 19bn. By the end of third quarter the district released 15.011bn. Out which locally raised revenues were 306M of its annual budget of 1,026,090,000/=, Discretionary Government Transfers were 2.673bn of its annual budget of 3.284bn, Conditional Government transfers 11.594bn of its annual budget of 14.527bn and Other government transfers 436M of its annual budget of 569M. Discretionary Government transfers and other Government transfers performed above the target because Road fund, UPE, USE and Development funds were released above the target of 50%. Locally raised revenue performed below the target because of the Policies developed by MoFED in line with locally raised revenue.

Planned Revenues for next FY

By the end of Financial year 2020-2021 the district expects to receive and spend 29,253,172,000/= out of which Locally Raised Revenue 538,146,000/=, Discretionary Government Transfers 3,297,581,000/=, Conditional Government Transfers 17,232,588,000/=, other Government transfers 7,645,220,000/= and Donor funding 539,637,000/=. The current budget is more than the previous budget because the current budget has more Agriculture Cluster Development Project (ACDP) and external funding from different donors like UNICEF, Mild may, WHO, GAVI

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,558,788	843,796	2,730,226
Finance	478,184	286,761	296,645
Statutory Bodies	688,698	494,049	601,706
Production and Marketing	960,605	760,765	7,683,493
Health	2,845,080	2,203,283	3,630,916
Education	10,561,290	8,240,371	11,652,378
Roads and Engineering	1,130,554	980,341	1,045,677
Water	541,359	521,959	757,612
Natural Resources	265,699	199,125	204,420
Community Based Services	279,000	232,874	332,907

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Planning	208,006	170,132	198,537
Internal Audit	59,267	39,084	81,572
Trade, Industry and Local Development	38,044	25,533	37,081
Grand Total	19,614,574	14,998,072	29,253,172
<i>o/w: Wage:</i>	<i>11,091,629</i>	<i>8,580,736</i>	<i>12,492,953</i>
<i>Non-Wage Recurrent:</i>	<i>5,154,648</i>	<i>3,255,158</i>	<i>12,762,352</i>
<i>Domestic Devt:</i>	<i>3,162,178</i>	<i>3,162,178</i>	<i>3,458,230</i>
<i>External Financing:</i>	<i>206,118</i>	<i>0</i>	<i>539,637</i>

Expenditure Performance by end of March FY 2019/20

By the end of third quarter the district received 77% of its annual budget, 68% was spent of its annual budget and 76% was spent of its release. Wage released was 77% of its budget, 77% of the wage was spent and 100% of the release was spent. Non wage recurrent 63% of the budget was released, 62% of the non wage budget was spent and 98% was spent of the non wage released. The balance on account was for payment of pension and gratuity whose files were still being processed, Payment of LCIIIs, LCIIIs, Sub County councilors Honoraria. Development fund received was 100% of its annual budget, 47% was spent of its annual budget and 47% of the development fund released was spent. The balance on account was for payment of development projects whose implementation was still ongoing. The released funds were not equal to the allocation because some locally raised revenue was not allocated to departments and it will be allocated to departments during fourth quarter.

Planned Expenditures for the FY 2020/21

By the end of financial year 2020/2021 the District expects to release and spend 29bn, all expected funds were allocated to different departments. Amount worth 12.492bn will be spent on wage, 12.762bn will be spent on Non wage recurrent, 3.458bn Domestic Development and external financing 539M. The current budget FY 2020/2021 is more than the previous budget for FY 2019/2020 because external financing and central government transfers are more than the previous budget.

Medium Term Expenditure Plans

To Finance Priorities, the district will utilize all funds realized from Central government, Donor Funding and Local Revenues. However resources are inadequate to meet the required minimum standards of service delivery

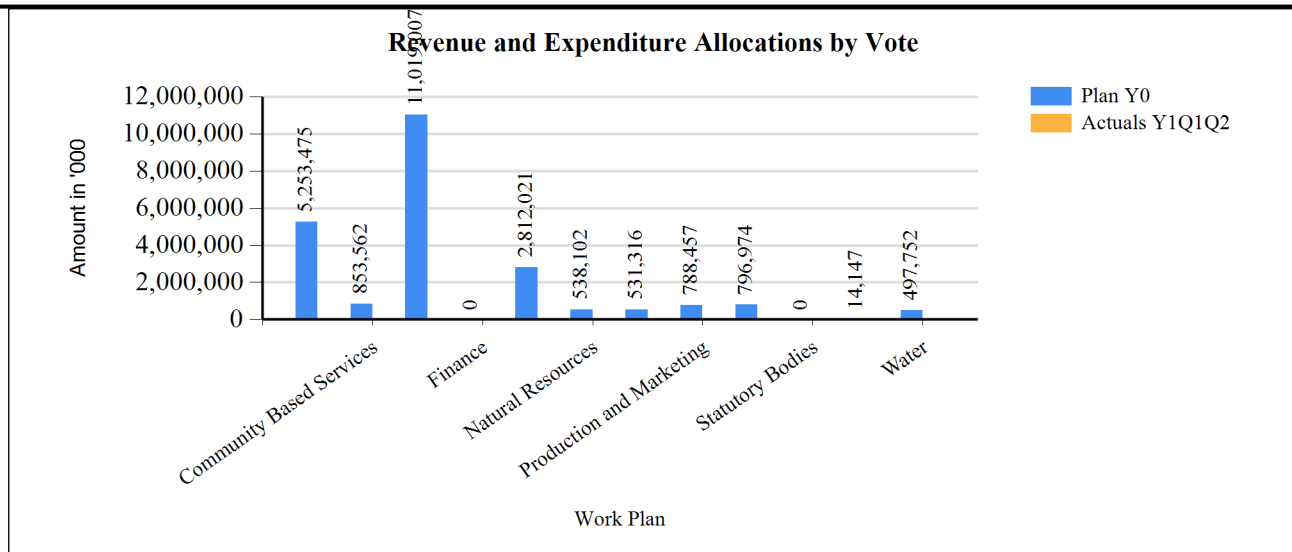
Challenges in Implementation

The Slow, Lengthy and bureaucratic procurement process involved in procuring service providers, Delay in receiving funds from central government. Introduction of new systems like PBS Slow, Off and On and internet access has led to delayed completion of PBS activities, operating on IFMS yet the system is not installed at the district headquarters.

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	1,026,090	306,735	538,146
Advertisements/Bill Boards	12,870	900	1,901
Agency Fees	0	0	1,200
Animal & Crop Husbandry related Levies	89,270	50,864	96,799
Application Fees	0	0	4,019
Business licenses	143,800	59,575	124,018
Court Filing Fees	800	0	200
Educational/Instruction related levies	12,393	0	0
Fees from appeals	0	0	100
Inspection Fees	35,350	1,921	46,810
Land Fees	41,705	2,175	0
Local Hotel Tax	2,603	977	4,420
Local Services Tax	24,782	83,053	29,306
Market /Gate Charges	110,778	81,727	104,570
Miscellaneous receipts/income	0	0	1,630
Other Court Fees	5,630	1,214	0
Other Fees and Charges	500	1,200	4,500
Other licenses	5,050	0	38,441
Park Fees	24,228	15,236	27,450
Property related Duties/Fees	0	0	17,293
Rates – Produced assets- from private entities	16,552	1,624	920

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Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,910	870	3,500
Registration of Businesses	1,450	1,865	8,070
Rent & rates – produced assets – from other govt. units	2,280	3,535	12,000
Royalties	493,140	0	11,000
2a. Discretionary Government Transfers	3,284,738	2,673,573	3,297,581
District Discretionary Development Equalization Grant	810,772	810,772	772,936
District Unconditional Grant (Non-Wage)	767,714	575,785	818,123
District Unconditional Grant (Wage)	1,474,680	1,106,010	1,474,680
Urban Discretionary Development Equalization Grant	29,306	29,306	30,154
Urban Unconditional Grant (Non-Wage)	52,266	39,200	51,687
Urban Unconditional Grant (Wage)	150,000	112,500	150,000
2b. Conditional Government Transfer	14,527,665	11,594,788	17,232,588
Sector Conditional Grant (Wage)	9,466,949	7,362,226	10,868,273
Sector Conditional Grant (Non-Wage)	2,353,076	1,619,797	2,694,682
Sector Development Grant	2,292,298	2,292,298	2,635,338
Transitional Development Grant	29,802	29,802	19,802
Pension for Local Governments	60,575	46,942	338,522
Gratuity for Local Governments	324,965	243,724	675,972
2c. Other Government Transfer	569,963	436,547	7,645,220
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Support to PLE (UNEB)	0	0	16,561
Uganda Road Fund (URF)	569,963	436,547	634,734
Uganda Women Entrepreneurship Program(UWEP)	0	0	18,622
Youth Livelihood Programme (YLP)	0	0	40,000
Other	0	0	0
Agriculture Cluster Development Project (ACDP)	0	0	6,935,304
3. External Financing	206,118	0	539,637
United Nations Children Fund (UNICEF)	206,118	0	153,550
World Health Organisation (WHO)	0	0	150,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	156,487
Mildmay International	0	0	79,600
Total Revenues shares	19,614,574	15,011,644	29,253,172

Vote :625 Kasanda District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of third quarter 2019/2020 the district had released 30% of its annual local revenue budget. The following were the sources which contributed to the locally raised revenue; Local Service Tax 335%, Local Hotel Tax 38%, Land fees 5%, Park fees 63%, Advertisement 7%, Animal and crop husbandry 57%, Market charges 74% , Registration of Business 129%, other court fees 22%, other fees and charges 240%. Other sources did not contribute revenue within the quarters which lead to under performance but hope to get more revenues next quarter.

Central Government Transfers

The district received 81% of the annual Central Government Transfers for both Discretionary Government Transfers performed at 81% above the target because District DDEG and Urban DDEG performed at 100%. Conditional Transfers performed at 80% of its annual budget. The over performance was as a result of Transitional development and sector development grant performing at 100% and Sector wage performing at 69% because education department did not receive USE and UPE non wage within second quarter.

External Financing

No funds for donor (UNICEF) were received by the end of third quarter

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

By the end of the FY 2020-2021 the district expects to receive and spend locally raised revenue totaling to 538,146,000/= from different sources like Land fees, Local service tax, animal husbandry and market dues etc.
The current budget is less than the previous budget because MoFPED allocated locally raised revenue more than required budget in the provisos final budget.

Central Government Transfers

By the end of FY 2020-2021 the district expects to receive and spend 28.174bn from Central Government transfers out of which 17.232bn will be Conditional Government transfers, 7.645bn from other government transfers and 3.297bn form Discretionary transfers.
The Current budget is more than the previous budget because ACDP, YLP, UNEB did not include their budgets in the district budget during the previous budget.

External Financing

By the end of Financial Year 2020-2021 the district expects to receive and spend 539,637,000/= from external financing of UNICEF, WHO, GAVI and Mildmay.
The current Budget is more than the previous budget because some donors like WHO, Mildmay, and GAVI did not include their budgets into the district budget in the previous budget.

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	816,514	569,808	7,123,782

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District Production Services	144,091	161,777	559,711
<i>Sub- Total of allocation Sector</i>	960,605	731,585	7,683,493
Sector :Works and Transport			
District, Urban and Community Access Roads	929,558	766,307	746,910
District Engineering Services	200,995	106,644	298,767
<i>Sub- Total of allocation Sector</i>	1,130,554	872,951	1,045,677
Sector :Trade and Industry			
Commercial Services	38,044	25,533	37,081
<i>Sub- Total of allocation Sector</i>	38,044	25,533	37,081
Sector :Education			
Pre-Primary and Primary Education	5,933,876	4,662,432	6,619,178
Secondary Education	4,190,637	2,819,603	4,662,367
Education & Sports Management and Inspection	436,776	233,916	370,833
<i>Sub- Total of allocation Sector</i>	10,561,290	7,715,951	11,652,378
Sector :Health			
Primary Healthcare	1,104,804	259,560	1,792,317
Health Management and Supervision	1,740,277	1,214,324	1,838,599
<i>Sub- Total of allocation Sector</i>	2,845,080	1,473,884	3,630,916
Sector :Water and Environment			
Rural Water Supply and Sanitation	541,359	262,664	757,612
Natural Resources Management	265,699	199,125	204,420
<i>Sub- Total of allocation Sector</i>	807,058	461,789	962,032
Sector :Social Development			
Community Mobilisation and Empowerment	279,000	232,874	332,907
<i>Sub- Total of allocation Sector</i>	279,000	232,874	332,907
Sector :Public Sector Management			
District and Urban Administration	1,558,788	794,606	2,730,226
Local Statutory Bodies	688,698	494,049	601,706
Local Government Planning Services	208,006	144,092	198,537
<i>Sub- Total of allocation Sector</i>	2,455,492	1,432,746	3,530,470
Sector :Accountability			
Financial Management and Accountability(LG)	478,184	286,761	296,645
Internal Audit Services	59,267	39,084	81,572
<i>Sub- Total of allocation Sector</i>	537,452	325,844	378,217

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

Vote :625 Kasanda 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	1,492,860	771,053	2,224,256
District Unconditional Grant (Non-Wage)	63,887	47,916	92,058
District Unconditional Grant (Wage)	341,400	256,050	344,054
Gratuity for Local Governments	324,965	243,724	675,972
Locally Raised Revenues	527,053	46,560	40,358
Multi-Sectoral Transfers to LLGs_NonWage	129,416	95,689	583,293
Pension for Local Governments	60,575	46,942	338,522
Urban Unconditional Grant (Wage)	45,565	34,174	150,000
Development Revenues	65,928	72,743	505,971
District Discretionary Development Equalization Grant	32,692	32,692	15,638
Multi-Sectoral Transfers to LLGs_Gou	23,236	30,051	490,333
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	1,558,788	843,796	2,730,226
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	386,964	290,224	494,054
Non Wage	1,105,896	441,639	1,730,202
Development Expenditure			
Domestic Development	65,928	62,743	505,971
External Financing	0	0	0
Total Expenditure	1,558,788	794,606	2,730,226

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenues of 2,730,226,000 UGX as total revenues out of which 505,971,000 UGX is development and 2,224,256,000 UGX is recurrent, 40,358,000 UGX is local revenues, 92,058,000 UGX is unconditional grant non-wage, 344,054,000 UGX is district wage and 150,000,000 UGX is urban wage, Pension for LG is 338,522,000, Gratuity for local government shall be 675,972,000/= . This budget is higher than of last because it includes all releases to LLGs and increment in revenue receipts of gratuity, pension, wages and non wages.

The department expects to spend 494,054,000 UGX on Wage, 1,730,202,000 UGX non-wages and 505,971,000 UGX as development expenditure for both LLGs and HLG

Vote :625 Kasanda 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	478,184	286,761	296,645
District Unconditional Grant (Non-Wage)	68,451	51,338	64,451
District Unconditional Grant (Wage)	161,778	121,335	191,778
Locally Raised Revenues	19,411	9,706	40,416
Multi-Sectoral Transfers to LLGs_NonWage	206,572	87,903	0
Urban Unconditional Grant (Wage)	21,972	16,479	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	478,184	286,761	296,645
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	183,750	137,814	191,778
Non Wage	294,434	148,947	104,867
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	478,184	286,761	296,645

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenues of 296,645,000 UGX as total recurrent revenues out of which 40,416,000 is local revenues, 64,451,000 UGX is unconditional grant non-wage and 191,778.000 UGX is wage. This budget is lower than of last because it excludes releases to LLGs.

The department expects to spend 191,778,000 UGX on Wage, 104,867,000 UGX unconditional grant both recurrent expenditures. The budget is higher than that of last FY because of the increase in revenue receipts.

Vote :625 Kasanda 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	688,698	494,049	601,706
District Unconditional Grant (Non-Wage)	365,379	274,035	363,080
District Unconditional Grant (Wage)	203,760	152,820	203,760
Locally Raised Revenues	21,733	0	34,867
Multi-Sectoral Transfers to LLGs_NonWage	92,826	63,444	0
Urban Unconditional Grant (Wage)	5,000	3,750	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	688,698	494,049	601,706
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,760	156,570	203,760
Non Wage	479,938	337,479	397,946
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	688,698	494,049	601,706

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenues 601,706,000 UGX, out of which UGX 203,760,000 is Wage, Unconditional Grant non wage 363,080,000 UGX, Local Revenue 34,867,000 UGX, The budget is lower than that of last year because it excludes releases to LLGs. The department is expected to spend 203,760,000/= as wage and 397,946,000/= as non wage

Vote :625 Kasanda 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	816,202	610,888	7,571,963
District Unconditional Grant (Non-Wage)	1,794	1,346	800
District Unconditional Grant (Wage)	112,175	84,131	0
Locally Raised Revenues	605	2,000	654
Multi-Sectoral Transfers to LLGs_NonWage	25,342	16,197	0
Other Transfers from Central Government	0	0	6,935,304
Sector Conditional Grant (Non-Wage)	229,509	172,132	188,430
Sector Conditional Grant (Wage)	446,776	335,082	446,776
Development Revenues	144,403	149,877	111,530
District Discretionary Development Equalization Grant	10,000	10,000	0
Multi-Sectoral Transfers to LLGs_Gou	22,231	27,705	0
Sector Development Grant	112,172	112,172	111,530
Total Revenues shares	960,605	760,765	7,683,493
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	558,951	419,213	446,776
Non Wage	257,251	191,675	7,125,188
Development Expenditure			
Domestic Development	144,403	120,697	111,530
External Financing	0	0	0
Total Expenditure	960,605	731,585	7,683,493

Narrative of Workplan Revenues and Expenditure

The department expects to receive 7,683,493,000 UGX as total revenues out of which 111,530,000 UGX is development and 7,571,963,000/= UGX is recurrent, 654,000 UGX is local revenues, 800,000 UGX is unconditional grant non-wage, 188,430,000 UGX sector conditional grant non wage and 446,776,000 UGX is sector conditional grant wage, 6,935,304,000/= is funds for the ACDP project. This budget is higher than of last financial year because it includes releases for the ACDP project and also increments for development grants.

The department expects to spend 446,776,000 UGX on Wage, 7,125,188,000 UGX non-wages and 111,530,000 UGX as development expenditure

Vote :625 Kasanda 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	1,864,186	1,390,336	2,206,524
District Unconditional Grant (Non-Wage)	2,307	1,737	100
Locally Raised Revenues	605	5,000	1,717
Multi-Sectoral Transfers to LLGs_NonWage	26,592	7,595	0
Sector Conditional Grant (Non-Wage)	272,008	204,000	379,003
Sector Conditional Grant (Wage)	1,562,673	1,172,005	1,825,704
Development Revenues	980,895	812,947	1,424,392
District Discretionary Development Equalization Grant	45,000	45,000	0
External Financing	122,100	0	477,487
Multi-Sectoral Transfers to LLGs_Gou	102,113	56,266	0
Sector Development Grant	711,681	711,681	946,905
Total Revenues shares	2,845,080	2,203,283	3,630,916
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,562,673	1,172,005	1,825,704
Non Wage	301,512	218,331	380,820
Development Expenditure			
Domestic Development	858,795	83,548	946,905
External Financing	122,100	0	477,487
Total Expenditure	2,845,080	1,473,884	3,630,916

Narrative of Workplan Revenues and Expenditure

By the of the financial year, 2020/2021, the departments expects to receive and spends a total amount of 3,630,916,000/= Out of which 2,206,524,000/= will be recurrent and 1,424,392,000/= will be development. The budget of 2020/2021 will be more than the one of 2019/2020 because donor funding and developmnet will be more in the next financial year. The department expects to spend 3,630,916,000 Of which 1,825,704,000/= is wage,380,820,000/= is non-wage, 946,905,000/= is Domestic development, 477,487,000/= is Donor Development. The Donor under the department are UNICEF, MILD MAY, GAVI and WHO.

Vote :625 Kasanda 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	9,318,682	7,091,792	10,645,478
District Unconditional Grant (Non-Wage)	2,563	1,923	2,200
District Unconditional Grant (Wage)	78,734	59,051	78,734
Locally Raised Revenues	13,752	11,000	1,798
Multi-Sectoral Transfers to LLGs_NonWage	26,086	4,648	0
Other Transfers from Central Government	0	0	16,561
Sector Conditional Grant (Non-Wage)	1,740,047	1,160,031	1,950,391
Sector Conditional Grant (Wage)	7,457,500	5,855,139	8,595,793
Development Revenues	1,242,608	1,148,579	1,006,900
District Discretionary Development Equalization Grant	22,000	22,785	0
External Financing	84,018	0	42,550
Multi-Sectoral Transfers to LLGs_Gou	112,104	101,308	0
Sector Development Grant	1,024,486	1,024,486	964,350
Total Revenues shares	10,561,290	8,240,371	11,652,378
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,536,234	5,914,190	8,674,527
Non Wage	1,782,447	1,171,485	1,970,951
Development Expenditure			
Domestic Development	1,158,590	630,277	964,350
External Financing	84,018	0	42,550
Total Expenditure	10,561,290	7,715,951	11,652,378

Narrative of Workplan Revenues and Expenditure

Vote :625 Kasanda District**FY 2020/21**

The department expects to receive a total of 12,541,812,000 UGX as total revenues out of which 2,029,067,000 UGX is development and 10,512,745,000 UGX is recurrent, 1,798,000 UGX is local revenues , 2,200,000 UGX is unconditional grant non-wage, 25,000,000 UGX is PLE support , 78,734,000 UGX is district un conditional grant- wage and 8,433,814,000 UGX is sector conditional grant –wage. This budget is higher than of last financial year because it includes receipts of more wage and development revenues.

The department expects to spend 8,512,548,000 UGX on Wage, 2,000,197,000 UGX non-wage, 42,550,000 UGX is donor support and 1,986,517,000 UGX as development expenditure

Vote :625 Kasanda 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	772,049	596,683	801,471
District Unconditional Grant (Non-Wage)	3,589	4,281	22,500
District Unconditional Grant (Wage)	112,176	84,132	112,176
Locally Raised Revenues	30,605	27,152	32,061
Multi-Sectoral Transfers to LLGs_NonWage	35,716	29,570	0
Other Transfers from Central Government	569,963	436,547	634,734
Urban Unconditional Grant (Wage)	20,000	15,000	0
Development Revenues	358,505	383,658	244,206
District Discretionary Development Equalization Grant	170,995	170,184	244,206
Multi-Sectoral Transfers to LLGs_Gou	187,509	213,474	0
Total Revenues shares	1,130,554	980,341	1,045,677
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	132,176	99,132	112,176
Non Wage	639,873	481,153	689,295
Development Expenditure			
Domestic Development	358,505	292,666	244,206
External Financing	0	0	0
Total Expenditure	1,130,554	872,951	1,045,677

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenues of 1,045,677,134 UGX as total revenues out of which 244,205,843 UGX is development and 801,471,291 UGX is recurrent; (32,061,109 UGX is local revenues and 112,176,000 UGX recurrent wage. This budget is lower than of last because it excludes releases to LLGs.

The department expects to spend 112,176,000 UGX on Wage, 689,295,291 UGX non-wages and 244,206,000 UGX as development expenditure

Vote :625 Kasanda 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	77,598	58,199	125,258
District Unconditional Grant (Non-Wage)	303	227	0
District Unconditional Grant (Wage)	43,304	32,478	43,304
Sector Conditional Grant (Non-Wage)	33,991	25,494	81,954
Development Revenues	463,760	463,760	632,355
Sector Development Grant	443,958	443,958	612,553
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	541,359	521,959	757,612
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,304	32,478	43,304
Non Wage	34,294	25,721	81,954
Development Expenditure			
Domestic Development	463,760	204,465	632,355
External Financing	0	0	0
Total Expenditure	541,359	262,664	757,612

Narrative of Workplan Revenues and Expenditure

The annual sector budget is 757,612,322/= out of which 632,354,740 UGX is development (Transitiona development grant 19,801,980 UGX and Sector development grant 612,552,760 UGX) and 125,257,582 UGX is recurrent (wage 43,304,000 UGX and Non wage 81,953,582 UGX)

Out of the total recurrent expenditure; Wage 43,304,000/=, software activities 44,091,902/= while general office running 10,010,170/=, supervision and monitoring and coordination 27,851,500/=

Development expenditure includes designs and construction of piped water systems 255m, and drilling of boreholes and production wells 336m, construction of sanitation hardware at 24m and Promotion of sanitation and hygiene in communities 19.8m.

Vote :625 Kasanda 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	249,019	187,287	198,420
District Unconditional Grant (Non-Wage)	2,000	1,500	2,589
District Unconditional Grant (Wage)	180,279	135,209	166,800
Locally Raised Revenues	5,794	5,794	2,934
Multi-Sectoral Transfers to LLGs_NonWage	27,760	19,894	0
Sector Conditional Grant (Non-Wage)	6,786	5,090	26,097
Urban Unconditional Grant (Wage)	26,400	19,800	0
Development Revenues	16,680	11,838	6,000
District Discretionary Development Equalization Grant	7,000	7,000	6,000
Multi-Sectoral Transfers to LLGs_Gou	9,680	4,838	0
Total Revenues shares	265,699	199,125	204,420
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	206,679	155,009	166,800
Non Wage	42,340	32,277	31,620
Development Expenditure			
Domestic Development	16,680	11,838	6,000
External Financing	0	0	0
Total Expenditure	265,699	199,125	204,420

Narrative of Workplan Revenues and Expenditure

The department expects to receive 204,420,000/= as total revenues of which 198,420,000/= shall be recurrent revenues , 2,589,000/= is district unconditional grant non wage, 166,800,000/= is wage, 2,934,000/= locally raised revenues, 26,097,000/= sector conditional grant non wage and 6,000,000/= development revenue.

The department shall spend 166,800,000/= as wages, 31,620,000/= as non wage and 6,000,000/= as development revenues. This budget lower than that of last financial year because it excludes releases to LLGs

Vote :625 Kasanda 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	233,813	166,171	313,307
District Unconditional Grant (Non-Wage)	2,563	1,923	2,563
District Unconditional Grant (Wage)	135,334	101,501	195,334
Locally Raised Revenues	5,320	0	2,096
Multi-Sectoral Transfers to LLGs_NonWage	28,892	16,471	0
Other Transfers from Central Government	0	0	58,622
Sector Conditional Grant (Non-Wage)	56,588	42,441	54,692
Urban Unconditional Grant (Wage)	5,115	3,836	0
Development Revenues	45,187	66,703	19,600
External Financing	0	0	19,600
Multi-Sectoral Transfers to LLGs_Gou	45,187	66,703	0
Total Revenues shares	279,000	232,874	332,907
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	140,449	105,337	195,334
Non Wage	93,363	60,834	117,973
Development Expenditure			
Domestic Development	45,187	66,703	0
External Financing	0	0	19,600
Total Expenditure	279,000	232,874	332,907

Narrative of Workplan Revenues and Expenditure

Vote :625 Kasanda District**FY 2020/21**

The departmental total budget estimates for Financial year 2020/2021 is Ug SHS. 332,906,887/= representing 121.550% increase if compared with the budget for financial year 2019/2020 which was 273,884,675.

The total budget estimates is expected from various revenue sources. Out of the total budget Shs 195,334,000 will be unconditional grant(Wage) representing 58.67 % of the total budget, shs 54,692,392 Sector Conditional grant(none wage) representing 16.43% of the total budget, Shs 2,563,436 is District un- conditional grant(none wage) representing 0.77% of the total budget, SHS 2,095,505 will be locally raised revenue representing 0.63% of the total budget ,SHS 19,600,000 representing 5.89% of the total budget is External financing and shs 58,621,554 representing 17.6 % will be other transfers from the Central Government.

During financial year 2020/2021 the department shall spend shs 195,334,000 on payment of staff salaries and SHs 19,600,000 will be used to support the sector to undertake UWEP activities which shall include mobilisation and formation of women groups, training of approved groups , study tour to bench mark good practices, and monitoring of women groups, Shs 40,000,000 will be expected to be recovered from Youth groups and injected into YLP as a revolving fund. projects, coordination of recovery and shs 292,906,887, 306,887 will be spent on departmental recurrent expenditure

Vote :625 Kasanda 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	157,676	118,060	151,624
District Unconditional Grant (Non-Wage)	61,371	46,028	75,639
District Unconditional Grant (Wage)	54,000	40,500	54,000
Locally Raised Revenues	10,031	11,292	21,985
Multi-Sectoral Transfers to LLGs_NonWage	11,583	4,721	0
Urban Unconditional Grant (Wage)	20,691	15,518	0
Development Revenues	50,330	52,072	46,914
District Discretionary Development Equalization Grant	39,230	39,230	46,914
Multi-Sectoral Transfers to LLGs_Gou	11,100	12,842	0
Total Revenues shares	208,006	170,132	198,537
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,691	56,018	54,000
Non Wage	82,985	62,041	97,624
Development Expenditure			
Domestic Development	50,330	26,033	46,914
External Financing	0	0	0
Total Expenditure	208,006	144,092	198,537

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend total revenues of 198,837,000 UGX as total revenues out of which 46,914,000 UGX is development and 151,624,000 UGX is recurrent, 21,985,000 UGX is local revenues 75,639,000 UGX is unconditional grant nonwage and 54,000,000 UGX is wage. This budget is lower than of last because it excludes releases to LLGs. The department expects to spend 54,000,000 UGX on Wage, 97,624,000 UGX non-wage and 46,914,000 UGX as development expenditure. Unconditional grant non wage for the current budget is more than the previous budget because the current budget has a conditional grant for PBS operational costs.

Vote :625 Kasanda 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	59,267	39,084	81,572
District Unconditional Grant (Non-Wage)	12,091	9,068	9,388
District Unconditional Grant (Wage)	33,432	25,073	66,432
Locally Raised Revenues	3,987	0	5,752
Multi-Sectoral Transfers to LLGs_NonWage	4,500	1,000	0
Urban Unconditional Grant (Wage)	5,257	3,943	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	59,267	39,084	81,572
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,689	29,016	66,432
Non Wage	20,578	10,068	15,140
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	59,267	39,084	81,572

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenues of 81,572,000UGX as total recurrent revenues out of which 5,752,000 is local revenues, 9,388,000 UGX is unconditional grant non wage and 66,432,000UGX. This budget is lower than of last because it excludes releases to LLGs.

The department expects to spend 66,432,000UGX on Wage, 15,140,000 UGX unconditional grant both recurrent expenditures

Vote :625 Kasanda 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	38,044	25,533	37,081
District Unconditional Grant (Non-Wage)	1,589	1,192	2,563
District Unconditional Grant (Wage)	18,308	13,731	18,308
Locally Raised Revenues	2,000	0	2,096
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
Sector Conditional Grant (Non-Wage)	14,147	10,610	14,114
Development Revenues	0	0	0
N/A			
Total Revenues shares	38,044	25,533	37,081
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,308	13,731	18,308
Non Wage	19,735	11,802	18,773
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	38,044	25,533	37,081

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenues of 37,081,000 UGX as total revenues out of which 18,308,000 UGX is wage and 2,096,000 UGX is local revenues, 2,563,000 UGX is unconditional grant non-wage and 14,114,000 is sector conditional grant. This budget is lower than of last because it excludes releases to LLGs.

The department expects to spend 18,308,000 UGX on Wage, 18,677,000 UGX non-wage

Vote :625 Kasanda District

FY 2020/21
