

Vote :627 Kapelebyong 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 :



Mukiibi Nasser Accounting Officer-
KAPELEBYONG.

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :627 Kapelebyong 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.

Vote :627 Kapelebyong District**FY 2020/21**

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 :627 Kapelebyong 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	1,970,518	213,791	452,513
Discretionary Government Transfers	2,428,012	2,044,574	2,455,697
Conditional Government Transfers	6,330,593	5,222,197	7,648,863
Other Government Transfers	1,103,837	300,956	1,132,172
External Financing	314,637	141,113	235,000
Grand Total	12,147,597	7,922,630	11,924,245

Revenue Performance by end of March of the Running FY

By close of Quarter 3, the vote had realized 7,922,630,000 categorized as; Conditional Government transfers worth 5,222,197,000, District Discretionary Grants amounting to 2,044,574,000 and other transfers to the tune of 300,956,000. The vote further realized External financing worth 141,113,000 that a number of Non-governmental organizations disbursed to the District for various activities and managed to collect 213,797,000 from its own locally generated sources.

Planned Revenues for next FY

For 2020/2021, the vote expects to receive 11,924,245,000, which is slightly lower than the previous year's Budget that stood at 12,147,597,000. The major sources of revenues for the Budget FY 2020/2021 are; Conditional Government Transfers that are expected to be 7,648,863,000 accounting for 64% of the expected annual budget and Discretionary Government transfers of 2,455,697,000 representing 21%. Other sources that will fund the budget are; the locally raised revenues worth 452,513,000 (3.8%), Other Government transfers amounting to 1,132,372,000 (9.5%) and 235,000,000 from external sources representing 2% of the annual estimate.

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	1,813,746	996,776	1,436,637
Finance	315,425	220,713	339,435
Statutory Bodies	432,172	328,512	415,593
Production and Marketing	2,105,325	473,692	630,087
Health	1,127,687	971,525	1,735,049
Education	4,684,806	3,695,152	4,970,325
Roads and Engineering	333,875	261,882	610,023
Water	263,403	245,330	412,724
Natural Resources	120,012	89,943	149,574
Community Based Services	673,864	433,627	977,517
Planning	179,370	135,109	139,118

Vote :627 Kapelebyong District**FY 2020/21**

Internal Audit	59,654	43,010	61,188
Trade, Industry and Local Development	38,261	27,358	46,975
Grand Total	12,147,597	7,922,630	11,924,245
<i>o/w: Wage:</i>	<i>4,919,795</i>	<i>4,020,085</i>	<i>5,900,890</i>
<i>Non-Wage Recurrent:</i>	<i>4,397,001</i>	<i>1,782,857</i>	<i>3,670,189</i>
<i>Domestic Devt:</i>	<i>2,516,164</i>	<i>1,978,575</i>	<i>2,118,165</i>
<i>External Financing:</i>	<i>314,637</i>	<i>141,113</i>	<i>235,000</i>

Expenditure Performance by end of March FY 2019/20

By end of quarter 3, the Vote had spent 5,675,597,000 across all the Department and Lower Local Governments. this indicated 72% expenditure against the nine months budget realized.

Planned Expenditures for the FY 2020/21

The vote will spend its estimated resources worth 11,924,245,000 departmentally as laid down in the expenditure part of this document (page 9-25). Out of this, 5,900,890,000 will be spent on staff wages, 3,670,189,000 for non-wage recurrent activities, 2,118,165,000 for domestic development and 235,000,000 for externally Financed activities. There are no Major changes in the resources to the work-plan of this financial year as compared to the previous despite the current IPFs falling short of the previous by 2% due to the locally collected revenues worth 1,971,000,000 that Parliament had appropriated to the vote in FY 2019/2020.

Medium Term Expenditure Plans

The medium term plans are provided for in the District Development Plan (DDP) of Kapelebyong DLG that is still under development.

Challenges in Implementation

Capacity gaps resulting from a hostile environment that makes it difficult attracting qualified staff for specialized areas of need.

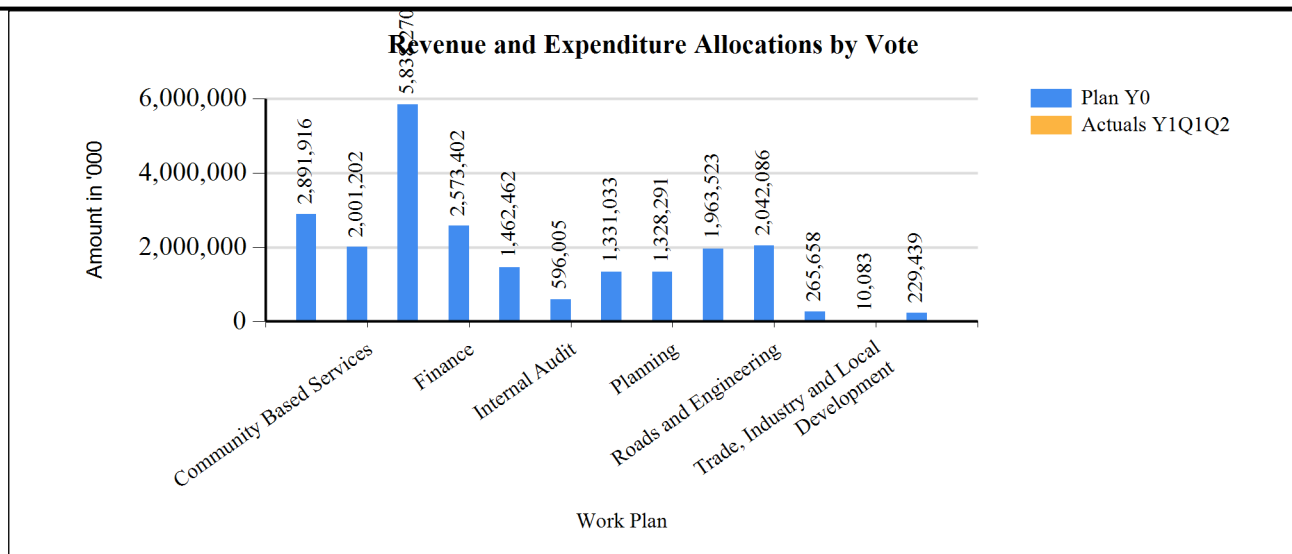
Hostile weather that has both wet and Dry extremes always causing havoc to the citizens across the district throughout the year.

Poor road network as the district still lacks a road unit.

G1: Graph on the revenue and expenditure allocations by Department

Vote :627 Kapelebyong District

FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	1,970,518	213,791	452,513
Advance Recoveries	2,000	2,060	2,000
Advertisements/Bill Boards	1,000	0	1,530
Application Fees	15,000	8,996	12,500
Beer	0	0	0
Business licenses	24,254	5,641	15,603
Court fines and Penalties - private	0	0	8,175
Educational/Instruction related levies	200	0	500
Group registration	8,605	1,413	6,765
Inspection Fees	1,500	0	750
Land Fees	49,900	23,560	82,080
Local Services Tax	16,453	24,320	29,703
Market /Gate Charges	223,935	111,530	223,600
Miscellaneous receipts/income	200	18,070	6,402
Other Fees and Charges	31,514	10,058	58,155
Other fines and Penalties – from other government units	5,207	0	0
Park Fees	2,000	0	500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,400	4,940	4,250
Unspent balances – Locally Raised Revenues	0	3,203	0
Voluntary Transfers	1,585,350	0	0
2a. Discretionary Government Transfers	2,428,012	2,044,574	2,455,697

Vote :627 Kapelebyong District**FY 2020/21**

District Discretionary Development Equalization Grant	874,166	874,166	852,387
District Unconditional Grant (Non-Wage)	399,009	299,257	449,423
District Unconditional Grant (Wage)	955,019	716,264	955,019
Urban Discretionary Development Equalization Grant	20,097	20,097	19,268
Urban Unconditional Grant (Non-Wage)	29,721	22,290	29,600
Urban Unconditional Grant (Wage)	150,000	112,500	150,000
2b. Conditional Government Transfer	6,330,593	5,222,197	7,648,863
Sector Conditional Grant (Wage)	3,814,776	3,191,321	4,795,871
Sector Conditional Grant (Non-Wage)	1,142,805	785,898	1,431,383
Sector Development Grant	983,790	983,790	819,095
Transitional Development Grant	80,709	29,802	69,415
Pension for Local Governments	60,575	45,431	62,717
Gratuity for Local Governments	247,939	185,954	470,381
2c. Other Government Transfer	1,103,837	300,956	1,132,172
Northern Uganda Social Action Fund (NUSAF)	626,630	108,544	153,500
Support to PLE (UNEB)	18,000	6,146	6,146
Uganda Road Fund (URF)	237,707	182,066	282,970
Uganda Women Entrepreneurship Program(UWEP)	0	0	81,156
Youth Livelihood Programme (YLP)	61,000	0	50,000
Uganda Sanitation Fund	0	0	0
Global Fund	0	0	0
Other	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	160,500	4,200	378,400
District Commercial Services Support (DICOSS) Project	0	0	0
Results Based Financing (RBF)	0	0	180,000
3. External Financing	314,637	141,113	235,000
The AIDS Support Organisation (TASO)	168,000	38,304	120,000
United Nations Children Fund (UNICEF)	100,000	37,000	50,000
United Nations Capital Development Fund (UNCDF)	46,637	0	0
World Health Organisation (WHO)	0	65,808	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	65,000
Others	0	0	0
Total Revenues shares	12,147,597	7,922,630	11,924,245

Vote :627 Kapelebyong District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By close of quarter two, the district had cumulatively collected 165,407,368 locally, this was only 8 percent of the annual Local Revenue budget. It was clearly seen that Market revenues continued to perform much better than other local revenue sources. The overall poor performance in local revenue performance against planned was attributed to over appropriation of locally collected revenues by Parliament of Uganda during planning and budgeting period. this was far for than the actual estimate of the Council.

Central Government Transfers

Overall, the vote received a total of 4,763,453,000 as central government transfers to the District. This funds were composed of; wage and non-wage further categorised as Conditional Government transfers, Discretionary Government transfers and unconditional transfers as clearly presented in the table.

External Financing

Quarter two closed with receipts worth 118,395,000 , with TASO remitting; 15,875,600, UNICEF ; 37,000,000, and WHO; sending 65,808,400 to the District for various activities in Education and Health Department.

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

In 2020/2021, The Vote forecasts to collect 452,513,000, this is far lower than the estimated amount for FY 2019/2020 that stood at 1,970,518,000 which Parliament of Uganda had appropriated for Kapelebyong DLG.

Central Government Transfers

The Vote expects to receive 10,251,969,000 from Central Government for financial year 2020/2021. This is broken down in to 2 components;

Discretionary Government Transfers that are 2,455,697,000 and Conditional Government Transfers that are expected to be 7,796,962,000. The District also expects to receive 8,000,000 from other Government Ministries/Departments to run the Primary Leaving Examinations of 2020.

External Financing

The Vote expects to receive 135,000,000 from various sources for implementation of a number of activities in Education and Health departments. the major funders will be; United Nations Children's Fund (UNICEF) that is expected to contribute 50,000,000 for Implementation of activities in Education Department, The Aids Support Organization (TASO) and Global Alliance for Vaccines and Immunization (GAVI) that will remit 120,000,000 and 65,000,000 to Health department respectively.

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	91,046	3,932	189,319
District Production Services	2,014,279	211,895	440,768
Sub- Total of allocation Sector	2,105,325	215,827	630,087
Sector :Works and Transport			
District, Urban and Community Access Roads	333,875	163,210	610,023
Sub- Total of allocation Sector	333,875	163,210	610,023

Vote :627 Kapelebyong District**FY 2020/21**

Sector :Trade and Industry			
Commercial Services	38,261	24,614	46,975
<i>Sub- Total of allocation Sector</i>	38,261	24,614	46,975
Sector :Education			
Pre-Primary and Primary Education	2,764,550	1,643,669	3,096,549
Secondary Education	1,661,707	1,290,043	1,627,957
Education & Sports Management and Inspection	256,549	89,428	242,819
Special Needs Education	2,000	0	3,000
<i>Sub- Total of allocation Sector</i>	4,684,806	3,023,140	4,970,325
Sector :Health			
Primary Healthcare	174,426	574,103	595,910
Health Management and Supervision	953,261	170,176	1,139,140
<i>Sub- Total of allocation Sector</i>	1,127,687	744,279	1,735,049
Sector :Water and Environment			
Rural Water Supply and Sanitation	263,403	52,400	412,724
Natural Resources Management	120,012	70,520	149,574
<i>Sub- Total of allocation Sector</i>	383,414	122,920	562,298
Sector :Social Development			
Community Mobilisation and Empowerment	673,864	71,784	977,517
<i>Sub- Total of allocation Sector</i>	673,864	71,784	977,517
Sector :Public Sector Management			
District and Urban Administration	1,813,746	726,044	1,436,637
Local Statutory Bodies	432,172	201,387	415,593
Local Government Planning Services	179,370	45,054	139,118
<i>Sub- Total of allocation Sector</i>	2,425,287	972,485	1,991,348
Sector :Accountability			
Financial Management and Accountability(LG)	315,425	100,347	339,435
Internal Audit Services	59,654	30,319	61,188
<i>Sub- Total of allocation Sector</i>	375,079	130,666	400,623

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	1,063,114	736,826	1,236,438
District Unconditional Grant (Non-Wage)	58,129	43,597	53,162

Vote :627 Kapelebyong District**FY 2020/21**

District Unconditional Grant (Wage)	384,457	288,342	385,072
Gratuity for Local Governments	247,939	185,954	470,381
Locally Raised Revenues	43,795	28,200	67,061
Multi-Sectoral Transfers to LLGs_NonWage	118,000	46,733	120,007
Multi-Sectoral Transfers to LLGs_Wage	80,992	60,744	78,037
Other Transfers from Central Government	69,227	37,824	0
Pension for Local Governments	60,575	45,431	62,717
Development Revenues	750,632	259,951	200,198
District Discretionary Development Equalization Grant	128,858	128,857	95,630
Multi-Sectoral Transfers to LLGs_Gou	54,372	50,374	104,569
Other Transfers from Central Government	557,402	70,720	0
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	1,813,746	996,776	1,436,637
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	465,448	256,549	463,110
Non Wage	597,666	277,431	773,329
Development Expenditure			
Domestic Development	750,632	192,063	200,198
External Financing	0	0	0
Total Expenditure	1,813,746	726,044	1,436,637

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue worth UGSHS 1,436,637,000 of which recurrent revenues are projected to be 1,236,438,000/= and development 200,198,000/=. The recurrent revenues shall consist of local revenue (67,061,000), district UCG non wage (53,162,000), District UCG wage (385,072,000), Gratuity (470,381,000), pension (62,717,000), Multi-sectoral transfers to LLGs_wage (78,037,000) and Multi-sectoral transfers to LLGs non_wage (120,007,000).

Development revenues are expected from DDEG (95,630,000) and Multi-sectoral transfers to LLGs_Gou (104,569,000).

The expected revenue shall be expended in the following ways; wage shall take 463,110,000/=:, non wage to take 773,329,000/= and development expenditure to consume 200,198,000/=:.

Vote :627 Kapelebyong 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	238,730	189,354	330,055
District Unconditional Grant (Non-Wage)	27,576	20,682	63,823
District Unconditional Grant (Wage)	111,658	83,744	107,417
Locally Raised Revenues	18,711	11,200	29,616
Multi-Sectoral Transfers to LLGs_NonWage	54,190	53,783	103,575
Multi-Sectoral Transfers to LLGs_Wage	26,594	19,945	25,623
Development Revenues	76,695	31,359	9,380
District Discretionary Development Equalization Grant	24,440	24,440	0
External Financing	46,637	0	0
Multi-Sectoral Transfers to LLGs_Gou	5,618	6,919	9,380
Total Revenues shares	315,425	220,713	339,435
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	138,252	54,445	133,041
Non Wage	100,478	24,493	197,014
Development Expenditure			
Domestic Development	30,058	21,409	9,380
External Financing	46,637	0	0
Total Expenditure	315,425	100,347	339,435

Narrative of Workplan Revenues and Expenditure

Vote :627 Kapelebyong District**FY 2020/21**

The department expects to receive Ugx 339,435,000 from both the recurrent and development sources. This is slightly above the previous allocations that stood at 315,425,000 thus a 7% increase in the Indicative Planning Figures. The major sources of revenue for the department are; Unconditional grant (wage) standing at 107,417,000, locally raised revenues at 29,616,000 and District unconditional grant-Non-wage that is at 63,823,000. The department was not allocated District Discretionary Development Equalization Grant for FY 2020/2021. The department will also receive Multi-sectoral transfers to lower local governments of; wage worth Ugx 25,623,000, Non-wage of 103,575,000 and domestic development to the tune of 9,380,000=.

In 20120/2021, Finance department expects to spend the revenues worth 339,435,000 in three area; Payment of staff wages to the tune of 133,041,000, Expenditure in a number of recurrent activities worth 197,014,000 and for development related activities amounting to 9,380,000.

Vote :627 Kapelebyong 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	432,172	328,512	409,593
District Unconditional Grant (Non-Wage)	166,710	125,033	173,265
District Unconditional Grant (Wage)	143,042	107,281	120,790
Locally Raised Revenues	46,778	27,054	40,783
Multi-Sectoral Transfers to LLGs_NonWage	75,642	69,144	74,755
Development Revenues	0	0	6,000
District Discretionary Development Equalization Grant	0	0	6,000
Total Revenues shares	432,172	328,512	415,593
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	143,042	69,882	120,790
Non Wage	289,130	131,505	288,803
Development Expenditure			
Domestic Development	0	0	6,000
External Financing	0	0	0
Total Expenditure	432,172	201,387	415,593

Narrative of Workplan Revenues and Expenditure

The Department expects to receive UGX 415,593,000, from both the recurrent and development sources. The major sources of revenue for the department are: Locally raised Revenue at 40,783,000, District un Conditional Grant Non-wage shall be 173,265,000, District Discretionary Equalization Grant (DDEG) 6,000,000, District Un Conditional Grant (Wage)expected to be at 120,790,000. The department will also receive Multi-sectoral transfers to LLGs (n-w) at 74,755,000.

In 2020/2021, Statutory Bodies department expects to spend the revenues worth 415,593,000, to be distributed in the following areas; payment of staff Wages to atune of 120,790,000, expenditure in a number of recurrent related activities non-wage worthy 288,803,000 and Domestic Development related activities worth 6,000,000.

Vote :627 Kapelebyong 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	1,867,730	236,097	353,824
District Unconditional Grant (Non-Wage)	2,799	2,099	5,943
Locally Raised Revenues	1,590,350	2,200	5,112
Multi-Sectoral Transfers to LLGs_NonWage	12,032	3,814	10,664
Multi-Sectoral Transfers to LLGs_Wage	14,951	11,213	19,878
Sector Conditional Grant (Non-Wage)	123,313	92,485	115,428
Sector Conditional Grant (Wage)	124,285	124,285	196,800
Development Revenues	237,595	237,595	276,263
District Discretionary Development Equalization Grant	160,000	160,001	199,091
Multi-Sectoral Transfers to LLGs_Gou	20,308	20,308	20,527
Sector Development Grant	57,287	57,287	56,645
Total Revenues shares	2,105,325	473,692	630,087
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	139,236	108,232	216,678
Non Wage	1,728,494	84,834	137,146
Development Expenditure			
Domestic Development	237,595	22,760	276,263
External Financing	0	0	0
Total Expenditure	2,105,325	215,827	630,087

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue worth UGSHS 630,087,000 of which recurrent revenues are expected to be 353,824,000/= while development revenues to be 276,263,000/=.

The following shall be the sources of recurrent revenues: Local revenue 5,112,000/=-, UCG(Non Wage) 5,943,000/=-, SCG-(N-wage) 115,428,000/=- and SCG_wage 196,800,000/=-, multi-sectoral transfers to LLG Non-wage 10,664,000, multi sectoral transfers to LLG wage 19,878,000. Mean while development revenues by source shall comprise of DDEG 199,091,000/=- , multi sectoral transfers to LLGs_GOU 20,527,000 and Sector Dev,t grant 56,645,000/=-.

The expected revenue will be expended as follows; wages shall consume 216,678,000/=-, non wage to take 137,146,000/=- and domestic development expenditure is projected to be 276,263,000/=- giving a total expenditure of 630,087,000/=-.

Vote :627 Kapelebyong 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	876,463	835,096	1,470,252
District Unconditional Grant (Non-Wage)	5,513	4,135	5,943
Locally Raised Revenues	3,119	652	2,556
Multi-Sectoral Transfers to LLGs_NonWage	10,411	3,686	10,488
Other Transfers from Central Government	0	0	180,000
Sector Conditional Grant (Non-Wage)	97,444	73,081	144,170
Sector Conditional Grant (Wage)	759,978	753,542	1,127,096
Development Revenues	251,224	136,430	264,797
District Discretionary Development Equalization Grant	2,000	2,000	0
External Financing	168,000	99,842	158,890
Multi-Sectoral Transfers to LLGs_Gou	7,500	7,500	6,000
Sector Development Grant	22,817	22,817	50,293
Transitional Development Grant	50,907	0	49,614
Total Revenues shares	1,127,687	971,525	1,735,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	759,978	661,780	1,127,096
Non Wage	116,486	73,389	343,157
Development Expenditure			
Domestic Development	83,224	9,110	105,907
External Financing	168,000	0	158,890
Total Expenditure	1,127,687	744,279	1,735,049

Narrative of Workplan Revenues and Expenditure

Vote :627 Kapelebyong District**FY 2020/21**

The department anticipates to receive a total of UGX 1,735,049,000/= as annual revenue. Only UGX 264,797,000/= is development revenue while UGX 1,470,252,000/= is recurrent revenue constituting only 15.3% and 84.7% of annual revenue respectively. The main sources of revenue for the department are Sector Conditional Grants-Wage ,Other transfers from Central Government ,External Financing ,and Sector Conditional Grants-Non wage contributing up to 65.0%, 10.4% , 9.2% and 8.3% respectively. We also expect to receive Sector Development Grant, Transition Development Grant ,District Unconditional Grant and Locally Raised Revenue.

A total of UGX 1,735,049,000/= is expected to be spent in annual expenditure. 65.0% of the total department expected revenue will be spent on payment of staff wages while only 15.2% will be Non Wage expenditure. Development expenditure constitutes 19.8% of the departments annual expenditure.

Vote :627 Kapelebyong 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	3,844,774	2,918,592	4,600,833
District Unconditional Grant (Non-Wage)	5,515	4,136	5,949
District Unconditional Grant (Wage)	24,462	18,347	34,918
Locally Raised Revenues	3,200	700	2,917
Multi-Sectoral Transfers to LLGs_NonWage	8,649	6,146	8,298
Other Transfers from Central Government	18,000	6,146	6,146
Sector Conditional Grant (Non-Wage)	854,435	569,623	1,070,630
Sector Conditional Grant (Wage)	2,930,513	2,313,494	3,471,975
Development Revenues	840,031	776,560	369,492
External Financing	100,000	37,000	50,000
Multi-Sectoral Transfers to LLGs_Gou	15,000	14,528	168,190
Sector Development Grant	725,031	725,031	151,302
Total Revenues shares	4,684,806	3,695,152	4,970,325
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,954,975	2,296,781	3,506,893
Non Wage	889,799	536,773	1,093,940
Development Expenditure			
Domestic Development	740,031	152,586	319,492
External Financing	100,000	37,000	50,000
Total Expenditure	4,684,806	3,023,140	4,970,325

Narrative of Workplan Revenues and Expenditure

Vote :627 Kapelebyong District**FY 2020/21**

The department expects to receive total revenue of UGX: 4,970,325,000 slightly above UGX: 4,684,806,000 received in FY 2019.

The expected revenues are broken down as below:

The Recurrent component worth UGX 4,600,833,000, further broken down as; Local Revenue of UGX 2,917,000, other transfers UGX: 8,298,000, District Unconditional Grant (NW) UGX: 5,949,000; District Unconditional Grant (W) UGX: 34,918,000; Sector Conditional Grant (W) UGX: 3,471,975,000 & Sector Conditional Grant (NW) UGX: 1,070,630,000.

On the other hand, the Development component is UGX 369,492,000 broken as External Financing of UGX: 50,000,000, Multi-Sectoral Transfers LLGs Non-wage UGX: 168,190,000 and Sector Development Grant amounting to UGX: 151,302,000.

The revenues above are expected to be expended as; Non-wage UGX: 1,093,940,000 Wage UGX: 3,506,893,000 and Development of UGX: 369,492,000. External financing from UNICEF is to support Quality Enhancement Initiative (QEI) activities which help to improve on performance under four QEI Pillars; Pupil Pillar, Teacher Pillar, Management Pillar & Community Pillar.

Vote :627 Kapelebyong 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	298,390	226,447	345,812
District Unconditional Grant (Non-Wage)	1,838	1,379	1,981
District Unconditional Grant (Wage)	39,394	29,545	40,800
Locally Raised Revenues	2,000	779	2,556
Multi-Sectoral Transfers to LLGs_NonWage	75,383	63,213	82,740
Multi-Sectoral Transfers to LLGs_Wage	14,951	11,213	14,406
Other Transfers from Central Government	164,823	120,318	203,330
Development Revenues	35,485	35,435	264,211
Multi-Sectoral Transfers to LLGs_Gou	35,485	35,435	8,210
Sector Development Grant	0	0	256,001
Total Revenues shares	333,875	261,882	610,023
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,345	39,413	55,206
Non Wage	244,045	97,147	290,606
Development Expenditure			
Domestic Development	35,485	26,650	264,211
External Financing	0	0	0
Total Expenditure	333,875	163,210	610,023

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of UGX 610,025,000. This revenue is more than UGX 333,875,000 for the current F/Y. The increase is because there is an increase in IPFs from Uganda Road Fund and the department has also received IPFs for development funds under RTI this financial year. Of the total expected revenue, UGX 264,211,000 is for development activities while UGX 345,812,000 shall be spent on recurrent activities

The department plans to utilize development revenues for low-cost sealing while recurrent revenues shall be used for district and community access maintenance, payment of staff salaries, operational costs including monitoring and supervision costs.

Vote :627 Kapelebyong 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	63,446	45,374	88,067
District Unconditional Grant (Non-Wage)	1,838	1,379	1,981
District Unconditional Grant (Wage)	25,490	19,117	26,400
Locally Raised Revenues	1,000	770	2,556
Multi-Sectoral Transfers to LLGs_NonWage	4,136	871	5,696
Sector Conditional Grant (Non-Wage)	30,982	23,236	51,435
Development Revenues	199,957	199,957	324,657
Multi-Sectoral Transfers to LLGs_Gou	1,500	1,500	0
Sector Development Grant	178,655	178,655	304,855
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	263,403	245,330	412,724
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,490	17,600	26,400
Non Wage	37,956	20,640	61,667
Development Expenditure			
Domestic Development	199,957	14,160	324,657
External Financing	0	0	0
Total Expenditure	263,403	52,400	412,724

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of UGX 412,724,000 in F/Y 2020/2021. This expected revenue is more than UGX 263, 403,000 for F/Y 2019/2020. The increase in the expected revenue is attributed to the increase in IPFs for both recurrent and development grants. Of the expected revenue,, UGX 324,657,000is for development activities while UGX 88,067,000 is for recurrent activities.

The department plans to utilize development revenues for deep borehole drilling and rehabilitation and vehicle repair. Recurrent revenues shall be used for payment of staff salaries, training of Water user committees, monitoring and supervision activities and general office operational costs.

Vote :627 Kapelebyong 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	99,812	69,743	117,074
District Unconditional Grant (Non-Wage)	7,354	5,515	3,962
District Unconditional Grant (Wage)	77,629	58,221	80,400
Locally Raised Revenues	3,119	1,200	3,834
Multi-Sectoral Transfers to LLGs_NonWage	8,969	2,750	12,700
Sector Conditional Grant (Non-Wage)	2,742	2,057	16,178
Development Revenues	20,200	20,200	32,500
District Discretionary Development Equalization Grant	5,000	5,000	5,000
Multi-Sectoral Transfers to LLGs_Gou	15,200	15,200	27,500
Total Revenues shares	120,012	89,943	149,574
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,629	53,100	80,400
Non Wage	22,183	8,225	36,674
Development Expenditure			
Domestic Development	20,200	9,195	32,500
External Financing	0	0	0
Total Expenditure	120,012	70,520	149,574

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of UGSHS 149,574,000 of which recurrent revenues are expected to be 117,074,000/= while development revenues to be 32,500,000/=.

The recurrent revenues shall comprise of wage (80,400,000), Locally raised revenues (3,834,000), UCG non wage (3,962,000), sector conditional grant non-wage worth 16,178,000 and Multi-sectoral transfers to LLGs non-wage 12,700,000.

The development revenues expected shall comprise of DDEG (5,000,000) and Multi-sectoral transfers to LLGs_Gou (27,500,000).

The expected total revenues of UGSHS 149,574,000 shall be expended in the following manner; wage shall take 80,400,000/=, non wage 36,674,000 and development expenditure projected to take 32,500,000/= giving a projected total expenditure of 149,574,000/=.

Vote :627 Kapelebyong 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	320,339	75,633	413,485
District Unconditional Grant (Non-Wage)	3,677	2,758	7,923
District Unconditional Grant (Wage)	49,778	37,334	54,642
Locally Raised Revenues	3,119	2,200	3,834
Multi-Sectoral Transfers to LLGs_NonWage	18,460	11,288	18,564
Other Transfers from Central Government	221,500	4,200	305,056
Sector Conditional Grant (Non-Wage)	23,806	17,854	23,464
Development Revenues	353,524	357,994	564,032
External Financing	0	0	26,110
Multi-Sectoral Transfers to LLGs_Gou	353,524	357,994	179,922
Other Transfers from Central Government	0	0	358,000
Total Revenues shares	673,864	433,627	977,517
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,778	11,215	54,642
Non Wage	270,561	26,612	358,843
Development Expenditure			
Domestic Development	353,524	33,957	537,922
External Financing	0	0	26,110
Total Expenditure	673,864	71,784	977,517

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive total revenue amounting to UGX: 977,517,000 of which recurrent revenue amounts to UGX:413,485,000 inclusive of wages, while development revenue amounts to UGX: 564,032,000.

The annual estimates indicates an increase compared to estimates of the previous year, which is as a result of capture of other transfers from central government and external Financing that include; UWEP, YLP, NUSAF3, Micro Projects and TASO funds.

The department however expects to spend total revenue amounting to UGX: 977,517,000 of which wage shall be UGX: 54,642,000, non wage recurrent UGX: 358,843,000, domestic development expenditures UGX: 537,922,000 and External financing of UGX: 26,110,000.

Vote :627 Kapelebyong 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			
<i>Recurrent Revenues</i>	113,911	70,901	100,983
District Unconditional Grant (Non-Wage)	35,830	26,872	39,809
District Unconditional Grant (Wage)	52,139	39,104	54,000
Locally Raised Revenues	20,000	3,700	3,834
Multi-Sectoral Transfers to LLGs_NonWage	5,943	1,225	3,340
<i>Development Revenues</i>	65,458	64,208	38,136
District Discretionary Development Equalization Grant	42,940	42,940	32,136
Multi-Sectoral Transfers to LLGs_Gou	22,519	21,268	6,000
Total Revenues shares	179,370	135,109	139,118
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	52,139	10,608	54,000
Non Wage	61,773	18,156	46,983
<i>Development Expenditure</i>			
Domestic Development	65,458	16,291	38,136
External Financing	0	0	0
Total Expenditure	179,370	45,054	139,118

Narrative of Workplan Revenues and Expenditure

Vote :627 Kapelebyong District**FY 2020/21**

Revenues: The department expects to receive total Revenue share of Uganda Shillings: 139,118,000/= as compared to 179,370,000/= in the previous financial year (2019/20).

There is a significant decrease of 22% of the total Revenue received despite receipt of 20 million shillings (PBS funds). This is much attributed to a one off activities planned for instance Procurement and Installation of a Satellite Internet System and formation of a 5 year LGDDP.

This is further broken down in to Recurrent Revenue of Shillings 100,983,000/=and Development Revenue of Shillings 38,136,000/=

The department also anticipates to receive Local Revenue of Shillings 3,834,000/=-, Multi-Sectoral Transfers to LLG_Non Wage of Shillings 3,340,000/=-, District Unconditional Grant (Non-Wage) of Shillings 39,809,000/=-, District Unconditional Grant-(Wage) of Shillings 54,000,000/=-, Discretionary Development Equalization Grant of Shillings 32,136,000/= and Multi-Sectoral Transfers to LLGs-Gou of Shillings 6,000,000/=-

Expenditures: The total expenditure stand at Uganda Shillings: 139,118,000/=-.

This is further broken down in to recurrent and Development expenditure with Wage taking the highest amount of Shillings 54,000,000/=-, Non-wage of Shillings 46,983,000/= and Development Expenditure of Shillings 38,136,000/= which is Domestically financed.

Vote :627 Kapelebyong 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	59,654	43,010	61,188
District Unconditional Grant (Non-Wage)	11,030	8,273	11,885
District Unconditional Grant (Wage)	24,111	18,083	24,980
Locally Raised Revenues	6,000	3,195	5,268
Multi-Sectoral Transfers to LLGs_NonWage	6,000	4,075	7,000
Multi-Sectoral Transfers to LLGs_Wage	12,512	9,384	12,056
Development Revenues	0	0	0
N/A			
Total Revenues shares	59,654	43,010	61,188
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,623	24,552	37,035
Non Wage	23,030	5,768	24,153
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	59,654	30,319	61,188

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive total Revenue outturn of Ugx: 61,188,000 in the course of the financial year, these amount is slightly higher than the current revenue standing at 59,654,000.

The revenues for the Department are expected to be raised from UCG (Wage) to the tune of 24,980,000, Multi-sectoral transfers to LLGs_non wage worth 7,000,000; Multi-sectoral transfers to LLGs_wage worth 12,056,000, District unconditional grant (non-wage) amounting to 11,885,000 and Locally generated revenue of 5,268,000.

The estimated revenues are expected to finance recurrent activities with the wage component taking 37,035,000 and non wage component taking 24,153,000.

Vote :627 Kapelebyong 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	38,261	27,358	43,475
District Unconditional Grant (Non-Wage)	1,800	1,350	3,962
District Unconditional Grant (Wage)	22,861	17,146	25,601
Locally Raised Revenues	3,517	1,300	3,834
Sector Conditional Grant (Non-Wage)	10,083	7,562	10,078
Development Revenues	0	0	3,500
District Discretionary Development Equalization Grant	0	0	3,500
Total Revenues shares	38,261	27,358	46,975
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,861	16,086	25,601
Non Wage	15,400	8,528	17,874
Development Expenditure			
Domestic Development	0	0	3,500
External Financing	0	0	0
Total Expenditure	38,261	24,614	46,975

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue out turn amounting to 46,975,000/= of which recurrent revenues shall be 43,475,000/= and domestic development revenues expected to be 3,500,000/=. The sources of revenue by source shall be local revenue (3,834,000), UCG non wage (3,962,000), UCG wage (25,601,000), sector conditional grant non wage (10,078,000) and DDEG (3,500,000).

The expected revenues are projected to be spent in the following manner; wage is expected to consume 25,601,000/=. non wage to consume 17,874,000/= and domestic development expenditure to be 3,500,000/.

Vote :627 Kapelebyong District

FY 2020/21
