

**Vote :630 Kazo 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](http://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](http://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 :



Tumusiime Leonard Chief Administrative Officer

(Accounting Officer)

Signature :

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

Signed on Date: \_\_\_\_\_

Signed on Date: \_\_\_\_\_

**Vote :630 Kazo 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 :630 Kazo 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
<b>Locally Raised Revenues</b>	1,467,052	366,763	824,356
<b>Discretionary Government Transfers</b>	2,716,545	2,076,139	2,862,462
<b>Conditional Government Transfers</b>	11,402,377	8,696,290	10,897,424
<b>Other Government Transfers</b>	519,863	518,988	574,299
<b>External Financing</b>	200,000	0	33,504
<b>Grand Total</b>	<b>16,305,837</b>	<b>11,658,180</b>	<b>15,192,045</b>

**Revenue Performance by end of March of the Running FY**

By the end of Quarter Three of FY 2019/2020, the District received 25% (366,763,000=) of Local Revenue of the Approved budget, 2,077,139,000 (76%) of Discretionary Government Transfers, 8,696,290,000= (76%) Conditional Government Transfers and 518,988,000= (100%) Other Government Transfers and this gave total Revenue of 11,658,180,000= (71%). There were no funds received from External financing.

**Planned Revenues for next FY**

The revenue forecast for FY 2020/2021 is expected to be UGX 15,192,045,000= representing 6.7% reduction from FY 2019/20 Budget. The reduction is attributed to the reforms of inter government transfers using Online transfer Information Management System (OTIMS) and Low local Revenue base. Central Government Transfers accounts for 91% of the revenue forecast while local revenue account for 5.4%. Of the CGT, Conditional Government Transfers will account for 71% whilst Discretionary Government Transfers will account for 19% of the District projected revenue for FY 2020/2021. Overall, the District revenue forecast will have 60.6% spent on wage, 27.7% spent on non-wage recurrent and 11.3% will be spent on Domestic Development.

**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	3,731,066	2,778,923	3,496,726
Finance	654,975	174,858	82,000
Statutory Bodies	479,015	240,183	258,971
Production and Marketing	575,145	448,256	611,978
Health	3,173,276	2,394,660	2,598,894
Education	6,190,774	4,197,063	6,715,040
Roads and Engineering	623,290	529,537	564,548
Water	495,496	481,862	636,155
Natural Resources	34,556	14,990	28,630
Community Based Services	161,874	109,581	68,214
Planning	107,093	61,817	85,199

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Internal Audit	55,600	23,900	29,000
Trade, Industry and Local Development	23,677	12,757	16,690
<b>Grand Total</b>	<b>16,305,837</b>	<b>11,468,388</b>	<b>15,192,045</b>
<i>o/w: Wage:</i>	<i>8,882,086</i>	<i>6,258,658</i>	<i>9,627,913</i>
<i>Non-Wage Recurrent:</i>	<i>4,477,295</i>	<i>2,527,221</i>	<i>4,115,734</i>
<i>Domestic Devt:</i>	<i>2,746,456</i>	<i>2,682,508</i>	<i>1,414,894</i>
<i>External Financing:</i>	<i>200,000</i>	<i>0</i>	<i>33,504</i>

**Expenditure Performance by end of March FY 2019/20**

The overall expenditure performance of all the departments in the third quarter for FY 2019/2020 was about UGX 9,962,935,000= (61%) out of the total disbursements of UGX 11,468,388,000= (70%). Administration spent 58% of the 74% released, Finance spent 22% of 27% released, Statutory Bodies spent 46% of the 50% released, Production spent 66% of 78% releases, Health spent 66% of 75% released, Education spent 65% of 68% released, Roads spent 55% of 85% released, water spent 89% of 97% released, Natural resources spent 36% of 43% released, Community Based spent 36% of the 68% released, Planning spent 50% of 58% released, Audit spent 33% of 43% released and Trade spent 43% of 54% released.

**Planned Expenditures for the FY 2020/21**

The Local Government intends to spend the revenue via departments as follows, Administration sector will spend 22.6% of the 2020/2021 District revenue forecast. Other sectors will spend as follows: Finance 0.5%, Statutory Bodies 1.7%, Production and Marketing 4.0%, Health 17.1%, Education 44.3%, Roads and Engineering 4.1%, Water 4.2%, Natural Resources 0.2%, Community Based Services 0.5%, Planning 0.5% and Internal Audit 0.2%, Trade Industry and Local Development 0.1%. This allocation is attributed to inter-governmental transfer reforms using the Online Transfer Information Management System (OTIMS) and Discretionary powers given to LGs especially on Discretionary Development Equalization Grant (DDEG). Overall, Education Department has the highest (44.3%) allocation followed by Administration (22.6%). This is attributed to high salaries for teaching staff in Education, Payment of other Staff salaries, Pension , gratuity and multi sectoral transfers to LLGs in Administration . Overall the revenue forecast will have 60.6% spent on wage, 27.7% spent on non-wage recurrent activities and 11.3% spent on Domestic Development.

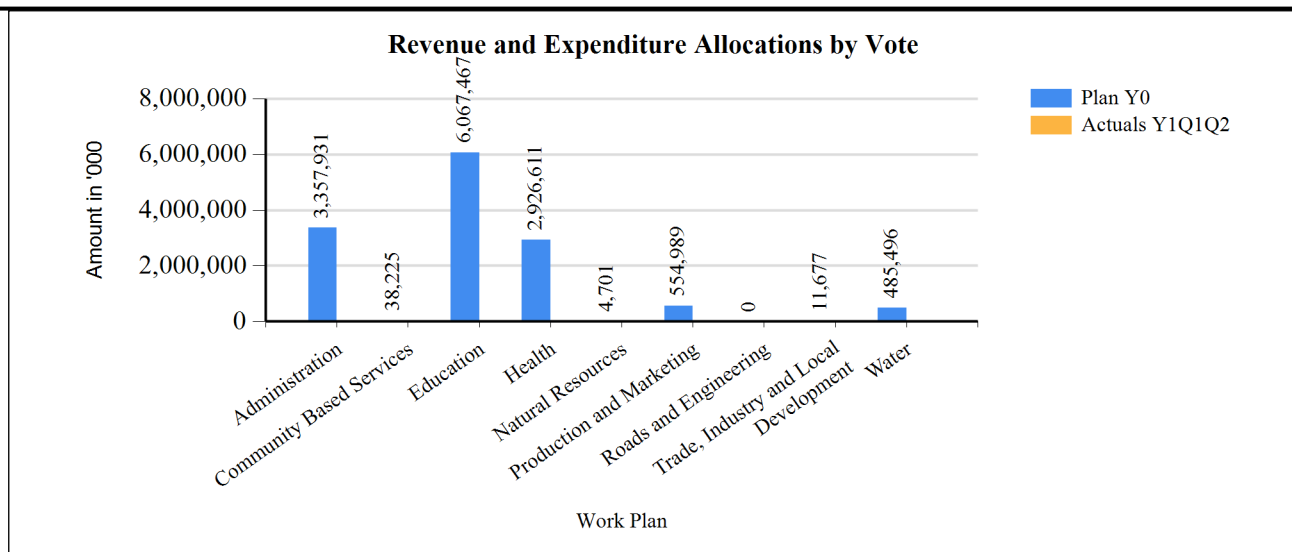
**Medium Term Expenditure Plans**

Medium Term plans include, Construction of Administration block, Construction of Water Office, Construction of a maternity ward at Kazo HC IV, Monitoring , Supervision and inspection, Construction of 2 classroom blocks at Kyampangara and Kashenyanku primary schools, Purchase of Education department vehicle, drilling of boreholes, constructing Institutional water harvesting tanks in all sub counties in the district, construction of a plant clinic offering extension services to farmers in all sub counties in Kazo district, Fiscal Management and accountability.

**Challenges in Implementation**

Lack of Administrative Offices, Lack of road Equipment, Lack of departmental vehicles, Increasing operational costs, Non-remittance of some funds especially external financing and LST, inadequate monitoring and Supervision, realities of climate change are some of the major constraints in implementing future Plans.

**G1: Graph on the revenue and expenditure allocations by Department**

**Vote :630 Kazo 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
<b>1. Locally Raised Revenues</b>	<b>1,467,052</b>	<b>366,763</b>	<b>824,356</b>
Advertisements/Bill Boards	30,000	7,500	3,600
Agency Fees	0	0	28,309
Animal & Crop Husbandry related Levies	3,750	938	2,400
Application Fees	6,000	1,500	0
Business licenses	192,428	48,107	61,140
Cess on produce	10,251	2,563	7,440
Court Filing Fees	2,500	625	0
Ground rent	106,680	26,670	1,000
Group registration	8,000	2,000	0
Inspection Fees	4,050	1,013	25,855
Interest from private entities - Domestic	1,200	300	0
Land Fees	13,330	3,333	11,910
Local Hotel Tax	4,800	1,200	6,000
Local Services Tax	62,443	15,611	58,860
Market /Gate Charges	315,020	78,755	563,800
Other Fees and Charges	602,052	150,513	12,477
Park Fees	70,470	17,618	0
Property related Duties/Fees	2,600	650	0
Rates – Produced assets- from private entities	8,900	2,225	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,970	1,993	21,600

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Registration of Businesses	9,543	2,386	1,870
Rent & Rates - Non-Produced Assets – from private entities	0	0	18,095
Voluntary Transfers	5,065	1,266	0
<b>2a. Discretionary Government Transfers</b>	<b>2,716,545</b>	<b>2,076,139</b>	<b>2,862,462</b>
District Discretionary Development Equalization Grant	128,242	128,242	221,652
District Unconditional Grant (Non-Wage)	561,914	421,435	614,130
District Unconditional Grant (Wage)	1,674,225	1,255,668	1,674,225
Urban Discretionary Development Equalization Grant	26,681	26,681	27,051
Urban Unconditional Grant (Non-Wage)	49,475	37,106	49,395
Urban Unconditional Grant (Wage)	276,009	207,007	276,009
<b>2b. Conditional Government Transfer</b>	<b>11,402,377</b>	<b>8,696,290</b>	<b>10,897,424</b>
Sector Conditional Grant (Wage)	6,931,852	4,795,983	7,677,679
Sector Conditional Grant (Non-Wage)	1,625,780	1,118,864	1,757,481
Sector Development Grant	1,511,732	1,511,732	1,134,638
Transitional Development Grant	1,079,802	1,079,802	19,802
Pension for Local Governments	53,212	39,909	53,212
Gratuity for Local Governments	200,000	150,000	254,612
<b>2c. Other Government Transfer</b>	<b>519,863</b>	<b>518,988</b>	<b>574,299</b>
Support to PLE (UNEB)	0	0	0
Uganda Road Fund (URF)	519,863	518,988	562,548
Uganda Women Entrepreneurship Program(UWEP)	0	0	11,751
Youth Livelihood Programme (YLP)	0	0	0
<b>3. External Financing</b>	<b>200,000</b>	<b>0</b>	<b>33,504</b>
United Nations Children Fund (UNICEF)	100,000	0	0
Global Fund for HIV, TB & Malaria	0	0	33,504
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	0
<b>Total Revenues shares</b>	<b>16,305,837</b>	<b>11,658,180</b>	<b>15,192,045</b>

**Vote :630 Kazo District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

During quarter three of FY 2019/2020 Kazo DLG did not receive any local revenue from MOFPED because the district had not paid back the advance amount of UGX 336,763,000 (25%) for Quarter One FY 2019/2020.

**Central Government Transfers**

By end of third Quarter of FY 2019/2020, Kazo District received US\$ 10,772,429,000=as Central Government Transfers representing a performance of 76% of the annual approved Budget.

Most central government funds performed as planned for the quarter at 75% for non wage recurrent grants and 100% for development grants.

**External Financing**

Kazo District Local Government did not receive any Ext. Financing during the third Quarter of FY 2019/2020.

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

The Local Revenue forecast for FY 2020/2021 is UGX 824,356,000 representing about 43.8% decrease from the FY 2019/2020; which contributes about 5.4% of the overall District Budget estimates for FY 2020/2021.

**Central Government Transfers**

Overall the Central Government Transfers will be the major source (91%) of the proposed revenue for the District in FY 2020/2021. Of the Central Government Transfers, Discretionary Government Transfers will account for 21% and Conditional Government Transfers will account for 79% of the District projected revenue for FY 2020/2021. The forecast for Central government transfers show about 2.5% decrease from FY 2019/2020 budget. This decrease is attributed to the current reforms of intergovernmental transfers to LGs using OTIMS and low Local revenue base.

**External Financing**

Kazo District Local Government plans to receive 33,504,000= from External Financing.

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	476,274	309,306	506,564
District Production Services	98,871	67,448	105,413
<b><i>Sub- Total of allocation Sector</i></b>	<b>575,145</b>	<b>376,754</b>	<b>611,978</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	618,290	344,770	564,548
District Engineering Services	5,000	0	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>623,290</b>	<b>344,770</b>	<b>564,548</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	23,677	10,257	16,690



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<i>Sub- Total of allocation Sector</i>	<b>23,677</b>	<b>10,257</b>	<b>16,690</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	4,562,041	2,762,523	4,811,721
Secondary Education	1,497,941	1,201,386	1,691,132
Education & Sports Management and Inspection	130,793	64,084	212,186
<i>Sub- Total of allocation Sector</i>	<b>6,190,774</b>	<b>4,027,994</b>	<b>6,715,040</b>
<b>Sector :Health</b>			
Primary Healthcare	904,902	851,329	466,974
Health Management and Supervision	2,268,373	1,242,158	2,131,920
<i>Sub- Total of allocation Sector</i>	<b>3,173,276</b>	<b>2,093,488</b>	<b>2,598,894</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	495,496	439,904	636,155
Natural Resources Management	34,556	12,490	28,630
<i>Sub- Total of allocation Sector</i>	<b>530,052</b>	<b>452,394</b>	<b>664,785</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	161,874	58,103	68,214
<i>Sub- Total of allocation Sector</i>	<b>161,874</b>	<b>58,103</b>	<b>68,214</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,731,066	2,164,541	3,496,726
Local Statutory Bodies	479,015	218,235	258,971
Local Government Planning Services	107,093	53,301	85,199
<i>Sub- Total of allocation Sector</i>	<b>4,317,174</b>	<b>2,436,077</b>	<b>3,840,896</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	654,975	144,698	82,000
Internal Audit Services	55,600	18,400	29,000
<i>Sub- Total of allocation Sector</i>	<b>710,575</b>	<b>163,098</b>	<b>111,000</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,666,066</b>	<b>1,713,923</b>	<b>3,257,222</b>
District Unconditional Grant (Non-Wage)	89,769	67,327	139,067
District Unconditional Grant (Wage)	1,474,225	1,105,668	1,674,225
Gratuity for Local Governments	200,000	150,000	254,612
Locally Raised Revenues	378,052	94,513	78,234

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Multi-Sectoral Transfers to LLGs_NonWage	194,799	49,499	781,863
Multi-Sectoral Transfers to LLGs_Wage	276,009	207,007	276,009
Pension for Local Governments	53,212	39,909	53,212
<b>Development Revenues</b>	<b>1,065,000</b>	<b>1,065,000</b>	<b>239,505</b>
District Discretionary Development Equalization Grant	5,000	5,000	82,787
Multi-Sectoral Transfers to LLGs_Gou	0	0	156,718
Transitional Development Grant	1,060,000	1,060,000	0
<b>Total Revenues shares</b>	<b>3,731,066</b>	<b>2,778,923</b>	<b>3,496,726</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,750,234	1,068,792	1,950,234
Non Wage	915,832	192,386	1,306,988
<b>Development Expenditure</b>			
Domestic Development	1,065,000	903,363	239,505
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,731,066</b>	<b>2,164,541</b>	<b>3,496,726</b>

**Narrative of Workplan Revenues and Expenditure**

The department Plans to receive total revenue of UGX 3,496,726,000 for 2020/2021 compared to UGX 3,731,066,000 for 2019/2020. The 6.8% decrease is a result of non-inclusion of the transitional Development grant for the District. The expenditure allocation has not changed significantly other than transitional Development Grant which has not been provided in the Indicative Planning Figures(IPFS). The expenditure will be as follows; wage UGX 1,950, 234,000 Non-wage UGX 1,306,988,000 and Domestic Development UGX 239,505,000=. The expenditure priorities will be addressing gender equity and priority will be given to empowering the community to demand for services and accountability.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>654,975</b>	<b>174,858</b>	<b>82,000</b>
District Unconditional Grant (Non-Wage)	45,000	33,750	54,000
District Unconditional Grant (Wage)	53,300	39,975	0
Locally Raised Revenues	48,000	12,000	28,000
Multi-Sectoral Transfers to LLGs_NonWage	508,675	89,133	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>654,975</b>	<b>174,858</b>	<b>82,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	53,300	16,703	0
Non Wage	601,675	127,995	82,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>654,975</b>	<b>144,698</b>	<b>82,000</b>

**Narrative of Workplan Revenues and Expenditure**

The sector expects to receive shs 82,000,000 in FY2020/21 compared to shs.654,975,000 for FY 2019/20 .This budget reduction is due to no allocation of multisectoral transfers to LLGs and wage. The Department expects to spend on non wage to do Revenue assessment and collection,preparation of Draft final accounts, preparation of periodical books of account plus books inspection in sub counties and accountability.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>479,015</b>	<b>240,183</b>	<b>258,971</b>
District Unconditional Grant (Non-Wage)	190,000	142,500	186,971
District Unconditional Grant (Wage)	56,700	42,525	0
Locally Raised Revenues	160,000	40,000	72,000
Multi-Sectoral Transfers to LLGs_NonWage	72,315	15,158	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>479,015</b>	<b>240,183</b>	<b>258,971</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,700	36,695	0
Non Wage	422,315	181,540	258,971
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>479,015</b>	<b>218,235</b>	<b>258,971</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory Bodies plans to receive total revenue amounting to UGX 258,970,883 for FY 2020/2021 as compared to UGX 479,015,000 for FY 2019/2020. The decrease is due to low local revenue base, No allocation of multi sectoral transfers to LLGs and wage. The Budget sources are; District unconditional Non wage UGX 12,221,769, Locally raised revenue of UGX 72,000,000, Boards and Commissions UGX 25,392,379, Councillor's allowances and Ex gratia - UGX 88,560,000, Honoraria for District LLG Councillors - UGX 60,796,735. The Department plans to spend all the budget on recurrent activities.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>491,013</b>	<b>364,124</b>	<b>528,489</b>
District Unconditional Grant (Non-Wage)	5,000	3,750	0
Locally Raised Revenues	5,000	1,250	0
Multi-Sectoral Transfers to LLGs_NonWage	10,156	5,982	0
Sector Conditional Grant (Non-Wage)	133,907	100,430	151,089
Sector Conditional Grant (Wage)	336,950	252,712	377,400
<b>Development Revenues</b>	<b>84,132</b>	<b>84,132</b>	<b>83,489</b>
Sector Development Grant	84,132	84,132	83,489
<b>Total Revenues shares</b>	<b>575,145</b>	<b>448,256</b>	<b>611,978</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	336,950	193,592	377,400
Non Wage	154,063	109,932	151,089
<b>Development Expenditure</b>			
Domestic Development	84,132	73,230	83,489
External Financing	0	0	0
<b>Total Expenditure</b>	<b>575,145</b>	<b>376,754</b>	<b>611,978</b>

**Narrative of Workplan Revenues and Expenditure**

The sector plans to receive UGX 611,977,714= for FY 2020/2021 compared to UGX 575,145,000 for FY 2019/2020. The 6.4% increase is attributed to 12% increase in sector conditional wage ,increase and 13% increase in Sector conditional grant non wage.. The Department will spend UGX.377,400,000 on Wage, UGX 83,489,015 on Domestic Development and UGX 151,089,000= on non Wage for recurrent activities

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,233,119</b>	<b>1,654,503</b>	<b>2,357,975</b>
District Unconditional Grant (Non-Wage)	6,000	4,500	0
Locally Raised Revenues	32,000	8,000	0
Multi-Sectoral Transfers to LLGs_NonWage	8,665	2,166	0
Sector Conditional Grant (Non-Wage)	164,594	123,442	230,055
Sector Conditional Grant (Wage)	2,021,859	1,516,394	2,127,920
<b>Development Revenues</b>	<b>940,157</b>	<b>740,157</b>	<b>240,919</b>
External Financing	200,000	0	33,504
Sector Development Grant	740,157	740,157	207,415
<b>Total Revenues shares</b>	<b>3,173,276</b>	<b>2,394,660</b>	<b>2,598,894</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,021,859	1,224,523	2,127,920
Non Wage	211,259	128,808	230,055
<b>Development Expenditure</b>			
Domestic Development	740,157	740,157	207,415
External Financing	200,000	0	33,504
<b>Total Expenditure</b>	<b>3,173,276</b>	<b>2,093,488</b>	<b>2,598,894</b>

**Narrative of Workplan Revenues and Expenditure**

The Health department plans to receive total revenue of UGX 2,598,893,964 for FY 2020/21 compared to UGX 3,173,276,000= for FY 2019/2020. The decrease is due non allocation of funds for upgrade of a HC II and no multi sectoral transfers to LLGs

The Health department plans to do the following expenditure: Wage - UGX 2,127,919,883, Domestic Development - UGX 207,415,354, transfer to Health Units UGX 195,546,521 and UGX 68,012,206 on recurrent activities

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,865,239</b>	<b>3,871,528</b>	<b>6,420,208</b>
District Unconditional Grant (Non-Wage)	4,000	3,000	0
Locally Raised Revenues	14,000	3,500	5,000
Multi-Sectoral Transfers to LLGs_NonWage	34,057	8,514	0
Sector Conditional Grant (Non-Wage)	1,240,139	829,638	1,242,848
Sector Conditional Grant (Wage)	4,573,043	3,026,876	5,172,360
<b>Development Revenues</b>	<b>325,535</b>	<b>325,535</b>	<b>294,832</b>
District Discretionary Development Equalization Grant	71,250	71,250	0
Sector Development Grant	254,285	254,285	294,832
<b>Total Revenues shares</b>	<b>6,190,774</b>	<b>4,197,063</b>	<b>6,715,040</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,573,043	3,026,876	5,172,360
Non Wage	1,292,197	833,606	1,247,848
<b>Development Expenditure</b>			
Domestic Development	325,535	167,512	294,832
External Financing	0	0	0
<b>Total Expenditure</b>	<b>6,190,774</b>	<b>4,027,994</b>	<b>6,715,040</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive a total revenue of UGX 6,715,040,179 for the FY 2020/2021 compared to UGX 6,190,774,000 for FY 2019/2020. The 8.5% increase is attributed to increase in wages, Sector development grant and Sector conditional grant non wage. The sector plans to spend 5,172,359,593= on wage, 1,247,848,422= on non wage and 294,832,164 = on domestic development.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>559,343</b>	<b>529,537</b>	<b>564,548</b>
District Unconditional Grant (Non-Wage)	4,000	3,000	0
Locally Raised Revenues	25,000	6,250	2,000
Multi-Sectoral Transfers to LLGs_NonWage	211,740	256,457	226,446
Other Transfers from Central Government	318,603	263,830	336,101
<b>Development Revenues</b>	<b>63,948</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	63,948	0	0
<b>Total Revenues shares</b>	<b>623,290</b>	<b>529,537</b>	<b>564,548</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	559,343	344,770	564,548
<b>Development Expenditure</b>			
Domestic Development	63,948	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>623,290</b>	<b>344,770</b>	<b>564,548</b>

**Narrative of Workplan Revenues and Expenditure**

The department Plans to receive UGX 564,547,515= for FY 2020/2021 as compared to UGX 623,290,000 for FY 2010/2020 . The 9% decrease is attributed to low allocation of local revenue and district unconditional grant.

The total budget will be used to work on community access roads, maintenance of road equipment and district compound.



**Vote :630 Kazo District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>42,536</b>	<b>28,902</b>	<b>67,452</b>
District Unconditional Grant (Non-Wage)	4,000	3,000	0
Locally Raised Revenues	6,000	1,500	0
Sector Conditional Grant (Non-Wage)	32,536	24,402	67,452
<b>Development Revenues</b>	<b>452,960</b>	<b>452,960</b>	<b>568,703</b>
Sector Development Grant	433,158	433,158	548,901
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>495,496</b>	<b>481,862</b>	<b>636,155</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	42,536	27,402	67,452
<b>Development Expenditure</b>			
Domestic Development	452,960	412,502	568,703
External Financing	0	0	0
<b>Total Expenditure</b>	<b>495,496</b>	<b>439,904</b>	<b>636,155</b>

**Narrative of Workplan Revenues and Expenditure**

The department Plans to receive total revenue of UGX 636,154,525= for FY 2020/2021 compared to UGX 495,496,000 for FY 2019/2020 of which UGX 568,702,959 is capital development and UGX 67,451,566 is non wage recurrent. The 28% increase is attributed to OTIMs.

The department plans to spend UGX 67,451,566 on non wage recurrent activities and UGX 568,702,959 on Domestic Development.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>34,556</b>	<b>14,990</b>	<b>28,630</b>
District Unconditional Grant (Non-Wage)	8,000	6,000	7,746
Locally Raised Revenues	10,000	2,500	4,000
Multi-Sectoral Transfers to LLGs_NonWage	11,855	2,964	0
Sector Conditional Grant (Non-Wage)	4,701	3,526	16,884
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>34,556</b>	<b>14,990</b>	<b>28,630</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	34,556	12,490	28,630
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>34,556</b>	<b>12,490</b>	<b>28,630</b>

**Narrative of Workplan Revenues and Expenditure**

The Natural Resources Department plans to receive total revenue of 28,630,444= for FY 2020/2021

From: Local revenue - 4,000,000, District Unconditional Non wage - 7,746,224, Sector conditional Grant Non wage - 16,884,220= compared to UGX 34,556,000= for FY 2019/2020. The decrease is due to low allocation of local revenue and no multi sectoral transfers to LLGs. The Natural Resources department plans to spend UGX28,630,444= on recurrent activities.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>161,874</b>	<b>109,581</b>	<b>56,463</b>
District Unconditional Grant (Non-Wage)	10,000	7,500	9,000
District Unconditional Grant (Wage)	90,000	67,500	0
Locally Raised Revenues	10,000	2,500	10,000
Multi-Sectoral Transfers to LLGs_NonWage	13,649	3,412	0
Sector Conditional Grant (Non-Wage)	38,225	28,669	37,463
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>11,751</b>
Other Transfers from Central Government	0	0	11,751
<b>Total Revenues shares</b>	<b>161,874</b>	<b>109,581</b>	<b>68,214</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	90,000	18,522	0
Non Wage	71,874	39,581	56,463
<b>Development Expenditure</b>			
Domestic Development	0	0	11,751
External Financing	0	0	0
<b>Total Expenditure</b>	<b>161,874</b>	<b>58,103</b>	<b>68,214</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive a total revenue of 68,214,416/= for FY 2020/2021 compared to UGX 161,874,000 for FY 2019/2020 from District unconditional grant (Non Wage) of 9,000,000/= , Sector conditional grant (Non Wage) of 37,463,000/= , locally raised revenues of 10,000,000/= and OGT of 11,751,024/=. The decrease in the budget is due to non allocation of wage and Multi Sectoral transfers to LLGs. This is to be spent on support to women councils, facilitation of community development workers, Adult learning, support to youth councils, gender mainstreaming, children and youth services, support to the disabled and elderly, labor dispute settlement, representation on women councils, sector capacity development, operation of community based services and community development services to LLGs (LLs)

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>92,368</b>	<b>47,092</b>	<b>76,000</b>
District Unconditional Grant (Non-Wage)	48,000	36,000	67,000
Locally Raised Revenues	40,000	10,000	9,000
Multi-Sectoral Transfers to LLGs_NonWage	4,368	1,092	0
<b>Development Revenues</b>	<b>14,725</b>	<b>14,725</b>	<b>9,199</b>
District Discretionary Development Equalization Grant	14,725	14,725	9,199
<b>Total Revenues shares</b>	<b>107,093</b>	<b>61,817</b>	<b>85,199</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	92,368	38,576	76,000
<b>Development Expenditure</b>			
Domestic Development	14,725	14,725	9,199
External Financing	0	0	0
<b>Total Expenditure</b>	<b>107,093</b>	<b>53,301</b>	<b>85,199</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive a total revenue of 85,198,554= for FY 2020/2021 as compared to 107,093,000 for FY 2019/2020 of which 67,000,000= is District unconditional non wage, 9,000,000= is Local revenue and 9,198,554= is District Discretionary Development Grant. The decrease is attributed to No Multi sectoral transfers to LLGs and low local revenue base. The Department plans to spend 76,000,000= on recurrent activities and 9,198,554= on Domestic Development.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>55,600</b>	<b>23,900</b>	<b>29,000</b>
District Unconditional Grant (Non-Wage)	20,000	15,000	21,000
Locally Raised Revenues	30,000	7,500	8,000
Multi-Sectoral Transfers to LLGs_NonWage	5,600	1,400	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>55,600</b>	<b>23,900</b>	<b>29,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	55,600	18,400	29,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>55,600</b>	<b>18,400</b>	<b>29,000</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive total revenue of UGX 29,000,000= for FY 2020/2021 compared to UGX 55,600,000 for FY 2019/2020 of which 21,000,000= is from district unconditional Non wage and 8,000,000= from Local Revenue. The decrease in budget is attributed to reduction in the allocation of local revenue and district unconditional non wage. The budget of UGX 29,000,000 will be spent on management of Internal Audit Office and Internal Audit of HLG and LLGs.

**Vote :630 Kazo District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>23,677</b>	<b>12,757</b>	<b>16,690</b>
District Unconditional Grant (Non-Wage)	2,000	1,500	2,000
Locally Raised Revenues	10,000	2,500	3,000
Sector Conditional Grant (Non-Wage)	11,677	8,757	11,690
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>23,677</b>	<b>12,757</b>	<b>16,690</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	23,677	10,257	16,690
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>23,677</b>	<b>10,257</b>	<b>16,690</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive Shs. 16,690,000 for FY 2020/2021 from Sector conditional Shs. 11,689,995, District Unconditional Grant Shs.2,000,000 & Locally Raised Revenue Shs. 3,000,000 compared to Shs. 23,677,000 for FY 2019/2020. The decrease in budget is due to low allocation of Local revenue. The Department plans to spend the above funds on:- Trade Development & Promotional services Shs.4,005,998, Enterprise development of MSMEs shs. 1,669,001, Market Linkages Shs. 1,168,999, Cooperative mobilisation and outreaches Shs.5,922,499, Tourism promotion services Shs. 1,168,999 and Industrial Development services shs. 2,754,502

**Vote :630 Kazo District**

**FY 2020/21**

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