

Vote :501 Adjumani 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 :



BWAYO GABRIEL ROGERS

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :501 Adjumani 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 :501 Adjumani 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 :501 Adjumani 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	479,378	364,433	527,315
Discretionary Government Transfers	9,432,294	2,760,288	17,197,736
Conditional Government Transfers	20,000,354	9,986,328	23,152,359
Other Government Transfers	10,610,876	2,989,431	15,691,459
External Financing	8,820,867	1,120,026	10,088,130
Grand Total	49,343,768	17,220,507	66,657,000

Revenue Performance by end of December of the Running FY

The overall revenue performance as at the end of second quarter of FY 2019/2020 was 34.9%, i.e. out of UGX 49,343,768,131 budgeted only UGX 17,220,507,000 was received by the end of December 2019. This was under performance mainly from external financing and other government transfers whose operations are external to the district influence.

Planned Revenues for next FY

The total revenue forecast is expected to increase from that of last FY 2019/2020 of UGX. 49,343,768,249 to UGX. 66,657,000,166 in FY 2020/2021. This increase in revenue was mainly from all the five sources of Local government revenue namely the local revenue, Discretionary Government Transfers, Conditional Government Transfers, Other Government Transfers and External financing. This increase is as a result of increase in Pension, gratuity and salary to staff, Arrears from different sources, DDEG to handle USMID activities, EU-NCDF etc.

Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	16,470,730	4,441,251	31,314,587
Finance	360,658	164,758	426,024
Statutory Bodies	578,676	335,413	576,679
Production and Marketing	1,950,983	840,713	1,918,220
Health	9,829,351	4,287,136	11,467,933
Education	12,019,604	5,735,455	12,170,415
Roads and Engineering	4,783,608	503,005	6,519,146
Water	568,151	212,149	577,389
Natural Resources	832,965	160,115	392,668
Community Based Services	1,537,381	355,184	716,357
Planning	280,584	123,462	425,179
Internal Audit	80,405	44,531	86,445

Vote :501 Adjumani District**FY 2020/21**

Trade, Industry and Local Development	50,672	17,336	65,957
Grand Total	49,343,768	17,220,507	66,657,000
<i>o/w: Wage:</i>	<i>17,146,726</i>	<i>8,573,363</i>	<i>17,760,836</i>
<i>Non-Wage Recurrent:</i>	<i>5,910,418</i>	<i>2,731,115</i>	<i>8,750,241</i>
<i>Domestic Devt:</i>	<i>17,465,757</i>	<i>4,796,002</i>	<i>30,057,793</i>
<i>External Financing:</i>	<i>8,820,867</i>	<i>1,120,026</i>	<i>10,088,130</i>

Expenditure Performance by end of December FY 2019/20

The overall revenue performance as at the end of second quarter of FY 2019/2020 was 34.9%, i.e. out of UGX 49,343,768,131 budgeted only UGX 17,220,507,000 was received by the end of December 2019. Of the funds received cumulatively in the quarter two of FY 2019-2020 of UGX. 17,220,507,000 only UGX. 17,220,507,000 was disbursed to the departments in the District leaving no balance of undisbursed.

Subsequently Of the total cumulative funds received by close of quarter two and disbursed to departments worth UGX. 17,220,507,000 only UGX. 13,701,798,000 (80% of funds received) was spent by close of December 2019, leaving a total of UGX. 3,518,709,000 unspent by the departments by the end of quarter two FY 2019-2020.

Planned Expenditures for the FY 2020/21

The total Expenditure forecast is expected to increase from that of last FY 2019/2020 of UGX. 49,343,768,312 to UGX. 66,657,000,166 in FY 2020/2021. This increase in revenue was mainly from all the five sources of Local government revenue namely the local revenue, Discretionary Government Transfers, Conditional Government Transfers, Other Government Transfers and External financing. This increase is as a result of increase in Pension, gratuity and salary to staff, Arrears from different sources, DDEG to handle USMID activities, EU-NCDF etc.

Generally, the funds were allocated to few new projects as outlined under every department. The highlights of the key expenditure priorities were: Construction of VIP latrines in schools and health centres, construction of OPD, general ward in health centres and construction of class room blocks in schools, construction of staff houses in Health centres and Schools, road opening, grading, graveling and bitumen under USMID, drilling and rehabilitation of boreholes, planting and growing of trees in the sub counties. Distribution of farm inputs and implements to increase production and productivity and value addition Etc.

Medium Term Expenditure Plans

The unfunded priorities include the following; Operationalizing DFI, piped Water system from the river Nile, small irrigation scheme for farmers though there is now some small resource allocation to it. Other unfunded priorities are listed in the sector work plan details.

Increasing agricultural production and productivity through promotion of farming for business and value addition, and ensure food security and house income, enhance people's access to health care and improve health status of the community, maintain accountable, transparent and responsive service delivery, increase people's access to basic education, promote sustainable use of natural resources, increase stock of physical infrastructure by constructing new facilities and maintaining the existing ones remains our focus of the budget and budgets to come.

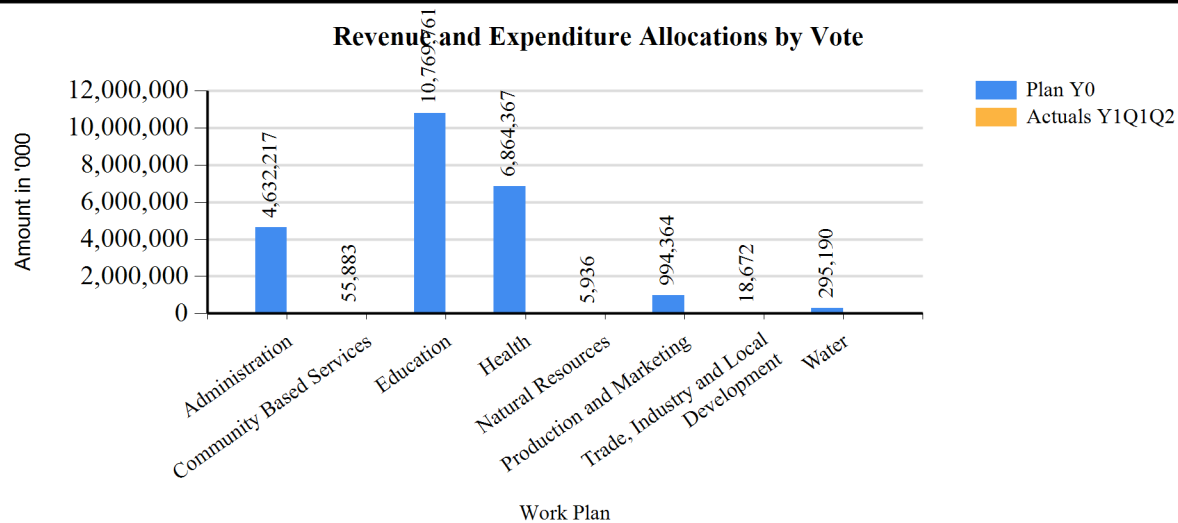
Challenges in Implementation

Very low staffing level in the district hampers the required level of service delivery and the existing staff are over stretched beyond their limits to deliver and Six out of 13 HoD were substantive, meaning decision making is curtailed ultimately in departments with non-substantive heads. It is even hard to attract certain cadres of staff especially in health department. The wage bill also worsened the situation by prohibiting more recruitment to fill the critical staffing position in most cases.

G1: Graph on the revenue and expenditure allocations by Department

Vote :501 Adjumani 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	479,378	364,433	527,315
Animal & Crop Husbandry related Levies	3,210	802	3,210
Application Fees	22,450	5,613	27,450
Business licenses	4,970	1,243	4,970
Land Fees	5,000	1,250	20,480
Liquor licenses	50	13	50
Local Services Tax	126,049	31,512	95,500
Market /Gate Charges	25,000	6,250	25,000
Miscellaneous receipts/income	94,108	268,116	94,108
Other Fees and Charges	48,542	12,135	48,542
Rent & Rates - Non-Produced Assets – from other Govt units	60,000	15,000	60,000
Royalties	50,000	12,500	108,005
Sale of (Produced) Government Properties/Assets	0	0	40,000
Sale of non-produced Government Properties/assets	40,000	10,000	0
2a. Discretionary Government Transfers	9,432,294	2,760,288	17,197,736
District Discretionary Development Equalization Grant	6,090,747	1,077,594	13,842,996
District Unconditional Grant (Non-Wage)	649,875	324,937	673,627
District Unconditional Grant (Wage)	2,304,557	1,152,279	2,304,557
Urban Discretionary Development Equalization Grant	71,522	47,681	62,818
Urban Unconditional Grant (Non-Wage)	95,425	47,712	93,570

Vote :501 Adjumani District**FY 2020/21**

Urban Unconditional Grant (Wage)	220,168	110,084	220,168
2b. Conditional Government Transfer	20,000,354	9,986,328	23,152,359
Sector Conditional Grant (Wage)	14,622,000	7,311,000	15,236,111
Sector Conditional Grant (Non-Wage)	2,672,471	1,037,437	3,705,623
Sector Development Grant	1,689,898	1,126,599	1,734,458
Transitional Development Grant	19,802	13,201	19,802
General Public Service Pension Arrears (Budgeting)	0	0	161,071
Salary arrears (Budgeting)	0	0	19,261
Pension for Local Governments	422,310	211,155	1,187,298
Gratuity for Local Governments	573,872	286,936	1,088,736
2c. Other Government Transfer	10,610,876	2,989,431	15,691,459
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	1,847,353	49,976	1,800,000
Support to PLE (UNEB)	15,335	0	15,335
Uganda Road Fund (URF)	1,001,752	458,505	1,278,405
Vegetable Oil Development Project	50,000	0	0
Youth Livelihood Programme (YLP)	727,448	0	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	437,719	183,962	437,719
Infectious Diseases Institute (IDI)	130,925	13,930	60,000
Neglected Tropical Diseases (NTDs)	39,605	8,892	60,000
Development Response to Displacement Impacts Project (DRDIP)	6,320,740	2,274,167	12,000,000
3. External Financing	8,820,867	1,120,026	10,088,130
African Development Bank (ADB)	202,780	0	0
European Union (EU)	3,611,993	0	0
United Nations Children Fund (UNICEF)	2,580,000	799,282	2,580,000
United Nations Population Fund (UNPF)	150,000	0	292,389
United Nations Capital Development Fund (UNCDF)	0	0	5,205,741
Global Fund for HIV, TB & Malaria	50,000	0	250,000
United Nations High Commission for Refugees (UNHCR)	1,323,435	153,867	175,000
World Health Organisation (WHO)	166,878	166,878	100,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	265,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	20,000	0	20,000
Belgium Technical Cooperation (BTC)	615,780	0	1,200,000
Total Revenues shares	49,343,768	17,220,507	66,657,000

Vote :501 Adjumani District

FY 2020/21

i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

Local revenue received up to second quarter was UGX 364,433,000), which was 76% of total amount of Local revenue planned for FY 2019-2020. This was above average performance mainly due to effective revenue mobilization in local revenues. i.e Royalties from forest products, miscellaneous sources, other fees, land fees, Application fees and charge, LSTs. There is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan.

Central Government Transfers

Central Government transfer accounted for 74% (UGX. 12,746,616,090) of total amount of revenue realized by the end of quarter two. i.e. out of UGX 29,432,648,000 a total of UGX 12,746,616,090 was realized so far by close of the second quarter. The Central Government transfer performance against the budget by the end of quarter two was 29% for Discretionary Government Transfers of annual budget of UGX 9,432,294,000 only UGX 2,760,288,090 was realized. Under conditional government transfers only 50% was received, i.e. out of annual budget of UGX 20,000,354,000 only UGX 9,986,328,000 was realized. These central government revenue performances were good because of total release of grants by the government for the two quarters of FY 2019-2020.

Other Government Transfers accounted for 17.4% (UGX. 2,989,431,367) of total amount of revenue realized by the end of quarter two. The other government revenue performance against the planned was 28% i.e. out of UGX 10,610,875,595 a total of UGX 2,989,431,367 was realized so far by close of the second quarter. This other government transfer revenue performance was poor because of no release of other government transfers by the central government ministries for the quarter i.e YLP, UWEP, FIEFOC, VODP etc.

External Financing

The Donor fund accounted for 6.5% (UGX. 1,120,026,000) of the total amount of cumulative revenue received by the end of quarter two of UGX. 16,720,448,000 in Adjumani District. The donor budget performance was 13% by end of quarter two i.e. out of the annual donor budget of UGX. 8,820,867,173 only UGX. 1,120,026,000 was realized mainly from UNHCR, UNICEF AND WHO, as seen above.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The estimated revenue from the Local revenue is expected to rise to UGX. 527,315,298 from UGX. 329,378,252 as the revenue source leakages shall be addressed and the booming trade and presence of NGOs to generate local service tax, the major sources of local revenues are: Royalties from forest products, miscellaneous sources, other fees and charges, local service tax, rent and rates from Government assets and application fees. There is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan.

Central Government Transfers

The estimated revenue from Central Government transfers is expected to increase in general terms; under Discretionary Government Transfers the revenue increases to UGX 17,197,445,000 in FY 2020/2021 from UGX. 9,432,294,000 in FY 2019/2020, while Conditional Government Transfers increases to UGX 23,152,651,000 in FY 2020/2021 from UGX. 20,000,354,000 in FY 2019/2020. This increase is expected from the District Discretionary Equalisation grant as IPFs for USMID refugee window was released to the District yet, for unknown reason to the Local government. However, there was an increase expected from Conditional Government Transfers from the revenue source of DRDIP which increased by two-fold as the project period is closing to conclusion and yet many project activities were not yet implemented.

Other Government Transfers is expected to increase from UGX.10,610,875,595 in FY 2019-2020 to UGX.15,691,459,329 in FY 2020-2021, the increase is expected from majorly the revenue sources DRDIP which increased by two-fold as the project period is closing to conclusion and yet many project activities were not yet implemented.

External Financing

Vote :501 Adjumani District**FY 2020/21**

The total estimated revenue from Donors/external financing is expected to reduce from UGX. 8,820,867,172 in FY 2019-2020 to UGX. 10,088,130,398 in FY 2020-2021, the reduction is expected from majorly the revenue sources like UNHCR, UNCDF and WHO. However, there is an increase from the revenue sources of BELGIUM TECHNICAL COOPERATION, GAVI, and UNICEF etc.

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,049,850	364,975	866,133
District Production Services	901,133	312,550	1,052,087
<i>Sub- Total of allocation Sector</i>	1,950,983	677,525	1,918,220
Sector :Works and Transport			
District, Urban and Community Access Roads	4,723,608	129,722	6,376,269
District Engineering Services	60,000	5,768	142,877
<i>Sub- Total of allocation Sector</i>	4,783,608	135,490	6,519,146
Sector :Tourism, Trade and Industry			
Commercial Services	50,672	8,125	65,957
<i>Sub- Total of allocation Sector</i>	50,672	8,125	65,957
Sector :Education			
Pre-Primary and Primary Education	6,709,344	3,012,394	7,100,010
Secondary Education	3,462,879	1,594,869	3,211,578
Skills Development	507,965	189,012	507,965
Education & Sports Management and Inspection	1,339,416	287,241	1,350,862
<i>Sub- Total of allocation Sector</i>	12,019,604	5,083,516	12,170,415
Sector :Health			
Primary Healthcare	621,298	333,194	4,343,317
District Hospital Services	162,658	40,664	577,280
Health Management and Supervision	9,045,395	3,619,251	6,547,337
<i>Sub- Total of allocation Sector</i>	9,829,351	3,993,110	11,467,933
Sector :Water and Environment			
Rural Water Supply and Sanitation	568,151	66,340	577,389
Natural Resources Management	832,965	115,626	392,668
<i>Sub- Total of allocation Sector</i>	1,401,116	181,966	970,057
Sector :Social Development			
Community Mobilisation and Empowerment	1,537,381	256,127	716,357
<i>Sub- Total of allocation Sector</i>	1,537,381	256,127	716,357
Sector :Public Sector Management			
District and Urban Administration	16,470,730	2,882,397	31,314,587
Local Statutory Bodies	578,676	234,415	576,679

Vote :501 Adjumani District**FY 2020/21**

Local Government Planning Services	280,584	70,040	425,179
<i>Sub- Total of allocation Sector</i>	17,329,991	3,186,852	32,316,445
Sector :Accountability			
Financial Management and Accountability(LG)	360,658	151,393	426,024
Internal Audit Services	80,405	27,695	86,445
<i>Sub- Total of allocation Sector</i>	441,063	179,088	512,469

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,595,883	1,333,140	3,999,423
District Unconditional Grant (Non-Wage)	112,298	56,149	112,298
District Unconditional Grant (Wage)	901,221	450,611	847,575
General Public Service Pension Arrears (Budgeting)	0	0	161,071
Gratuity for Local Governments	573,872	286,936	1,088,736
Locally Raised Revenues	133,114	101,755	133,114
Multi-Sectoral Transfers to LLGs_NonWage	232,900	116,450	229,903
Multi-Sectoral Transfers to LLGs_Wage	220,168	110,084	220,168
Pension for Local Governments	422,310	211,155	1,187,298
Salary arrears (Budgeting)	0	0	19,261
Development Revenues	13,874,847	3,108,111	27,315,164
District Discretionary Development Equalization Grant	4,617,431	123,377	12,410,372
External Financing	98,437	0	175,000
Multi-Sectoral Transfers to LLGs_Gou	990,887	660,591	929,792
Other Transfers from Central Government	8,168,092	2,324,143	13,800,000
Total Revenues shares	16,470,730	4,441,251	31,314,587
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,121,389	435,209	1,067,743
Non Wage	1,474,494	740,695	2,931,680

Vote :501 Adjumani District**FY 2020/21**

<i>Development Expenditure</i>			
Domestic Development	13,776,410	1,706,492	27,140,164
External Financing	98,437	0	175,000
Total Expenditure	16,470,730	2,882,397	31,314,587

Narrative of Workplan Revenues and Expenditure

There was an increase in the expected revenue for FY 2020/2021 standing at UGX 31,314,587,256 compared to that of FY 2019/2020 of UGX 16,470,730,000, this increase was a result of the following: External Financing and Other Government Transfers (NUSAF and DRDIP). More fund where allocated for USMID and there were also more funding to cater more for integration activities.

The department expects to receive and expend the following monies; Pension for Local Governments 1,187,298,228 District Unconditional Grant (Wage) 847,574.81; District Unconditional Grant (Non-Wage) 112,297.89; Multi-Sectoral Transfers to LLGs_Non Wage; 229,903.385; Multi-Sectoral Transfers to LLGs_Wage 220, 167.99; Locally Raised Revenues 133, 113.68.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	314,020	164,758	372,024
District Unconditional Grant (Non-Wage)	79,378	39,689	79,378
District Unconditional Grant (Wage)	205,649	102,825	258,795
Locally Raised Revenues	28,993	22,245	33,850
Development Revenues	46,637	0	54,000
External Financing	46,637	0	54,000
Total Revenues shares	360,658	164,758	426,024
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	205,649	100,760	258,795
Non Wage	108,371	50,633	113,228
Development Expenditure			
Domestic Development	0	0	0
External Financing	46,637	0	54,000
Total Expenditure	360,658	151,393	426,024

Narrative of Workplan Revenues and Expenditure

The total revenue for FY 2020-2021 amounts to UGX.426,023,982 of which ; wage totals to UGX.258,795,485; Local revenue totals to UGX. 33,850,210 ; Unconditional totals to 79,378,287 and external financing totals to UGX. 54,000,000. There is an increase by UGX. 65,366,000 from UGX.360,658,000 in FY 2019-2020. this increase is due to an increase in Local revenue, unconditional grant-wage and external financing by UGX.4,857,000 ; UGX. 53,146,000 and UGX. 7,363,000 respectively.

The total expenditure totals to UGX. 426,023,982 of which wage is UGX. 258,795,485; None wage recurrent amounts to UGX. 113,228,497 and external financing totals to UGX.54,000,000.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	578,676	335,413	576,679
District Unconditional Grant (Non-Wage)	226,156	113,079	224,159
District Unconditional Grant (Wage)	181,823	90,912	181,823
Locally Raised Revenues	170,697	131,423	170,697
Development Revenues	0	0	0
N/A			
Total Revenues shares	578,676	335,413	576,679
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,823	88,988	181,823
Non Wage	396,853	145,426	394,856
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	578,676	234,415	576,679

Narrative of Workplan Revenues and Expenditure

The total budget for the department has decreased from UGX 578,676,389 in the FY 2019/20 to UGX 576,678,931 for FY 2020/21. This decrease was a result of unconditional grant non wage reduced by the central government . the total budget of UGX 576,678,931 expected shall expended as; UGX 170,696,918 local revenue, UGX 224,158,896 unconditional grant non wage and UGX 181,823,117 wage.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,149,430	582,715	1,111,575
District Unconditional Grant (Wage)	266,119	141,060	266,119
Sector Conditional Grant (Non-Wage)	259,437	129,719	221,583
Sector Conditional Grant (Wage)	623,873	311,936	623,873
Development Revenues	801,553	257,998	806,645
District Discretionary Development Equalization Grant	0	0	34,000
External Financing	202,780	0	0
Other Transfers from Central Government	487,719	183,962	437,719
Sector Development Grant	111,054	74,036	334,926
Total Revenues shares	1,950,983	840,713	1,918,220
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	889,992	379,138	889,992
Non Wage	259,437	114,768	221,583
Development Expenditure			
Domestic Development	598,773	183,620	806,645
External Financing	202,780	0	0
Total Expenditure	1,950,983	677,525	1,918,220

Narrative of Workplan Revenues and Expenditure

The total revenue for the year is 1,918,220,000 a 1.67 % drop from last year's (1,950,983,000). This drop is a result of the expiry of the VODP project while Government of Uganda transfer has increased.

The planned recurrent expenditure is UGX 1,121,575,000 (with wage being UGX 889,992,000 and Recurrent non-wage being UGX 221,583,000)

Total Development Revenue is 806,645,000 of these the Sector Conditional grant is 334,926,000 and PRELNOR program being UGX 437,719,000 and UGX 34,000,000 for DDEG.

Vote :501 Adjumani District

FY 2020/21

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,790,827	3,395,414	7,699,828
Locally Raised Revenues	0	0	5,000
Sector Conditional Grant (Non-Wage)	499,882	249,941	1,403,882
Sector Conditional Grant (Wage)	6,290,946	3,145,473	6,290,946
Development Revenues	3,038,524	891,722	3,768,105
District Discretionary Development Equalization Grant	264,047	264,047	150,000
External Financing	2,530,408	555,827	3,406,829
Other Transfers from Central Government	170,530	22,822	120,000
Sector Development Grant	73,540	49,026	91,276
Total Revenues shares	9,829,351	4,287,136	11,467,933
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,290,946	3,110,514	6,290,946
Non Wage	499,882	128,814	1,408,882
Development Expenditure			
Domestic Development	508,116	281,729	361,276
External Financing	2,530,408	472,053	3,406,829
Total Expenditure	9,829,351	3,993,110	11,467,933

Narrative of Workplan Revenues and Expenditure

The department's revenue planned for FY 2020/2021 is UGX. 11,467,933,000/= reflecting an increment of UGX 1,638,582,000 or 17% from UGX.9,829,351,426 in the FY 2019-2020. This increase in revenue is a result of increase in sector non wage, sector development grant, and external financing to meet the increasing demand in the department for service delivery

Up to 70% (UGX 8,061,104,000) of the budget will be financed by the central government while the rest (UGX 3,406,828,943) by external financing, mainly UNICEF, BELGIUM TECHNICAL COOPERATION/ENABEL, GAVI, UNFPA, GLOBAL FUND etc

This revenue is expected be expended in the following areas;

- Wage: UGX. 6,290,945,778= (by central government),
- Non-Wage: UGX. 1,408,881,959= (central government)
- Sector Development Fund: 91,276,000= (central government),
- DDEG: UGX. 150,000.000= (central government)
- Local Revenue UGX 5,000.000 (LLG) and
- External Funding: UGX. 3,406,829,000= (district health partners)

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,620,637	4,509,676	10,337,114
District Unconditional Grant (Wage)	78,343	39,172	78,343
Locally Raised Revenues	26,979	19,315	26,979
Other Transfers from Central Government	15,335	0	15,335
Sector Conditional Grant (Non-Wage)	1,792,798	597,599	1,895,164
Sector Conditional Grant (Wage)	7,707,182	3,853,591	8,321,292
Development Revenues	2,398,967	1,225,779	1,833,301
District Discretionary Development Equalization Grant	245,242	64,820	163,267
External Financing	883,943	314,438	737,143
Sector Development Grant	1,269,781	846,521	932,891
Total Revenues shares	12,019,604	5,735,455	12,170,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,785,525	3,892,763	8,399,636
Non Wage	1,835,112	541,629	1,937,478
Development Expenditure			
Domestic Development	1,515,024	413,345	1,096,158
External Financing	883,943	235,779	737,143
Total Expenditure	12,019,604	5,083,516	12,170,415

Narrative of Workplan Revenues and Expenditure

The department's revenue planned for FY 2020/2021 is UGX. 12,170,415,393= which is an increment from that of FY 2019-2020 of UGX. 12,019,604,000 due to increased Primary schools' wage, to be expended in the following areas; Wage: UGX. 8,399,635,828=, Non-Wage: UGX. 1,937,478,284=, Sector Development Fund: 932,891,550=, DDEG: UGX. 163,267,207= and External Funding: UGX. 737,142,857=.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,090,752	503,005	1,367,405
District Unconditional Grant (Wage)	89,000	44,500	89,000
Other Transfers from Central Government	1,001,752	458,505	1,278,405
Development Revenues	3,692,856	0	5,151,741
External Financing	3,692,856	0	5,151,741
Total Revenues shares	4,783,608	503,005	6,519,146
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	89,000	43,020	89,000
Non Wage	1,001,752	92,470	1,278,405
Development Expenditure			
Domestic Development	0	0	0
External Financing	3,692,856	0	5,151,741
Total Expenditure	4,783,608	135,490	6,519,146

Narrative of Workplan Revenues and Expenditure

The Revenue for FY 2020-2021 is expected to come from URF, UCG and External Financing (EU-UNCDF). The Sector's Annual Budget Revenue & Expenditure for FY 2021-2021 is UGX 6,519,146,068 compare to UGX 4,783,608,320 for FY 2019-2020 which is 36.28% increase. The wage component is UGX 89,000,000 representing 1.4% of the sector's budget which will come from UCG. The non-wage component which will come from URF is UGX 1,278,405,329 representing 19.6% of the sector's budget out of which UGX 325,892,912 will be transferred to the Lower Local Governments representing 25.5% while UGX 952,512,416 constituting 74.5% will be retained and spent by the sector at the District HQ. The remaining portion of the revenue expected is UGX 5,151,740,739 representing 79% will come from External Financing (EU-UNCDF). The Expenditure will mainly be on Routine Manual Road Maintenance (Gang System), Routine Mechanised Road Maintenance (Force Account), Culvert Installation (Force Account) & Rural Roads Construction and Rehabilitation (Contracts). Staff salaries shall be paid and District Roads Office shall be operated.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	83,865	41,932	132,223
District Unconditional Grant (Wage)	44,000	22,000	44,000
Sector Conditional Grant (Non-Wage)	39,865	19,932	88,223
Development Revenues	484,286	170,217	445,166
District Discretionary Development Equalization Grant	11,000	0	50,000
External Financing	217,961	0	0
Sector Development Grant	235,523	157,015	375,364
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	568,151	212,149	577,389
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,000	21,717	44,000
Non Wage	39,865	7,678	88,223
Development Expenditure			
Domestic Development	266,325	36,945	445,166
External Financing	217,961	0	0
Total Expenditure	568,151	66,340	577,389

Narrative of Workplan Revenues and Expenditure

Total revenue of 577,388,843 compared to 568,151,000. This is an increase by 199,016,803 from the previous financial year and this boils down to a budget increase of about 1.62%. The increase is as a result of increase in revenue from WCG Development and Recurrent budget non-wage. This calls for an increase in expenditure for both non-wage and development.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	295,465	160,115	312,668
District Unconditional Grant (Wage)	240,000	120,000	240,000
Locally Raised Revenues	49,529	37,147	49,529
Sector Conditional Grant (Non-Wage)	5,936	2,968	23,139
Development Revenues	537,500	0	80,000
District Discretionary Development Equalization Grant	15,000	0	20,000
External Financing	482,500	0	20,000
Other Transfers from Central Government	40,000	0	40,000
Total Revenues shares	832,965	160,115	392,668
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	240,000	106,872	240,000
Non Wage	55,465	8,755	72,668
Development Expenditure			
Domestic Development	55,000	0	60,000
External Financing	482,500	0	20,000
Total Expenditure	832,965	115,626	392,668

Narrative of Workplan Revenues and Expenditure

There was a reduction in the expected revenue for FY 2020/2021 standing at UGX 392,668,472 compared to that of FY 2019/2020 of UGX 832,965,000, this reduction was a result of the following: External Financing which was not allocated to the department from UNHCR funding.

Of this 61.1% is UNCG-wage; 12.6% local revenue; 5.1% DDEG; 5.1% GIZ/MEMD; and 5.9% sector CG.

61.1% of this will be spent on wage; 18.5% recurrent expenditure; and only 20.4% for development expenditure.

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	245,278	129,988	255,571
District Unconditional Grant (Wage)	160,000	80,000	160,000
Locally Raised Revenues	29,395	22,047	40,395
Sector Conditional Grant (Non-Wage)	55,883	27,941	55,176
Development Revenues	1,292,103	225,196	460,786
External Financing	564,655	225,196	460,786
Other Transfers from Central Government	727,448	0	0
Total Revenues shares	1,537,381	355,184	716,357
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,000	74,441	160,000
Non Wage	85,278	8,723	95,571
Development Expenditure			
Domestic Development	727,448	0	0
External Financing	564,655	172,963	460,786
Total Expenditure	1,537,381	256,127	716,357

Narrative of Workplan Revenues and Expenditure

The planned budget for the department for the FY 2020-2021 is 716,357,000 UGX from the following sources of revenue, local revenue, district unconditional grant (wage), sector conditional grant (none wage) and external financing down from 1,537,381,000 UGX largely due to the stopping of funds for youth livelihood programme with a reduction over 50%. These revenues will be spent on wages, livelihood projects, operations and welfare to line community structure like the FAL instructors .

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	161,233	86,455	194,165
District Unconditional Grant (Non-Wage)	69,878	34,939	96,770
District Unconditional Grant (Wage)	68,000	34,000	68,000
Locally Raised Revenues	23,355	17,516	29,395
Development Revenues	119,352	37,007	231,014
District Discretionary Development Equalization Grant	18,662	12,441	148,383
External Financing	100,690	24,565	82,631
Total Revenues shares	280,584	123,462	425,179
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,000	25,729	68,000
Non Wage	93,233	31,111	126,165
Development Expenditure			
Domestic Development	18,662	4,600	148,383
External Financing	100,690	8,600	82,631
Total Expenditure	280,584	70,040	425,179

Narrative of Workplan Revenues and Expenditure

The Total Revenue for FY 2020/2021 is UGX425,179,256 which is an increase from that of FY 2019-2020 of UGX 280,584,000. This increase mainly due to DDEG funds allocated to the department to renovation of the office block

Details of Revenue; Non-wage UGX 96,770,930. Wage UGX 68,000,000. Locally Raised Revenue UGX 29,395,459. The 389,371,099 UGX will be spent on Wage UGX 68,000,000 ; Non Wage 69, 877,930 UGX; Staff welfare, Stationery, Equipments , Vehicle Repairs UGX 29,395,459, UGX 80,000,000 for Renovation of Office Block and the rest for Monitoring, UGX82,631,286 for EXTERNAL FINANCING for Birth and Death Registration from UNICEF and planning under UNFPA

Vote :501 Adjumani District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	80,405	44,531	86,445
District Unconditional Grant (Non-Wage)	24,689	12,344	24,689
District Unconditional Grant (Wage)	38,401	19,201	38,401
Locally Raised Revenues	17,315	12,986	23,355
Development Revenues	0	0	0
N/A			
Total Revenues shares	80,405	44,531	86,445
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,401	11,466	38,401
Non Wage	42,004	16,230	48,044
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	80,405	27,695	86,445

Narrative of Workplan Revenues and Expenditure

Total revenue allocated for the department for FY 20/21 was Ugx 86,445,074 which has shown an increase in the revenue as compared to that of the FY 2019/2020 allocation of ugx 80,405,367 due to increase in the audit scope of work. The increase was especially in the local revenue allocation. The total revenue comprises of Ugx 38,401,090 wage, ugx 24,689,144 was non-wage and Ugx 23,354,840 local revenue. The department shall spend the revenue for payment of salaries, allowances in the audit of LLGs, primary schools, health units, secondary schools, inspection of projects and purchase of office stationery, fuel and computer utilities.

Vote :501 Adjumani 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	50,672	17,336	65,957
District Unconditional Grant (Wage)	32,000	8,000	32,500
Locally Raised Revenues	0	0	15,000
Sector Conditional Grant (Non-Wage)	18,672	9,336	18,457
Development Revenues	0	0	0
N/A			
Total Revenues shares	50,672	17,336	65,957
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,000	0	32,500
Non Wage	18,672	8,125	33,457
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	50,672	8,125	65,957

Narrative of Workplan Revenues and Expenditure

The department's revenue planned for FY 2020/2021 is UGX.65,957,000 which is an increase from that of FY 2019-2020 of UGX. 50,672,000 due to local raised revenue that was allocated to the department to run the office. The funds are to be expended in the following areas; Wage: UGX.32,500,000=, Non-Wage: UGX. 18,457 ,000 and Local revenue 15,000,000 only

Vote :501 Adjumani District

FY 2020/21
