

Vote :511 Jinja District**FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Kanyesigye William Chief Administrative Officer
(Accounting Officer)

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

Signed on Date: _____

Signed on Date: _____

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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 :511 Jinja 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	5,007,244	2,121,842	4,353,682
Discretionary Government Transfers	4,029,389	2,108,598	4,125,584
Conditional Government Transfers	36,493,246	18,150,096	38,564,391
Other Government Transfers	2,106,500	682,561	1,496,137
External Financing	564,000	314,966	300,000
Grand Total	48,200,379	23,378,062	48,839,794

Revenue Performance by end of December of the Running FY

Jinja District received a total of U.shs 23,378,062,306 during the period under review out of the budgeted U.shs 48,200,379,000 inclusive of the balances brought forward from the FY 2018/2019. This represented a performance of 47.7% as at 31st December 2019. Most central government funds performed as planned for the period i.e. 50% for non-wage recurrent grants and 66% for development grants were realized. However, there were some variances in the performance during the quarter because some of the grants performed above 50% i.e. General Public Service Pension Arrears, Salary arrears (Budgeting) which were all received during quarter one. Some other central government funds did not perform as planned such as VODP, UNEB, and YLP. The Local revenues received as at the end of December 2019 was U.shs 2,121,842,000 representing 47% performance of the budgeted Local Revenue.

Planned Revenues for next FY

The revenue forecast for FY 2020/21 is Shs 48,839,794,000 representing 1.3% increase from that of FY 2019/20. Ugx 300,000,000 is expected from Development partners. Conditional government transfers account for 78.4%, Discretionary government transfers account for 9.7%, Locally raised revenue accounts for 6.2% and the least is other government transfers 5.7% while for donors 300,000,000 IPFs has been estimated. Overall the District revenue forecast will have 65.6% spent on wages, 28.1% spent on nonwage recurrent and only 6.3% spent on domestic development.

Expenditure Performance in first 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	6,150,458	3,362,880	6,455,636
Finance	1,341,216	624,944	1,339,140
Statutory Bodies	1,119,870	554,085	1,074,103
Production and Marketing	1,505,070	755,325	1,753,020
Health	9,155,614	4,691,062	10,101,569
Education	22,111,928	10,664,408	22,379,372
Roads and Engineering	4,486,477	1,711,634	3,662,733
Water	656,621	417,216	787,768
Natural Resources	379,978	177,113	400,628

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Community Based Services	867,090	212,401	434,148
Planning	152,539	81,506	166,735
Internal Audit	149,545	68,902	144,992
Trade, Industry and Local Development	123,973	56,587	139,950
Grand Total	48,200,379	23,378,062	48,839,794
<i>o/w: Wage:</i>	<i>28,014,093</i>	<i>14,007,047</i>	<i>28,221,015</i>
<i>Non-Wage Recurrent:</i>	<i>14,062,332</i>	<i>6,233,339</i>	<i>14,627,555</i>
<i>Domestic Devt:</i>	<i>5,559,953</i>	<i>2,822,710</i>	<i>5,691,224</i>
<i>External Financing:</i>	<i>564,000</i>	<i>314,966</i>	<i>300,000</i>

Expenditure Performance by end of December FY 2019/20

Jinja District received a total of U.shs 23,378,062,000 against an annual budget of U.shs 48,200,379,000 inclusive of the balances brought forward from the FY 2018/2019. Some central government funds did not perform as planned such as VODP, UNEB, and YLP. The Local revenues received as at the end of December 2019 was Ugx 2,121,842,000 (cumulative) representing 42% performance of the budgeted Local Revenue. As seen above the performance of Local Service was good because Tax deductions from employees were done for the 3 months as planned. Disposal of assets and interest which have performed beyond the planned budget. Under External Financing, Ugx Ugx 314,965,985 was realized representing 56% of the approved annual budget under donor funding. This was received from UNICEF, WHO, and GAVI for the immunization activities to be carried out by the Health Department in the Month of October 2019. By the end of quarter two, 100% of the funds received had been disbursed to the departments with, Administration, Water, Education and Health realizing the highest budget outturn. The District expenditure stood at 43% by the end of December 2019. None of the twelve departments had spent all the funds received by the end of the second quarter. The unspent funds were majorly for construction works whose works were on-going. Lastly, pensioners who had not yet been paid because they had not accessed the payroll.

Planned Expenditures for the FY 2020/21

The District plans to spend a total of shillings 48,839,794,000 and the budget strategy will focus on increasing access to quality social services, improving infrastructure for development, increasing household income and productivity and promoting sustainable utilization of natural resources within the District. Policy shift under Community Based services has led to funds for UWEP and Youth Livelihood to be reverted back to the Ministry of Gender Labour and Social Development causing a change in the allocation of Other transfers under Community Based Services.

Medium Term Expenditure Plans

Jinja District medium term plans for FY 2020/21 include: Revamping Nakabango District farm in dairy, apiary, nursery shed for coffee and mangoes. Physical Planning layouts for Mafubira and Buyala Trading Centres 12 Boreholes will be drilled, casted, Completion of Buwenge General hospital and construction of new offices in Kagoma

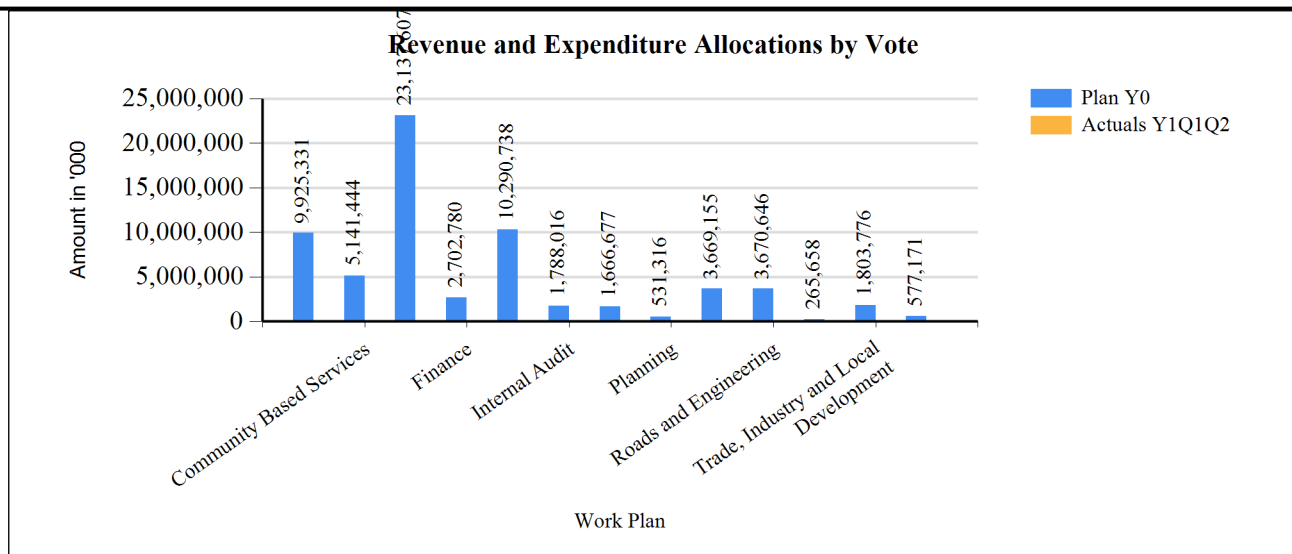
Challenges in Implementation

Inadequate classrooms in the schools are affecting the performance of Education in the district. Transport for a number of sectors to effectively execute their duties such Planning, Education and Community. Selective enhancement of staff salary with high consideration for Science Cadres demoralized a number of staff Dilapidated buildings is a big challenge for the district. Increased operational costs due to inflation

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	5,007,244	2,121,842	4,353,682
Advertisements/Bill Boards	10,750	6,115	13,500
Agency Fees	7,000	6,850	0
Animal & Crop Husbandry related Levies	19,800	5,147	11,838
Business licenses	230,638	118,739	297,453
Court fines and Penalties - private	10,000	2,500	0
Ground rent	14,000	2,649	19,250
Inspection Fees	50,860	41,591	19,400
Interest from private entities - Domestic	100,000	65,795	0
Land Fees	338,815	64,720	338,815
Liquor licenses	3,810	953	1,280
Local Hotel Tax	42,886	7,882	39,980
Local Services Tax	488,185	533,846	627,390
Lock-up Fees	10,000	2,291	0
Market /Gate Charges	78,205	33,222	91,860
Miscellaneous receipts/income	20,000	10,224	59,370
Occupational Permits	3,000	750	0
Other Fees and Charges	0	0	48,850
Other fines and Penalties – from other government units	45,294	0	0
Park Fees	24,690	13,346	40,700
Property related Duties/Fees	310,945	90,729	310,945

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Refuse collection charges/Public convenience	14,940	5,005	15,152
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,180	2,365	7,700
Registration of Businesses	10,000	6,550	200
Rent & Rates - Non-Produced Assets – from private entities	8,000	2,000	0
Royalties	610,000	212,500	610,000
Sale of (Produced) Government Properties/Assets	12,000	12,000	0
Sale of non-produced Government Properties/assets	0	0	1,800,000
Unspent balances – Locally Raised Revenues	2,522,675	870,931	0
Voluntary Transfers	12,572	3,143	0
2a. Discretionary Government Transfers	4,029,389	2,108,598	4,125,584
District Discretionary Development Equalization Grant	427,266	284,844	426,165
District Unconditional Grant (Non-Wage)	788,780	394,390	809,110
District Unconditional Grant (Wage)	1,870,910	935,455	1,870,910
Urban Discretionary Development Equalization Grant	136,151	90,768	136,507
Urban Unconditional Grant (Non-Wage)	272,746	136,373	268,833
Urban Unconditional Grant (Wage)	533,535	266,767	614,057
2b. Conditional Government Transfer	36,493,246	18,150,096	38,564,391
Sector Conditional Grant (Wage)	25,609,648	12,804,824	25,736,048
Sector Conditional Grant (Non-Wage)	4,314,523	1,614,471	5,012,495
Sector Development Grant	1,953,225	1,302,150	2,466,237
Transitional Development Grant	429,802	286,535	819,802
General Public Service Pension Arrears (Budgeting)	42,569	42,569	57,599
Salary arrears (Budgeting)	55,614	55,614	0
Pension for Local Governments	2,090,782	1,045,391	2,412,820
Gratuity for Local Governments	1,997,082	998,541	2,059,390
2c. Other Government Transfer	2,106,500	682,561	1,496,137
Support to PLE (UNEB)	27,000	28,035	28,000
Uganda Road Fund (URF)	1,608,579	651,368	1,460,137
Vegetable Oil Development Project	45,000	0	0
Youth Livelihood Programme (YLP)	425,921	3,157	8,000
3. External Financing	564,000	314,966	300,000
United Nations Children Fund (UNICEF)	221,000	28,046	200,000
World Health Organisation (WHO)	240,000	223,364	0
Global Alliance for Vaccines and Immunization (GAVI)	103,000	63,555	100,000
Total Revenues shares	48,200,379	23,378,062	48,839,794

Vote :511 Jinja District**FY 2020/21****i) Revenue Performance by September FY 2019/20****Locally Raised Revenues**

During the period under review, Jinja DLG collected U Sh. 2,121,841,846 as local funds representing 42% budget performance. The Ministry of Finance, Planning and Economic development provided the district with an advance release of U Shs. 600,562,068 which the district had not reimbursed all as at the end of December 2019. Unspent balance performed at 1% because the rest of the funds were not warranted and therefore not spent. There was intervention in some of the local revenue centres like Lock-up Fees affecting the performance. Land fees are not performing as expected because the DLB activities were stopped thus affecting payments.

Central Government Transfers

During the period under review, Jinja District received U Shs. 20,941,254,000 representing a performance of 52% of the annual budget of Ugx 40,522,634,781. Most central government funds performed as planned for the quarter at 50% for non-wage recurrent grants except Education sector non-wage which was received during the quarter under review and 67% for development grants, however, there were some variances in the performance of pension and salary arrears where all funds budgeted for the Financial year i.e. 100% of the funds budgeted for the FY were received during the First Quarter.

Jinja DLG received U Shs. 391,817,870 cumulatively the District received U Shs. 682,561,000 by the end of the second quarter against an annual budget of Shs 2,106,499,600 representing 32% budget performance of OGT. The amount received was from Uganda Road Fund Grant, and Support to PLE (UNEB), and UWEP funds (only operational funds). Group funds were sent direct beneficiary accounts thus the poor performance of 1%.

External Financing

Jinja District's actual receipts under Donor Funding amounted to Ugx 314,965,985 representing 56% of the approved annual budget under donor funding. These were mainly from UNICEF funding RUBELLA immunization program.

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

In FY 2020/21 Jinja District anticipates collecting Ushs. 4,353,682,274 as locally raised funds. There is a percentage reduction this was attributed to no more interest from the fixed deposit account. Secondly, the unspent balances which had funds worth Ugx 2,500,000,000 will be no more in FY 2019/20 they will be utilized fully in FY 2019/20. However, there will be the sale of the District Natural Resources Office at Ugx 1,800,000,000. This will be allocated towards completion of the Jinja District offices in Kagoma.

Central Government Transfers

A total of Ugx 44,420,543,000 will be received from Central Government transfers comprising of the Discretionary transfers worth 4,048,927,000, conditional transfers 40,367,616,000 and other Government transfers from Uganda road fund and MoGLSD of Ugx funds and the road funds amounting to Ugx 1,487,137,000.

External Financing

Jinja District anticipates receiving Ushs 300,000,000 from development partners in FY 2020/21.

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	1,166,714	609,052	1,281,297

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District Production Services	338,356	72,430	471,722
<i>Sub- Total of allocation Sector</i>	1,505,070	681,481	1,753,020
Sector :Works and Transport			
District, Urban and Community Access Roads	1,986,477	741,070	1,862,733
District Engineering Services	2,500,000	855,875	1,800,000
<i>Sub- Total of allocation Sector</i>	4,486,477	1,596,945	3,662,733
Sector :Tourism, Trade and Industry			
Commercial Services	123,973	54,983	139,950
<i>Sub- Total of allocation Sector</i>	123,973	54,983	139,950
Sector :Education			
Pre-Primary and Primary Education	11,060,492	5,160,800	11,219,844
Secondary Education	9,188,798	3,991,021	8,718,642
Skills Development	1,355,243	615,043	1,460,213
Education & Sports Management and Inspection	499,695	164,758	972,972
Special Needs Education	7,700	300	7,700
<i>Sub- Total of allocation Sector</i>	22,111,928	9,931,921	22,379,372
Sector :Health			
Primary Healthcare	1,279,817	509,852	9,216,264
District Hospital Services	199,877	99,938	819,047
Health Management and Supervision	7,675,920	3,522,839	66,258
<i>Sub- Total of allocation Sector</i>	9,155,614	4,132,629	10,101,569
Sector :Water and Environment			
Rural Water Supply and Sanitation	656,621	195,239	787,768
Natural Resources Management	379,978	167,176	400,628
<i>Sub- Total of allocation Sector</i>	1,036,599	362,415	1,188,397
Sector :Social Development			
Community Mobilisation and Empowerment	867,090	195,855	434,148
<i>Sub- Total of allocation Sector</i>	867,090	195,855	434,148
Sector :Public Sector Management			
District and Urban Administration	6,150,458	2,853,029	6,455,636
Local Statutory Bodies	1,119,870	474,037	1,074,103
Local Government Planning Services	152,539	72,520	166,735
<i>Sub- Total of allocation Sector</i>	7,422,867	3,399,587	7,696,473
Sector :Accountability			
Financial Management and Accountability(LG)	1,341,216	562,819	1,339,140
Internal Audit Services	149,545	58,283	144,992
<i>Sub- Total of allocation Sector</i>	1,490,761	621,102	1,484,132

Vote :511 Jinja District**FY 2020/21****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	5,651,542	3,024,309	6,068,198
District Unconditional Grant (Non-Wage)	81,543	40,772	85,544
District Unconditional Grant (Wage)	507,062	253,531	507,062
General Public Service Pension Arrears (Budgeting)	42,569	42,569	57,599
Gratuity for Local Governments	1,997,082	998,541	2,059,390
Locally Raised Revenues	173,298	228,176	184,288
Multi-Sectoral Transfers to LLGs_NonWage	527,707	271,773	482,553
Multi-Sectoral Transfers to LLGs_Wage	175,885	87,943	278,943
Pension for Local Governments	2,090,782	1,045,391	2,412,820
Salary arrears (Budgeting)	55,614	55,614	0
Development Revenues	498,915	338,571	387,437
District Discretionary Development Equalization Grant	21,501	21,501	21,616
Multi-Sectoral Transfers to LLGs_Gou	67,414	43,736	65,822
Transitional Development Grant	410,000	273,333	300,000
Total Revenues shares	6,150,458	3,362,880	6,455,636
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	682,947	339,854	786,005
Non Wage	4,968,595	2,498,117	5,282,194
Development Expenditure			
Domestic Development	498,915	15,058	387,437
External Financing	0	0	0
Total Expenditure	6,150,458	2,853,029	6,455,636

Narrative of Workplan Revenues and Expenditure

Vote :511 Jinja District**FY 2020/21**

In the FY 2020/2021, the department has planned to spend UGX 6,455,635,516. Compared to FY 2019/20 of UGX 6,150,458,000 there is an increase of 5%. This was caused by gratuity, salary arrears and pension grants. In the FY 2020/2021. of the total amount Ugx 6,068,198,000 will be spent on recurrent expenditure inclusive of salary whereas Ugx 387,437,000 will be spent on development

Vote :511 Jinja 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	1,327,229	616,647	1,332,391
District Unconditional Grant (Non-Wage)	249,150	124,575	213,614
District Unconditional Grant (Wage)	155,713	77,857	155,713
Locally Raised Revenues	433,402	148,486	431,927
Multi-Sectoral Transfers to LLGs_NonWage	395,710	219,102	438,333
Multi-Sectoral Transfers to LLGs_Wage	93,254	46,627	92,804
Development Revenues	13,987	8,297	6,750
District Discretionary Development Equalization Grant	4,000	4,000	3,000
Multi-Sectoral Transfers to LLGs_Gou	9,987	4,297	3,750
Total Revenues shares	1,341,216	624,944	1,339,140
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	248,968	121,295	248,517
Non Wage	1,078,262	436,227	1,083,874
Development Expenditure			
Domestic Development	13,987	5,297	6,750
External Financing	0	0	0
Total Expenditure	1,341,216	562,819	1,339,140

Narrative of Workplan Revenues and Expenditure

The department will receive a total of Ugx 1,339,140,496 for the FY 2020/2021. This will represent an increase of 4.6% as compared to the FY 2019/2020. the increment is due to the increase in the allocations to LLGs. of the funds to be received in 2020/21, 59.4% will be locally raised funds and 40.6% will be grants from central Government.

A total of Ugx 248,517,000(17.7%) of the budget will be spent on wages, 1,083,873,855(81.5%) on non wage expenditures and 0.8% on development.

Vote :511 Jinja 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	1,111,870	554,085	1,067,477
District Unconditional Grant (Non-Wage)	257,331	128,665	257,331
District Unconditional Grant (Wage)	226,502	113,251	226,502
Locally Raised Revenues	276,814	138,487	231,814
Multi-Sectoral Transfers to LLGs_NonWage	347,623	171,882	351,830
Multi-Sectoral Transfers to LLGs_Wage	3,600	1,800	0
Development Revenues	8,000	0	6,625
District Discretionary Development Equalization Grant	8,000	0	3,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,625
Total Revenues shares	1,119,870	554,085	1,074,103
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,102	94,348	226,502
Non Wage	881,768	379,689	840,975
Development Expenditure			
Domestic Development	8,000	0	6,625
External Financing	0	0	0
Total Expenditure	1,119,870	474,037	1,074,103

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive and spend a total Revenue of Ugx 1,074,102,521 in FY 2020/2021. Compared to FY 2019/2020 there are no changes in the allocations of District No-wage and wage to the department. There is a slight drop in local revenue allocation to the department of about Ugx 1,475,000 and DDEG allocation from decreased by Ugx. 5,000,000 now having Ugx. 3,000,000 which will be used for monitoring. Allocations by LLGs also dropped which was attributed to poor local revenue collections in FY 2019/20. The non-wage recurrent expenditure was budgeted at Ugx 1,067,477,000 and Ugx Development at 6,625,000.

Vote :511 Jinja 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	1,343,223	634,894	1,273,840
District Unconditional Grant (Wage)	149,068	74,534	149,068
Locally Raised Revenues	16,774	4,194	16,774
Multi-Sectoral Transfers to LLGs_NonWage	86,078	33,015	106,819
Multi-Sectoral Transfers to LLGs_Wage	68,498	34,249	15,303
Other Transfers from Central Government	45,000	0	0
Sector Conditional Grant (Non-Wage)	318,893	159,447	305,535
Sector Conditional Grant (Wage)	658,912	329,456	680,342
Development Revenues	161,847	120,431	479,180
District Discretionary Development Equalization Grant	30,000	30,000	30,000
Multi-Sectoral Transfers to LLGs_Gou	13,900	11,800	35,511
Sector Development Grant	117,947	78,631	413,668
Total Revenues shares	1,505,070	755,325	1,753,020
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	876,478	430,322	844,712
Non Wage	466,745	189,315	429,128
Development Expenditure			
Domestic Development	161,847	61,844	479,180
External Financing	0	0	0
Total Expenditure	1,505,070	681,481	1,753,020

Narrative of Workplan Revenues and Expenditure

The total sector planned revenue shares for FY 2020/2021 is Ugx. 1,753,020,000 as compared to 1,505,079,000 for the previous FY 2019.2020. This is an increment of Ugx 247,941,000. This is attributed to increase in the Agricultural extension development grant and introduction of the micro irrigation grant.

Out of this; Ugx. 1,273,840,000 is recurrent revenue and Ugx. 479,180,000 is revenue for development. The expenditure will be as follows; Ugx. 844,712,000 as wages, Ugx. 429,128,000 as non wage and Ugx. 479,180 is for development.

Vote :511 Jinja 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	8,384,589	4,187,025	9,026,538
Locally Raised Revenues	12,576	3,288	12,576
Multi-Sectoral Transfers to LLGs_NonWage	165,192	80,327	261,380
Sector Conditional Grant (Non-Wage)	605,863	302,932	1,151,624
Sector Conditional Grant (Wage)	7,600,958	3,800,479	7,600,958
Development Revenues	771,025	504,036	1,075,031
District Discretionary Development Equalization Grant	42,592	42,592	42,592
External Financing	543,000	314,966	300,000
Multi-Sectoral Transfers to LLGs_Gou	78,913	75,465	83,158
Sector Development Grant	106,519	71,013	149,282
Transitional Development Grant	0	0	500,000
Total Revenues shares	9,155,614	4,691,062	10,101,569
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,600,958	3,493,174	7,600,958
Non Wage	783,631	376,976	1,425,580
Development Expenditure			
Domestic Development	228,025	39,484	775,031
External Financing	543,000	222,994	300,000
Total Expenditure	9,155,614	4,132,629	10,101,569

Narrative of Workplan Revenues and Expenditure

In the financial Year 2020/2021 the department of Health expects to receive a total Budget of shillings 10,101,569,396 out of that shs 12,576,000 is expected from Local revenue, shs 261,380,000 for multi sector oral allocations for Non Wage activities, sector conditional wage is shs: 7,600,958,195 and shs 1,425,580,000 for sector Non wage /transfer to Health facilities. there is a notable increase for the allocation of FY 2019/20, this was due to increase in funds budgeted for sector non-wage by 95%. Other allocations such Wage, local revenue DDEG have been maintained like those of FY 2019/20 sector development increased to 691,873.726 which will help to renovate health facilities and also work on infrastructures at Buwenge General Hospital

Vote :511 Jinja 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	20,781,828	9,850,221	21,007,923
District Unconditional Grant (Wage)	103,930	51,965	103,930
Locally Raised Revenues	35,234	8,809	35,234
Multi-Sectoral Transfers to LLGs_NonWage	9,147	944	22,344
Other Transfers from Central Government	27,000	28,035	28,000
Sector Conditional Grant (Non-Wage)	3,256,739	1,085,580	3,363,667
Sector Conditional Grant (Wage)	17,349,778	8,674,889	17,454,748
Development Revenues	1,330,101	814,187	1,371,449
District Discretionary Development Equalization Grant	30,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	97,301	12,320	59,456
Sector Development Grant	1,202,800	801,866	1,281,993
Total Revenues shares	22,111,928	10,664,408	22,379,372
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,453,708	8,485,979	17,558,678
Non Wage	3,328,120	1,069,891	3,449,245
Development Expenditure			
Domestic Development	1,330,101	376,052	1,371,449
External Financing	0	0	0
Total Expenditure	22,111,928	9,931,921	22,379,372

Narrative of Workplan Revenues and Expenditure

The anticipated Budget for the department is Ug Shs. 22,379,371,521 there is a 1% increase in the budget for fy 2020-2021 as compared to FY 2019-2020 which is attributed Sector Development funds and Sector Conditional Non Wage allocated to Department . However, it should be noted that most of the revenue to the department was maintained.

Vote :511 Jinja 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	1,875,412	799,284	1,740,458
District Unconditional Grant (Wage)	109,117	54,558	109,117
Locally Raised Revenues	13,268	3,317	13,768
Multi-Sectoral Transfers to LLGs_NonWage	55,230	45,430	60,754
Multi-Sectoral Transfers to LLGs_Wage	89,219	44,609	96,682
Other Transfers from Central Government	1,608,579	651,368	1,460,137
Development Revenues	2,611,065	912,350	1,922,275
District Discretionary Development Equalization Grant	4,000	3,791	22,450
Locally Raised Revenues	2,500,000	855,875	1,800,000
Multi-Sectoral Transfers to LLGs_Gou	107,065	52,684	99,826
Total Revenues shares	4,486,477	1,711,634	3,662,733
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,336	99,168	205,799
Non Wage	1,677,076	615,244	1,534,659
Development Expenditure			
Domestic Development	2,611,065	882,533	1,922,275
External Financing	0	0	0
Total Expenditure	4,486,477	1,596,945	3,662,733

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 3,662,732,824 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 205,798,563. Shs.1,534,658,950 of non-wage will be spent on recurrent activities and U Shs. 1,922,275,311 on development activities. Compared to the previous year's IPFs there has been 22.5% decrease in the allocation to department. The decrease is as a result of a reduction Local revenue allocated for development.

Vote :511 Jinja 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	108,359	53,375	146,673
District Unconditional Grant (Wage)	73,730	36,865	73,730
Locally Raised Revenues	3,220	805	3,220
Sector Conditional Grant (Non-Wage)	31,410	15,705	69,723
Development Revenues	548,261	363,841	641,096
Locally Raised Revenues	2,500	0	0
Sector Development Grant	525,959	350,640	621,294
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	656,621	417,216	787,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,730	36,488	73,730
Non Wage	34,630	11,331	72,943
Development Expenditure			
Domestic Development	548,261	147,421	641,096
External Financing	0	0	0
Total Expenditure	656,621	195,239	787,768

Narrative of Workplan Revenues and Expenditure

The expected revenue for the subsector is 787,768,000/= compared to a total revenue of Shs. 656,621,000/= for Financial year 2019/2020 with an increase of Shs. 131,147,000/= which is 19.9% of the revenue for 19/20 Financial year. This is attributed to an increased allocation to the district under sector Conditional Grant (Non Wage) and Sector Development grant.

The total allocation is composed of recurrent revenues of 146,673,000/= out of which recurrent wage is 73,730,000/= and recurrent non wage is 69,723,000/= and local revenue is 3,220,000/=. Development revenues expected is Shs. 641,096,000/= out of which Transitional Development is 19,802,000 and Sector Development Grant is 621,294,000/=

The expected expenditure will total 787,768,000/= out of which recurrent wage expenditure will be Shs. 73,730,000/= and recurrent non wage expenditure will be Shs. 72,943,000/=. Development expenditure will be Shs. 641,096,000/=.

Vote :511 Jinja 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	348,651	170,384	368,128
District Unconditional Grant (Wage)	266,051	133,025	266,051
Locally Raised Revenues	36,914	18,457	36,914
Multi-Sectoral Transfers to LLGs_NonWage	11,248	1,683	8,532
Multi-Sectoral Transfers to LLGs_Wage	26,400	13,200	26,400
Sector Conditional Grant (Non-Wage)	8,039	4,019	30,232
Development Revenues	31,327	6,729	32,500
District Discretionary Development Equalization Grant	22,827	6,729	22,000
Multi-Sectoral Transfers to LLGs_Gou	8,500	0	10,500
Total Revenues shares	379,978	177,113	400,628
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	292,451	141,714	292,451
Non Wage	56,201	18,733	75,678
Development Expenditure			
Domestic Development	31,327	6,729	32,500
External Financing	0	0	0
Total Expenditure	379,978	167,176	400,628

Narrative of Workplan Revenues and Expenditure

The department has an overall planned budget allocation of shs. 360,859,618 compared to shs. for the current FY which indicates a decline in revenue performance. Shs. 359,159,618 for recurrent activities and shs. 10,700,000 as a conditional grant from the center to LLGs for development projects.

Vote :511 Jinja 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	773,024	170,787	374,268
District Unconditional Grant (Wage)	127,939	63,969	127,938
Locally Raised Revenues	29,870	11,050	29,870
Multi-Sectoral Transfers to LLGs_NonWage	72,225	34,075	90,278
Multi-Sectoral Transfers to LLGs_Wage	39,251	19,625	42,112
Other Transfers from Central Government	425,921	3,157	8,000
Sector Conditional Grant (Non-Wage)	77,818	38,909	76,069
Development Revenues	94,066	41,615	59,880
District Discretionary Development Equalization Grant	4,000	0	2,500
External Financing	21,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	69,066	41,615	57,380
Total Revenues shares	867,090	212,401	434,148
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	167,190	83,595	170,050
Non Wage	605,835	70,645	204,218
Development Expenditure			
Domestic Development	73,066	41,615	59,880
External Financing	21,000	0	0
Total Expenditure	867,090	195,855	434,148

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 434,148,431 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 170,050,295. Shs.196,217,776 of non-wage will be spent on recurrent activities and U Shs. 59,880,360 on development activities. Compared to the previous years IPFs there has been 54% decrease in the IPFs. The decrease is as a result of a reduction of Multi-Sectoral Transfers to LLGs_NonWage in the department. There reduction in total budget as compared to last financial year is due direct transfer of funds for women and youth groups to respective accounts by the Ministry of Finance, Planning & Economic development.

Vote :511 Jinja 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	134,803	71,825	160,735
District Unconditional Grant (Non-Wage)	11,000	5,500	60,120
District Unconditional Grant (Wage)	43,551	21,776	43,551
Locally Raised Revenues	41,190	25,595	20,690
Multi-Sectoral Transfers to LLGs_NonWage	39,062	18,955	36,374
Development Revenues	17,736	9,680	6,000
District Discretionary Development Equalization Grant	7,577	6,385	6,000
Multi-Sectoral Transfers to LLGs_Gou	10,159	3,296	0
Total Revenues shares	152,539	81,506	166,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,551	19,025	43,551
Non Wage	91,252	49,815	117,184
Development Expenditure			
Domestic Development	17,736	3,680	6,000
External Financing	0	0	0
Total Expenditure	152,539	72,520	166,735

Narrative of Workplan Revenues and Expenditure

In FY 2020/21 the department's expected revenue is by the department is Shs 166,734,666 from both local and central government transfers. Shs 43,551,07 to be spent on wage whereas Shs. 117,183,594 non-wage recurrent activities for both Higher and Lower LGs and Shs. 6,000,000 to be spent on development activities. 96.4% of the department budget has been allocated to recurrent expenditures salary inclusive while 3.6% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall increase of 9.3%

Vote :511 Jinja 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	144,495	64,902	141,992
District Unconditional Grant (Non-Wage)	10,000	5,000	14,000
District Unconditional Grant (Wage)	42,398	21,199	42,398
Locally Raised Revenues	19,380	9,690	19,380
Multi-Sectoral Transfers to LLGs_NonWage	35,289	10,299	27,727
Multi-Sectoral Transfers to LLGs_Wage	37,427	18,713	38,487
Development Revenues	5,050	4,000	3,000
District Discretionary Development Equalization Grant	4,000	4,000	3,000
Multi-Sectoral Transfers to LLGs_Gou	1,050	0	0
Total Revenues shares	149,545	68,902	144,992
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,825	35,725	80,885
Non Wage	64,669	22,558	61,107
Development Expenditure			
Domestic Development	5,050	0	3,000
External Financing	0	0	0
Total Expenditure	149,545	58,283	144,992

Narrative of Workplan Revenues and Expenditure

The Department of Audit will receive a total of Ugx144,992,000 as the total budget for the FY 2020/2021 as compared to the Total Of Ugx 149,544,500 for the FY 2019/2020. The decline of 1% is due to the reduction in the IPFS for the multi sectoral transfers to LLGs .

Vote :511 Jinja 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	91,400	42,648	139,950
District Unconditional Grant (Wage)	65,851	32,925	65,851
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	9,789	1,842	25,127
Multi-Sectoral Transfers to LLGs_Wage	0	0	23,327
Sector Conditional Grant (Non-Wage)	15,760	7,880	15,645
Development Revenues	32,573	13,939	0
Multi-Sectoral Transfers to LLGs_Gou	32,573	13,939	0
Total Revenues shares	123,973	56,587	139,950
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,851	32,925	89,178
Non Wage	25,549	8,118	50,772
Development Expenditure			
Domestic Development	32,573	13,939	0
External Financing	0	0	0
Total Expenditure	123,973	54,983	139,950

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 139,950,284 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 89,178,309. Shs.50,771,975 of non-wage will be spent on recurrent activities. Compared to the previous years IPFs there was a 9.3% increase in the IPFs. The increase is as a result of a increased allocation of Multi-Sectoral Transfers to LGs_NonWage in the department and local revenue allocation at head quarter unlike in FY 2019/20

Vote :511 Jinja District

FY 2020/21
