

Vote :515 Kalangala 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 :



Magumba Eria - chief Administrative officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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 :515 Kalangala 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	1,276,413	341,533	1,379,547
Discretionary Government Transfers	2,075,727	1,060,632	2,098,662
Conditional Government Transfers	10,515,161	5,904,443	11,168,350
Other Government Transfers	1,046,390	417,087	813,359
External Financing	7,736,000	588,044	1,930,000
Grand Total	22,649,691	8,311,739	17,389,918

Revenue Performance by end of December of the Running FY

The District realized quarterly cumulative receipts for local revenues= 341,533,000 at an over performance of 27% , Discretionary government Transfers stood at 530,316,000 at an over performance of 26% , Other Government transfers at 128,060,000 at an under performance of 12%, this is because the funds for youth livelihood did not come as budgeted and recoveries were very low. External financing was at 320,852,000 at a performance of 4% , this is because, the donors ie ICEIDA refused to go through the normal process of payment through IFMS and opted to start paying contractors directly from the embassy of iceland and thus such monies although was approved but it is spent as off budget.

Planned Revenues for next FY

Locally raised revenues is expected to increase from 1,276.413,000 millions to 1,432,525,000 millions at a percentage increase of 10% . this is expected so because of the vigilance in implementing the Revenue enhancement strategy and expected increase in crop and aother animal related levies, expected 140 millions from reimbursable from BIDCO, and tax from loyalties, The discretionary Government transfers is expected to slightly reduce by 0.05% from 2,075.727 Billions to 2,023,523.000 Billions, Conditional Government Transfers is expected to slightly fall by 0.5% from 10,515.161 millions in FY 2019/2020 to 11,211,895,000 shs in FY 2020/2021. Other Government Transfers also is expected to significantly fall by 28.7% in FY 2020/2021, this due to YLP funds which were transferred to center to a tune of about 300 Millions, external financing will drastically drop by 75% from 7.736 billions , the external funding is expected to drop drastically by 75% , from 7.736 Billions to 1.930Billions . This is so because the main donor of the district called ICEIDA which has been supporting infrastructural development in education department, its project life has ended, and thus the district has remined with funds from rakai health sciences programme only

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	2,479,037	1,495,339	3,083,568
Finance	367,427	141,655	387,138
Statutory Bodies	464,669	215,775	475,935
Production and Marketing	1,236,875	618,675	1,418,197
Health	6,001,741	2,717,437	5,425,282
Education	9,822,845	2,112,823	4,342,599

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Roads and Engineering	855,804	170,646	783,189
Water	365,755	230,511	529,783
Natural Resources	247,730	95,769	263,062
Community Based Services	453,779	358,721	321,552
Planning	194,982	59,328	230,734
Internal Audit	77,490	22,955	63,020
Trade, Industry and Local Development	81,557	28,068	65,858
Grand Total	22,649,691	8,267,703	17,389,918
<i>o/w: Wage:</i>	<i>7,884,913</i>	<i>3,910,600</i>	<i>7,942,098</i>
<i>Non-Wage Recurrent:</i>	<i>4,390,624</i>	<i>2,112,593</i>	<i>5,266,779</i>
<i>Domestic Devt:</i>	<i>2,638,154</i>	<i>1,656,580</i>	<i>2,251,041</i>
<i>External Financing:</i>	<i>7,736,000</i>	<i>587,931</i>	<i>1,930,000</i>

Expenditure Performance by end of December FY 2019/20

The overall cumulative release was 4,682,349,000 and the cumulative expenditure was 1,462,581,000 hence the percentage budget release was 21% performance and percentage budget spent was 6% and percentage release spent was 31% ., this is because infrastructure development funds were not spent pending second quarter for education department, and for works and engineering department failed to access road funds on IFMS because of poor budgeting and failing to secure a virement.

Planned Expenditures for the FY 2020/21

The overall wage expected is will remain constant as the current wage bill for the district at 7,884.913 millions, the non wage recurrent will fall by 40% from 4,390.624 millions to 2,858.258 Domestic development (Government of Uganda) is expected to fall by 15% from 2,638.154 millions to 2,284.258 millions, External funding is expected to drastically fall by 70% decline 7,736 millions to 1,930 millions this is due to expiry of projects - ICEIDA after stopping to fund the district yet they are the main donors of the district. Locally raised revenues increased is expected to increase from 1,276.413 millions to 1,379.547 millions at a percentage increase of 8% . this is expected so because of the vigilance in implementing the Revenue enhancement strategy and expected increase in crop and aother animal related levies, expected 140 millions from reimbursable from BIDCO, and tax from royalties,

Medium Term Expenditure Plans

Harmonizing planning and budgeting, data collection for informed decision making, implementation of a 5 year development plan, implementation of 5 year tourism development plan, Establishment of remand homes for juvenile, implementation of District revenue enhancement strategy, roads maintainances, upgrading health centre IIs into functional health centre IIIs , latrine construction in schools to improve on WATSAN, renovation of school buildings and class rooms, provision of agricultural advisory services to farmers. recruitment od agricultural extension staff., monitoring and evaluation of government projects.

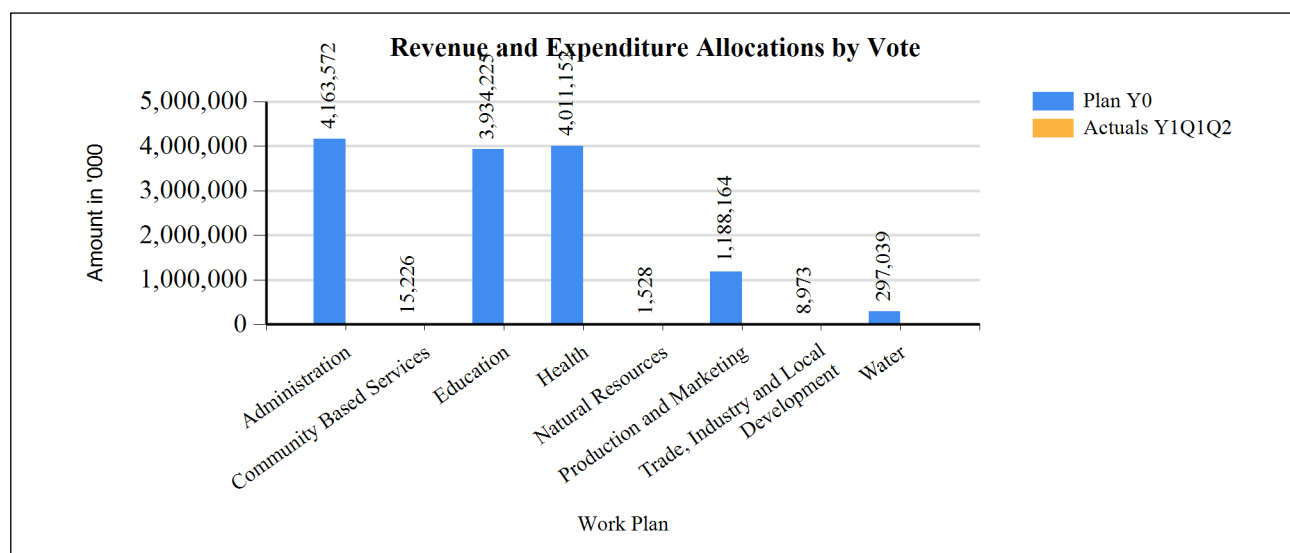
Challenges in Implementation

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The district faces the following challenges :- Low participation in planning and budgeting by the community, inadequate skilled personnel to handle planning at lower local Governments, lack of ready markets for the agricultural produce, lack of value addition to the agricultural produce leading to lower prices, the migratory nature of the population of the people of Kalangala leading to YLP recovery funds very hard to achieve, lack of remand hoe for juvenile, insufficient revenue to facilitate activities of the council, the allocation formula used by government to allocate funds to districts does not favor kalangala since it considers land area instead of surface area yet kalangala is full of water only 4% of the total kalangala area is land the rest is water mass., Hard to reach allowance is given to staff in the island sub counties only and those at the district and town council are ignored - it should be noted that staff at district risk more because it is these staffs who deliver services, carry out monitoring in these islands hence risking their lives even more, High costs of service delivery, Lack of tax education, closure of landing sites due to illegal fishing, very high mobility of the people we serve, hard to reach population, inadequate wage release for education department and inadequate staff for agricultural extension

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	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	1,276,413	341,533	1,379,547
Advertisements/Bill Boards	13,000	3,250	10,000
Animal & Crop Husbandry related Levies	255,730	93,933	308,497
Application Fees	16,017	4,004	0
Business licenses	76,702	19,176	76,703
Inspection Fees	100,000	28,000	98,000
Land Fees	7,000	1,750	0
Local Hotel Tax	17,805	4,451	17,805
Local Services Tax	65,965	16,491	71,965
Market /Gate Charges	12,400	3,100	12,400
Miscellaneous receipts/income	120,000	38,978	0

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Other Fees and Charges	43,917	17,432	3,179
Other licenses	4,450	1,113	0
Park Fees	440,860	87,190	444,760
Property related Duties/Fees	10,500	0	10,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	600	0	600
Registration of Businesses	4,000	800	16,671
Reimbursements by other bodies	0	0	140,000
Rent & rates – produced assets – from other govt. units	0	0	9,468
Rent & rates – produced assets – from private entities	9,467	2,367	0
Royalties	0	0	81,000
Sale of non-produced Government Properties/assets	78,000	19,500	78,000
2a. Discretionary Government Transfers	2,075,727	1,060,632	2,098,662
District Discretionary Development Equalization Grant	119,870	79,914	118,445
District Unconditional Grant (Non-Wage)	394,563	197,281	418,883
District Unconditional Grant (Wage)	1,448,885	724,442	1,448,885
Urban Discretionary Development Equalization Grant	16,742	11,161	16,891
Urban Unconditional Grant (Non-Wage)	29,291	14,646	29,183
Urban Unconditional Grant (Wage)	66,376	33,188	66,376
2b. Conditional Government Transfer	10,515,161	5,904,443	11,168,350
Sector Conditional Grant (Wage)	6,369,652	3,184,826	6,426,837
Sector Conditional Grant (Non-Wage)	864,271	360,010	1,070,538
Sector Development Grant	2,202,582	1,468,388	2,066,759
Transitional Development Grant	29,802	19,868	19,802
General Public Service Pension Arrears (Budgeting)	693,849	693,849	0
Pension for Local Governments	220,045	110,023	302,388
Gratuity for Local Governments	134,960	67,480	1,282,026
2c. Other Government Transfer	1,046,390	417,087	813,359
Uganda Road Fund (URF)	746,390	407,653	684,359
Youth Livelihood Programme (YLP)	300,000	9,434	129,000
3. External Financing	7,736,000	588,044	1,930,000
Rakai Health Sciences Programme (RHSP)	0	0	1,000,000
Global Fund for HIV, TB & Malaria	1,600,000	379,142	600,000
Global Alliance for Vaccines and Immunization (GAVI)	150,000	82,580	150,000
United Nations Expanded Programme on Immunisation (UNEPI)	180,000	126,321	180,000
Iceland International Development Agency (ICEIDA)	5,806,000	0	0
Total Revenues shares	22,649,691	8,311,739	17,389,918

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i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

By the end of quarter one, the district received 341,533,000 Uganda shillings under locally raised revenues. It registered an over performance of 27% performance from the budgeted 25% for that quarter. this was due to increase and implementation of district revenue enhancement strategy.

Central Government Transfers

Discretionary Government Transfers was 530,316,000 at an over performance of 26% compared to the 25% , there was a slight increase in the remittances received by the district by 1%. Conditional Government Transfers performed was 3,371,272,000 at an over performance of 32%, 7% increase from the 25%, Other Government transfers was 128,060,000 at an under performance of 12% and this was mainly due to transfer of YLP funds to the center yet the district had budged for them and also failure to get viament for road fund after poor budgeting.

External Financing

External funding was 320,852,000 at an under performance of 4%, this was because ICEIDA which was the main donor the district had did not release funds in the first quarter for Education department and hence the only funds that came in to the district was mainly for health sector,

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Locally raised revenues increased is expected to increase from 1,276.413 millions to 1,432,525 millions at a percentage increase of 10% . this is expected so because of the vigilance in implementing the Revenue enhancement strategy and expected increase in crop and aother animal related levies, expected 140 millions from reimbursable from BIDCO, and tax from royalties,

Central Government Transfers

The discretionary Government transfers is expected to slightly increase by 0.05% from 2,075.727 Billions to 2,076.747 Billions, Conditional Government Transfers is expected to slightly fall by 8% from 10,515.161 millions in FY 2019/2020 to 9,654.608 millions in FY 2020/2021. Other Government Transfers also is expected to significantly fall by 28.7% in FY 2020/2021, this due to reduction in YLP funds from 300 millions to 129 millions.

External Financing

The external funding is expected to drop drastically by 75% , from 7.736 Billions to 1.930Billions . This is so because the main donor of the district called ICEIDA which has been supporting infrastructural development in education department, its project life has ended, and thus the district has remined with funds from rakai health sciences programme only

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	1,166,280	465,983	1,362,059
District Production Services	70,595	27,927	56,138
<i>Sub- Total of allocation Sector</i>	1,236,875	493,910	1,418,197
Sector :Works and Transport			
District, Urban and Community Access Roads	842,804	169,098	779,189
District Engineering Services	13,000	0	4,000
<i>Sub- Total of allocation Sector</i>	855,804	169,098	783,189

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Sector :Tourism, Trade and Industry			
Commercial Services	81,557	16,382	65,858
<i>Sub- Total of allocation Sector</i>	81,557	16,382	65,858
Sector :Education			
Pre-Primary and Primary Education	5,194,359	706,399	1,719,627
Secondary Education	3,136,219	903,515	1,943,023
Skills Development	877,189	115,936	449,359
Education & Sports Management and Inspection	514,317	40,328	230,590
Special Needs Education	100,761	0	0
<i>Sub- Total of allocation Sector</i>	9,822,845	1,766,178	4,342,599
Sector :Health			
Primary Healthcare	6,001,741	1,442,057	5,345,428
Health Management and Supervision	0	0	79,854
<i>Sub- Total of allocation Sector</i>	6,001,741	1,442,057	5,425,282
Sector :Water and Environment			
Rural Water Supply and Sanitation	365,755	213,499	529,783
Urban Water Supply and Sanitation	0	1,150	0
Natural Resources Management	247,730	91,084	263,062
<i>Sub- Total of allocation Sector</i>	613,486	305,733	792,845
Sector :Social Development			
Community Mobilisation and Empowerment	453,779	65,170	321,552
<i>Sub- Total of allocation Sector</i>	453,779	65,170	321,552
Sector :Public Sector Management			
District and Urban Administration	2,479,037	569,066	3,083,568
Local Statutory Bodies	464,669	109,454	475,935
Local Government Planning Services	194,982	56,110	230,734
<i>Sub- Total of allocation Sector</i>	3,138,688	734,630	3,790,237
Sector :Accountability			
Financial Management and Accountability(LG)	367,427	103,180	387,138
Internal Audit Services	77,490	15,372	63,020
<i>Sub- Total of allocation Sector</i>	444,917	118,552	450,159

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			

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Recurrent Revenues	2,107,943	1,336,837	2,991,479
District Unconditional Grant (Non-Wage)	60,329	90,450	76,329
District Unconditional Grant (Wage)	340,573	203,475	347,813
General Public Service Pension Arrears (Budgeting)	693,849	693,849	0
Gratuity for Local Governments	134,960	67,480	1,282,026
Locally Raised Revenues	103,262	78,965	137,589
Multi-Sectoral Transfers to LLGs_NonWage	488,548	76,002	778,959
Multi-Sectoral Transfers to LLGs_Wage	66,376	16,594	0
Pension for Local Governments	220,045	110,023	302,388
Urban Unconditional Grant (Wage)	0	0	66,376
Development Revenues	371,095	158,502	92,089
District Discretionary Development Equalization Grant	4,994	3,189	5,000
Multi-Sectoral Transfers to LLGs_Gou	356,101	148,646	87,089
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	2,479,037	1,495,339	3,083,568
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	406,949	207,490	414,189
Non Wage	1,700,993	232,055	2,577,290
Development Expenditure			
Domestic Development	371,095	129,521	92,089
External Financing	0	0	0
Total Expenditure	2,479,037	569,066	3,083,568

Narrative of Workplan Revenues and Expenditure

The department expects to receive recurrent revenues to a tune of 2,212,521,000 compared to 1,553,018,000 shillings for the current financial year 2019/2020 at a percentage increase of 42% and this is because of the provided budget for government gratuity to a tune of 1,282,026. Local revenue will increase from 103,262,0000 shillings to 137,589,000 shillings at a percentage increase of 33% , this is due intensifying of revenue enhancement strategies to all sub county and direct taxes collected by the district, there will be an increase in pension from 220,045,000 shillings to 302,388,000 at a percentage increase of 37%. There will be an increase in wage at a percentage of 27%, this is due to promotions and recruitments of new staff. Development revenues will reduce from 14,994,000 to 5,000,000 shillings at a percentage decrease of 66%, this is due to non-remittance of transitional grant.

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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	367,427	141,655	387,138
District Unconditional Grant (Non-Wage)	20,000	10,000	22,000
District Unconditional Grant (Wage)	187,272	84,880	204,983
Locally Raised Revenues	160,155	46,775	160,155
Development Revenues	0	0	0
N/A			
Total Revenues shares	367,427	141,655	387,138
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	187,272	84,880	204,983
Non Wage	180,155	18,300	182,155
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	367,427	103,180	387,138

Narrative of Workplan Revenues and Expenditure

The work plan revenue and expenditures are administration 35,054,000 LR and 7,000,000 unconditional non wage, Revenue 94,328,000 LR and 7,000,000 unconditional non wage, Budget 8,000,000LR, Expenditure 11,291,000 LR and 600,000 unconditional non wage, Accounting 1,1482,000 LR and 7,400,000 unconditional non wage

Vote :515 Kalangala 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	464,669	215,775	475,935
District Unconditional Grant (Non-Wage)	120,841	37,978	120,841
District Unconditional Grant (Wage)	200,434	100,217	211,700
Locally Raised Revenues	143,394	77,581	143,394
Development Revenues	0	0	0
N/A			
Total Revenues shares	464,669	215,775	475,935
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	200,434	73,083	211,700
Non Wage	264,235	36,370	264,235
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	464,669	109,454	475,935

Narrative of Workplan Revenues and Expenditure

THE REVENUE HAS REMAINED THE SAME INSPITE OF ADDITIONAL EXPENDITURE, LIKE IN SALARY,

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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	1,171,228	574,913	1,204,924
District Unconditional Grant (Non-Wage)	1,000	234	2,000
District Unconditional Grant (Wage)	19,385	8,552	17,245
Locally Raised Revenues	18,589	0	15,589
Sector Conditional Grant (Non-Wage)	258,424	129,212	296,260
Sector Conditional Grant (Wage)	873,830	436,915	873,830
Development Revenues	65,647	43,762	213,273
District Discretionary Development Equalization Grant	9,737	6,489	0
Sector Development Grant	55,910	37,273	213,273
Total Revenues shares	1,236,875	618,675	1,418,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	893,215	378,135	891,075
Non Wage	278,013	72,013	313,849
Development Expenditure			
Domestic Development	65,647	43,762	213,273
External Financing	0	0	0
Total Expenditure	1,236,875	493,910	1,418,197

Narrative of Workplan Revenues and Expenditure

The sector is expected to receive 1,418,197,225/= compared to the budget of the financial year 2019/2020 (1,226,464,960/=) which is a budget increase by 15.57%. This is due to the increase in in the sector conditional grant - Non Wage by 15.56%, and an increase of the sector conditional development budget by 349.5%. The District UN-conditional - Non wage component was also increased by 100%. The budget for locally raised revenue was reduced by 16.1% and District UN-conditional - Wage by 11.04% respectively. The big proportion of the expenditure is expected on the wage bill i.e 72.8% followed by the recurrent budget which is 22.6%. The sector is not expecting to receive Discretionary Devt & Equalization Grant.

Vote :515 Kalangala 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	3,358,156	1,663,783	3,422,124
District Unconditional Grant (Non-Wage)	12,000	0	10,000
Locally Raised Revenues	18,589	0	46,589
Sector Conditional Grant (Non-Wage)	117,132	58,566	155,099
Sector Conditional Grant (Wage)	3,210,435	1,605,218	3,210,435
Development Revenues	2,643,585	1,053,654	2,003,159
District Discretionary Development Equalization Grant	30,000	10,000	0
External Financing	1,930,000	587,931	1,930,000
Sector Development Grant	683,585	455,723	73,159
Total Revenues shares	6,001,741	2,717,437	5,425,282
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,210,435	1,379,787	3,210,435
Non Wage	147,721	35,282	211,688
Development Expenditure			
Domestic Development	713,585	26,988	73,159
External Financing	1,930,000	0	1,930,000
Total Expenditure	6,001,741	1,442,057	5,425,282

Narrative of Workplan Revenues and Expenditure

The departmental of Health Annual budget for the Financial Year 2020/2021 is budgeted at UGX 5,997,740,955 of which salaries constitute the biggest percentage(up to 54%) of the annual budget. Donor funds for activities under HIV/AIDS and immunization services come second with 32% of the budget, closely followed by PHC Development funds at 11%.. Recurrent funds constitute only a paltry 3% of our planned budget. On Expenditures, most of our funds will be for payment of salaries of health workers which will be done timely and by 28th of every month. In addition, implementation of HIV and AIDS activities will also constitute a bigger proportion of our time as Health Workers. . A significant proportion of the donor funds will also be used to offer immunization services with funding from GAVI and UNEPI and UNICEF. These funds will help in scaling up immunization services to the under privileged child in a Reach every District Reach Every Child cascade.

Vote :515 Kalangala 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	2,800,760	1,302,100	2,921,907
District Unconditional Grant (Non-Wage)	6,000	0	6,000
District Unconditional Grant (Wage)	64,620	15,155	56,491
Locally Raised Revenues	12,000	0	15,000
Sector Conditional Grant (Non-Wage)	432,754	144,251	501,845
Sector Conditional Grant (Wage)	2,285,387	1,142,693	2,342,571
Development Revenues	7,022,084	810,723	1,420,692
External Financing	5,806,000	0	0
Locally Raised Revenues	0	0	25,144
Sector Development Grant	1,216,084	810,723	1,395,548
Total Revenues shares	9,822,845	2,112,823	4,342,599
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,350,007	1,049,792	2,399,062
Non Wage	450,754	144,204	522,845
Development Expenditure			
Domestic Development	1,216,084	572,182	1,420,692
External Financing	5,806,000	0	0
Total Expenditure	9,822,845	1,766,178	4,342,599

Narrative of Workplan Revenues and Expenditure

The Total budget of the FY 2020/21 will be Ugx 4,342,598,990, 99.85% of these funds will come from the centre where as only 0.15% will be raised locally. The wage bill will take 58%, 11% will be spent on non-wage where as 30.7% of the entire budget will be used to finance developmental projects.

Vote :515 Kalangala 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	855,804	170,646	783,189
District Unconditional Grant (Non-Wage)	6,000	0	2,000
District Unconditional Grant (Wage)	96,414	48,207	94,830
Locally Raised Revenues	7,000	0	2,000
Other Transfers from Central Government	746,390	122,439	684,359
Development Revenues	0	0	0
N/A			
Total Revenues shares	855,804	170,646	783,189
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	96,414	46,658	94,830
Non Wage	759,390	122,439	688,359
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	855,804	169,098	783,189

Narrative of Workplan Revenues and Expenditure

The District expect to receive UGX 684.4M from URF for Roads related works, and UGX 2M from Local Revenue and 2M from unconditional grant for Repairs of the District Building

Vote :515 Kalangala 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	98,950	52,641	125,201
District Unconditional Grant (Non-Wage)	8,000	14,418	2,000
District Unconditional Grant (Wage)	54,716	23,106	54,000
Locally Raised Revenues	6,000	0	2,000
Sector Conditional Grant (Non-Wage)	30,234	15,117	67,201
Development Revenues	266,805	177,870	404,582
Sector Development Grant	247,003	164,669	384,780
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	365,755	230,511	529,783
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,716	23,106	54,000
Non Wage	44,234	13,673	71,201
Development Expenditure			
Domestic Development	266,805	177,870	404,582
External Financing	0	0	0
Total Expenditure	365,755	214,649	529,783

Narrative of Workplan Revenues and Expenditure

The sector shall concentrate on Construction of new WATSAN facilities, Rehabilitation of existing old ones and monitor water quality

Vote :515 Kalangala 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	247,730	95,769	263,062
District Unconditional Grant (Non-Wage)	13,000	3,379	13,000
District Unconditional Grant (Wage)	183,251	91,626	199,093
Locally Raised Revenues	49,951	0	44,951
Sector Conditional Grant (Non-Wage)	1,528	764	6,017
Development Revenues	0	0	0
N/A			
Total Revenues shares	247,730	95,769	263,062
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	183,251	86,691	199,093
Non Wage	64,479	4,393	63,968
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	247,730	91,084	263,062

Narrative of Workplan Revenues and Expenditure

The department revenues increased slightly by 10% compared to 2019-2020. This was due to increase in the wage as a result of implementing the science policy.

Vote :515 Kalangala 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	453,779	358,721	321,552
District Unconditional Grant (Non-Wage)	7,580	0	10,580
District Unconditional Grant (Wage)	112,973	56,487	128,842
Locally Raised Revenues	18,000	0	18,000
Other Transfers from Central Government	300,000	294,622	129,000
Sector Conditional Grant (Non-Wage)	15,226	7,613	35,129
Development Revenues	0	0	0
N/A			
Total Revenues shares	453,779	358,721	321,552
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	112,973	55,743	128,842
Non Wage	340,806	9,427	192,709
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	453,779	65,170	321,552

Narrative of Workplan Revenues and Expenditure

Total revenue shares for the department is expected to fall by 61% compared to the current financial year from 453.779 millions to 172.744 millions , this is due to transfer of YLP to be administered at the centre. sector conditional grant will remain constant, un conditional grant will rise by 39% from 7.580 millions to 10.580 millions. wage will increase by 10% from 112.973 millions to 128.842 millions.and locally raised revenues will remain constant at 18 millions.

Vote :515 Kalangala 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	190,044	59,328	183,487
District Unconditional Grant (Non-Wage)	60,000	12,000	72,621
District Unconditional Grant (Wage)	91,172	45,586	71,995
Locally Raised Revenues	38,871	1,742	38,871
Development Revenues	4,938	0	47,247
District Discretionary Development Equalization Grant	4,938	0	43,247
Locally Raised Revenues	0	0	4,000
Total Revenues shares	194,982	59,328	230,734
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	91,172	42,611	71,995
Non Wage	98,871	13,499	111,492
Development Expenditure			
Domestic Development	4,938	0	47,247
External Financing	0	0	0
Total Expenditure	194,982	56,110	230,734

Narrative of Workplan Revenues and Expenditure

The total revenue shares is expected to increase by 12% from 194.982 millions to 219,872 millions of this, DDEG will increase by 91% from 4.938 millions to 44.996 millions. wage will fall by 21% from 91.172 millions to 71.995 millions District unconditional grant non wage will fall by 1% and locally raised revenues will remain constant.

Vote :515 Kalangala 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	77,490	22,955	63,020
District Unconditional Grant (Non-Wage)	14,000	3,500	16,000
District Unconditional Grant (Wage)	53,490	19,455	32,020
Locally Raised Revenues	10,000	0	15,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	77,490	22,955	63,020
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,490	11,872	32,020
Non Wage	24,000	3,500	31,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	77,490	15,372	63,020

Narrative of Workplan Revenues and Expenditure

Total revenue allocated dropped by 18.6% due to drop in wage allocation which dropped from shs 53,490,000 in current financial year to shs 32,020,476 allocated for 2020/2021 financial year.

However, revenue allocation from unconditional grant non wage and locally raised revenue increased by 29%; from shs 24 millions in the current year to shs 31 millions for 2020/2021.

Expenditures increased for nn wage and dropped for wage in the same ratios as above.

Vote :515 Kalangala 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	81,557	28,068	65,858
District Unconditional Grant (Non-Wage)	8,000	11,146	7,000
District Unconditional Grant (Wage)	44,584	12,435	29,872
Locally Raised Revenues	20,000	0	20,000
Sector Conditional Grant (Non-Wage)	8,973	4,487	8,986
Development Revenues	0	0	0
N/A			
Total Revenues shares	81,557	28,068	65,858
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,584	12,435	29,872
Non Wage	36,973	3,947	35,986
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	81,557	16,382	65,858

Narrative of Workplan Revenues and Expenditure

The department expects to receive sector conditional grant = 11 millions compared to 8.973 million in 2019/20 at an increase of 22%. Local revenue will remain constant at 20,000,000, District unconditional Grant of 4.980 millions to 8 million at a percentage increase of 60%. and wages will fall from 44.584 millions to 29,871,768 at percentage fall of 33% because some staff have not been recruited

The department expects to spend the above funds in the following sectors to improve service delivery:- Trade development=2,486,000, Enterprise development=3,501,764, Market linkages= 7,000,000, Cooperative mobilizations=10,000,000, Tourism development=8,992,618, industrial development=2,000,000 and sector management and monitoring=2,000,000.

Vote :515 Kalangala District

FY 2020/21
