

Vote :517 Kamuli 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 :

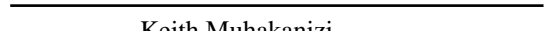


Namanda Elizabeth - Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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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 :517 Kamuli 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	539,177	180,519	545,891
Discretionary Government Transfers	4,378,316	2,305,475	4,425,320
Conditional Government Transfers	34,190,658	16,873,773	38,400,963
Other Government Transfers	1,005,347	527,739	1,215,403
External Financing	3,018,349	842,869	1,089,773
Grand Total	43,131,848	20,730,375	45,677,350

Revenue Performance by end of December of the Running FY

Kamuli District had a total annual budget of Shs. 43,131,848,000 for FY 2019/20. By the end of Quarter 2 the district had received a total of Shs. 20,730,375,000 giving a 48% revenue performance. Details of revenue performance by category :- Local Revenue 33%; Discretionary transfers 53%; Conditional Government transfers 49%; Other Government transfers 52% and External Financing 28%

Planned Revenues for next FY

The district projected total revenue for FY 2020/21 is shs.45,677,350,000 compared to shs. 43,131,848,000 for FY 2019/20. This is an increment of 5.9% which is mainly due to an increment of 12.3% on conditional grants especially in Health , Education and water coupled with a 63.9% reduction in external financing as a result of reduced funding from UNICEF. Most of the other revenue sources have not changed significantly compared to the levels of FY 2019/20.

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	5,542,995	2,808,520	5,591,319
Finance	500,445	219,643	500,261
Statutory Bodies	911,891	437,295	915,404
Production and Marketing	1,736,097	891,904	2,290,383
Health	8,849,317	4,174,171	9,670,272
Education	21,055,119	10,028,006	22,405,177
Roads and Engineering	1,451,868	865,479	1,584,419
Water	748,041	493,853	1,265,145
Natural Resources	232,591	109,730	296,904
Community Based Services	1,659,091	476,469	690,605
Planning	289,001	132,249	307,330
Internal Audit	101,053	46,147	101,054

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Trade, Industry and Local Development	54,338	27,169	59,077
Grand Total	43,131,848	20,710,634	45,677,350
<i>o/w: Wage:</i>	<i>25,764,817</i>	<i>12,882,409</i>	<i>26,972,884</i>
<i>Non-Wage Recurrent:</i>	<i>11,694,538</i>	<i>5,232,484</i>	<i>12,754,650</i>
<i>Domestic Devt:</i>	<i>2,654,143</i>	<i>1,766,273</i>	<i>4,860,044</i>
<i>External Financing:</i>	<i>3,018,349</i>	<i>829,469</i>	<i>1,089,773</i>

Expenditure Performance by end of December FY 2019/20

The total cumulative expenditure was shs. 18,502,767,000 which was 43% of the annual budget as detailed by category:- The cumulative expenditure for wage was Shs. 12,237,379,000 which was 47% of the annual budget with the under-performance being unspent wage for staff not yet recruited or not accessed the payroll. Non wage expenditure was Shs. 4,692,904,000 which was 40% of the annual budget with the under- performance being due to delayed procurement process. Gou development expenditure was Shs. 814,061,000 which was only 31% of the annual budget with the under performance being due to delayed procurement process and award of contracts resulting in delayed implementation while expenditure for external financing was shs.760,523,000 which was 25% of the annual budget due to receiving for only Q2.

Planned Expenditures for the FY 2020/21

The projected revenue for FY 2020/21 is shs. 45,677,350,000 which is an increase as compared to Shs. 43,131,848,000 for FY2019/20 which has led to a corresponding increase in total planned expenditure mainly affecting departments whose revenues have been affected. The allocation to administration has been reduced mainly due to a reduction in gratuity coupled with a provision of 185m= towards completion of new administration block, Production has been increased as additional development funding for irrigation, Health expenditure has increased due increased PHC non wage for all Health facilities, additional funding for upgrade of HC II to HC III coupled with a significant reduction in donor funding from UNICEF. education has has increased due to salary enhancement and increased capitation while Community Based Services department has been reduced due to a reduction in donor funding from UNICEF coupled with a reduction in other government transfers due the policy shift by MoGLSD sending YLP/UWEP funds to beneficiary groups directly instead of channeling through the district accounts.

Medium Term Expenditure Plans

Construction of staff houses in hard to stay schools and health facilities, School inspection of all primary schools in the district, Procurement of desks for primary schools, Construction of Pit latrines, Implementing government support to Primary schools under UPE, EMIS management, Procurement and distribution of drugs and sundries, Construction / renovation of health units, Health education, Routine and periodic maintenance of the district, urban and community access roads, Road rehabilitation, enhance local revenue collections, Provision of improved stocking materials, improvement of incomes for Women, Youths and PWDs, Improve working environment by completion of the new Administration block, improving land tenure through facilitation of titling of both public and private land

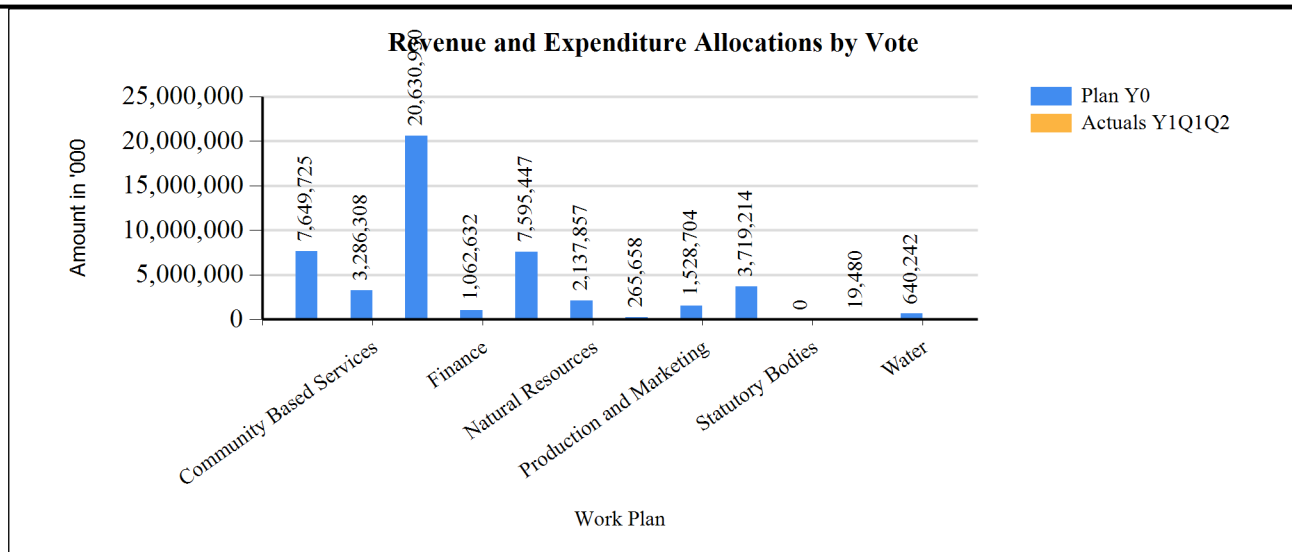
Challenges in Implementation

Understaffing in some departments thus affecting the performance of the departments, Inadequate transport in most of the departments which affects field related activities, Long procurement process resulting in delayed implementation, inadequate staff houses which affects the attendance and effectiveness of teachers and health workers who have to travel long distances to places of work, heavy rains affecting the roads , Poor local revenue collection which affects activities which are not funded from the centre.

G1: Graph on the revenue and expenditure allocations by Department

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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	539,177	180,519	545,891
Animal & Crop Husbandry related Levies	10,740	2,560	10,740
Application Fees	35,000	172	35,000
Business licenses	40,500	37,051	47,214
Land Fees	45,714	0	15,000
Local Services Tax	184,751	72,763	184,751
Market /Gate Charges	54,210	50,372	54,210
Miscellaneous receipts/income	82,002	11,428	48,216
Occupational Permits	11,500	0	6,500
Other Fees and Charges	48,000	2,554	30,000
Park Fees	6,000	0	4,000
Property related Duties/Fees	10,260	3,619	10,260
Royalties	0	0	100,000
Sale of non-produced Government Properties/assets	10,500	0	0
2a. Discretionary Government Transfers	4,378,316	2,305,475	4,425,320
District Discretionary Development Equalization Grant	697,899	465,266	724,796
District Unconditional Grant (Non-Wage)	1,063,262	531,631	1,083,369
District Unconditional Grant (Wage)	2,617,156	1,308,578	2,617,156
2b. Conditional Government Transfer	34,190,658	16,873,773	38,400,963
Sector Conditional Grant (Wage)	23,147,662	11,573,831	24,355,728
Sector Conditional Grant (Non-Wage)	5,170,974	1,976,283	6,209,268

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Sector Development Grant	1,921,710	1,281,140	4,110,413
Transitional Development Grant	29,802	19,868	19,802
General Public Service Pension Arrears (Budgeting)	80,570	80,570	0
Salary arrears (Budgeting)	44,223	44,223	0
Pension for Local Governments	2,702,378	1,351,189	2,904,206
Gratuity for Local Governments	1,093,340	546,670	801,547
2c. Other Government Transfer	1,005,347	527,739	1,215,403
Support to PLE (UNEB)	40,000	30,220	40,000
Uganda Road Fund (URF)	965,347	497,519	1,114,359
Uganda Women Entrepreneurship Program(UWEP)	0	0	20,972
Support to Production Extension Services	0	0	40,072
3. External Financing	3,018,349	842,869	1,089,773
United Nations Children Fund (UNICEF)	3,018,349	842,869	1,089,773
Total Revenues shares	43,131,848	20,730,375	45,677,350

Vote :517 Kamuli District**FY 2020/21**

i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

The total local revenue out-turn by the end of second quarter was shs. 180,519,000 which constituted a 33% revenue performance of the annual budget. this was below the expected 50% which was attributed to an advance release of 25% by Ministry of Finance under the new funding policy .There was no release for quarter two due to delayed district reimbursement of remittance of quarter one release to Ministry of finance which was a precondition for quarter 2 release.

Central Government Transfers

The central government transfers performed at 45.7% of the annual budget which was an under-performance .This was due to development grants which performed at 67% as per policy by the Ministry of Finance releasing 100% by third quarter. The Education sector non wage grant was also at 33% because terms are released termly rather quarterly as per policy and therefore no release in quarter 2. All other grants performed at 50% as expected.

External Financing

There was no external financing received by end of first quarter which was due delays in processes required before funds are released. Only quarter 2 was received which 28% of the annual budget.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The local revenue projection for FY 2020/21 is Shs. 545,891,000 which almost the same as for FY 2019/20. This is due to the fact that there no significant policy shifts on local revenue collection and also is bound to be affected by the impending electioneering period.

Central Government Transfers

The projected central government transfers for FY 2020/21 is shs. 44,041,686,000 compared to shs. 39,574,321,000 for FY 2019/20 which reflects an increase of 10.1% . This is mainly as a result of increment in Production, Health, Education and water.

External Financing

The external financing is projected at shs. 1,089,773,000 compared to shs. 3,018,349,000 which is a very significant decrease as compared to FY 2019/20 and this reflects a reduction in funding from UNICEF which the district does not have control.

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	1,234,385	550,411	1,223,000
District Production Services	501,712	136,476	1,067,382
<i>Sub- Total of allocation Sector</i>	1,736,097	686,887	2,290,383
Sector :Works and Transport			
District, Urban and Community Access Roads	1,392,400	757,339	1,494,303
District Engineering Services	59,468	29,656	90,116
<i>Sub- Total of allocation Sector</i>	1,451,868	786,995	1,584,419
Sector :Tourism, Trade and Industry			

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Commercial Services	54,338	13,830	59,077
<i>Sub- Total of allocation Sector</i>	54,338	13,830	59,077
Sector :Education			
Pre-Primary and Primary Education	14,516,215	6,715,869	15,694,579
Secondary Education	5,149,809	2,271,191	5,646,205
Skills Development	608,309	257,760	608,309
Education & Sports Management and Inspection	780,786	185,688	456,084
<i>Sub- Total of allocation Sector</i>	21,055,119	9,430,508	22,405,177
Sector :Health			
Primary Healthcare	4,215,134	1,944,234	5,311,380
District Hospital Services	2,877,367	1,355,852	3,686,982
Health Management and Supervision	1,756,816	538,783	671,910
<i>Sub- Total of allocation Sector</i>	8,849,317	3,838,869	9,670,272
Sector :Water and Environment			
Rural Water Supply and Sanitation	748,041	66,110	1,265,145
Natural Resources Management	232,591	81,891	296,904
<i>Sub- Total of allocation Sector</i>	980,632	148,001	1,562,049
Sector :Social Development			
Community Mobilisation and Empowerment	1,659,091	419,651	690,605
<i>Sub- Total of allocation Sector</i>	1,659,091	419,651	690,605
Sector :Public Sector Management			
District and Urban Administration	5,542,995	2,488,041	5,591,319
Local Statutory Bodies	911,891	340,919	915,404
Local Government Planning Services	289,001	102,567	307,330
<i>Sub- Total of allocation Sector</i>	6,743,887	2,931,527	6,814,053
Sector :Accountability			
Financial Management and Accountability(LG)	500,445	216,629	500,261
Internal Audit Services	101,053	31,970	101,054
<i>Sub- Total of allocation Sector</i>	601,498	248,599	601,315

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	5,477,606	2,761,527	5,257,252
District Unconditional Grant (Non-Wage)	152,919	76,459	153,195

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District Unconditional Grant (Wage)	1,106,848	553,424	1,106,848
General Public Service Pension Arrears (Budgeting)	80,570	80,570	0
Gratuity for Local Governments	1,093,340	546,670	801,547
Locally Raised Revenues	133,387	36,641	133,387
Multi-Sectoral Transfers to LLGs_NonWage	163,941	72,351	158,070
Pension for Local Governments	2,702,378	1,351,189	2,904,206
Salary arrears (Budgeting)	44,223	44,223	0
Development Revenues	65,389	46,993	334,066
District Discretionary Development Equalization Grant	46,128	37,250	225,851
Multi-Sectoral Transfers to LLGs_Gou	9,261	3,076	108,215
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	5,542,995	2,808,520	5,591,319
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,106,848	542,059	1,106,848
Non Wage	4,370,757	1,910,553	4,150,404
Development Expenditure			
Domestic Development	65,389	35,428	334,066
External Financing	0	0	0
Total Expenditure	5,542,995	2,488,041	5,591,319

Narrative of Workplan Revenues and Expenditure

The projected revenue for Administration department for FY 2020/21 is Shs. 5,591,319,000 compared to Shs. 5,542,995,000 for FY 2019/20. The slight increase is mainly attributed to no provision for Salary/Pension arrears and reduced Gratuity. This is coupled with an increment of Shs. 185m= from DDEG funds for partial completion of the new District Administration block. The planned expenditure is Shs. 1,106,848,000 (19.8%) to be spent on wage, Shs. 4,150,404,000 (74.2%) on non-wage recurrent while Shs. 334,066,000 (6.0%) on development.

Vote :517 Kamuli 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	494,391	219,643	489,931
District Unconditional Grant (Non-Wage)	105,404	52,702	100,271
District Unconditional Grant (Wage)	226,556	113,278	226,556
Locally Raised Revenues	58,052	14,513	61,958
Multi-Sectoral Transfers to LLGs_NonWage	104,380	39,150	101,146
Development Revenues	6,053	0	10,331
District Unconditional Grant (Non-Wage)	0	0	5,033
Locally Raised Revenues	4,733	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,320	0	5,297
Total Revenues shares	500,445	219,643	500,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	226,556	111,768	226,556
Non Wage	267,836	104,861	263,375
Development Expenditure			
Domestic Development	6,053	0	10,331
External Financing	0	0	0
Total Expenditure	500,445	216,629	500,261

Narrative of Workplan Revenues and Expenditure

The projected revenue for Finance for FY 2020/21 is Shs. 500,261,000 compared to Shs. 500,445,000 for FY 2019/20. The slight reduction is a result of net change in allocations of local revenue and unconditional grant. The activities are largely planned to be maintained at the current levels. Of this amount Shs. 226,556,000 (45.6%) is for wage, Shs. 263,375,000 (52.6%) on non-wage and Shs. 10,331,000 (1.8%) on development.

Vote :517 Kamuli 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	911,891	437,295	915,404
District Unconditional Grant (Non-Wage)	451,063	221,656	450,863
District Unconditional Grant (Wage)	244,611	122,305	244,611
Locally Raised Revenues	114,067	28,517	114,067
Multi-Sectoral Transfers to LLGs_NonWage	102,151	64,816	105,864
Development Revenues	0	0	0
N/A			
Total Revenues shares	911,891	437,295	915,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	244,611	107,945	244,611
Non Wage	667,281	232,974	670,794
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	911,891	340,919	915,404

Narrative of Workplan Revenues and Expenditure

The Statutory Bodies department has a revenue projection for FY 2020/21 of Shs. 915,404,000 which is almost maintained at the level of FY 2019/20 because it is expected to operate at the same level. The planned expenditure is Shs. 244,611,000 to be spent on wage and Shs. 670,794,000 on non wage recurrent

Vote :517 Kamuli 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	1,567,557	779,543	1,587,781
District Unconditional Grant (Wage)	193,344	96,672	193,344
Locally Raised Revenues	2,000	500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	12,050	2,290	8,370
Other Transfers from Central Government	0	0	40,072
Sector Conditional Grant (Non-Wage)	324,729	162,365	308,561
Sector Conditional Grant (Wage)	1,035,434	517,717	1,035,434
Development Revenues	168,540	112,360	702,602
Sector Development Grant	168,540	112,360	702,602
Total Revenues shares	1,736,097	891,904	2,290,383
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,228,778	551,966	1,228,778
Non Wage	338,779	134,238	359,003
Development Expenditure			
Domestic Development	168,540	683	702,602
External Financing	0	0	0
Total Expenditure	1,736,097	686,887	2,290,383

Narrative of Workplan Revenues and Expenditure

The total projected resource envelope for FY 2020/2021 is shillings 2,290,383,000/= as compared to Shs. 1,736,097,000/= for FY 2019/20. The resource envelope has enhanced by allocation of an additional shs. 534,348,438/- to the Sector Development Grant, over and above the 2019/20 Development Budget allocation to finance the pilot Small Scale Irrigation Project (provision of water for production) and up-scaling the support to the District Priority commodities selected for Commercialization (i.e. Coffee & Dairy) value chain development.

The total planned expenditure is Shs. 2,290,383,000/=; of which Shs. 1,228,778,000/= will be spent on wages; Shs. 359,003,000/= on non wage recurrent and Shs. 702,602,000/= on development expenditure.

Vote :517 Kamuli 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	7,252,877	3,624,283	8,405,495
Locally Raised Revenues	2,000	500	2,000
Multi-Sectoral Transfers to LLGs_NonWage	5,800	1,244	13,205
Sector Conditional Grant (Non-Wage)	1,026,188	513,094	1,700,441
Sector Conditional Grant (Wage)	6,218,889	3,109,445	6,689,849
Development Revenues	1,596,440	549,888	1,264,777
District Discretionary Development Equalization Grant	70,000	40,900	20,000
External Financing	1,439,768	452,514	269,640
Multi-Sectoral Transfers to LLGs_Gou	1,960	0	0
Sector Development Grant	84,712	56,474	975,137
Total Revenues shares	8,849,317	4,174,171	9,670,272
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,218,889	2,846,070	6,689,849
Non Wage	1,033,988	512,521	1,715,646
Development Expenditure			
Domestic Development	156,672	65,322	995,137
External Financing	1,439,768	414,955	269,640
Total Expenditure	8,849,317	3,838,869	9,670,272

Narrative of Workplan Revenues and Expenditure

The Health department expects to receive Shs.9,670,272,000 for FY 2020/21. This is 9.3% increase compared to the allocation for FY 2019/20. The increment is attributed to an increase in development funds for upgrade of HC II to HC III and in non wage allocations for HFs and is coupled with a reduction in donor funding especially UNICEF and a reduction in DDEG funding. The planned expenditures are Shs. 6,689,849,000 on wages constituting 69.2 %, Shs. 1,715,646,000(17.7%) on non wage, Shs.995,137,000 (10.3%) on Gou development and Shs.269,640,000 (2.8%) on external financing.

Vote :517 Kamuli 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	19,692,565	9,242,293	20,734,414
District Unconditional Grant (Wage)	83,789	41,895	83,789
Locally Raised Revenues	12,500	3,125	12,500
Multi-Sectoral Transfers to LLGs_NonWage	7,710	1,975	6,060
Other Transfers from Central Government	40,000	30,220	40,000
Sector Conditional Grant (Non-Wage)	3,655,227	1,218,409	3,961,619
Sector Conditional Grant (Wage)	15,893,338	7,946,669	16,630,445
Development Revenues	1,362,555	785,713	1,670,763
District Discretionary Development Equalization Grant	50,000	15,868	0
External Financing	230,190	48,269	152,418
Sector Development Grant	1,082,365	721,576	1,518,345
Total Revenues shares	21,055,119	10,028,006	22,405,177
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,977,128	7,825,252	16,714,234
Non Wage	3,715,437	1,201,787	4,020,179
Development Expenditure			
Domestic Development	1,132,365	376,569	1,518,345
External Financing	230,190	26,899	152,418
Total Expenditure	21,055,119	9,430,508	22,405,177

Narrative of Workplan Revenues and Expenditure

The projected revenue for Education department for FY 2020/21 is Shs. 22,405,177,000 compared to Shs. 21,055,119,000 for FY 2019/20 which is a 6.4% due to increase in wage, non wage and development coupled with a small reduction due to reductions in donor funding and no DDEG allocations. The planned expenditures are Shs. 16,714,234,000 (74.6%) on wages, shs. 4,020,179,000 (17.9%) on non wage recurrent, Shs. 1,518,345,000 (6.8%) on Gou development and shs. 152,418,000 (0.7%) on donor development.

Vote :517 Kamuli 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	1,159,719	613,566	1,329,046
District Unconditional Grant (Wage)	149,368	74,684	149,368
Locally Raised Revenues	40,000	40,000	50,000
Multi-Sectoral Transfers to LLGs_NonWage	5,004	1,363	15,319
Other Transfers from Central Government	965,347	497,519	1,114,359
Development Revenues	292,149	251,913	255,373
Multi-Sectoral Transfers to LLGs_Gou	292,149	251,913	255,373
Total Revenues shares	1,451,868	865,479	1,584,419
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	149,368	48,516	149,368
Non Wage	1,010,351	486,566	1,179,678
Development Expenditure			
Domestic Development	292,149	251,913	255,373
External Financing	0	0	0
Total Expenditure	1,451,868	786,995	1,584,419

Narrative of Workplan Revenues and Expenditure

The roads sector has a projected total resource envelope of Shs. 1,584,419,000 for FY 2020/21 as compared to Shs. 1,451,868,000 which is an increment of 9.1%. The increment is mainly as a result of the increase in the URF when compared to the previous year. The planned expenditures are as follows:- Wage Shs. 149,368,000; non- wage recurrent Shs. 1,179,678,000 and Shs. 255,373,000 development expenditure.

Vote :517 Kamuli 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	102,147	49,923	143,764
District Unconditional Grant (Wage)	63,499	31,750	63,499
Locally Raised Revenues	4,000	1,000	4,000
Multi-Sectoral Transfers to LLGs_NonWage	300	0	0
Sector Conditional Grant (Non-Wage)	34,348	17,174	76,265
Development Revenues	645,895	443,930	1,121,381
District Discretionary Development Equalization Grant	40,000	40,000	0
External Financing	0	0	187,250
Sector Development Grant	586,093	390,729	914,329
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	748,041	493,853	1,265,145
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,499	23,272	63,499
Non Wage	38,648	13,907	80,265
Development Expenditure			
Domestic Development	645,895	28,932	934,131
External Financing	0	0	187,250
Total Expenditure	748,041	66,110	1,265,145

Narrative of Workplan Revenues and Expenditure

The water department is expected to receive a total revenue of Shs. 1,265,145,307 for FY 2020/21 as compared to Shs.748,041,000 for FY 2019/20. the increment is due to an increment in the development grant. The department plans to spend Shs.63,499,000 on wage, Shs. 80,265,397 on non-wage recurrent and Shs.1,265,145,000 on development expenditure.

Vote :517 Kamuli 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	216,591	103,730	243,453
District Unconditional Grant (Wage)	186,629	93,315	186,629
Locally Raised Revenues	9,173	2,293	0
Multi-Sectoral Transfers to LLGs_NonWage	8,198	1,826	9,821
Sector Conditional Grant (Non-Wage)	12,592	6,296	47,002
Development Revenues	16,000	6,000	53,451
District Discretionary Development Equalization Grant	16,000	6,000	13,800
Multi-Sectoral Transfers to LLGs_Gou	0	0	39,651
Total Revenues shares	232,591	109,730	296,904
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,629	67,486	186,629
Non Wage	29,962	10,405	56,824
Development Expenditure			
Domestic Development	16,000	4,000	53,451
External Financing	0	0	0
Total Expenditure	232,591	81,891	296,904

Narrative of Workplan Revenues and Expenditure

The Natural Resources department resource envelope for FY 2020/21 is projected to be UGX 296,904,000 up from UGX 232,591,000 with an increment of 27.7% which is mainly as a result of increased allocation of sector non wage for the f/year. The projected expenditures are UGX 186,629,000 to be spent on wage, UGX 56,824,000 on non-wage and UGX 53,451,000 on development.

Vote :517 Kamuli 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	313,269	148,645	325,642
District Unconditional Grant (Non-Wage)	3,600	1,800	3,600
District Unconditional Grant (Wage)	186,792	93,396	186,792
Locally Raised Revenues	6,879	1,720	6,879
Multi-Sectoral Transfers to LLGs_NonWage	17,586	2,524	11,436
Other Transfers from Central Government	0	0	20,972
Sector Conditional Grant (Non-Wage)	98,411	49,205	95,963
Development Revenues	1,345,822	327,824	364,964
External Financing	1,218,891	295,066	337,219
Multi-Sectoral Transfers to LLGs_Gou	126,931	32,758	27,745
Total Revenues shares	1,659,091	476,469	690,605
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,792	58,118	186,792
Non Wage	126,477	43,724	138,850
Development Expenditure			
Domestic Development	126,931	32,758	27,745
External Financing	1,218,891	285,051	337,219
Total Expenditure	1,659,091	419,651	690,605

Narrative of Workplan Revenues and Expenditure

The Community Based Services department has a projected revenue of Shs. 690,605,000 for FY 2020/21 as compared to Shs. 1,659,091,000 for FY 2019/20 which is a decrease of 58.4% which is a result of reduction in donor funding from UNICEF and reduced DDEG due to change in guidelines. The planned expenditures are Shs.186,792,000 to be spent on wages, Shs. 138,850,000 on non-wage, Shs. 27,745,000 on Gou development and Shs. 337,219,000 on donor development expenditures.

Vote :517 Kamuli 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	115,352	61,128	135,221
District Unconditional Grant (Non-Wage)	33,267	20,508	53,137
District Unconditional Grant (Wage)	80,393	40,197	80,393
Locally Raised Revenues	1,692	423	1,691
Development Revenues	173,649	71,121	172,109
District Discretionary Development Equalization Grant	44,149	37,500	28,863
External Financing	129,500	33,621	143,246
Total Revenues shares	289,001	132,249	307,330
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	80,393	30,928	80,393
Non Wage	34,958	19,567	54,828
Development Expenditure			
Domestic Development	44,149	18,455	28,863
External Financing	129,500	33,618	143,246
Total Expenditure	289,001	102,567	307,330

Narrative of Workplan Revenues and Expenditure

The projected resource envelope for Planning unit for FY 2020/21 is shs. 307,330,000 compared to shs. 289,001,000 for FY 2019/20 which is an increment of 6.3% mainly attributed to increment in non wage allocated to DPU for PBS operations. The planned expenditures are Shs. 80,393,000 on wage, Shs. 54,828,000 on non wage, Shs. 28,863,000 and Shs.143,246,000 on donor development.

Vote :517 Kamuli 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	101,053	46,147	101,054
District Unconditional Grant (Non-Wage)	23,066	11,533	23,066
District Unconditional Grant (Wage)	60,469	30,234	60,469
Locally Raised Revenues	17,518	4,380	17,519
Development Revenues	0	0	0
N/A			
Total Revenues shares	101,053	46,147	101,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,469	19,899	60,469
Non Wage	40,584	12,070	40,585
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	101,053	31,970	101,054

Narrative of Workplan Revenues and Expenditure

The internal Audit department expects to receive Shs. 101,054,000 for FY 2020/21 thus maintained at level of FY2019/20 given the same level of activity. The planned expenditure is Shs. 60,469,000 on wage and Shs.40,585,000 on non- wage expenditure.

Vote :517 Kamuli 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	54,338	27,169	59,077
District Unconditional Grant (Wage)	34,858	17,429	34,858
Multi-Sectoral Transfers to LLGs_NonWage	0	0	4,803
Sector Conditional Grant (Non-Wage)	19,480	9,740	19,417
Development Revenues	0	0	0
N/A			
Total Revenues shares	54,338	27,169	59,077
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,858	4,100	34,858
Non Wage	19,480	9,730	24,219
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	54,338	13,830	59,077

Narrative of Workplan Revenues and Expenditure

The projected receipts for the department for FY 2020/21 is Shs.59,077,000 compared to Shs. 54,338,000 for the previous year with the change in the resource allocation being multi-sectoral transfers. Out of this amount Shs. 34,858,000 is to be spent on salary while Shs.24,219,000 is for non -wage recurrent expenditure.

Vote :517 Kamuli District

FY 2020/21
