

Vote :519 Kanungu 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 :



KWIZERA ALEX CHIEF ADMINISTRATIVE
OFFICER/ KANUNGU

(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 :519 Kanungu 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	822,246	366,611	969,001
Discretionary Government Transfers	3,758,623	1,935,579	3,818,338
Conditional Government Transfers	30,859,817	15,486,572	33,954,192
Other Government Transfers	4,658,357	3,683,794	3,022,490
External Financing	877,539	282,849	937,539
Grand Total	40,976,582	21,755,405	42,701,559

Revenue Performance by end of December of the Running FY

The central Government transfers performed at 50% for the conditional government transfers while the Discretionary government transfers performed at 51%. The over performance was as a result of releasing the Development grants at 67%. The sector conditional grant non wage performed at 38% due to the education sector conditional grant non wage that was released at 33% as they are released on a termly basis. The rest of the Government transfers were released at 50% by the end of the second quarter. The overall external financing performed at 32% of the projected annual budget. This was because UNEPI AND UNPF did not release funds to the District. The Local revenue performing at 45%. Out of the realized funds worth 21,755,405,000, shillings 18,919,720,000 was utilized by the end of the quarter which is 87% absorption capacity. Only 62% of the Development funds were spent by the end of the second quarter. This is because some projects had just been awarded by the end of second quarter. The District utilized up to 97% of the wages. This so because the processing of filling the gaps in the Departments of health, education and administration was still ongoing.

Planned Revenues for next FY

The District projects to receive a total of 42,701,559,000 shillings for the financial year 2020/2021. The Local Revenue will contribute 2.27% to the total district budget, donors will contribute 2.20% while 95.54% of the entire budget is expected from the central government transfers. There has been an increase in the projected revenues for the financial year 2020/2021 as compared to last financial year 2019/2020 of 4.21%. This is due to increased funding from the central government due to a increased allocation of conditional Government transfers to the District. Specifically an increase in the education sector conditional grant for wage to cater for recruitment of primary teacher to atleast have a minimum of 7 teacher per school, health sector conditional grant non wage and new funding of result based financing from the Ministry of Health to strengthen monitoring and coordination as well as primary health care and the increased allocation to the wetland management grant

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	4,035,025	2,199,398	5,327,802
Finance	500,456	244,910	640,359
Statutory Bodies	827,259	377,883	992,021
Production and Marketing	1,540,897	798,494	1,890,075
Health	9,149,996	4,579,273	10,266,737

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Education	19,339,430	9,446,544	19,825,987
Roads and Engineering	1,421,676	876,509	1,400,481
Water	275,285	175,433	492,220
Natural Resources	2,734,299	2,770,210	1,110,374
Community Based Services	701,857	135,559	377,900
Planning	246,774	61,849	143,293
Internal Audit	150,738	59,981	130,804
Trade, Industry and Local Development	52,891	29,363	103,505
Grand Total	40,976,582	21,755,405	42,701,559
<i>o/w: Wage:</i>	<i>24,143,036</i>	<i>12,071,518</i>	<i>24,774,117</i>
<i>Non-Wage Recurrent:</i>	<i>10,373,751</i>	<i>4,714,659</i>	<i>13,611,684</i>
<i>Domestic Devt:</i>	<i>5,582,256</i>	<i>4,686,379</i>	<i>3,378,219</i>
<i>External Financing:</i>	<i>877,539</i>	<i>282,849</i>	<i>937,539</i>

Expenditure Performance by end of December FY 2019/20

In expenditures in departments, Out of the realized funds worth 21,755,405,000, shillings 18,919,720,000 was utilized by the end of the quarter which is 87% absorption capacity. Only 62% of the Development funds were spent by the end of the second quarter. This is because some projects had just been awarded by the end of second quarter The District utilized up to 97% of the wages. This so because the processing of filling the gaps in the Departments of health, education and administration was still ongoing. The most affected departments were education shs 926,872,000,000 was not utilized for construction of katete seed school, latrine construction and completion of classroom as they were still under evaluation level in the procurement and disposal unit and health department where shillings 452,888,000 was not utilized for construction of Kinaaba Health centre 111 and shillings 129,557,506 for rural water. The District utilized up to 93% of the wages. This so because the processing of filling the gaps in the Departments of health, education and administration is still on going.

Planned Expenditures for the FY 2020/21

The overall expenditure allocations to departments have not changed much from those of the last financial year 2019/2020. There has been a slight increase in all the departments save for departments of Roads, community based services, Planning, Audit and natural resources departments. This was due to increased allocation of salary to these department as a result of strengthening service delivery in these departments and increased sector conditional grants across the departments. The decline in other departments has been due to a reduction in funding of external financing to the planning department, policy shift under community department for transferring UWEF and YLFP funds directly to beneficiaries from the MGLSD. While a reduction in Roads was due to a reduction in the DDEG grant to the department. Notably the Administration Department has a increase of 32% as compared to the last year allocations due to increased allocation for gratuity for Local Government and pension for Local Governments as a result of increased staff retiring. The expected funds have been allocated as follows. 24,774,117,000 shillings to wages, 13,611,684,000 shillings to non wage, 3,378,219,000 to domestic development and 937,539,000 shillings to donor development

Medium Term Expenditure Plans

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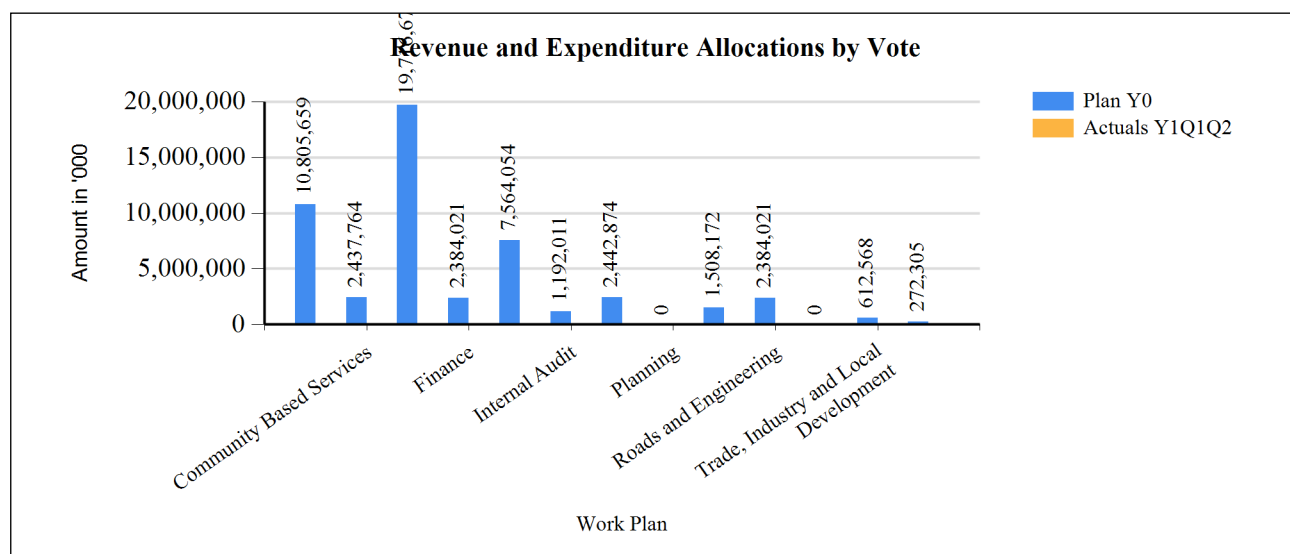
FY 2020/21

The medium term expenditure plans for 2020/2021 will be towards the theme of Industrialization, productivity for Job Creation and inclusive growth". This is in line with the theme for the third Development plan of Sustainable Modernization for inclusive growth, employment and sustainable wealth creation. In the FY 2020/2021, the District will continue to prioritize investments aimed towards; increasing production and productivity, increasing access to critical farm inputs by all farmers, improving agricultural markets and value addition of the priority commodities. Promote the 4-acre model per parish where each extension worker will be given a target of focused support to at least one parish model farmer, alongside their routine extension services to other farmers. Improving the quality of education in both Government and private schools. increase on the retention and completion rates especially for the Girl Child. The District will institute local verification strategies within communities aimed at identifying children that should be in school but are not. establishment of food and nutrition clubs in schools, churches and at every village. Exploiting the tourism potential across districts and region., improving the physical and social infrastructure in the District, improving social services. , Promotion of good health for all. Prevention of malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups

Challenges in Implementation

Inadequate accommodation for teachers and health workers, limited access of farmers to micro finance institutions (credit facilities) Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the production on a large scale discriminatory hard to reach policy that does not cater for staff in urban councils. Poor internet connectivity that affects report production and high prevalence rate of HIV/AIDS, and inadequate transport means for monitoring and supervision of government programmes, projects and activities

G1: Graph on the revenue and expenditure allocations by Department



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	822,246	366,611	969,001
Agency Fees	39,000	12,000	40,000
Animal & Crop Husbandry related Levies	5,000	1,200	5,000
Application Fees	10,000	2,760	11,001
Business licenses	40,000	16,208	127,000

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Group registration	2,000	0	0
Land Fees	0	0	16,000
Liquor licenses	1,420	900	3,000
Local Hotel Tax	16,154	9,580	18,000
Local Services Tax	185,000	76,879	190,000
Market /Gate Charges	237,116	127,700	260,000
Miscellaneous receipts/income	105,000	28,900	24,000
Other Fees and Charges	12,000	7,500	38,000
Other licenses	83,000	41,900	105,000
Park Fees	39,291	28,234	86,000
Property related Duties/Fees	14,000	5,000	16,000
Quarry Charges	4,000	1,200	5,000
Registration of Businesses	12,698	450	25,000
Sale of non-produced Government Properties/assets	16,567	6,200	0
2a. Discretionary Government Transfers	3,758,623	1,935,579	3,818,338
District Discretionary Development Equalization Grant	265,658	177,105	264,388
District Unconditional Grant (Non-Wage)	810,959	405,480	831,657
District Unconditional Grant (Wage)	1,817,905	908,953	1,826,796
Urban Discretionary Development Equalization Grant	71,945	47,963	72,420
Urban Unconditional Grant (Non-Wage)	183,942	91,971	181,953
Urban Unconditional Grant (Wage)	608,214	304,107	641,124
2b. Conditional Government Transfer	30,859,817	15,486,572	33,954,192
Sector Conditional Grant (Wage)	21,716,916	10,858,458	22,306,197
Sector Conditional Grant (Non-Wage)	4,244,468	1,625,298	5,077,172
Sector Development Grant	2,283,322	1,522,215	2,872,424
Transitional Development Grant	243,454	162,303	19,802
General Public Service Pension Arrears (Budgeting)	150,214	150,214	37,993
Salary arrears (Budgeting)	114,725	114,725	0
Pension for Local Governments	1,285,804	642,902	1,609,708
Gratuity for Local Governments	820,914	410,457	2,030,896
2c. Other Government Transfer	4,658,357	3,683,794	3,022,490
National Medical Stores (NMS)	782,000	391,000	0
Support to PLE (UNEB)	20,000	17,342	20,000
Uganda Road Fund (URF)	922,408	600,441	1,166,490
Uganda Wildlife Authority (UWA)	2,553,207	2,675,011	680,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	17,000
Youth Livelihood Programme (YLP)	380,742	0	0
Results Based Financing (RBF)	0	0	1,139,000
3. External Financing	877,539	282,849	937,539

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United Nations Children Fund (UNICEF)	450,000	125,266	450,000
United Nations Population Fund (UNPF)	138,787	0	138,787
Global Fund for HIV, TB & Malaria	0	0	60,000
World Health Organisation (WHO)	101,478	157,583	101,478
United Nations Expanded Programme on Immunisation (UNEPI)	187,274	0	187,274
Total Revenues shares	40,976,582	21,755,405	42,701,559

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i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

The overall local revenue performed up to 45% of the projected annual revenues. The under performance was due to trading licenses, agency fees, and miscellaneous receipts as the service providers had not remitted funds to the District by the end of the quarter. The agency fees are expected in the month of May during the qualification of service providers.

Central Government Transfers

The central Government transfers performed at 50% for the conditional government transfers while the Discretionary government transfers performed at 51%. The over performance was as a result of releasing the Development grants at 67%. The sector conditional grant non wage performed at 38% due to the education sector conditional grant non wage that was released at 33% as they are released on a termly basis. The rest of the Government transfers were released at 50% by the end of the second quarter. Other Government transfers performed at 79%. The over performance was because the Uganda wild life authority released all the revenue sharing funds to the District for the financial year in the second quarter as well as the Support to PLE and the supplementary budget from Uganda Road fund for the tarmac king kibiiti road in Butogota town council. However the ministry of Gender, labor and social development did not release the youth livelihood funds as earlier budgeted

External Financing

The overall external financing to the District performed at 32% of the projected annual budget. This was because UNEPI AND UNPF did not release funds to the District as they were still finalizing the funding mechanism with the District including signing of the memorandum of understanding as they operate a calendar year as opposed to Financial Year. However there was over performance for WHO for supporting immunization in the District.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The District projects to collect and spend 969,001,000 shs from Local Revenue for the Financial Year 2020/2021. There has been a slight increase of 17.84% in the revenue projections due to proper assessment of tax payers and increased economic activities in the District as a result of promoting Local Economic Development in the District

Central Government Transfers

The District Projects to collect and spend 40,795,019,000 shs from central government which accounts to 95.54% for the entire budget for the Financial year 2020/2021. There has been a slight increase of 3.87% in the projected funding from the central government due to a increased allocation of conditional Government transfers to the District. Specifically an increase in the education sector conditional grant for wage to cater for recruitment of primary teacher to atleast have a minimum of 7 teacher per school, health sector conditional grant non wage and new funding of result based financing from the Ministry of Health to strengthen monitoring and coordination as well as primary health care.

External Financing

The District projects to collect and spend 937,539,000 shs from donors which accounts to 2.20% for the entire budget for the Financial Year 2020/2021. There has been a slight increase of 6.8% in the projected funding from the external financing as Global Fund has showed commitment in funding the District as opposed to the financial year 2019/2020

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	1,340,942	650,934	1,823,504

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District Production Services	199,955	50,382	66,571
<i>Sub- Total of allocation Sector</i>	1,540,897	701,316	1,890,075
Sector :Works and Transport			
District, Urban and Community Access Roads	1,299,613	683,166	1,204,845
District Engineering Services	122,063	23,768	195,636
<i>Sub- Total of allocation Sector</i>	1,421,676	706,934	1,400,481
Sector :Tourism, Trade and Industry			
Commercial Services	52,891	18,112	103,505
<i>Sub- Total of allocation Sector</i>	52,891	18,112	103,505
Sector :Education			
Pre-Primary and Primary Education	10,454,944	4,848,653	11,439,112
Secondary Education	6,715,457	2,707,707	6,226,933
Skills Development	1,803,745	775,956	1,803,614
Education & Sports Management and Inspection	365,283	59,463	356,329
<i>Sub- Total of allocation Sector</i>	19,339,430	8,391,779	19,825,987
Sector :Health			
Primary Healthcare	5,532,067	1,972,164	5,305,186
District Hospital Services	2,225,812	1,014,552	2,055,854
Health Management and Supervision	1,392,118	481,452	2,905,698
<i>Sub- Total of allocation Sector</i>	9,149,996	3,468,168	10,266,737
Sector :Water and Environment			
Rural Water Supply and Sanitation	275,285	29,136	492,220
Natural Resources Management	2,734,299	2,725,293	1,110,374
<i>Sub- Total of allocation Sector</i>	3,009,584	2,754,429	1,602,594
Sector :Social Development			
Community Mobilisation and Empowerment	701,857	122,011	377,900
<i>Sub- Total of allocation Sector</i>	701,857	122,011	377,900
Sector :Public Sector Management			
District and Urban Administration	4,035,025	2,131,554	5,327,802
Local Statutory Bodies	827,259	317,856	992,021
Local Government Planning Services	246,774	44,207	143,293
<i>Sub- Total of allocation Sector</i>	5,109,058	2,493,617	6,463,117
Sector :Accountability			
Financial Management and Accountability(LG)	500,456	240,306	640,359
Internal Audit Services	150,738	39,848	130,804
<i>Sub- Total of allocation Sector</i>	651,194	280,154	771,163

Vote :519 Kanungu 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	3,887,335	2,131,839	4,972,070
District Unconditional Grant (Non-Wage)	58,744	29,372	70,019
District Unconditional Grant (Wage)	752,690	236,319	636,832
General Public Service Pension Arrears (Budgeting)	150,214	150,214	37,993
Gratuity for Local Governments	820,914	410,457	2,030,896
Locally Raised Revenues	46,000	10,489	57,301
Multi-Sectoral Transfers to LLGs_NonWage	371,541	233,254	349,026
Multi-Sectoral Transfers to LLGs_Wage	286,702	304,107	180,295
Pension for Local Governments	1,285,804	642,902	1,609,708
Salary arrears (Budgeting)	114,725	114,725	0
Development Revenues	147,690	67,559	355,733
District Discretionary Development Equalization Grant	31,000	20,667	11,000
Locally Raised Revenues	12,132	12,132	0
Multi-Sectoral Transfers to LLGs_Gou	104,558	34,760	344,733
Total Revenues shares	4,035,025	2,199,398	5,327,802
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,039,392	536,972	817,127
Non Wage	2,847,942	1,589,082	4,154,943
Development Expenditure			
Domestic Development	147,690	5,500	355,733
External Financing	0	0	0
Total Expenditure	4,035,025	2,131,554	5,327,802

Narrative of Workplan Revenues and Expenditure

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The administration department projects to receive and spend a total of 5,327,802,000 Shillings in the financial year 2020/2021 which is 12.47 % of the total projected District Budget worth 42,701,559,000 shillings. There has been an increase in revenue allocations to the department of 32% as compared to the last year allocations due to increased allocation for gratuity for Local Government and pension for Local Governments as a result of increased staff retiring. Shillings 817,127,000 will be spent as wage, shillings 4,154,943,000 will be spent as non wage while shillings 355,733,000 will be spent as domestic development

Vote :519 Kanungu 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	500,456	244,910	640,359
District Unconditional Grant (Non-Wage)	66,761	33,381	66,760
District Unconditional Grant (Wage)	245,600	129,371	212,998
Locally Raised Revenues	25,814	10,454	25,815
Multi-Sectoral Transfers to LLGs_NonWage	150,281	71,705	233,605
Multi-Sectoral Transfers to LLGs_Wage	12,000	0	101,181
Development Revenues	0	0	0
N/A			
Total Revenues shares	500,456	244,910	640,359
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	257,600	128,622	314,179
Non Wage	242,856	111,683	326,180
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	500,456	240,306	640,359

Narrative of Workplan Revenues and Expenditure

The Finance department projects to receive and spend a total of 640,155,000 Shillings in the financial year 2020/2021 which is 1.50 % of the total projected district budget worth 42,701,559,000 shillings. There has been a slight increase in revenue allocations to the department of 27.99% as compared to the last year allocations due to increased allocation of the non wage in sub counties to intensify on revenue collection, management at both the District, sub counties and Urban Councils as well as due to increase wage allocation for urban councils to recruit all finance staff in the 4 town councils .Shillings 314,179,000 will be spent as wage while shillings 326,180,000 will be spent as non wage

Vote :519 Kanungu 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	827,259	377,883	992,021
District Unconditional Grant (Non-Wage)	408,166	204,083	414,805
District Unconditional Grant (Wage)	209,997	107,299	256,721
Locally Raised Revenues	112,406	28,101	117,695
Multi-Sectoral Transfers to LLGs_NonWage	96,690	38,400	202,800
Development Revenues	0	0	0
N/A			
Total Revenues shares	827,259	377,883	992,021
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,997	107,285	256,721
Non Wage	617,262	210,571	735,300
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	827,259	317,856	992,021

Narrative of Workplan Revenues and Expenditure

The statutory bodies department projects to receive and spend a total of 992,021,000 Shillings in the financial year 2020/2021 which is 2.33 % of the total projected District budget worth 42,650,458,000 shillings. There has been a slight increase in revenue allocations to the department of 19.91% as compared to the last year allocations due to an increase in the allocation of wage and multi-sectoral transfers to the department to cater for increase recruitment of staff in urban councils and sub counties. Overall shillings 256,721,000 has been allocated to wages while, 735,300,000 shillings has been allocated to Non-wage

Vote :519 Kanungu 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	1,365,122	681,311	1,355,539
District Unconditional Grant (Wage)	0	0	8,256
Locally Raised Revenues	9,000	3,750	9,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
Sector Conditional Grant (Non-Wage)	359,183	179,591	337,144
Sector Conditional Grant (Wage)	995,940	497,970	995,940
Urban Unconditional Grant (Wage)	0	0	5,200
Development Revenues	175,775	117,183	534,537
Multi-Sectoral Transfers to LLGs_Gou	22,725	15,150	0
Sector Development Grant	153,049	102,033	534,537
Total Revenues shares	1,540,897	798,494	1,890,075
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	995,940	481,804	1,009,395
Non Wage	369,183	176,166	346,144
Development Expenditure			
Domestic Development	175,775	43,346	534,537
External Financing	0	0	0
Total Expenditure	1,540,897	701,316	1,890,075

Narrative of Workplan Revenues and Expenditure

The production department projects to receive and spend a total of 1,890,075,000 Shillings in the financial year 2020/2021 which is 4.43 % of the total projected District Budget worth 42,701,559,000 shillings. There has been a slight increase in revenue allocations to the department of 22.66 as compared to the last year allocations due to increased allocation of sector grant non wage and sector development grant to cater for the implementation of model farmers in every parish and nuclear farmers in every sub county as well as funding for parish chiefs to collect agricultural statistics in their respective parishes. Shillings 1009,395,000 will be spent as wage, shillings 346,144,000 will be spent as non wage while shillings 534,537,000 will be spent as domestic development

Vote :519 Kanungu 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	7,676,595	3,834,322	8,288,551
Locally Raised Revenues	10,000	1,025	10,000
Other Transfers from Central Government	782,000	391,000	1,139,000
Sector Conditional Grant (Non-Wage)	790,994	395,497	1,045,950
Sector Conditional Grant (Wage)	6,093,601	3,046,801	6,093,601
Development Revenues	1,473,401	744,950	1,978,186
District Discretionary Development Equalization Grant	0	0	59,171
External Financing	767,539	282,849	937,539
Multi-Sectoral Transfers to LLGs_Gou	26,402	9,128	0
Sector Development Grant	679,459	452,973	981,476
Total Revenues shares	9,149,996	4,579,273	10,266,737
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,093,601	2,785,045	6,093,601
Non Wage	1,582,994	395,326	2,194,950
Development Expenditure			
Domestic Development	705,862	9,213	1,040,647
External Financing	767,539	278,583	937,539
Total Expenditure	9,149,996	3,468,168	10,266,737

Narrative of Workplan Revenues and Expenditure

The Health Department projects to receive and spend a total of 10,266,737,000/= Uganda Shillings in the financial year 2020/2021 which is 24.04 % of the total projected District Budget worth 42,701,559,000 shillings. There has been an increase in revenue allocations to the department of 12.20% as compared to the last year allocations due to increased allocation of sector grant non wage and sector development grant and new funding of result based financing from the Ministry of Health to strengthen monitoring and coordination as well as primary health care. Shillings 6,093,601,113 will be spent as wage, shillings 2,194,950,000 will be spent as non wage, shillings 1,040,647,000 will be spent as domestic development while shillings 937,539,000 will be spent as donor development.

Vote :519 Kanungu 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	17,708,700	8,360,405	18,850,316
District Unconditional Grant (Non-Wage)	7,000	3,500	4,000
District Unconditional Grant (Wage)	60,157	30,079	79,497
Locally Raised Revenues	10,557	1,926	10,500
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
Other Transfers from Central Government	20,000	17,342	20,000
Sector Conditional Grant (Non-Wage)	2,981,611	993,870	3,519,663
Sector Conditional Grant (Wage)	14,627,376	7,313,688	15,216,656
Development Revenues	1,630,730	1,086,139	975,672
Multi-Sectoral Transfers to LLGs_Gou	172,144	113,749	10,526
Sector Development Grant	1,234,934	823,289	965,146
Transitional Development Grant	223,652	149,101	0
Total Revenues shares	19,339,430	9,446,544	19,825,987
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,687,533	7,285,682	15,296,153
Non Wage	3,021,167	946,829	3,554,163
Development Expenditure			
Domestic Development	1,630,730	159,268	975,672
External Financing	0	0	0
Total Expenditure	19,339,430	8,391,779	19,825,987

Narrative of Workplan Revenues and Expenditure

The education department projects to receive and spend a total of 19,825,985,000 Shillings in the financial year 2020/2021 which is 46.2 % of the total projected District budget worth 42,701,559,000 shillings. There has been a slight increase in revenue allocations to the department of 2.52% as compared to the last year allocations due to increased allocation of the sector conditional grant wage to cater for recruitment of primary teacher to atleast have a minimum of 7 teacher per school and due to increased allocation of sector conditional grant non wage to cater for increased cost of living costs in both primary and secondary education and for reminder funds to maintain the infrastructures. However there was a reduction in the domestic development as the District is not benefiting from the seed school construction as it was the case last Financial Year. Shillings 15,296,153,000 will be spent as wage, shillings 3,554,163,000 will be spent as non wage, while shillings 975,672,000 will be spent as domestic development

Vote :519 Kanungu 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	1,316,078	767,733	1,371,582
District Unconditional Grant (Non-Wage)	18,000	9,000	5,000
District Unconditional Grant (Wage)	120,456	158,292	119,248
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Wage	255,214	0	70,845
Other Transfers from Central Government	922,408	600,441	1,166,490
Development Revenues	105,598	108,776	28,899
District Discretionary Development Equalization Grant	58,011	43,688	28,899
Locally Raised Revenues	45,000	54,890	0
Multi-Sectoral Transfers to LLGs_Gou	2,587	10,198	0
Total Revenues shares	1,421,676	876,509	1,400,481
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	375,670	136,791	190,093
Non Wage	940,408	570,143	1,181,490
Development Expenditure			
Domestic Development	105,598	0	28,899
External Financing	0	0	0
Total Expenditure	1,421,676	706,934	1,400,481

Narrative of Workplan Revenues and Expenditure

The roads sector projects to receive and spend a total of 1,400,481,210 Shillings in the financial year 2020/2021 which is 3.28 % of the total projected District budget worth 42,701,559,000 shillings. There has been an increment in revenue allocations to the department of 1.8% as compared to the last year allocations due non allocation of the DDEG as it was the case in the last financial year allocations and a reduction in wage allocation for urban council staff as they transferred services and urban wage being not adequate to fill the vacant places. Shillings 190,093,000 will be spent as wage, shillings 1,181,490,000 will be spent as non wage, while shillings 28,899,000 will be spent as domestic development.

Vote :519 Kanungu 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	36,624	18,312	81,152
Sector Conditional Grant (Non-Wage)	36,624	18,312	81,152
Development Revenues	238,662	157,121	411,068
Locally Raised Revenues	2,980	0	0
Sector Development Grant	215,879	143,919	391,266
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	275,285	175,433	492,220
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	36,624	8,419	81,152
Development Expenditure			
Domestic Development	238,662	20,717	411,068
External Financing	0	0	0
Total Expenditure	275,285	29,136	492,220

Narrative of Workplan Revenues and Expenditure

The water sector projects to receive and spend a total of 492,219,533 Shillings in the financial year 2020/2021 which is 1.15 % of the total projected District budget worth 42,701,559,000 shillings. There has been an increment in revenue allocations to the department of 92% as compared to the last year allocations due an increment in the sector conditional grant development and non wage to the sector. shillings 81,151,862 will be spent as non wage, while shillings 411,068,000 will be spent as domestic development of which shillings 19,801,980 will be spent on hygiene and sanitation activities while shillings 391,266,000 will be spent on software activities for operation and maintenance and capital projects.

Vote :519 Kanungu 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	175,091	95,199	1,089,710
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	145,340	86,423	182,578
Locally Raised Revenues	23,000	5,650	23,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	79,200
Other Transfers from Central Government	0	0	680,000
Sector Conditional Grant (Non-Wage)	5,751	2,876	22,277
Urban Unconditional Grant (Wage)	0	0	101,654
Development Revenues	2,559,207	2,675,011	20,665
District Discretionary Development Equalization Grant	6,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	20,665
Other Transfers from Central Government	2,553,207	2,675,011	0
Total Revenues shares	2,734,299	2,770,210	1,110,374
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,340	66,140	363,432
Non Wage	29,751	5,059	726,277
Development Expenditure			
Domestic Development	2,559,207	2,654,094	20,665
External Financing	0	0	0
Total Expenditure	2,734,299	2,725,293	1,110,374

Narrative of Workplan Revenues and Expenditure

The Natural Resources Department projects to receive and spend a total of 1,110,374,000 Shillings in the financial year 2020/2021 which is 2.6 % of the total projected District budget worth 42,701,559,000 shillings. There has been a drastic reduction in revenue allocations to the department of 59.39% as compared to the last year allocations due decline in allocation of other Government transfers to the District. Specifically a reduction in the revenue sharing funds from Uganda wildlife authority as last year funds were released for the last two years. Shillings 363,432,000 will be spent as wage, shillings 726,277,000 will be spent as non wage while 20,665,000 will be spent as domestic development for urban physical planning

Vote :519 Kanungu 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	701,857	135,559	377,900
District Unconditional Grant (Non-Wage)	8,000	4,000	7,000
District Unconditional Grant (Wage)	192,096	96,048	214,978
Locally Raised Revenues	23,100	2,540	30,100
Multi-Sectoral Transfers to LLGs_NonWage	44,176	6,100	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	54,271
Other Transfers from Central Government	380,742	0	17,000
Sector Conditional Grant (Non-Wage)	53,743	26,871	54,550
Development Revenues	0	0	0
N/A			
Total Revenues shares	701,857	135,559	377,900
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	192,096	96,042	269,250
Non Wage	509,761	25,969	108,650
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	701,857	122,011	377,900

Narrative of Workplan Revenues and Expenditure

The Community Department projects to receive and spend a total of 377,900 Shillings in the financial year 2020/2021 which is 0.88 % of the total projected District budget worth 42,701,559,000 shillings. There has been a drastic reduction in revenue allocations to the department of 46.2% as compared to the last year allocations due non allocation of other Government transfers to the District under UWEP and YLP as it was the case in last financial year. Shillings 269,250,000 will be spent as wage while shillings 108,650,000 will be spent as non wage. The Non-wage recurrent budget will be spent on key departmental outputs as follows: Youth Council=6,546,000, Women Council= 5,018,000, Council for PWDs= 2,800,000, Council for Older Persons= 2,800,000, Labour Based Inspections= 3,000,000, Probation and Social Welfare= 5,454,000, Community Based Rehabilitation= 3,000,000, Special Grant for PWDs= 11,000,000, Integrated Community Learning for Wealth Creation=8,237,0000, Gender Mainstreaming= 3,000,000, UWEP operational =12,760,000 and Facilitation of Community Development Workers= 33,994,974 and Operations of Community Based Services = 8,000,000

Vote :519 Kanungu 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	118,040	49,360	132,293
District Unconditional Grant (Non-Wage)	59,000	29,500	79,000
District Unconditional Grant (Wage)	36,400	14,200	33,293
Locally Raised Revenues	22,640	5,660	20,000
Development Revenues	128,734	12,489	11,000
District Discretionary Development Equalization Grant	18,734	12,489	11,000
External Financing	110,000	0	0
Total Revenues shares	246,774	61,849	143,293
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,400	13,880	33,293
Non Wage	81,640	30,328	99,000
Development Expenditure			
Domestic Development	18,734	0	11,000
External Financing	110,000	0	0
Total Expenditure	246,774	44,207	143,293

Narrative of Workplan Revenues and Expenditure

The planning department projects to receive and spend a total of 143,293,000 Shillings in the financial year 2020/2021 which is 0.34 % of the total projected District budget worth 42,701,559,000 shillings. There has been a drastic reduction in revenue allocations to the department of 41.93% as compared to the last year allocations due non allocation from external financing as UNFPA stopped its funding. Shillings 33,293,000 has been allocated to wages, 99000,000 shillings to Non-wage, while 11,000,000 to domestic development Ugx.45,700,000 has been allocated District Planning management office, Ugx.11,500,000 to District planning, Ugx.6,000,000 to statistical data collection, Ugx.9,800,000 to demographic data collection, Ugx.6,000,000 to Project formulation, Ugx.10,000,000 to Development planning, Ugx.6,500,000 to Management Information system, Ugx.6,000,000 to Operational planning and Ugx.16,500,000 to Monitoring and evaluation

Vote :519 Kanungu 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	150,738	59,981	130,804
District Unconditional Grant (Non-Wage)	17,000	8,500	17,000
District Unconditional Grant (Wage)	28,840	32,340	28,842
Locally Raised Revenues	15,600	3,900	16,000
Multi-Sectoral Transfers to LLGs_NonWage	35,000	15,241	44,000
Multi-Sectoral Transfers to LLGs_Wage	54,298	0	24,962
Development Revenues	0	0	0
N/A			
Total Revenues shares	150,738	59,981	130,804
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	83,138	31,498	53,804
Non Wage	67,600	8,350	77,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	150,738	39,848	130,804

Narrative of Workplan Revenues and Expenditure

The Audit department projects to receive and spend a total of 130,804,000 Shillings in the financial year 2020/2021 which is 0.31 % of the total projected District budget worth 42,701,559,000 shillings. There has been a slight reduction in revenue allocations to the department of 13.22% as compared to the last year allocations. This is due to a reduction in local revenue allocation from the urban council due to lack of staff and a reduction in wage. Overall shillings 53,804,000 has been allocated to wage while, 77,000,000 shillings to Non-wage

Vote :519 Kanungu 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	52,891	29,363	103,505
District Unconditional Grant (Wage)	26,329	18,582	53,553
Locally Raised Revenues	10,000	2,500	10,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	11,758
Sector Conditional Grant (Non-Wage)	16,562	8,281	16,436
Urban Unconditional Grant (Wage)	0	0	11,758
Development Revenues	0	0	0
N/A			
Total Revenues shares	52,891	29,363	103,505
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,329	11,094	77,068
Non Wage	26,562	7,019	26,436
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	52,891	18,112	103,505

Narrative of Workplan Revenues and Expenditure

The trade, industry and local development department projects to receive and spend a total of 103,505,000 Shillings in the financial year 2020/2021 which is 0.24 % of the total projected District budget worth 42,701,559,000 shillings. There has been a slight increase in revenue allocations to the department of 95.69% as compared to the last year allocations due to a increased allocation wage both at the District and urban councils to cater for the recruitment of staff in the department. Overall shillings 77,068,000 has been allocated to wages while, 26,496,000 shillings allocated to Non-wage

Vote :519 Kanungu District

FY 2020/21
