

Vote :524 Kibaale 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 :



Sande Kyomya Christopher, 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 :524 Kibaale 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	627,033	244,026	530,200
Discretionary Government Transfers	3,172,085	1,628,826	3,336,804
Conditional Government Transfers	14,905,913	8,448,280	16,140,743
Other Government Transfers	2,276,483	234,684	11,163,259
External Financing	339,700	168,597	332,021
Grand Total	21,321,214	10,724,412	31,503,027

Revenue Performance by end of December of the Running FY

The total revenue out turn for the district for FY 2019/20 as at 31st December 2019 stood at 10,724,412,000 including Multi sectoral transfers to Lower Local Governments) representing 51% of the annual budget. The total revenue when decomposed per source as compared to the annual budget (per source) was as follows: Local Revenue 39%, discretionary Government Transfers 51%, conditional Government Transfers 57%, Other Government Transfers 10% and external Financing 50% of the budgeted revenue per category. Of the Local revenue that had been received by the District, 25% of the Annual local revenue projection amounting to Ushs 156,758,250 had been advanced to the District by the Ministry of Finance, Planning and Economic Development. This Local revenue advance was being paid back to MoFPED using the actual Local revenue collections during the course of the FY 2019/2020.

Planned Revenues for next FY

The projected total resource envelope for the district for FY 2020/2021 including multi sectoral transfers to Lower Local Governments stands at Ushs 31,503,027,000. When decomposed by revenue category, the share of revenues as a percentage of the total budget is as follows: wage: 31.9%, non-wage recurrent: 19.6%, domestic development: 47.5% and External Financing: 1.1%. The projected total revenue for the district has greatly increased by 47.8% compared to FY 2019/20 mainly because of the increase in the Indicative Planning Figures for the Agricultural Cluster Development Programme. The District Resource Envelope for FY 2020/2021 is expected to be realised from the following sources: Local Revenue 1.7%, central Government Transfers 97.2% and External Financing 1.1%.

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	3,343,380	2,152,003	4,091,418
Finance	482,569	226,487	474,086
Statutory Bodies	651,510	330,166	784,808
Production and Marketing	3,497,024	1,083,913	13,263,393
Health	2,473,595	1,360,840	2,468,603
Education	6,902,922	3,508,115	6,729,466
Roads and Engineering	1,645,896	965,355	1,161,381
Water	905,790	586,608	1,071,994

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Natural Resources	298,170	142,072	297,678
Community Based Services	697,408	123,228	750,547
Planning	146,906	71,363	192,088
Internal Audit	84,010	38,631	85,154
Trade, Industry and Local Development	192,033	79,203	132,412
Grand Total	21,321,214	10,667,983	31,503,027
<i>o/w: Wage:</i>	<i>10,050,742</i>	<i>5,025,371</i>	<i>10,050,742</i>
<i>Non-Wage Recurrent:</i>	<i>5,118,476</i>	<i>2,783,998</i>	<i>6,169,529</i>
<i>Domestic Devt:</i>	<i>5,812,297</i>	<i>2,746,446</i>	<i>14,950,736</i>
<i>External Financing:</i>	<i>339,700</i>	<i>112,168</i>	<i>332,021</i>

Expenditure Performance by end of December FY 2019/20

Regarding expenditure, cumulative expenditure by the end of December FY 2019/20 stood at ushs 7,262,817,000 including expenditure under multi sectoral transfers to Lower Local Governments representing 68% of the releases that had been made to the departments. When decomposed by revenue category, total expenditure as a percentage of the releases that were made during the quarter under review stood as follows: wage: 80%, non wage recurrent: 59%, domestic development: 54% and donor development (External Financing): 100%. The low funds absorption for the non-wage recurrent was mainly because payments for the Local Purchase Orders for stationery and fuel that had been issued during the quarter under review were still being processed. The low funds absorption for domestic development was mainly because implementation of most of the development projects was still on going.

Planned Expenditures for the FY 2020/21

The total expenditure projection for the FY 2020/2021 for the district (including expenditure under Multi sectoral Transfers to Lower Local Governments) stands at Ushs 31,503,027,000. When decomposed by expenditure category, the share of expenditure as a percentage of the total budget is as follows: wage: 31.9%, non-wage recurrent: 19.6%, domestic development: 47.5% and External Financing: 1.1%. The projected total expenditure for the district has greatly increased by 47.8% compared to FY 2019/20 mainly because of the increase in the projected expenditure for the Agricultural Cluster Development Programme (in the Production and Marketing department).

Medium Term Expenditure Plans

In line with the Draft 3rd Five Year District Development Plan for the period 2020/2021 to 2024/2025, the projected resource envelope for the medium term is expected to be expended as follows: Administration 13.0%, Finance 1.5%, Statutory Bodies 2.5%, Production and marketing 42.1%, Health 7.8%, Education and Sports 21.4%, Roads and Engineering 3.7%, Water 3.4%, Natural Resources 0.9%, Community Based Services 2.4%, Planning 0.6%, Internal Audit 0.3% and Trade, Industry and Local Development 0.4%.

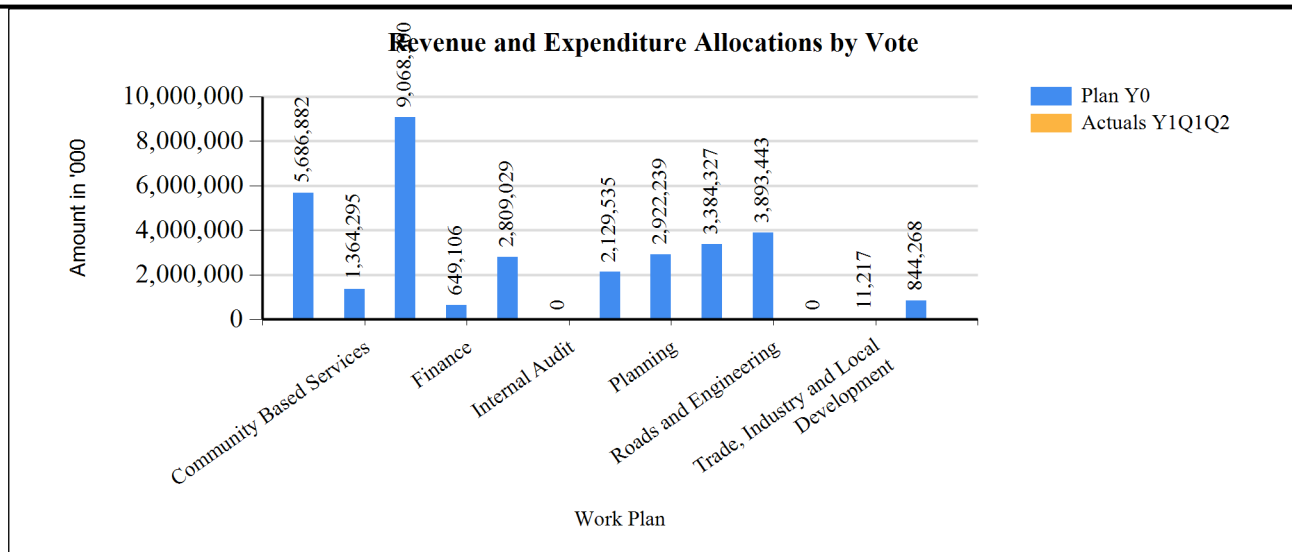
Challenges in Implementation

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High population growth rate: The district has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

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	627,033	244,026	530,200
Agency Fees	10,000	2,500	10,000
Application Fees	11,900	11,495	22,313
Business licenses	56,209	44,151	82,428
Interest from private entities - Domestic	3,195	799	1,500
Local Hotel Tax	2,495	1,341	2,620
Local Services Tax	52,713	26,961	57,903
Market /Gate Charges	52,174	32,890	64,197
Other Fees and Charges	80,815	26,295	104,128
Other fines and Penalties - private	3,106	813	3,161
Other licenses	4,000	1,000	6,149
Park Fees	9,665	4,616	10,148
Property related Duties/Fees	61,839	20,209	47,717
Rates – Produced assets- from private entities	13,765	3,441	40,000
Registration of Businesses	2,000	500	3,000
Rent & Rates - Non-Produced Assets – from private entities	0	0	15,000
Rent & rates – produced assets – from other govt. units	134,500	33,625	0
Sale of non-produced Government Properties/assets	128,656	33,389	59,936
2a. Discretionary Government Transfers	3,172,085	1,628,826	3,336,804
District Discretionary Development Equalization Grant	236,087	157,392	250,248

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District Unconditional Grant (Non-Wage)	617,709	308,854	767,468
District Unconditional Grant (Wage)	1,756,158	878,079	1,756,158
Urban Discretionary Development Equalization Grant	20,611	13,740	21,070
Urban Unconditional Grant (Non-Wage)	35,303	17,652	35,643
Urban Unconditional Grant (Wage)	506,217	253,109	506,217
2b. Conditional Government Transfer	14,905,913	8,448,280	16,140,743
Sector Conditional Grant (Wage)	7,788,366	3,894,183	7,788,366
Sector Conditional Grant (Non-Wage)	1,270,725	530,024	1,577,980
Sector Development Grant	1,717,400	1,144,934	2,302,868
Transitional Development Grant	2,048,227	1,408,107	1,619,802
General Public Service Pension Arrears (Budgeting)	852,978	852,978	1,199,724
Salary arrears (Budgeting)	7,892	7,892	0
Pension for Local Governments	1,016,195	508,098	1,372,440
Gratuity for Local Governments	204,129	102,065	279,562
2c. Other Government Transfer	2,276,483	234,684	11,163,259
Support to PLE (UNEB)	13,231	7,653	13,231
Uganda Road Fund (URF)	393,281	204,758	393,281
Uganda Women Entrepreneurship Program(UWEP)	0	0	15,032
Youth Livelihood Programme (YLP)	442,811	0	442,811
Support to Production Extension Services	80,000	0	0
Infectious Diseases Institute (IDI)	45,000	22,273	45,000
Agriculture Cluster Development Project (ACDP)	1,302,160	0	10,222,904
Results Based Financing (RBF)	0	0	31,000
3. External Financing	0	0	332,021
United Nations Children Fund (UNICEF)	0	0	215,800
Global Fund for HIV, TB & Malaria	0	0	12,092
Global Alliance for Vaccines and Immunization (GAVI)	0	0	104,129
Total Revenues shares	20,981,514	10,555,815	31,503,027

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i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

By the end of the 2nd quarter, the district had received Local Revenue amounting to Ushs 244,026,000 representing 39% of the annual Local Revenue projection for the Vote. Of these funds, Ushs 156,758,250 was Local revenue advanced to the district by the Ministry of Finance, Planning and Economic Development during the 1st Quarter and was being recovered using the actual Local Revenue receipts. In terms of actual Local revenue collection, the District had so far realized a cumulative of Ushs 167,243,604 representing 27% of the annual Local Revenue projection for the Vote. Of the actual Local revenue collection, a cumulative of Ushs 75,216,460 was being used for servicing the local revenue advance that was spent at the District level during the 1st half while a cumulative of Ushs 92,027,144 was Local revenue collected and utilized at the Lower Local Government level during the 1st half. In terms of actual Local revenue collection, most of the sources of local revenue had performed below the projection for the 1st half save for Local Service Tax, Local Hotel Tax Business Licenses, Other licenses and Market/Gate Charges.

Central Government Transfers

By the end of the 2nd quarter the performance of Central Government Transfers was excellent. The district had realised a cumulative out turn of 56% of the 1st half projected release from central Government Transfers i.e. above the projection for the 1st half of 50%. This excellent performance was because all development grants had been received by 66.6% of the planned annual target by the end of the 1st half. More so, 100% of the annual target for the General Public service pension arrears (Budgeting) and salary arrears (Budgeting) had been received by the end of the 1st half.

External Financing

By the end of the 2nd quarter, there was very good performance of External Financing. The district had realised 50% of the projected annual release from external Financing i.e. at the projection for the 1st half of 50%. This funding had been received from United Nations Children Fund (UNICEF) and World Health Organisation (WHO).

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The projected Local Revenue for the district during the FY 2020/21 including local revenue for Lower Local Governments stands at 530,200,000 representing 1.7% of the total budget. This local revenue is expected to be realized from the following sources: Business licenses: 15.5%; Local Service tax: 10.9%, sale of non-produced Government properties/assets: 11.3%; Rent and rates from produced assets from private entities: 7.5%; property related duties/fees: 9.0%; Market / gate charges: 12.1%, other fees and charges: 19.6% while other sources will generate 14.1% of the projected local revenue. The projected local revenue for FY 2020/21 has declined by 15.4% compared to that of FY 2019/2020 mainly because of the decrease in the projections for Property related Duties/Fees, Rent & rates - produced assets from other government units and Sale of non-produced Government Properties/assets.

Central Government Transfers

The projected Central Government Transfers for the district during the FY 2020/21 including multi sectoral transfers to Lower Local Governments stands at 30,640,806,000 representing 97.2% of the total budget. Out of this income, 10.9% will be Discretionary Government transfers; 52.7% will be conditional Government transfers while 36.4% will constitute other Government Transfers. The projected Central Government Transfers for FY 2020/2021 has greatly increased by 50.5% compared to that of FY 2019/2020 mainly because of the increase in the Indicative Planning Figures for the Agricultural Cluster Development Programme.

External Financing

The projected External Financing for the district during the FY 2020/21 stands at 332,021,000 representing 1.1% of the total budget. This revenue will be realized from the following sources: United Nations Children Fund (UNICEF): 65.0%, Global Alliance for Vaccines and Immunization (GAVI): 31.4% and Global Fund for HIV, TB & Malaria: 3.6%. This External Financing is expected to be received by the Health and Education departments. The projected External Financing for FY 2020/2021 has slightly declined by 2.3% compared to that of FY 2019/2020 due to the decline in the Indicative Planning Figures for United Nations Children Fund (UNICEF).

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<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	483,877	156,197	868,313
District Production Services	3,013,147	535,977	12,395,080
<i>Sub- Total of allocation Sector</i>	3,497,024	692,174	13,263,393
Sector :Works and Transport			
District, Urban and Community Access Roads	1,311,268	233,876	1,161,381
District Engineering Services	334,629	93,781	0
<i>Sub- Total of allocation Sector</i>	1,645,896	327,657	1,161,381
Sector :Tourism, Trade and Industry			
Commercial Services	192,033	58,503	132,412
<i>Sub- Total of allocation Sector</i>	192,033	58,503	132,412
Sector :Education			
Pre-Primary and Primary Education	3,984,400	1,711,781	4,193,020
Secondary Education	2,513,767	832,369	2,143,281
Education & Sports Management and Inspection	401,542	76,726	389,888
Special Needs Education	3,214	9,122	3,277
<i>Sub- Total of allocation Sector</i>	6,902,922	2,629,998	6,729,466
Sector :Health			
Primary Healthcare	2,025,809	934,880	1,918,584
Health Management and Supervision	447,785	217,172	550,018
<i>Sub- Total of allocation Sector</i>	2,473,595	1,152,053	2,468,603
Sector :Water and Environment			
Rural Water Supply and Sanitation	905,790	358,953	1,071,994
Natural Resources Management	298,170	126,687	297,678
<i>Sub- Total of allocation Sector</i>	1,203,960	485,641	1,369,672
Sector :Social Development			
Community Mobilisation and Empowerment	697,408	110,701	750,547
<i>Sub- Total of allocation Sector</i>	697,408	110,701	750,547
Sector :Public Sector Management			
District and Urban Administration	3,343,380	2,285,496	4,091,418
Local Statutory Bodies	651,510	226,803	784,808
Local Government Planning Services	146,906	54,019	192,088
<i>Sub- Total of allocation Sector</i>	4,141,797	2,566,318	5,068,315
Sector :Accountability			
Financial Management and Accountability(LG)	482,569	176,591	474,086

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Internal Audit Services	84,010	34,651	85,154
<i>Sub- Total of allocation Sector</i>	566,579	211,242	559,240

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	3,006,643	1,924,760	3,764,287
District Unconditional Grant (Non-Wage)	34,434	17,217	34,434
District Unconditional Grant (Wage)	450,102	225,051	450,102
General Public Service Pension Arrears (Budgeting)	852,978	852,978	1,199,724
Gratuity for Local Governments	204,129	102,065	279,562
Multi-Sectoral Transfers to LLGs_NonWage	158,871	70,440	145,982
Pension for Local Governments	1,016,195	508,098	1,372,440
Salary arrears (Budgeting)	7,892	7,892	0
Urban Unconditional Grant (Wage)	282,042	141,021	282,042
Development Revenues	336,737	227,243	327,132
District Discretionary Development Equalization Grant	9,570	6,380	10,506
Multi-Sectoral Transfers to LLGs_Gou	27,167	20,863	16,625
Transitional Development Grant	300,000	200,000	300,000
Total Revenues shares	3,343,380	2,152,003	4,091,418
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	732,144	529,470	732,144
Non Wage	2,274,499	1,547,485	3,032,143
Development Expenditure			
Domestic Development	336,737	208,542	327,132
External Financing	0	0	0
Total Expenditure	3,343,380	2,285,496	4,091,418

Narrative of Workplan Revenues and Expenditure

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The projected revenue for the department for Financial Year 2020/2021 stands at Ushs 4,091,418,000 including multi sectoral transfers to Lower Local Governments. Of the projected revenue, 92.0% is recurrent while 8.0% is Development. All Development revenue is domestic. Of the projected recurrent revenue, 19.4% is wage while 80.6% is non-wage. The projected departmental budget for Financial Year 2020/2021 has increased by 22.4% compared to that of Financial Year 2019/2020 mainly because of the increase in the Planning Figures for General Public Service Pension Arrears (Budgeting), Gratuity for Local Governments and Pension for Local Governments.

Vote :524 Kibaale 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	481,653	226,487	471,979
District Unconditional Grant (Non-Wage)	41,000	20,500	47,916
District Unconditional Grant (Wage)	231,157	115,579	231,157
Locally Raised Revenues	44,794	27,250	44,794
Multi-Sectoral Transfers to LLGs_NonWage	117,478	39,547	100,889
Urban Unconditional Grant (Wage)	47,223	23,612	47,223
Development Revenues	917	0	2,107
Multi-Sectoral Transfers to LLGs_Gou	917	0	2,107
Total Revenues shares	482,569	226,487	474,086
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	278,380	97,095	278,380
Non Wage	203,272	79,497	193,599
Development Expenditure			
Domestic Development	917	0	2,107
External Financing	0	0	0
Total Expenditure	482,569	176,591	474,086

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/2021 is Ushs 474,086,000 including multi sectoral transfers to Lower Local Governments out of which 99.6% is recurrent while 0.4% is development. Of the recurrent revenue, 59% is for wage recurrent while 41% is for non-wage recurrent. All Development revenue is domestic. The departmental budget for Financial Year 2020/2021 has decreased by 1.8% compared to that of the FY 2019/2020 because of the decline in the Indicative Planning Figures for Multi-Sectoral Transfers to Lower Local Governments – Non wage recurrent.

Vote :524 Kibaale 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	650,824	330,166	784,808
District Unconditional Grant (Non-Wage)	265,009	132,504	388,129
District Unconditional Grant (Wage)	222,658	111,329	222,658
Locally Raised Revenues	98,994	56,020	98,994
Multi-Sectoral Transfers to LLGs_NonWage	64,163	30,313	75,027
Development Revenues	686	0	0
Multi-Sectoral Transfers to LLGs_Gou	686	0	0
Total Revenues shares	651,510	330,166	784,808
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,658	83,829	222,658
Non Wage	428,166	142,974	562,150
Development Expenditure			
Domestic Development	686	0	0
External Financing	0	0	0
Total Expenditure	651,510	226,803	784,808

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial year 2020/2021 stands at Ushs 784,808,000 (including multi-sect oral transfers to lower local governments)all of which is recurrent. Of the recurrent revenue, 28.4% is wage while 71.6% is non-wage. The departmental budget for Financial Year 2020/2021 has increased by 20.6% compared to that of financial year 2019/2020 due to the increase in the departmental allocations for the multisectoral transfers to lower local governments- non wage,and district unconditional grant no-wage.

Vote :524 Kibaale 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	2,051,735	984,026	1,985,211
District Unconditional Grant (Non-Wage)	4,000	2,000	0
Locally Raised Revenues	5,170	0	0
Multi-Sectoral Transfers to LLGs_NonWage	6,848	4,168	6,068
Other Transfers from Central Government	80,000	0	0
Sector Conditional Grant (Non-Wage)	367,115	183,557	390,541
Sector Conditional Grant (Wage)	1,588,602	794,301	1,588,602
Development Revenues	1,445,290	99,887	11,278,181
Multi-Sectoral Transfers to LLGs_Gou	42,810	33,007	0
Other Transfers from Central Government	1,302,160	0	10,222,904
Sector Development Grant	100,319	66,880	505,277
Transitional Development Grant	0	0	550,000
Total Revenues shares	3,497,024	1,083,913	13,263,393
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,588,602	488,973	1,588,602
Non Wage	463,133	170,194	396,609
Development Expenditure			
Domestic Development	1,445,290	33,007	11,278,181
External Financing	0	0	0
Total Expenditure	3,497,024	692,174	13,263,393

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the financial year 2020/21 FY is Ushs 13,263,393,000 including multi sectoral transfers to Lower Local Governments of which 85% is development while 15% is recurrent. Of the recurrent revenue, 80% is wage while 20% is non-wage. All development revenue is domestic. The budget for the department for Financial Year 2020/2021 has greatly increased by 284.7% compared to that of FY 2019/2020 due to increase in the projected revenues for domestic development from Agriculture cluster development project, sector development grant plus the allocation of transitional development grant.

Vote :524 Kibaale 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	1,890,028	950,025	1,980,157
District Unconditional Grant (Non-Wage)	10,000	5,000	0
Locally Raised Revenues	12,924	12,924	22,924
Multi-Sectoral Transfers to LLGs_NonWage	16,457	6,777	22,712
Sector Conditional Grant (Non-Wage)	188,591	94,296	272,466
Sector Conditional Grant (Wage)	1,662,055	831,028	1,662,055
Development Revenues	583,567	410,815	488,446
District Discretionary Development Equalization Grant	35,000	23,333	0
External Financing	182,700	112,168	301,221
Multi-Sectoral Transfers to LLGs_Gou	11,591	4,233	0
Other Transfers from Central Government	45,000	22,273	76,000
Sector Development Grant	9,276	6,184	111,225
Transitional Development Grant	300,000	242,623	0
Total Revenues shares	2,473,595	1,360,840	2,468,603
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,662,055	672,863	1,662,055
Non Wage	227,972	104,564	318,101
Development Expenditure			
Domestic Development	400,867	262,457	187,225
External Financing	182,700	112,168	301,221
Total Expenditure	2,473,595	1,152,053	2,468,603

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 2,468,603,000 000 including multi sectoral transfers to Lower Local Governments out of which 88% is recurrent while 12% is Development. Of the recurrent revenue, 88% is wage while 12% is non-wage recurrent. Of the development revenue, 25% is domestic while 75% is external financing. The departmental budget for Financial Year 2020/2021 has slightly decreased by 0.2% compared to that of FY 2019/2020 mainly due to the non-allocation of funds under the District Discretionary Development Equalization Grant and the Transitional Development Grant.

Vote :524 Kibaale 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	5,321,827	2,555,200	5,468,026
District Unconditional Grant (Non-Wage)	24,575	12,288	24,575
District Unconditional Grant (Wage)	93,424	46,712	93,424
Locally Raised Revenues	15,509	8,225	15,509
Multi-Sectoral Transfers to LLGs_NonWage	5,342	789	3,602
Other Transfers from Central Government	13,231	7,653	13,231
Sector Conditional Grant (Non-Wage)	632,037	210,679	779,977
Sector Conditional Grant (Wage)	4,537,709	2,268,854	4,537,709
Development Revenues	1,581,095	952,915	1,261,440
District Discretionary Development Equalization Grant	26,000	17,333	84,051
External Financing	157,000	0	30,800
Multi-Sectoral Transfers to LLGs_Gou	8,255	9,021	33,700
Sector Development Grant	1,214,830	809,886	1,112,888
Transitional Development Grant	175,011	116,674	0
Total Revenues shares	6,902,922	3,508,115	6,729,466
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,631,133	1,969,903	4,631,133
Non Wage	690,695	224,499	836,893
Development Expenditure			
Domestic Development	1,424,096	435,596	1,230,640
External Financing	157,000	0	30,800
Total Expenditure	6,902,922	2,629,998	6,729,466

Narrative of Workplan Revenues and Expenditure

Vote :524 Kibaale District**FY 2020/21**

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 6,729,466,000 000 including multi sectoral transfers to Lower Local Governments out of which 81.3% is recurrent while 18.7% is Development. Of the recurrent revenue, 84.7% is wage while 15.3% is for non-wage recurrent. Of the development revenue, 97.6% is domestic while 2.4% is External Financing. The departmental budget for Financial Year 2020/2021 has reduced by 2.4 % compared to that of FY 2019/2020 mainly because the department has not been given Indicative Planning Figures for transitional development grant in FY 2020/21.

Vote :524 Kibaale 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	737,443	369,782	687,972
District Unconditional Grant (Non-Wage)	2,000	1,000	2,000
District Unconditional Grant (Wage)	182,257	91,129	182,257
Locally Raised Revenues	55,986	22,500	8,649
Multi-Sectoral Transfers to LLGs_NonWage	9,533	3,202	7,400
Other Transfers from Central Government	393,281	204,758	393,281
Urban Unconditional Grant (Wage)	94,385	47,193	94,385
Development Revenues	908,454	595,573	473,409
Multi-Sectoral Transfers to LLGs_Gou	55,040	26,631	73,409
Transitional Development Grant	853,414	568,943	400,000
Total Revenues shares	1,645,896	965,355	1,161,381
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	276,642	91,548	276,642
Non Wage	460,800	40,178	411,330
Development Expenditure			
Domestic Development	908,454	195,932	473,409
External Financing	0	0	0
Total Expenditure	1,645,896	327,657	1,161,381

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 1,161,381,000 including multi sectoral transfers to Lower Local Governments of which 63.0% is recurrent revenues and 37.0% is Development revenues. Of the recurrent budget, 40.6% is Wage recurrent and 59.4% is Non- Wage recurrent. The departmental budget for Financial Year 2020/2021 has greatly decreased by 29.4% compared to that of FY 2019/2020 mainly due to reduction in Transitional Development Grant and Locally raised revenue allocated to the department.

Vote :524 Kibaale 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	89,513	44,756	128,714
District Unconditional Grant (Wage)	58,022	29,011	58,022
Multi-Sectoral Transfers to LLGs_NonWage	0	0	650
Sector Conditional Grant (Non-Wage)	31,491	15,745	70,042
Development Revenues	816,277	541,851	943,280
Multi-Sectoral Transfers to LLGs_Gou	3,500	0	0
Sector Development Grant	392,975	261,983	573,478
Transitional Development Grant	419,802	279,868	369,802
Total Revenues shares	905,790	586,608	1,071,994
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,022	25,352	58,022
Non Wage	31,491	11,450	70,692
Development Expenditure			
Domestic Development	816,277	322,151	943,280
External Financing	0	0	0
Total Expenditure	905,790	358,953	1,071,994

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the FY 2020/21 stands at Ushs 1,071,994,000 including multi sectoral transfers to Lower Local Governments of which 12% is recurrent and 88% is development. Of the recurrent revenue, 45.1% is wage and 54.9% is Non -wage recurrent. All the development revenue is Domestic. The Departmental budget for the Financial Year 2020/2021 has increased by 15.5% compared to the FY2019/2020 because of the increase in indicative planning figures for both Non-wage and Domestic development grants.

Vote :524 Kibaale 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	283,258	127,568	297,678
District Unconditional Grant (Non-Wage)	25,000	12,500	25,000
District Unconditional Grant (Wage)	194,659	97,329	194,659
Locally Raised Revenues	38,773	5,775	38,773
Multi-Sectoral Transfers to LLGs_NonWage	1,298	200	2,653
Sector Conditional Grant (Non-Wage)	4,270	2,135	17,335
Urban Unconditional Grant (Wage)	19,258	9,629	19,258
Development Revenues	14,912	14,503	0
District Discretionary Development Equalization Grant	8,864	5,909	0
Multi-Sectoral Transfers to LLGs_Gou	6,049	8,594	0
Total Revenues shares	298,170	142,072	297,678
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	213,917	102,944	213,917
Non Wage	69,341	13,762	83,761
Development Expenditure			
Domestic Development	14,912	9,982	0
External Financing	0	0	0
Total Expenditure	298,170	126,687	297,678

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the Financial Year 2020/2021 is Ushs 297,678,000 including multi sectoral transfers to Lower Local Governments. All the projected revenue is recurrent. Of the recurrent revenue, 58.9% is wage while 41.1% is for non-wage recurrent. The departmental budget for the Financial Year 2020/2021 has slightly reduced by 0.1% compared to that of FY 2019/2020 because the department was not allocated Development revenue at all.

Vote :524 Kibaale 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	249,617	118,248	266,810
District Unconditional Grant (Non-Wage)	7,000	3,500	17,000
District Unconditional Grant (Wage)	153,311	76,656	153,311
Locally Raised Revenues	12,924	2,000	20,000
Multi-Sectoral Transfers to LLGs_NonWage	17,527	6,666	17,348
Sector Conditional Grant (Non-Wage)	36,005	18,002	36,302
Urban Unconditional Grant (Wage)	22,849	11,425	22,849
Development Revenues	447,791	4,980	483,737
Multi-Sectoral Transfers to LLGs_Gou	4,980	4,980	25,894
Other Transfers from Central Government	442,811	0	457,843
Total Revenues shares	697,408	123,228	750,547
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	176,161	76,280	176,160
Non Wage	73,456	29,441	90,650
Development Expenditure			
Domestic Development	447,791	4,980	483,737
External Financing	0	0	0
Total Expenditure	697,408	110,701	750,547

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/21 is Ushs 750,547,000 including multi sectoral transfers to Lower Local Governments of which 35.5% is recurrent while 64.5% is Development. Of the recurrent revenue, 66.0% is for wage recurrent while 34.0% is for non -wage recurrent. All Development revenue is domestic. The departmental budget for the Financial Year 2020/2021 has increased by 7.6% compared to that of the FY 2019/20 because of the increase in the Indicative Planning Figures for the District Unconditional Grant non-wage recurrent, local revenue and Multi-Sectoral Transfers to Lower Local Governments _development.

Vote :524 Kibaale 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	130,637	60,517	167,063
District Unconditional Grant (Non-Wage)	28,000	14,000	68,411
District Unconditional Grant (Wage)	45,595	22,798	45,595
Locally Raised Revenues	34,848	13,400	34,848
Multi-Sectoral Transfers to LLGs_NonWage	11,393	4,919	7,409
Urban Unconditional Grant (Wage)	10,800	5,400	10,800
Development Revenues	16,270	10,846	25,025
District Discretionary Development Equalization Grant	16,270	10,846	10,506
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,518
Total Revenues shares	146,906	71,363	192,088
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,395	24,686	56,395
Non Wage	74,241	27,508	110,668
Development Expenditure			
Domestic Development	16,270	1,826	25,025
External Financing	0	0	0
Total Expenditure	146,906	54,019	192,088

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/21 including multi sectoral transfers to Lower Local Governments is shs 192,088,000 of which 87.0% is recurrent while 13.0% is Development. Of the recurrent revenue, 33.8% is for wage recurrent while 66.2% is for non-wage recurrent. All the Development revenue is domestic. The departmental budget for FY 2020/21 has increased by 30.8% compared to that of the FY 2019/20 because of the increase in the departmental budget provisions for the District Unconditional Grant (Non-Wage) to cater for Programme Budgeting System operational costs and other critical recurrent activities in the department. More so, the budget provision for Multi-Sectoral Transfers to Lower Local Governments (Development) has also increased to facilitate Parish Chiefs while carrying out the monitoring function at the Parish level.

Vote :524 Kibaale 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	84,010	38,631	85,154
District Unconditional Grant (Non-Wage)	23,000	11,500	23,000
District Unconditional Grant (Wage)	24,972	12,486	24,972
Locally Raised Revenues	15,509	4,664	15,509
Multi-Sectoral Transfers to LLGs_NonWage	8,236	3,835	9,381
Urban Unconditional Grant (Wage)	12,292	6,146	12,292
Development Revenues	0	0	0
N/A			
Total Revenues shares	84,010	38,631	85,154
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,264	19,115	37,264
Non Wage	46,746	15,536	47,890
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	84,010	34,651	85,154

Narrative of Workplan Revenues and Expenditure

The department is projected to receive a total revenue of Ushs 85,154,000 during the FY 2020/2021 including multi sectoral transfers to Lower Local Governments. All the revenue projected for the department is recurrent. Of the recurrent revenue, 43.7% is wage while 56.3% is non- wage. The Departmental Budget for the Financial Year 2020/2021 has slightly increased by 1.3% compared to that of the FY 2019/20 due to the slight increase in the projected allocations for Multi-Sectoral Transfers to Lower Local Governments _nonwage recurrent.

Vote :524 Kibaale 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	192,033	79,203	132,412
District Unconditional Grant (Non-Wage)	20,000	10,000	0
District Unconditional Grant (Wage)	100,000	50,000	100,001
Locally Raised Revenues	36,188	4,000	0
Multi-Sectoral Transfers to LLGs_NonWage	7,259	910	3,724
Sector Conditional Grant (Non-Wage)	11,217	5,609	11,318
Urban Unconditional Grant (Wage)	17,368	8,684	17,368
Development Revenues	0	0	0
N/A			
Total Revenues shares	192,033	79,203	132,412
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	117,368	42,529	117,369
Non Wage	74,665	15,974	15,042
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	192,033	58,503	132,412

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for FY 2020/21 including multi sectoral transfers to Lower Local Governments is shs 132,412,000 all of which is recurrent. Of the recurrent revenue, 87% is for wage recurrent while 13% is for non-wage recurrent. The departmental budget for FY 2020/21 has decreased by 31% compared to that of the FY 2019/20 because of the Department has not been provided with Indicative Planning Figures for Locally Raised Revenue and the District Unconditional Grant (Non- Wage) since most its activities will be funded using the Transitional Development Grant allocated to the Production and Marketing department.

Vote :524 Kibaale District

FY 2020/21
