

Vote :530 Kyenjojo 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 :



Samuel Ruhweza Kaija- Chief Administrative
Officer/KYENJOJO DLG

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :530 Kyenjojo District**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :530 Kyenjojo 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	248,499	142,568	248,399
Discretionary Government Transfers	5,539,125	2,963,377	5,615,315
Conditional Government Transfers	23,893,398	11,996,315	28,894,166
Other Government Transfers	5,035,687	680,961	12,151,250
External Financing	550,000	0	474,764
Grand Total	35,266,710	15,783,221	47,383,895

Revenue Performance by end of December of the Running FY

The approved budget under local revenue for FY 2019/2020 was Ugx. 69,702. The plan for the quarter was Ugx. 62,124,866 we collected Ugx. 69,702,428 giving a performance of 112.2% and this was attributed to increased collection under the easy to collect tax (Local Service Tax 48%), and Application fees at 58% Business License 35% respectively. The rest of other sources were below average and performed poorly. Additionally, sensitization of tax payers and mobilization of taxes with URA also accounts to good performance. However, the district has planned to recruit more parish chiefs to foster improved revenue collection.

Planned Revenues for next FY

The District expects to receive UGX Shs 47.383 billion, locally raised revenue will constitute 0.514%, Central government transfers 99.485% and donor funds 0.983%. Compared to the previous years IPFs the indicative planning figures have increased by 36.91%. The Increase is majorly as a result of Ministry of Finance Making a provision for additional IPFs for gratuity for Local Government, general public service pension arrears (budgeting), Pension for local governments, sector development grant, and sector conditional wages and Non wages. The other reason is other government transfers from line ministries such as Ministry of Agriculture made a provision for Agriculture Cluster Development Project (ACDP) and increased it by 590% to cater for the construction of Agricultural roads.

From the above analysis, LRR has an insignificant contribution to the District budget, arrangements have been made to improve on the collection and these include: Carry out registration of all businesses in the District to enable establishment of revenue data bank; Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs; Conducting quarterly meetings with Local Revenue collectors more especially the Sub county Chiefs and Parish chiefs; and To ensure that all vacant positions of Parish Chiefs are filled to avoid excuses of lack of revenue collectors .

Expenditure Performance by second quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	5,626,439	2,899,397	7,443,527
Finance	96,000	58,500	96,000
Statutory Bodies	594,240	281,783	604,147
Production and Marketing	4,667,319	855,316	3,550,371
Health	6,803,856	3,271,197	7,666,353

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Education	13,239,975	6,391,692	14,596,570
Roads and Engineering	2,296,020	1,312,029	11,221,405
Water	915,152	535,762	1,173,330
Natural Resources	37,085	20,792	66,747
Community Based Services	113,228	56,614	140,962
Planning	828,818	74,445	769,963
Internal Audit	30,000	16,405	30,000
Trade, Industry and Local Development	18,578	9,289	24,521
Grand Total	35,266,710	15,783,221	47,383,895
<i>o/w: Wage:</i>	<i>18,338,251</i>	<i>9,169,126</i>	<i>19,446,477</i>
<i>Non-Wage Recurrent:</i>	<i>12,678,425</i>	<i>4,150,740</i>	<i>14,743,382</i>
<i>Domestic Devt:</i>	<i>3,700,033</i>	<i>2,463,355</i>	<i>12,719,272</i>
<i>External Financing:</i>	<i>550,000</i>	<i>0</i>	<i>474,764</i>

Expenditure Performance by end of December FY 2019/20

In the quarter under review Kyenjojo DLG received Ugx. 8,348,042 against the approved budget of Ugx. 35,266,710 representing 24% this is below the expected 25% performance for the quarter. There was a shortfall by 1% and this was due to under performance of Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP), Micro Projects under Luwero Rwenzori Development Programme, Agriculture Cluster Development Project (ACDP), all performed at 0% because their funds were expected to be available in Q2 to handle scheduled activities. The District received Ugx. 69,702 under local revenue representing 28%, Ugx 1,481,689 under Discretionary Government Transfers representing 27%, under Conditional Government Transfers Ugx. 6,505,254 representing 27% and under OGT Ugx. 291,397 representing 6%. In regard to expenditure the cumulative releases were Ugx. 8,348,042 cumulative expenditures were Ugx. 7,073,360 where the percentage of budget released was 24%, Percentage of budget spent was 20% and percentage of releases spent 85% where Wage was 93%, Non-wage was 80% and Domestic Development was 66%

Planned Expenditures for the FY 2020/21

The District Plans to spend on planned intervention while focusing on the National Development Plan III. All sectors workplans will be aligned to their line sector work plans and to NDP III. The department that is expected to take the biggest part of the district budget is Education UGX (14.6Bn), Roads (11.2bn), Health, UGX (7.66Bn) and Administration UGX 7.44bn respectively. The reason for more allocation to these sectors are due to; for instance, education employs the largest number of employees in comparison to other sectors, followed by Health respectively. The reverse is true to Internal Audit and Trade/commercial services. Other reasons additional resources to cater for infrastructure development and pension for local government employees.

Medium Term Expenditure Plans

Implementation of the recommendations of the Mid-Term Review (MTR) Improvement in local revenue performance. All untapped sources should be explored to increase locally generated funds by implementing the Revenue Enhancement Plan that is in place. There is also need to fill some of the remaining staffing gaps especially like those of parish chiefs to improve revenue collection and service delivery in general. In addition, there should be continuous capacity building of the staff to improve their competence levels. Timely release of funds by the central Government is key if planned activities are to be implemented on schedule. We shall be focusing on the third Development Plan formulation

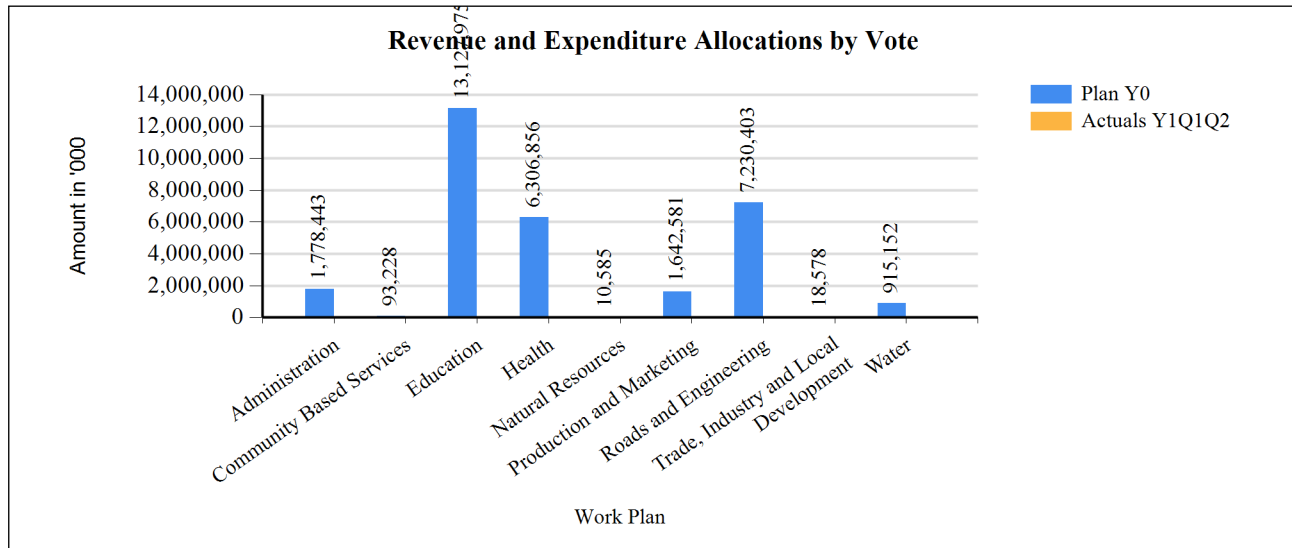
Challenges in Implementation

Most of the district and departmental vehicles are too old and there is inadequate funding for this budget item to procure new transport equipment. Creation of new administrative units; aware that the major objective of Government is to extend services to all its citizens, however, all the newly created LLGs do not have Indicative Planning Figures (IPFs) and hence this will delay

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FY 2020/21

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	248,499	142,568	248,399
Animal & Crop Husbandry related Levies	11,800	3,218	11,800
Application Fees	4,000	3,529	4,000
Business licenses	17,000	14,190	17,000
Inspection Fees	5,000	1,201	5,000
Land Fees	13,000	7,576	13,000
Liquor licenses	200	21	200
Local Hotel Tax	50	0	50
Local Services Tax	103,000	83,131	103,000
Market /Gate Charges	11,739	5,961	11,739
Miscellaneous and unidentified taxes	46,110	18,727	46,110
Other Fees and Charges	7,500	2,076	7,500
Property related Duties/Fees	7,000	2,115	7,000
Rent & rates – produced assets – from other govt. units	100	0	0
Sale of (Produced) Government Properties/Assets	22,000	0	22,000
2a. Discretionary Government Transfers	5,539,125	2,963,377	5,615,315
District Discretionary Development Equalization Grant	1,055,615	703,744	1,098,982
District Unconditional Grant (Non-Wage)	1,079,502	539,751	1,105,505
District Unconditional Grant (Wage)	2,164,401	1,082,201	2,164,401

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Urban Discretionary Development Equalization Grant	107,273	71,515	113,528
Urban Unconditional Grant (Non-Wage)	264,121	132,061	264,688
Urban Unconditional Grant (Wage)	868,212	434,106	868,212
2b. Conditional Government Transfer	23,893,398	11,996,315	28,894,166
Sector Conditional Grant (Wage)	15,305,638	7,652,819	16,413,864
Sector Conditional Grant (Non-Wage)	3,877,172	1,498,834	4,730,179
Support Services Conditional Grant (Non-Wage)	410,000	205,000	400,000
Sector Development Grant	2,502,343	1,668,228	3,742,486
Transitional Development Grant	29,802	19,868	19,802
General Public Service Pension Arrears (Budgeting)	131,906	131,906	557,253
Salary arrears (Budgeting)	2,782	2,782	19,178
Pension for Local Governments	958,684	479,342	1,408,040
Gratuity for Local Governments	675,070	337,535	1,603,365
2c. Other Government Transfer	5,035,687	680,961	12,151,250
Support to PLE (UNEB)	22,000	0	22,000
Uganda Road Fund (URF)	1,306,076	680,961	1,586,612
Uganda Women Entrepreneurship Program(UWEP)	0	0	15,696
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,642,578	0	300,000
Micro Projects under Luwero Rwenzori Development Programme	682,873	0	682,873
Agriculture Cluster Development Project (ACDP)	1,382,160	0	9,544,068
3. External Financing	550,000	0	474,764
Baylor International (Uganda)	100,000	0	164,764
United Nations Children Fund (UNICEF)	250,000	0	310,000
World Health Organisation (WHO)	150,000	0	0
Belgium Technical Cooperation (BTC)	50,000	0	0
Total Revenues shares	35,266,710	15,783,221	47,383,895

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FY 2020/21

i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

The approved budget under local revenue for FY 2019/2020 was Ugx. 69,702. The plan for the quarter was Ugx. 62,124,866 we collected Ugx. 69,702,428 giving a performance of 112.2% and this was attributed to increased collection under the easy to collect tax (Local Service Tax 48%), and Application fees at 58% Business License 35% respectively. The rest of other sources were below average and performed poorly. Additionally, sanitization of tax payers and mobilization of taxes with URA also accounts to good performance. However, the district has planned to recruit more parish chiefs to foster improved revenue collection.

Central Government Transfers

In the quarter under review Kyenjojo DLG received Ugx. 8,348,042 against the approved budget of Ugx. 35,266,710 representing 24% this is below the expected 25% performance for the quarter. There was a shortfall by 1% and this was due to under performance of Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP), Micro Projects under Luwero Rwenzori Development Programme, Agriculture Cluster Development Project (ACDP), all performed at 0% because their funds were expected to be available in Q2 to handle scheduled activities. The District received Ugx. 69,702 under local revenue representing 28%, Ugx 1,481,689 under Discretionary Government Transfers representing 27%, under Conditional Government Transfers Ugx. 6,505,254 representing 27% and under OGT Ugx. 291,397 representing 6%. In regard to expenditure the cumulative releases were Ugx. 8,348,042 cumulative expenditures were Ugx. 7,073,360 where the percentage of budget released was 24%, Percentage of budget spent was 20% and percentage of releases spent 85% where Wage was 93%, Non-wage was 80% and Domestic Development was 66%.

External Financing

The deviations in the cumulative receipt performance against the approved budget is explained by reduced funding by donors and most activities funded by donors start in quarter two. The performance was zero 0% against the budget

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The District has planned to maintain revenue collection locally from various sources worth UGX 248,500,000= projections in 2020/21FY. This shows a stable level and no increase in LRR from UGX 248,500,000= in 2019/20 FY. In addition to the usual tax sources, the team has also proposed some of the following: Carry out registration of all businesses in the District to enable establishment of revenue data bank; Intensify revenue mobilization and sensitization of the taxpayers through conducting of quarterly radio programs; Conducting quarterly meetings with Local Revenue collectors more especially the Sub county Chiefs and Parish chiefs; and To ensure that all vacant positions of Parish Chiefs are filled to avoid excuses of lack of revenue collectors .

Central Government Transfers

The Central Government Transfers for 2020/21FY is (2a+2b) UGX 34,489,481,000, this shows an increase of 1.7% in the expected revenue compared to the 2019/20FY where central governed transfers was estimated at UGX 29,432,523,000=. The increase is due to the increase in the Transitional Development Grant, General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting), and Gratuity for Local Governments, Wages, Non Wages, DDEG , Sector Development Grant This therefore implies that the central Government transfers will contribute 96.59% of the total district budget and the balance will be supplemented from Local revenue and donor funding.

External Financing

The District expects to get support from donors such as UNICEF, Baylor College of Medicine. It is clear that donor support has reduced drastically because other donors have since left the district

Table on the revenues and Budget by Sector and Programme

Vote :530 Kyenjojo District

FY 2020/21

<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	1,520,884	598,964	1,950,529
District Production Services	3,146,435	113,680	1,599,843
<i>Sub- Total of allocation Sector</i>	4,667,319	712,644	3,550,371
Sector :Works and Transport			
District, Urban and Community Access Roads	1,407,349	721,822	10,922,577
District Engineering Services	888,671	418,012	298,827
<i>Sub- Total of allocation Sector</i>	2,296,020	1,139,835	11,221,405
Sector :Tourism, Trade and Industry			
Commercial Services	18,578	7,455	24,521
<i>Sub- Total of allocation Sector</i>	18,578	7,455	24,521
Sector :Education			
Pre-Primary and Primary Education	8,858,012	4,169,514	9,541,803
Secondary Education	3,099,895	1,231,927	3,526,163
Skills Development	921,088	332,363	814,088
Education & Sports Management and Inspection	352,980	109,615	702,516
Special Needs Education	8,000	2,293	12,000
<i>Sub- Total of allocation Sector</i>	13,239,975	5,845,712	14,596,570
Sector :Health			
Primary Healthcare	1,434,724	455,806	1,687,309
District Hospital Services	262,420	108,627	474,259
Health Management and Supervision	5,106,713	2,325,776	5,504,785
<i>Sub- Total of allocation Sector</i>	6,803,856	2,890,209	7,666,353
Sector :Water and Environment			
Rural Water Supply and Sanitation	505,152	162,196	773,330
Urban Water Supply and Sanitation	410,000	205,000	400,000
Natural Resources Management	37,085	13,387	66,747
<i>Sub- Total of allocation Sector</i>	952,236	380,583	1,240,078
Sector :Social Development			
Community Mobilisation and Empowerment	113,228	40,703	140,962
<i>Sub- Total of allocation Sector</i>	113,228	40,703	140,962
Sector :Public Sector Management			
District and Urban Administration	5,626,439	2,931,252	7,443,527
Local Statutory Bodies	594,240	223,019	604,147
Local Government Planning Services	828,818	95,566	769,963
<i>Sub- Total of allocation Sector</i>	7,049,497	3,249,837	8,817,636
Sector :Accountability			

Vote :530 Kyenjojo District**FY 2020/21**

Financial Management and Accountability(LG)	96,000	40,752	96,000
Internal Audit Services	30,000	11,352	30,000
<i>Sub- Total of allocation Sector</i>	126,000	52,104	126,000

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,576,439	2,866,064	7,403,527
District Unconditional Grant (Non-Wage)	104,227	82,114	104,320
District Unconditional Grant (Wage)	2,164,401	1,082,201	2,164,401
General Public Service Pension Arrears (Budgeting)	131,906	131,906	557,253
Gratuity for Local Governments	675,070	337,535	1,603,365
Locally Raised Revenues	69,939	47,970	69,621
Multi-Sectoral Transfers to LLGs_NonWage	601,216	268,108	609,137
Pension for Local Governments	958,684	479,342	1,408,040
Salary arrears (Budgeting)	2,782	2,782	19,178
Urban Unconditional Grant (Wage)	868,212	434,106	868,212
Development Revenues	50,000	33,333	40,000
District Discretionary Development Equalization Grant	40,000	26,667	40,000
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	5,626,439	2,899,397	7,443,527
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,032,613	1,421,016	3,032,613
Non Wage	2,543,826	1,483,812	4,370,913
Development Expenditure			
Domestic Development	50,000	26,424	40,000
External Financing	0	0	0
Total Expenditure	5,626,439	2,931,252	7,443,527

Narrative of Workplan Revenues and Expenditure

Vote :530 Kyenjojo District**FY 2020/21**

The department expects to receive an annual budget of UGX 7.44bn for the FY 2020/2021. This shows the department budget is expected to increase by 32.295% compared to FY 2019/20. The increment is explained by the additional resources to cater for Pension for Local governments, gratuity for local governments and General public service pension arrears. The funds will all be 99.065% coming from central government and other government transfers and the remaining balance of 0.935% from Local revenue.

Vote :530 Kyenjojo 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	96,000	58,500	96,000
District Unconditional Grant (Non-Wage)	74,000	37,000	74,000
Locally Raised Revenues	22,000	21,500	22,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	96,000	58,500	96,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	96,000	40,752	96,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	96,000	40,752	96,000

Narrative of Workplan Revenues and Expenditure

The Department has projected to receive Shs 96000000 as revenue for the financial year 2020/2021 as follows;

1. Shs 74,000,000 from District unconditional grant
2. Shs 22,000,000 from District local revenue.

The above total revenue has been allocated to the 6 Key outputs summarized below

Vote :530 Kyenjojo 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	594,240	281,783	604,147
District Unconditional Grant (Non-Wage)	537,640	238,820	547,547
Locally Raised Revenues	56,600	42,963	56,600
Development Revenues	0	0	0
N/A			
Total Revenues shares	594,240	281,783	604,147
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	594,240	223,019	604,147
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	594,240	223,019	604,147

Narrative of Workplan Revenues and Expenditure

The department Expects UGX 604.15m for FY 2020/2021, and this shows a slight increase compared to the previous FY 2019 where UGX 594.24m was planned. The major sources of funding for this sector will be 9.36% Local revenue and the remaining balance from central Government (District un conditional Non-Wage 90.63%). All these funds are expected to fund statutory activities accordingly.

Vote :530 Kyenjojo 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	4,463,167	719,214	2,660,673
Other Transfers from Central Government	3,024,738	0	1,239,096
Sector Conditional Grant (Non-Wage)	409,867	204,933	393,016
Sector Conditional Grant (Wage)	1,028,562	514,281	1,028,562
Development Revenues	204,152	136,102	889,698
Sector Development Grant	204,152	136,102	889,698
Total Revenues shares	4,667,319	855,316	3,550,371
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,028,562	499,151	1,028,562
Non Wage	3,434,605	204,933	1,632,112
Development Expenditure			
Domestic Development	204,152	8,560	889,698
External Financing	0	0	0
Total Expenditure	4,667,319	712,644	3,550,371

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21 the expected revenues has reduced from 4,667,319 to 3,550,371(reduced by 24%) compared to the FY 2019/20, this is due to drastict budget cut UMFSNP which is expected to close by end of FY2020/2021. However there great increase in revenue for Domestic development projects from 204,152,000 to 889,698,000 (23%) under Agriculture extension grant and ACDP. The major source of funding for the department will be central government expected at 100%. Of the total revenues received, 75% and 25% will be spent on recurrent and development expenditures respectively

Vote :530 Kyenjojo 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	5,628,245	2,814,123	6,055,167
District Unconditional Grant (Non-Wage)	7,000	3,500	4,000
Sector Conditional Grant (Non-Wage)	670,365	335,183	1,100,286
Sector Conditional Grant (Wage)	4,950,881	2,475,440	4,950,881
Development Revenues	1,175,611	457,074	1,611,186
District Discretionary Development Equalization Grant	0	0	104,600
External Financing	490,000	0	460,000
Sector Development Grant	685,611	457,074	1,046,586
Total Revenues shares	6,803,856	3,271,197	7,666,353
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,950,881	2,251,536	4,950,881
Non Wage	677,365	413,503	1,104,286
Development Expenditure			
Domestic Development	685,611	225,170	1,151,186
External Financing	490,000	0	460,000
Total Expenditure	6,803,856	2,890,209	7,666,353

Narrative of Workplan Revenues and Expenditure

The health sector total budget will be 7,666,352,786 of which much of the money would go to paying health workers salaries of 4,950,880,666. Non-wage recurrent to the Hospital Health Services- 474,258,759, Public Health Facilities- 431,868,181, NGO Health Facilities- 100,255,116, DHO's Office- 93,904,111. There will be expected external financing from unicef and balyor Uganda amounting to 460,000,000. Medical expenses under the un- conditional non-wage recurrent of 4,000,000 will be earmarked to support staff who received health services that couldn't be provided by the District government facilities. Capital development earmarked funds will amount to 1,046,585,953 which will help improve and build new wards at Kigoyera HCII & Nyakarongo HCII as a gate-way to up-grading to HCIII, and District Discretion Grant to build a Maternity Ward at Kyenjojo Hospital- 104,600,000

Vote :530 Kyenjojo 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	12,000,710	5,558,603	13,463,808
District Unconditional Grant (Non-Wage)	8,000	4,000	0
Locally Raised Revenues	6,000	12,000	0
Other Transfers from Central Government	22,000	0	22,000
Sector Conditional Grant (Non-Wage)	2,638,515	879,505	3,007,386
Sector Conditional Grant (Wage)	9,326,195	4,663,098	10,434,422
Development Revenues	1,239,264	833,089	1,132,762
District Discretionary Development Equalization Grant	76,000	57,579	0
Sector Development Grant	1,163,264	775,510	1,132,762
Total Revenues shares	13,239,975	6,391,692	14,596,570
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,326,195	4,663,098	10,434,422
Non Wage	2,674,515	883,086	3,029,386
Development Expenditure			
Domestic Development	1,239,264	299,528	1,132,762
External Financing	0	0	0
Total Expenditure	13,239,975	5,845,712	14,596,570

Narrative of Workplan Revenues and Expenditure

The sector expects an increase in the 2020/21FY budget from UGX 13.24 bn to 14.596bn, compared to 2019/20FY. The increase is explained by raise in the wage budget due to salary enhancement of both primary and secondary teachers. There has also been an increase in the school Supervision and inspection budget

Vote :530 Kyenjojo 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	1,312,076	683,961	2,453,110
District Unconditional Grant (Non-Wage)	6,000	3,000	6,000
Other Transfers from Central Government	1,306,076	680,961	2,447,110
Development Revenues	983,944	628,068	8,768,295
District Discretionary Development Equalization Grant	254,025	141,455	258,000
Multi-Sectoral Transfers to LLGs_Gou	729,919	486,613	765,820
Other Transfers from Central Government	0	0	7,744,475
Total Revenues shares	2,296,020	1,312,029	11,221,405
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	1,312,076	653,222	2,453,110
Development Expenditure			
Domestic Development	983,944	486,613	8,768,295
External Financing	0	0	0
Total Expenditure	2,296,020	1,139,835	11,221,405

Narrative of Workplan Revenues and Expenditure

The works budget is expected to increase from UGX 2.296bn to UGX 11.22bn. The increase is explained by the additional resources from Ministry of Agriculture (ACDP) for roads chokes on Community Access roads and more allocation of DDEG to works department to work on LLG capital development and HLG to cater for the construction of a Multi purpose Hall for Local Economic Development. Slight increase on URF

Vote :530 Kyenjojo 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	446,035	223,017	480,089
Sector Conditional Grant (Non-Wage)	36,035	18,017	80,089
Support Services Conditional Grant (Non-Wage)	410,000	205,000	400,000
Development Revenues	469,117	312,745	693,242
Sector Development Grant	449,315	299,543	673,440
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	915,152	535,762	1,173,330
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	446,035	218,107	480,089
Development Expenditure			
Domestic Development	469,117	149,089	693,242
External Financing	0	0	0
Total Expenditure	915,152	367,196	1,173,330

Narrative of Workplan Revenues and Expenditure

In the financial 2020-2021 we expect to get UGX 1,173,330,429= compared with FY 2019/20 where the department budget was 915,152,000 and this is an increase which has been brought about by the addition in the allocation of the domestic development and recurrent non wage grants. Of the total allocation, the sector plans to spend UGX 673,439,600/= on drilling and installing 20 boreholes, construct of sanitation facility, rehabilitation of a Gravity Flow scheme, Rehabilitation of a spring and to rehabilitate 17 boreholes in various location in the district.

Vote :530 Kyenjojo 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	37,085	20,792	66,747
District Unconditional Grant (Non-Wage)	18,020	9,010	18,020
Locally Raised Revenues	8,480	6,490	8,480
Sector Conditional Grant (Non-Wage)	10,585	5,292	40,247
Development Revenues	0	0	0
N/A			
Total Revenues shares	37,085	20,792	66,747
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	37,085	13,387	66,747
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	37,085	13,387	66,747

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 66,747,345 for 2020/21FY, which happens to be an increase in comparison to 2019/20FY where the annual budget was UGX 37,085,000. An increment is explained by an increase in the sector conditional non wage to the sector.

Vote :530 Kyenjojo 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	113,228	56,614	126,198
District Unconditional Grant (Non-Wage)	9,520	4,760	9,520
Locally Raised Revenues	10,480	5,240	10,480
Other Transfers from Central Government	0	0	15,696
Sector Conditional Grant (Non-Wage)	93,228	46,614	90,501
Development Revenues	0	0	14,764
External Financing	0	0	14,764
Total Revenues shares	113,228	56,614	140,962
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	113,228	40,703	126,198
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	14,764
Total Expenditure	113,228	40,703	140,962

Narrative of Workplan Revenues and Expenditure

The sector expects to get a total of Ushs.140,961,684/= from Central government, donor and locally collected revenue. This will be spent on facilitating community development workers, children and youth, gender mainstreaming, labour, social rehabilitation, culture, adult education and support /women, youth, PWD and older persons councils.

Vote :530 Kyenjojo 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	700,873	11,500	725,873
District Unconditional Grant (Non-Wage)	19,000	9,500	39,000
Locally Raised Revenues	4,000	2,000	4,000
Other Transfers from Central Government	677,873	0	682,873
Development Revenues	127,945	62,945	44,090
District Discretionary Development Equalization Grant	62,945	62,945	44,090
External Financing	60,000	0	0
Other Transfers from Central Government	5,000	0	0
Total Revenues shares	828,818	74,445	769,963
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	700,873	66,402	725,873
Development Expenditure			
Domestic Development	67,945	29,164	44,090
External Financing	60,000	0	0
Total Expenditure	828,818	95,566	769,963

Narrative of Workplan Revenues and Expenditure

The department expects her Annual Budget to slightly decrease from UGX 828,818,000= to UGX 769,963,000= by 9.2% from the previous Financial year. The decrease is due to the reduction of the retooling budget allocation in the planning unit budget under DDEG to procure ICT equipment. The reduction in the planning unit budget for the next FY is due to winding up of UNICEF activities. otherwise all the planned revenues will be spent on the planned activities accordingly . We shall also be Charged with ensuring evidence based planning and budgeting with clear integration of cross-cutting issues and strategic direction of DDPIII, the department commences the next 5year planning horizon with a huge mandate to enforce this.

Vote :530 Kyenjojo 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	30,000	16,405	30,000
District Unconditional Grant (Non-Wage)	24,000	12,000	24,000
Locally Raised Revenues	6,000	4,405	6,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	30,000	16,405	30,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	30,000	11,352	30,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	30,000	11,352	30,000

Narrative of Workplan Revenues and Expenditure

The sector expects to get UGX 30M in the FY 2020/21, which is similar to the 2019/20 FY budget and hence no change in the budget allocation expected.

Vote :530 Kyenjojo 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	18,578	9,289	24,521
District Unconditional Grant (Non-Wage)	0	0	3,867
Locally Raised Revenues	0	0	2,000
Sector Conditional Grant (Non-Wage)	18,578	9,289	18,654
Development Revenues	0	0	0
N/A			
Total Revenues shares	18,578	9,289	24,521
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	18,578	7,455	24,521
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	18,578	7,455	24,521

Narrative of Workplan Revenues and Expenditure

The sector expects to receive UGX 24,521,041 sector conditional grant Non wage ,District un conditional Nw and Local Revenue for the financial year 2020-2021 compared to Sh. 18,578,354 for the financial year 2019-2020 This implies that there is 32% increment

Vote :530 Kyenjojo District

FY 2020/21
