

Vote :592 Kiryandongo 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 :

Signature :



Dorothy Ajwang- Chief Administrative Officer
Kiryandongo District Local Government

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(Accounting Officer)

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :592 Kiryandongo 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 :592 Kiryandongo 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 March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	1,170,478	353,097	831,082
Discretionary Government Transfers	7,859,507	3,128,498	8,399,796
Conditional Government Transfers	16,481,710	12,802,853	20,097,374
Other Government Transfers	18,788,628	3,027,840	31,141,679
External Financing	2,892,864	273,736	1,953,377
Grand Total	47,193,187	19,586,026	62,423,309

Revenue Performance by end of March of the Running FY

By the end of March 2020, a cumulative total sum of shs.19,586,026,000 (42%) of the approved budget of shs.47,193,187,000 with the following line items performing as follows: - wage performed at Shs, 9,693,985,000(76%), non-wage recurrent performing at Shs. 3,409,908,000(63%), domestic dev't transfers performing at Shs. 6,208,397,000(24%), and External Financing performing at Shs. 273,736,000(09%), making an overall performance of 42% of the total budget.

The District allocated Shs. 19,586,026,000 (42%) as follows:

Administration 52% of the total budget, Finance 62% of the total departmental budget, Statutory Bodies 66% of the total departmental budget, Production and Marketing 25% of the total departmental budget, Health 65% of the total departmental budget, Education 74% of the total budget, Roads and Engineering 78% of the total budget, Water 36% of the total approved budget, Natural Resources 04% of the total departmental budget, Community Based Services 15% of the total departmental budget, Planning 75% of the total departmental budget, Internal Audit 62% of the total departmental budget and Industry, Trade and Local Development at 85% of the total departmental budget

Planned Revenues for next FY

The District's resource envelope for the FY 2020/2021 has increased by 25.622% as compared to the current FY 2019/2020. The increase in the resource envelope is mainly attributed to the general increase by Discretionary Government Transfers has increased by 6.87% caused by increased funding from USMID_AF, ACDP, Sector development grant, Conditional Government Transfers by 21.94% due to increased gratuity for local governments and increased development funding to across sectors of health, water, education and Community based services.

On the other hand, Other Government transfers have increased by 65.75% caused by inclusion of Agricultural cluster development project. Locally raised revenue has decreased by 28.996% in the FY 2020/2021 as well as decrease in external funding by 32.48%. The decrease in local revenue is as a result of proper assessment of revenue sources, markets and new rates to be charged on acquiring land titles and the Town Councils which were created, proper assessment done by the revenue assessors among others.

Expenditure Performance in Third 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 March for FY 2019/20	Approved Budget for FY 2020/21
Administration	4,782,995	2,505,496	5,241,061
Finance	317,030	196,845	320,626

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Statutory Bodies	554,535	366,488	531,186
Production and Marketing	3,437,596	847,830	12,790,077
Health	4,965,161	3,211,137	5,139,603
Education	10,952,604	8,119,494	11,967,235
Roads and Engineering	1,557,071	1,216,336	1,751,146
Water	1,358,677	494,110	1,015,075
Natural Resources	4,549,728	188,876	5,124,641
Community Based Services	14,271,149	2,105,707	18,011,321
Planning	265,846	199,339	265,971
Internal Audit	84,114	52,281	99,023
Trade, Industry and Local Development	96,681	82,089	166,344
Grand Total	47,193,187	19,586,026	62,423,309
<i>o/w: Wage:</i>	<i>12,748,985</i>	<i>9,693,985</i>	<i>13,516,563</i>
<i>Non-Wage Recurrent:</i>	<i>5,429,866</i>	<i>3,409,908</i>	<i>7,010,034</i>
<i>Domestic Devt:</i>	<i>26,121,472</i>	<i>6,208,397</i>	<i>39,943,336</i>
<i>External Financing:</i>	<i>2,892,864</i>	<i>273,736</i>	<i>1,953,377</i>

Expenditure Performance by end of March FY 2019/20

The District spent Shs.16, 646,813,000 (35%) as follows: Administration 44% of the approved departmental budget, Finance 62% of the approved departmental budget, Statutory Bodies 50% of the approved departmental budget, Production and Marketing 20% of the approved departmental budget, Health 64% of the approved departmental budget, Education 61% of the approved departmental budget, Roads and Engineering 81% of the approved departmental budget, Water 06% of the total approved budget, Natural Resources 04% of the approved budget, Community Based Services 14% of the approved budget, Planning 53% of the approved budget, Internal Audit 59% of the approved budget and Trade and Local Development at 50% of the approved budget. In summary wage performance was at 74% of the annual approved total budget, Non-wage recurrent performed at 56% of the total annual budget for non-wage Recurrent, domestic development performed at 15% of the total approved budget for domestic development and External financing performed at 09% of the total approved budget.

Planned Expenditures for the FY 2020/21

In the FY 2020/2021, the Districts' expenditure will be centered on: Salaries, Pension and Gratuity, Production of mandatory documents, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies. Construction/Rehabilitation/Completion of; Administration blocks, Classrooms, Staff Houses, Latrines, Roads, Health facility infrastructure, Markets and Water facilities will also be areas of focus. Others are; Maintenance of Vehicle and Plants, demonstration sites establishment, property valuation, Support to Youth (YLP), Women (UWEP), NUSAF III Sub Projects payment of emoluments for Council and Ex-gratia and Honoraria to Lower Local Government Councilors.

Medium Term Expenditure Plans

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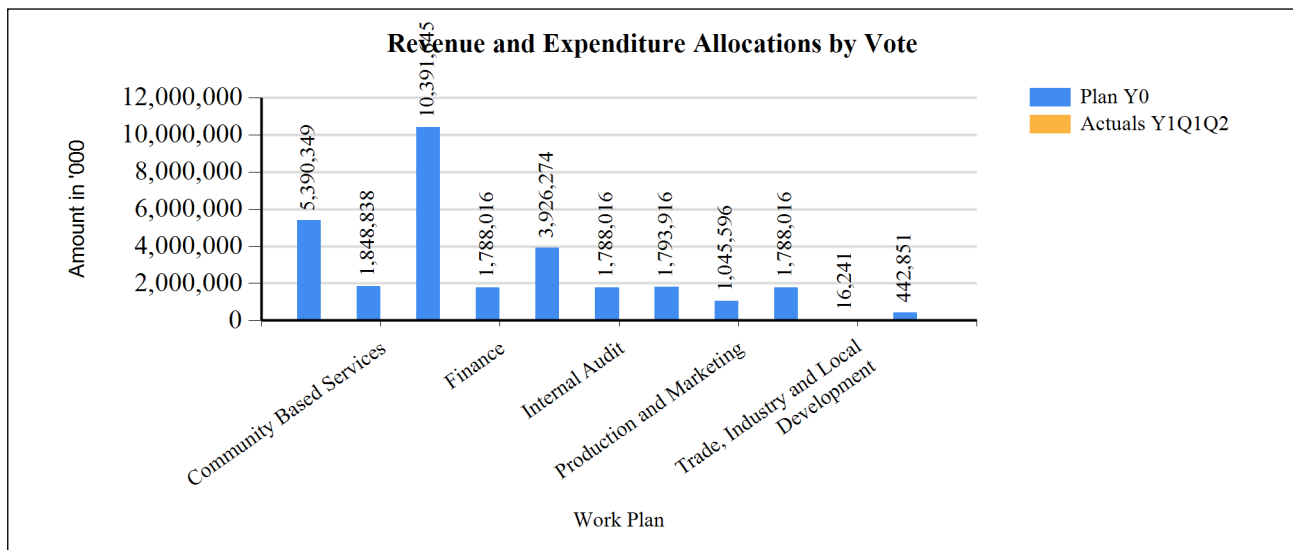
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In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices hinge on infrastructure development focusing on health, education, water and roads infrastructure. Capacity building for staff, completion of administration office block, and natural resource conservation have been prioritized.

Challenges in Implementation

In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include Low staffing levels across the departments, Limited Community participation and uncooperative and destructive Communities. Other implementation challenges are; Climate Change, Pests (Army Worm), Negative attitude of Tax payers towards payment of taxes, high contractual sums. In general, there is inadequate infrastructure in most of the government facilities. The major constraints in implementing future plans mainly include high staff turnover, staffing gaps, swept back funds, newly recruited staff who need capacity development. Delays in processing funds to facilitate timely implementation of the planned activities is also a major constraint.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	1,170,478	353,097	831,082
Agency Fees	16,302	9,257	17,117
Animal & Crop Husbandry related Levies	21,259	0	14,428
Business licenses	16,192	819	62,830
Fees from Hospital Private Wings	60,000	0	268,505
Land Fees	164,450	2,222	164,450

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Local Hotel Tax	0	0	1,523
Local Services Tax	35,700	35,205	76,690
Market /Gate Charges	25,618	9,145	65,625
Miscellaneous and unidentified taxes	0	0	23,203
Miscellaneous receipts/income	45,793	0	11,127
Other Fees and Charges	733,618	296,449	39,525
Other licenses	19,667	0	8,566
Park Fees	4,780	0	9,879
Property related Duties/Fees	26,995	0	59,906
Registration (e.g. Births, Deaths, Marriages, etc.) fees	105	0	7,709
2a. Discretionary Government Transfers	7,859,507	3,128,498	8,399,796
District Discretionary Development Equalization Grant	5,453,163	1,294,209	6,047,151
District Unconditional Grant (Non-Wage)	601,931	451,448	614,441
District Unconditional Grant (Wage)	1,012,536	759,402	1,012,536
Urban Discretionary Development Equalization Grant	118,126	118,126	87,439
Urban Unconditional Grant (Non-Wage)	221,214	165,910	185,693
Urban Unconditional Grant (Wage)	452,537	339,403	452,537
2b. Conditional Government Transfer	16,481,710	12,802,853	20,097,374
Sector Conditional Grant (Wage)	11,283,912	8,595,180	12,051,490
Sector Conditional Grant (Non-Wage)	2,853,862	1,983,913	3,249,785
Sector Development Grant	1,731,753	1,731,753	2,474,715
Transitional Development Grant	29,802	29,802	219,802
Salary arrears (Budgeting)	101,682	101,682	26,054
Pension for Local Governments	201,007	150,755	318,547
Gratuity for Local Governments	279,693	209,770	1,756,982
2c. Other Government Transfer	18,788,628	3,027,840	31,141,679
Northern Uganda Social Action Fund (NUSAF)	3,106,226	0	555,987
Support to PLE (UNEB)	20,000	0	16,952
Uganda Road Fund (URF)	1,332,856	1,031,475	1,530,931
Uganda Wildlife Authority (UWA)	1,433,547	0	1,433,547
Uganda Women Entrepreneurship Program(UWEP)	0	0	21,861
Vegetable Oil Development Project	150,000	32,650	0
Youth Livelihood Programme (YLP)	436,000	0	436,000
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	2,160,000	0	1,100,000
Support to Production Extension Services	70,000	0	0
Infectious Diseases Institute (IDI)	80,000	12,342	80,000
Development Response to Displacement Impacts Project (DRDIP)	10,000,000	1,951,373	15,316,528
Agriculture Cluster Development Project (ACDP)	0	0	10,649,873

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3. External Financing	2,892,864	273,736	1,953,377
United Nations Development Programme (UNDP)	100,000	0	0
United Nations Children Fund (UNICEF)	2,504,182	92,178	907,197
United Nations Population Fund (UNPF)	138,682	22,215	243,460
Global Fund for HIV, TB & Malaria	0	0	2,720
United Nations High Commission for Refugees (UNHCR)	0	0	600,000
World Health Organisation (WHO)	150,000	159,344	200,000
Total Revenues shares	47,193,187	19,586,026	62,423,309

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The cumulative receipt of locally raised revenue up to the end of Q3 ending March 2020 for the FY 2019/2020 was UGX 353,097,000 against the approved budget of UGX 1,170,478,000 representing 30% of revenue performance. However, there was poor performance in animal & crop husbandry related levies caused by animal quarantine due to disease outbreak (FMD), incomplete sourcing of lands documents from Masindi District to fully empower Kiryandongo collect revenue from lands, Business licenses, registration of birth, fees from the hospital private wing among others. There was minimal collections from land fees, and from other fees and charges, however revenues were realised from local service tax, agency fees and market/gate fees.

Central Government Transfers

A cumulative total of UGX 3,128,498,000 against the annual budget of UGX 7,859,507,000 was received for the three quarters under discretionary government transfers performing at 40% the short fall was caused by non-release of USMID_AF, a cumulative total of UGX 12,802,853,000 against the annual budget of UGX 16,481,710,000 was received for the three quarters on Conditional Government transfers performing at 78%, it performed as planned for the three quarters.

The deviation in receipts in revenue was due to the non-release of USMID_AF under district discretionary development equalisation grant which performed at 24% and the rest of the sources performed as expected.

A cumulative total of UGX 3,027,840,000 against the annual budget of UGX 18,788,628,000 was received for the three quarters on other government transfers performing at 16%.

The deviation in receipts was due the following sources which did not perform as planned and they are as follows:- Northern Uganda Social Action Fund performed at 0%, Uganda Wild Life performed at 0% because the funds have not been released from UWA, Youth Livelihood programme performed at 0% waiting for resources from MGLSD, Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP) at 0%, Support to production extension services performed at 0%, Development Response to Displacement Impacts Project (DRDIP) performing at 20% whereas Vegetable Oil Development project performing at 22%, Infectious Disease Institute performing at 15%, however some of these were not released because the focal point persons had not fulfilled the requirements of releasing the funding to various departments.

External Financing

Cumulative donor funding receipts was shs 273,736,000 against approved budget of shs 2,892,864,000/= resulting into 09% performance coming majorly from WHO (106%), and minimal release from UNICEF (04%), UNPF (16%) and no release from UNDP.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In Comparison to FY 2019/2020, local revenue is anticipated to decrease by 28.996% in the FY 2020/2021. The decrease in local revenue is as a result of proper assessment of revenue sources, unpredicted closure of cattle markets due to FMD in the neighboring sub counties and districts and new rates to be charged on acquiring land titles since other files in Masindi District Local Government, prolonged drought due to the changes in the weather among others.

Central Government Transfers

Basing on the IPFs received from the MoFPED and MDAs, transfers from Central Government are anticipated to increase by 38.277% in the FY 2020/2021 as compared to this FY 2019/2020. However the increase has been caused by more funding from sector development grants, DRDIP, agricultural cluster development project among others.

External Financing

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In comparison to this FY 2019/2020 and basing on commitments so far received from Donors, a decrease of 32.476% is anticipated in the FY 2020/2021. The decrease in funding is as a result of transferring funds from Donors like UNICEF across departments of Health, water, Community based services and education and WHO which will not include the unspent balances unlike this FY which included the previous balances for the FY 2018/2019.

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 March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	252,000	145,487	254,739
District Production Services	3,185,596	554,491	12,535,338
<i>Sub- Total of allocation Sector</i>	3,437,596	699,978	12,790,077
Sector :Works and Transport			
District, Urban and Community Access Roads	1,378,154	1,053,270	1,651,229
District Engineering Services	135,717	40,784	56,717
Municipal Services	43,200	29,635	43,200
<i>Sub- Total of allocation Sector</i>	1,557,071	1,123,689	1,751,146
Sector :Trade and Industry			
Commercial Services	96,681	48,200	166,344
<i>Sub- Total of allocation Sector</i>	96,681	48,200	166,344
Sector :Education			
Pre-Primary and Primary Education	6,491,059	4,733,548	7,423,828
Secondary Education	3,004,773	1,425,996	3,237,507
Skills Development	677,077	384,197	677,077
Education & Sports Management and Inspection	779,695	129,698	628,822
<i>Sub- Total of allocation Sector</i>	10,952,604	6,673,439	11,967,235
Sector :Health			
Primary Healthcare	1,199,362	393,352	2,058,942
District Hospital Services	2,346,170	1,716,391	2,704,579
Health Management and Supervision	1,419,629	1,045,627	376,082
<i>Sub- Total of allocation Sector</i>	4,965,161	3,155,370	5,139,603
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,358,677	80,859	1,015,075
Natural Resources Management	4,549,728	186,908	5,124,641
<i>Sub- Total of allocation Sector</i>	5,908,405	267,767	6,139,716
Sector :Social Development			
Community Mobilisation and Empowerment	14,271,149	1,941,247	18,011,321
<i>Sub- Total of allocation Sector</i>	14,271,149	1,941,247	18,011,321
Sector :Public Sector Management			

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District and Urban Administration	4,782,995	2,100,321	5,241,061
Local Statutory Bodies	554,535	276,305	531,186
Local Government Planning Services	265,846	139,790	265,971
Sub- Total of allocation Sector	5,603,376	2,516,416	6,038,218
Sector :Accountability			
Financial Management and Accountability(LG)	317,030	196,005	320,626
Internal Audit Services	84,114	49,514	99,023
Sub- Total of allocation Sector	401,144	245,520	419,649

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,176,911	1,329,571	3,380,681
District Unconditional Grant (Non-Wage)	105,638	86,758	109,638
District Unconditional Grant (Wage)	249,131	186,848	249,131
Gratuity for Local Governments	279,693	209,770	1,756,982
Locally Raised Revenues	165,121	116,201	201,121
Multi-Sectoral Transfers to LLGs_NonWage	922,197	288,247	526,337
Multi-Sectoral Transfers to LLGs_Wage	152,442	189,310	0
Pension for Local Governments	201,007	150,755	318,547
Salary arrears (Budgeting)	101,682	101,682	26,054
Urban Unconditional Grant (Wage)	0	0	192,871
Development Revenues	2,606,085	1,175,925	1,860,380
District Discretionary Development Equalization Grant	219,797	229,797	198,238
External Financing	0	0	600,000
Locally Raised Revenues	20,000	6,667	20,000
Multi-Sectoral Transfers to LLGs_Gou	2,347,921	929,461	833,505
Other Transfers from Central Government	8,367	0	8,637
Transitional Development Grant	10,000	10,000	200,000
Total Revenues shares	4,782,995	2,505,496	5,241,061

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	401,573	298,972	442,002
Non Wage	1,775,338	816,330	2,938,679
Development Expenditure			
Domestic Development	2,606,085	985,018	1,260,380
External Financing	0	0	600,000
Total Expenditure	4,782,995	2,100,321	5,241,061

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue of 185.293% of the department's total Budget of the FY 2020/2021 as compared to the FY 2019/2020. The increase in revenue received by the department has been brought about by the proper alignment in both wage of the District unconditional grant and urban wage, allocation of the multi sectoral transfers to LLGs -Gou and non-wage recurrent, in additional there has been an increase in both pension for local governments and gratuity for local governments to carter for increased pensioners.

The department expects to spend the funds as follows: - wage Shs. 442,002,000 on administration staff, Non-wage Shs. 2,412,342,000 majorly on vehicle repair, payment of casual laborers, court cases, payment of pension and gratuity, transfer of funds to the LLGs both sub counties and Town Councils, payment of various staff emoluments and development Shs. 426,875,000 majorly on transitional development for office construction, Shs. 600,000,000 fund activities of the UNHCR being implemented by the district among others.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	317,030	196,845	320,626
District Unconditional Grant (Non-Wage)	71,225	53,419	71,225
District Unconditional Grant (Wage)	99,445	74,584	99,445
Locally Raised Revenues	81,274	36,299	86,274
Multi-Sectoral Transfers to LLGs_Wage	65,086	32,543	0
Urban Unconditional Grant (Wage)	0	0	63,682
Development Revenues	0	0	0
N/A			
Total Revenues shares	317,030	196,845	320,626
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	164,531	107,127	163,127
Non Wage	152,499	88,879	157,499
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	317,030	196,005	320,626

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue by 27.26% of the department's total budget for the next FY as compared to this FY's budget. The increase has been caused by inclusion of urban unconditional grant (wage) and an increase in locally raised revenue. The department expects to spend funds as follows: - wage Shs. 163,127,000 for staff under finance department for both at the headquarter, sub counties and Town Councils, non-wage Shs. 157,499,000 on the production of the budget and final accounts, revenue mobilization and sensitization of the tax payers, evaluation of the tax payers, follow-up on the payment of taxes, revenue enhancement plan, procurement of fuel for the IFMS generator and maintenance of the IFMS computers revenue monitoring and supervision of the LLGs etc.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	554,535	366,488	531,186
District Unconditional Grant (Non-Wage)	193,688	145,266	199,688
District Unconditional Grant (Wage)	165,348	124,011	165,348
Locally Raised Revenues	152,150	75,536	166,150
Multi-Sectoral Transfers to LLGs_Wage	43,349	21,674	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	554,535	366,488	531,186
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,697	140,758	165,348
Non Wage	345,838	135,547	365,838
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	554,535	276,305	531,186

Narrative of Workplan Revenues and Expenditure

During the FY 2020/2021, there has been an increase of 3.912% as compared to the FY 2019/2020 budget.

The expenditure for the department has be allocated as follows: - Wage Shs. 165,348,000 to carter salary for political leaders and their ex- gratia of the political leaders which will be paid at the end of the FY, non-wage Shs. 365,838,000 will be used to carter for the payment of councilor's allowance, payment of service providers, payment of utilities, study tours for councilor's, repair of the motor vehicles and motor cycles and wage for technical and political leaders, LLGs honoraria i.e. Monthly allowance to LC III councilors and the ex-gratia for LC Is and LC IIs at the end of the FY.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	955,264	712,848	938,515
District Unconditional Grant (Non-Wage)	4,000	3,000	2,000
Locally Raised Revenues	8,000	1,500	4,000
Sector Conditional Grant (Non-Wage)	278,375	208,781	264,025
Sector Conditional Grant (Wage)	664,890	499,567	668,490
Development Revenues	2,482,332	134,982	11,851,562
Other Transfers from Central Government	2,380,000	32,650	11,749,873
Sector Development Grant	102,332	102,332	101,689
Total Revenues shares	3,437,596	847,830	12,790,077
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	664,890	497,645	668,490
Non Wage	290,375	189,981	270,025
Development Expenditure			
Domestic Development	2,482,332	12,352	11,851,562
External Financing	0	0	0
Total Expenditure	3,437,596	699,978	12,790,077

Narrative of Workplan Revenues and Expenditure

During the FY 2020/2021, there has been an increase of 272.065% as compared to the FY 2019/2020 budget. The increase is attributed to more allocation for development revenues especially from other government transfers, sector conditional grant non-wage and sector development grant, however there has been non-inclusion of the multi sectoral transfers for LLGs non-wage as well as GoU.

The expenditure for the department has been allocated as follows: - Wage Shs. 668,490,000 to cater salary for extension staff and marketing staff, non-wage Shs. 270,025,000 will be used to cater for allowance, payment of service providers, payment of utilities, repair of the motor vehicles and motor cycles and development grant of Shs. 11,851,562,000 the bulk will be transferred by MAAIF to ACDP to provide inputs to the community. 101,689,000/= is sector development grant that will be used to equip the laboratory, procure motorcycles for extension staff, establish demos among others. All these projects have a monitoring component embedded

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,925,878	2,960,610	4,184,544
District Unconditional Grant (Non-Wage)	2,000	1,500	0
Locally Raised Revenues	10,000	2,500	5,946
Sector Conditional Grant (Non-Wage)	577,511	433,120	759,804
Sector Conditional Grant (Wage)	3,336,367	2,523,490	3,418,794
Development Revenues	1,039,283	250,527	955,059
External Financing	946,887	225,789	751,874
Other Transfers from Central Government	80,000	12,342	80,000
Sector Development Grant	12,396	12,396	123,185
Total Revenues shares	4,965,161	3,211,137	5,139,603
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,336,367	2,503,712	3,418,794
Non Wage	589,511	425,869	765,750
Development Expenditure			
Domestic Development	92,396	0	203,185
External Financing	946,887	225,789	751,874
Total Expenditure	4,965,161	3,155,370	5,139,603

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, there has been an increase in revenue of 3.51% of the department. The increase has been brought by more funding from the central government

The department expects to spend the funds as follows: - Wage Shs. 3,418,794,000 for payment of staff salaries at the health, Kiryandongo referral hospital, HC IIIs and HC IIs, recruitment of more staffs, non-wage Shs. 765,750,000 will be spent on the following activities sensitisation of the communities, carrying out outreaches, providing minimum health care services, transferring PHC non-wage to both the hospital and the health centers, payment of staff emoluments and external financing of Shs. 751,874,000 will be used for disease prevention and promotion through mass campaign, introduction of RM vaccine introduction, for nutritional support in the district and RMNCAH support to the district and renovation of health facilities and construction of the placenta pits and the development of Shs. 203,185,000 will be used to fence Kiigya HC II and Mpumwe HC II.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,233,902	6,862,420	10,070,727
District Unconditional Grant (Wage)	48,042	36,031	48,042
Locally Raised Revenues	5,557	2,500	6,000
Other Transfers from Central Government	20,000	0	16,952
Sector Conditional Grant (Non-Wage)	1,877,648	1,251,765	2,035,528
Sector Conditional Grant (Wage)	7,282,655	5,572,123	7,964,206
Development Revenues	1,718,702	1,257,074	1,896,507
External Financing	487,360	25,733	321,850
Sector Development Grant	1,231,342	1,231,342	1,574,658
Total Revenues shares	10,952,604	8,119,494	11,967,235
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,330,697	5,460,995	8,012,248
Non Wage	1,903,205	1,172,686	2,058,480
Development Expenditure			
Domestic Development	1,231,342	39,757	1,574,658
External Financing	487,360	0	321,850
Total Expenditure	10,952,604	6,673,439	11,967,235

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, there has been an increase of 9.26% of the total budget as compared to the FY 2019/2020 majorly being brought about by the increase in Sector Development Grant, sector conditional grant non-wage and proper alignment of the various grants being received by the department from the line MDAs.

The Department expects to spend a total Revenue as follows: - wages Shs. 8,012,248,000 meant for payment of headquarter education staff, primary, secondary and tertiary staff, non-wage Shs. 2,058,480,000 will be spent on Transfer of capitation grants to schools, school inspection & monitoring, training of SMCs and development Shs. 1,574,658,000 will be used in the construction of latrines, classrooms, procurement and supply of desks, and staff quarters and Shs. 321,850,000 would be spent on the priority areas under the guidelines of the donor (UNICEF) etc.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	134,215	94,861	120,215
District Unconditional Grant (Non-Wage)	8,000	6,000	4,000
District Unconditional Grant (Wage)	53,015	39,761	53,015
Locally Raised Revenues	30,000	27,500	20,000
Multi-Sectoral Transfers to LLGs_Wage	43,200	21,600	0
Urban Unconditional Grant (Wage)	0	0	43,200
Development Revenues	1,422,856	1,121,475	1,630,931
District Discretionary Development Equalization Grant	90,000	90,000	100,000
Other Transfers from Central Government	1,332,856	1,031,475	1,530,931
Total Revenues shares	1,557,071	1,216,336	1,751,146
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	96,215	60,784	96,215
Non Wage	38,000	31,239	24,000
Development Expenditure			
Domestic Development	1,422,856	1,031,667	1,630,931
External Financing	0	0	0
Total Expenditure	1,557,071	1,123,689	1,751,146

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, there has been an increase of 15.67% as compared to this year's budget. The increase has been brought about by an increase in DDEG and URF.

The department expects to spend the funds on the following areas, wage Shs. 96,215,000 will be used in payment of wages of staff at headquarter and the Town Councils, non-wage Shs. 24,000,000 will be spent on the following areas payment of staff emoluments, equipment and vehicles, monitoring and supervision of the ongoing projects among others. And development Shs. 1,630,931,000 will be spent on the installation of the 3 four phase power supply and transferring of funds to LLGs of URF, routine mechanized and manual road maintenance, maintenance of road plants among others.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	88,165	58,624	141,262
District Unconditional Grant (Wage)	40,800	30,600	40,800
Locally Raised Revenues	10,000	0	10,000
Sector Conditional Grant (Non-Wage)	37,365	28,024	90,462
Development Revenues	1,270,512	435,485	873,813
District Discretionary Development Equalization Grant	30,000	30,000	0
External Financing	835,026	0	178,828
Sector Development Grant	385,684	385,684	675,183
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	1,358,677	494,110	1,015,075
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,800	29,993	40,800
Non Wage	47,365	16,372	100,462
Development Expenditure			
Domestic Development	435,485	34,494	694,985
External Financing	835,026	0	178,828
Total Expenditure	1,358,677	80,859	1,015,075

Narrative of Workplan Revenues and Expenditure

There has been a decrease of 25.29% in revenue in the FY 2020/2021 as compared in the FY's budget. The decrease has been brought about by non-inclusion of DDEG and reduced external financing.

However there has been an increase in the allocation of the sector conditional grant non-wage and sector development grant.

The sector would be able to spend on the following areas: wage Shs. 40,800,000 to pay salaries for staff at the headquarter, non-wage Shs. 100,462,000 will be spent on the following areas, supporting sanitation programmes and development Shs. 694,985,000 will be used in maintenance and drilling of bore holes as well as promoting sanitation related activities under WASH including Shs. 178,828,000 under external financing.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	265,774	163,876	277,154
District Unconditional Grant (Non-Wage)	12,674	9,506	8,674
District Unconditional Grant (Wage)	135,600	101,346	135,600
Locally Raised Revenues	32,400	9,000	24,400
Multi-Sectoral Transfers to LLGs_Wage	79,200	39,600	0
Sector Conditional Grant (Non-Wage)	5,900	4,425	29,280
Urban Unconditional Grant (Wage)	0	0	79,200
Development Revenues	4,283,954	25,000	4,847,487
District Discretionary Development Equalization Grant	4,183,954	25,000	4,847,487
External Financing	100,000	0	0
Total Revenues shares	4,549,728	188,876	5,124,641
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,800	140,946	214,800
Non Wage	50,974	20,962	62,354
Development Expenditure			
Domestic Development	4,183,954	25,000	4,847,487
External Financing	100,000	0	0
Total Expenditure	4,549,728	186,908	5,124,641

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, there has been an increase of 14.63% as compared to the FY 2019/2020 budget. The increase has been brought about by getting more funds from USMID under the component of refugee hosting district, proper alignment of salary for staff and the wage for Town Councils.

The department expects to spend the funds on the following areas, wage Shs. 214,800,000 will be used in payment of wages of staff at headquarter and the Town Councils, non-wage Shs. 62,354,000 will be spent on the following areas wetland demarcation, tree planting, surveying and titling, payment of staff emoluments and Shs.4,847,487,000 would be spent on the, routine mechanized and periodic road maintenance, titling of land, physical planning, construction of the modern market, capacity building of staff monitoring and supervision of the ongoing projects among others.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	196,973	132,118	204,208
District Unconditional Grant (Non-Wage)	2,000	1,500	2,000
District Unconditional Grant (Wage)	83,707	62,780	83,707
Locally Raised Revenues	12,000	3,000	9,000
Multi-Sectoral Transfers to LLGs_Wage	38,445	19,222	0
Other Transfers from Central Government	0	0	21,861
Sector Conditional Grant (Non-Wage)	60,822	45,616	54,780
Urban Unconditional Grant (Wage)	0	0	32,860
Development Revenues	14,074,176	1,973,588	17,807,113
External Financing	523,591	22,215	82,325
Other Transfers from Central Government	13,550,586	1,951,373	17,724,788
Total Revenues shares	14,271,149	2,105,707	18,011,321
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	122,151	82,002	116,567
Non Wage	74,822	33,119	87,641
Development Expenditure			
Domestic Development	13,550,586	1,803,912	17,724,788
External Financing	523,591	22,215	82,325
Total Expenditure	14,271,149	1,941,247	18,011,321

Narrative of Workplan Revenues and Expenditure

There has been an increase of 26.55% in revenue in the FY 2020/2021 as compared in the FY 2019/2020 budget. The increment has been brought about by increased funding from DRDIP.

The sector would be able to spend on the following areas: wage Shs. 116,567,000 on payment of staff salaries at the headquarter, sub county and the Town council, non-wage Shs. 87,641,000 for providing Special grant to PWDs, supporting adult learning, supporting child protection and response intervention, settling Labour disputes and work place inspection, Gender mainstreaming, Supporting District women council, youth council and PWDs council to regularly conduct their activities, facilitating functionality of Community Development Workers, CBS operation and development of Shs. 17,724,788,0000 in supporting the funding of NUSF 3 LIPW and, supporting DRDIP infrastructure, funding DRDIP livelihoods and environment projects in refugee hosting LLGs and Shs. 82,325,000 would be used to fund related activities under UNPFA

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	179,409	121,263	192,111
District Unconditional Grant (Non-Wage)	60,706	45,529	79,833
District Unconditional Grant (Wage)	70,711	53,033	70,711
Locally Raised Revenues	47,992	22,700	32,930
Other Transfers from Central Government	0	0	8,637
Development Revenues	86,437	78,077	73,860
District Discretionary Development Equalization Grant	78,077	78,077	55,360
External Financing	0	0	18,500
Other Transfers from Central Government	8,360	0	0
Total Revenues shares	265,846	199,339	265,971
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	70,711	38,386	70,711
Non Wage	108,698	53,576	121,400
Development Expenditure			
Domestic Development	86,437	47,829	55,360
External Financing	0	0	18,500
Total Expenditure	265,846	139,790	265,971

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, there has been an increase of 0.05% as compared to the FY 2019/2020. The increase has been brought by district unconditional grant non-wage to cater for PBS costs.

The revenue will be spent as follows:- wage Shs. 70,711,000 on payment of wages for planning staff only, non-wage of Shs. 121,400,000 will be spent on coordination and production of the PBS reports, conducting of the budget conference, preparation and submission of accountabilities and progress reports and development of Shs. 55,360,000 will be spent on carrying out monitoring of the capital projects, and Shs 18,500,000 for data collection UNPFA.

Vote :592 Kiryandongo District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	84,114	52,281	99,023
District Unconditional Grant (Non-Wage)	12,000	9,000	12,000
District Unconditional Grant (Wage)	26,299	20,078	26,299
Locally Raised Revenues	15,000	7,750	20,000
Multi-Sectoral Transfers to LLGs_Wage	30,816	15,453	0
Urban Unconditional Grant (Wage)	0	0	40,724
Development Revenues	0	0	0
N/A			
Total Revenues shares	84,114	52,281	99,023
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,114	35,531	67,023
Non Wage	27,000	13,983	32,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	84,114	49,514	99,023

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue by 85.79% in the FY 2020/2021 as compared to the FY 2019/2020 Budget, the increase has been brought about by inclusion of salary for the Town Councils.

The department expects to spend the funds as follows: - wage shs. 67,023,000 for payment of staff salaries at the headquarter and the Town council's and non-wage Shs. 32,000,000 on payment of service providers, production of quarterly audit reports, auditing books of accounts, monitoring of the ongoing district activities.

Vote :592 Kiryandongo 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 March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,681	52,089	66,344
District Unconditional Grant (Wage)	40,440	30,330	40,438
Locally Raised Revenues	10,000	9,578	10,000
Sector Conditional Grant (Non-Wage)	16,241	12,181	15,906
Development Revenues	30,000	30,000	100,000
District Discretionary Development Equalization Grant	30,000	30,000	100,000
Total Revenues shares	96,681	82,089	166,344
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,440	26,441	40,438
Non Wage	26,241	21,759	25,906
Development Expenditure			
Domestic Development	30,000	0	100,000
External Financing	0	0	0
Total Expenditure	96,681	48,200	166,344

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue of 72.05% in the FY 2020/2021 as compared to the FY 2019/2020 Budget brought about by increase in DDEG

The department expects to spend the funds as follows: - wage shs. 40,438,000 for payment of staff salaries, non-wage Shs. 25,906,000 on payment of service providers, sensitisation of the SACCOs in the district, monitoring and supervising of the existing cultural and tourist sites, training farmers and groups among others and Shs. 100,000,000 would be spent on the construction of a markets.

Vote :592 Kiryandongo District

FY 2020/21
