

Vote :512 Kabale District

FY 2019/20

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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Ntimba Edmond, Chief Administrative Officer
(Accounting Officer)

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

Signed on Date: _____

Signed on Date: _____

Vote :512 Kabale District**FY 2019/20****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 :512 Kabale District**FY 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	326,705	300,307	475,160
Discretionary Government Transfers	4,085,316	3,140,425	4,063,377
Conditional Government Transfers	26,151,805	20,049,140	28,371,825
Other Government Transfers	1,329,287	864,919	4,103,626
External Financing	1,204,361	63,764	132,390
Grand Total	33,097,474	24,418,555	37,146,377

Revenue Performance by end of March of the Running FY

The District has for the financial year cumulatively received 73.8% of the annual planned budget of which 1.2% was collected from local revenue, 98.5% was collected from the central government transfers while 0.3% was collected from external financing . All this totaled to UGX 24,418,555,000 of which UGX 24,397,888,000 was released to departments to execute their mandatory activities as below. Wage 75%, non-wage recurrent 75%, domestic development 100% while external financing activities 5%.

Planned Revenues for next FY

The District is anticipating to receive UGX 37,146,377,000/= for the FY 2019/2020 of the total budget, UGX 36,538,828,000/= (98.4%) will be collected from the Central Government Transfers, UGX 475,159,838 (1.3%) will be collected from Locally Raised Revenue while UGX 132,390,000 (0.3%) will be obtained from Donors that directly support the District. There is an anticipated increase in budget due to salary enhancement for medical staff, increase in PHC both recurrent and development, increase in Sector Conditional Grant for Education(UPE &USE) as well as salary enhancement for skill development staff instructors.

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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	6,504,500	5,265,771	7,538,617
Finance	544,798	367,942	430,832
Statutory Bodies	830,541	619,758	818,268
Production and Marketing	1,059,331	813,796	3,621,436
Health	5,210,791	3,344,156	4,966,546
Education	15,319,791	11,286,160	17,634,247
Roads and Engineering	1,178,782	1,086,496	704,658
Water	976,108	843,471	731,224
Natural Resources	269,316	194,803	269,858
Community Based Services	993,808	446,182	245,542
Planning	145,174	86,228	101,614

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Internal Audit	64,536	43,125	49,093
Trade, Industry and Local Development	0	0	34,442
Grand Total	33,097,474	24,397,888	37,146,377
<i>o/w: Wage:</i>	<i>19,471,994</i>	<i>14,656,148</i>	<i>20,540,164</i>
<i>Non-Wage Recurrent:</i>	<i>10,270,932</i>	<i>7,506,855</i>	<i>12,065,726</i>
<i>Domestic Devt:</i>	<i>2,150,187</i>	<i>2,171,121</i>	<i>4,408,098</i>
<i>External Financing:</i>	<i>1,204,361</i>	<i>63,764</i>	<i>132,390</i>

Expenditure Performance by end of March FY 2018/19

The District has for this financial year cumulatively received 73.8% of the annual planned budget of which 1.2% was collected from local revenue, 98.5% was collected from the Central Government Transfers while 0.3% was collected from external financing. All this totaled UGX 24,418,555,000 of which UGX 24,397,888,000 was released to departments to execute their mandatory activities as below. Wage 75%, non-wage recurrent 75%, domestic development 100% while external financing activities 5%. Leaving a balance of Ugx 20,667,198 at the end of the quarter not released. This balance was as a result of LLg depositing 35% of local revenue towards the end of the December. At the end of the quarter there was a cumulative expenditure of Ugx 19,900,204,000 across all departments leaving Ugx 4,497,684,000 unspent at the end of the Quarter. The reasons for unspent balances were as below; Under recurrent expenditure non-wage some Service providers for office consumables had not presented their LPOs for payment. For Development projects Most of the capital works had not reached the certification level for payment while for wage balances the process of accessing payroll for newly recruited staff was still on going. In some cases of wage balance was due non-payment of enhanced salaries to staff as the process of updating data on IPSS was still ongoing

Planned Expenditures for the FY 2019/20

1. Strengthen the management of local revenue collection
2. Networking the District departments and offices for Integration of ICT systems to ease sharing of information, timely online reporting as well as ensuring data integrity.
3. Intensifying Monitoring/Inspections and Supervision of activities especially under works, health, education and production departments.
4. Strengthening of the Agricultural Extension system including plant disease control through mobile plant clinic, sustainable land management practices as well as improving agronomic practices at the farm level.
5. Fast-tracking acquisition of land titles for public lands in the District for strengthen security for land to enhance public sector investment.

Medium Term Expenditure Plans

The District will focus on facilitating the private sector for increasing investments, Job creation and economic development. Also focus will be put to rehabilitation of feeder roads and bridge maintenance in a bid to link rural areas with markets, provision of quality education for all increase safe and clean water for domestic use, promote sustainable use of natural resources including mitigating effects of changing weather patterns, Strengthening of the Agricultural Extension system including plant disease control through mobile plant clinic, sustainable land management practices among others.

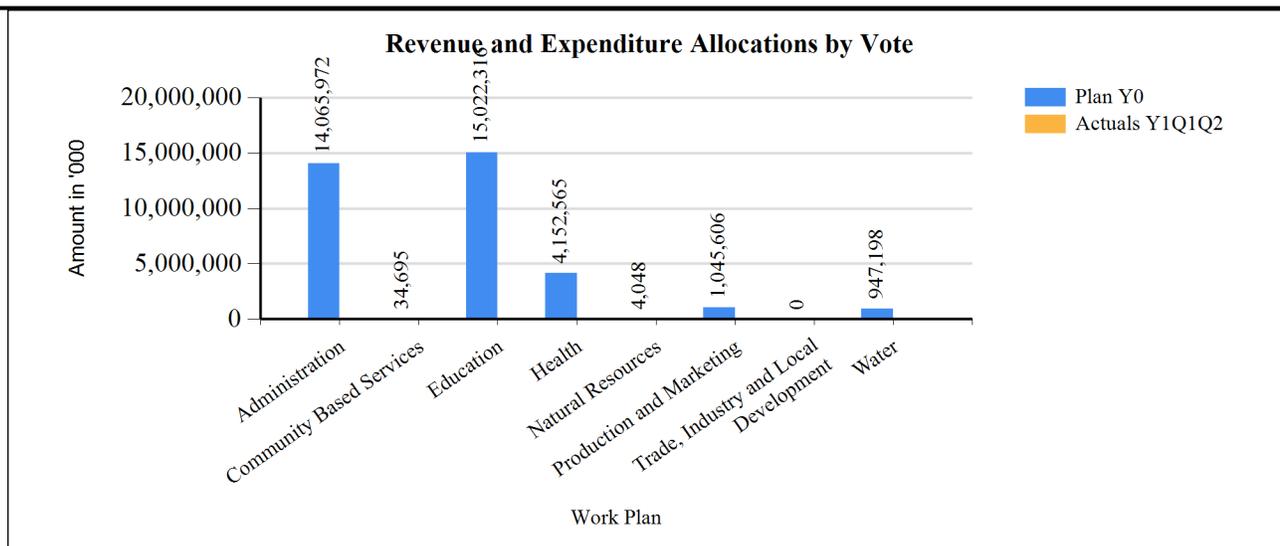
Challenges in Implementation

Rain induced disasters that affected both local revenue performance and overall budget performance especially in the departments of works, natural resources and Administration. Also, fluctuation of IPF from the central Government affect planning. There is poor performance of local revenue. Due to limited budget especially on data collection some allocation decisions are made based to estimates thus resulting into poor targeting for service delivery.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	326,705	300,307	475,160
Agency Fees	26,800	3,243	37,800
Application Fees	15,000	9,298	25,000
Business licenses	25,000	19,178	47,000
Land Fees	23,000	8,992	33,000
Liquor licenses	10,000	3,276	10,000
Local Hotel Tax	11,000	1,749	16,000
Local Services Tax	68,878	84,744	99,961
Market /Gate Charges	60,000	54,160	70,000
Miscellaneous receipts/income	56,000	47,060	66,000
Other Fees and Charges	0	0	4,072
Park Fees	2,000	13,760	20,300
Property related Duties/Fees	8,000	37,645	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	10,711	12,000
Royalties	9,027	6,490	19,027
2a. Discretionary Government Transfers	4,085,316	3,140,425	4,063,377
District Discretionary Development Equalization Grant	220,997	220,945	204,923
District Unconditional Grant (Non-Wage)	673,861	505,396	661,623
District Unconditional Grant (Wage)	2,793,531	2,107,115	2,807,172
Urban Discretionary Development Equalization Grant	32,500	32,500	30,333
Urban Unconditional Grant (Non-Wage)	77,426	58,069	72,324

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Urban Unconditional Grant (Wage)	287,002	216,401	287,002
2b. Conditional Government Transfer	26,151,805	20,049,140	28,371,825
Sector Conditional Grant (Wage)	16,391,461	12,332,633	17,445,990
Sector Conditional Grant (Non-Wage)	2,678,275	1,721,372	2,585,214
Support Services Conditional Grant (Non-Wage)	440,000	330,000	440,000
Sector Development Grant	1,475,637	1,475,637	2,243,039
Transitional Development Grant	421,053	442,038	1,029,802
General Public Service Pension Arrears (Budgeting)	674,468	674,468	41,217
Salary arrears (Budgeting)	79,232	79,232	49,874
Pension for Local Governments	2,847,833	2,135,875	3,292,843
Gratuity for Local Governments	1,143,846	857,884	1,243,846
2c. Other Government Transfer	1,329,287	864,919	4,103,626
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	900,000
Uganda Road Fund (URF)	664,191	610,153	489,999
Uganda Women Entrepreneurship Program(UWEP)	288,784	12,422	0
Youth Livelihood Programme (YLP)	376,311	242,344	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	695,511
Support to Production Extension Services	0	0	2,018,116
3. External Financing	1,204,361	63,764	132,390
United Nations Children Fund (UNICEF)	1,204,361	63,764	132,390
Total Revenues shares	33,097,474	24,418,555	37,146,377

Vote :512 Kabale District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The District received 97.8% of the quarterly planned revenue and this represent 23.8% of the annual planned revenue. Cumulatively, the District has so far realized 91.8% of the planned revenue for the Financial year, most of the revenue sources performed above target except Agency fees that performed at 7%, Liquor license that performed at 30%, Land fees that performed at 0.7% While Local service and Local Hotel Tax that performed at 0%. Generally, there was a good performance and this was attributed to employing new strategies for local revenue mobilization including but not limited to bench marking with good performers to learn best practices as well as target setting.

Central Government Transfers

The District had cumulatively received Ugx 24,418,474,000 (73.8%) planned revenue. this performance was 1.2% below the target (of 75%). the reason for this below target performance was due to poor performance other government transfer which included URF, UWEP and YLP program funds. the rest of the grants from central government performed as planned

External Financing

For this revenue source the District did not receive any release in this quarter. only UNICEF was planned but the District has no discretion to influence the release thus no reason was established for this cause.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The District is anticipating to collect Ugx 475,159,838 locally raised revenue which 1.3% of the 2019/2020 financial year's budget compared to 1% for the financial year 2018/2019. There is an expected increase of 0.4 % compared to the last financial year. The reason for the increment the district is anticipating is due to new strategies for local revenue mobilization and collection.

Central Government Transfers

The district is anticipating to receive UGX 36,538,828,000 (98.4%) of the District Budget from central Government transfers of the financial year 2019/2020 compared to 95.0% in 2018/2019 FY. There is an expected increase in funding from central government transfers due to salary enhancement for medical personnel, budget enhancement for sector conditional grants in Education and health as well as budget enhancement under transitional development grant. It is thus expected that central government will continue to finance the district as it had always done at the same level

External Financing

The district is forecasting to receive 0.3% of the total budget from Donor funding compared to 3.6% of financial year 2018/2019. This percentage decrease in donor funding is a result of reduced financing from donor funding. UNICEF that used to be the only external partner that funds the district changed the strategy to finance northern Uganda with the aim of reducing the effect of long time insurgency hence reduced funding of the district budget.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,002,286	596,416	850,457
District Production Services	43,896	17,092	2,770,979
District Commercial Services	13,149	6,778	0
<i>Sub- Total of allocation Sector</i>	1,059,331	620,286	3,621,436
Sector :Works and Transport			

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District, Urban and Community Access Roads	1,161,596	962,663	694,472
District Engineering Services	17,186	0	10,186
Sub- Total of allocation Sector	1,178,782	962,663	704,658
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	34,442
Sub- Total of allocation Sector	0	0	34,442
Sector :Education			
Pre-Primary and Primary Education	10,950,588	6,994,854	10,753,074
Secondary Education	2,792,132	1,999,992	4,649,412
Skills Development	1,201,213	544,215	2,007,015
Education & Sports Management and Inspection	371,858	78,545	220,746
Special Needs Education	4,000	4,000	4,000
Sub- Total of allocation Sector	15,319,791	9,621,606	17,634,247
Sector :Health			
Primary Healthcare	738,405	83,433	1,178,834
District Hospital Services	172,987	129,740	243,318
Health Management and Supervision	4,299,398	2,365,860	3,544,394
Sub- Total of allocation Sector	5,210,791	2,579,034	4,966,546
Sector :Water and Environment			
Rural Water Supply and Sanitation	536,108	140,797	291,224
Urban Water Supply and Sanitation	440,000	330,000	440,000
Natural Resources Management	269,316	115,025	269,858
Sub- Total of allocation Sector	1,245,423	585,822	1,001,082
Sector :Social Development			
Community Mobilisation and Empowerment	993,808	240,448	245,542
Sub- Total of allocation Sector	993,808	240,448	245,542
Sector :Public Sector Management			
District and Urban Administration	6,504,500	4,606,144	7,538,617
Local Statutory Bodies	830,541	380,250	818,268
Local Government Planning Services	145,174	64,831	101,614
Sub- Total of allocation Sector	7,480,216	5,051,226	8,458,499
Sector :Accountability			
Financial Management and Accountability(LG)	544,798	216,547	430,832
Internal Audit Services	64,536	22,823	49,093
Sub- Total of allocation Sector	609,334	239,370	479,926

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

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<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,471,583	5,194,911	6,649,419
District Unconditional Grant (Non-Wage)	76,633	59,903	55,374
District Unconditional Grant (Wage)	1,198,068	910,516	1,210,670
General Public Service Pension Arrears (Budgeting)	674,468	674,468	41,217
Gratuity for Local Governments	1,143,846	857,884	1,243,846
Locally Raised Revenues	13,165	122,064	129,991
Multi-Sectoral Transfers to LLGs_NonWage	151,336	138,567	338,603
Multi-Sectoral Transfers to LLGs_Wage	287,002	216,401	287,002
Pension for Local Governments	2,847,833	2,135,875	3,292,843
Salary arrears (Budgeting)	79,232	79,232	49,874
Development Revenues	32,918	70,860	889,198
District Discretionary Development Equalization Grant	24,763	24,763	20,734
Multi-Sectoral Transfers to LLGs_Gou	8,155	46,097	158,463
Transitional Development Grant	0	0	710,000
Total Revenues shares	6,504,500	5,265,771	7,538,617
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,485,070	873,138	1,497,672
Non Wage	4,986,513	3,672,253	5,151,747
Development Expenditure			
Domestic Development	32,918	60,753	889,198
External Financing	0	0	0
Total Expenditure	6,504,500	4,606,144	7,538,617

Narrative of Workplan Revenues and Expenditure

The Department is expected to receive 7,462,131,000 (20.3% of the total district budget). There is an anticipated increase in the department budget allocation by Ugx 1034117000 which is 15.9% compared to the financial year 2018/2019. This increase is attributed to inclusion of IPF for Transition development grant Adhoc of 710,000,000. In expenditure analysis 11.8% of the budget will cater for development activities while 88.2% for recurrent activities but salaries will form 16.1% of the departmental budget.

Vote :512 Kabale District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	544,798	367,942	430,832
District Unconditional Grant (Non-Wage)	67,186	59,684	59,115
District Unconditional Grant (Wage)	329,915	247,436	329,915
Locally Raised Revenues	46,802	21,035	41,802
Multi-Sectoral Transfers to LLGs_NonWage	100,896	39,787	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	544,798	367,942	430,832
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	329,915	99,426	329,915
Non Wage	214,883	117,120	100,917
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	544,798	216,547	430,832

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive Ugx 430,832,000 (1.2%) of the district total revenue budget compared to 544,798,000 (1.6%) during the financial year 2018/2019. There is an anticipated decrease of Ugx 113,966,000 (20.9%). This reduction in the budget allocation is attributed to not allocating money to finance department of LLGs. 100% will finance recurrent expenditure. 76.6% of the department budget for the financial year will account for salaries

Vote :512 Kabale District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	830,541	619,758	818,268
District Unconditional Grant (Non-Wage)	335,728	234,638	367,755
District Unconditional Grant (Wage)	397,225	297,919	397,225
Locally Raised Revenues	36,905	30,361	53,288
Multi-Sectoral Transfers to LLGs_NonWage	60,682	56,840	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	830,541	619,758	818,268
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	397,225	121,519	397,225
Non Wage	433,316	258,732	421,043
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	830,541	380,250	818,268

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive Ugx 818,268,000 (2.2%) of the district total revenue budget Compared to the Ugx 769,859,000 allocated during the financial year 2018/2019. There is an expected increase in the overall budget allocation to the department of Ugx 48,409,000 (6.3%) compared to the Financial year 2018/19. This increase is attributed to increasing budget allocating to cater for the increased number of Councillors. In the department. 100.0% will finance recurrent activities. 48.5% of the entire department budget will account for salaries during the financial year.

Vote :512 Kabale District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	964,425	718,890	3,529,409
Locally Raised Revenues	9,825	0	9,825
Multi-Sectoral Transfers to LLGs_NonWage	3,900	0	0
Other Transfers from Central Government	0	0	2,713,627
Sector Conditional Grant (Non-Wage)	320,984	240,738	176,241
Sector Conditional Grant (Wage)	629,716	478,152	629,716
Development Revenues	94,906	94,906	92,027
Sector Development Grant	94,906	94,906	92,027
Total Revenues shares	1,059,331	813,796	3,621,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	629,716	390,981	629,716
Non Wage	334,709	218,497	2,899,693
Development Expenditure			
Domestic Development	94,906	10,808	92,027
External Financing	0	0	0
Total Expenditure	1,059,331	620,286	3,621,436

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 3,621,436,000 (9.8%) of the total district budget compared to 3.2% during the financial year 2018/2019. There is an expected increase in the department budget by Ugx 2,566,005,000 (243.1%) as compared by 2018/19 financial year. The reason for this increase is attributed to inclusion of the IPF allocation for ACDP and UMSFSNP programs while sector conditional grant non-wage, sector development grant and locally raised revenue reduced. The budget will be allocated to recurrent activities at 97.5% but salaries will form 17.4% of the departmental budget while development budget will be financed at UGX 92,027,000/(2.5%).

Vote :512 Kabale District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,616,663	2,708,184	3,831,968
District Unconditional Grant (Non-Wage)	2,000	2,500	1,200
Locally Raised Revenues	10,122	400	10,122
Multi-Sectoral Transfers to LLGs_NonWage	6,185	3,000	0
Sector Conditional Grant (Non-Wage)	353,413	265,165	444,074
Sector Conditional Grant (Wage)	3,244,943	2,437,119	3,376,572
Development Revenues	1,594,127	635,972	1,134,577
District Discretionary Development Equalization Grant	18,000	18,000	15,000
External Financing	1,021,919	63,764	132,390
Sector Development Grant	554,208	554,208	687,187
Transitional Development Grant	0	0	300,000
Total Revenues shares	5,210,791	3,344,156	4,966,546
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,244,943	2,280,272	3,376,572
Non Wage	371,720	234,999	455,396
Development Expenditure			
Domestic Development	572,208	0	1,002,187
External Financing	1,021,919	63,764	132,390
Total Expenditure	5,210,791	2,579,034	4,966,546

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive revenue of UGX 4,966,545,880 (13.4%) of the district total budget for the financial year 2019/2020 compared to 5,210,791,000 (15.7%) for the financial year 2018/20189. There is an expected decrease in budget allocation of ugx 244,245,000 (4.7%) for the department and this decrease is attributed to reduced commitment of UNICEF to finance district activities under health sector. This budget allocation to the department will be segregated as below; 22.8% will cater for development activities, 77.2% of the revenue will cater recurrent activities while 21.7% will finance donor driven initiatives. The staff salaries will form a component of 68% of the health budget

Vote :512 Kabale District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	14,578,071	10,675,246	15,459,817
District Unconditional Grant (Non-Wage)	1,000	750	0
District Unconditional Grant (Wage)	117,199	87,899	117,199
Locally Raised Revenues	9,371	6,550	17,546
Multi-Sectoral Transfers to LLGs_NonWage	200	0	0
Sector Conditional Grant (Non-Wage)	1,933,499	1,162,685	1,885,371
Sector Conditional Grant (Wage)	12,516,802	9,417,361	13,439,702
Development Revenues	741,720	610,915	2,174,430
District Discretionary Development Equalization Grant	38,951	38,900	25,000
External Financing	130,754	0	0
Other Transfers from Central Government	0	0	900,000
Sector Development Grant	572,015	572,015	1,249,430
Total Revenues shares	15,319,791	11,286,160	17,634,247
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,634,001	8,403,507	13,556,901
Non Wage	1,944,070	1,167,865	1,902,916
Development Expenditure			
Domestic Development	610,966	50,234	2,174,430
External Financing	130,754	0	0
Total Expenditure	15,319,791	9,621,606	17,634,247

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive Ugx17,634,247,000= (47.5%) during the financial year 2019/2020 of the district total budget compared to Ugx 15,319,791,000 (46.3%) during the financial year 2018/2019. There is an expected increase in budget allocation to the department. This increase is attributed to increase in the other transfers for supporting construction activities of Rukore community polytechnic and Karujanga Sec school, increased capitation grant for Primary and secondary education as well as salary enhancement for tertiary institution instructors. Of the revenue the district is anticipating to receive; 12.3% will cater for development activities, 87.6% of the revenue will cater recurrent activities but nonwage activities will only be financed with 10.8% of the entire departmental budget. 85.2% of the entire department budget during the financial year 2019/2020 will account for salaries. The department will depend on both recurrent and development revenues

Vote :512 Kabale District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	863,791	752,214	688,599
District Unconditional Grant (Non-Wage)	1,000	750	0
District Unconditional Grant (Wage)	188,414	141,311	188,414
Locally Raised Revenues	10,186	0	10,186
Other Transfers from Central Government	664,191	610,153	489,999
Development Revenues	314,991	334,282	16,059
District Discretionary Development Equalization Grant	10,000	10,000	16,059
Multi-Sectoral Transfers to LLGs_Gou	104,991	103,297	0
Transitional Development Grant	200,000	220,986	0
Total Revenues shares	1,178,782	1,086,496	704,658
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	188,414	60,597	188,414
Non Wage	675,377	603,178	500,185
Development Expenditure			
Domestic Development	314,991	298,888	16,059
External Financing	0	0	0
Total Expenditure	1,178,782	962,663	704,658

Narrative of Workplan Revenues and Expenditure

Roads and Engineering department will receive Ugx 704,658,141(1.9%) for both DUCAR for the financial year 2019/2020 compared to Ugx 1178782,000(3.6%) for the financial year 2018/2019. There is an anticipated reduction in the budget allocation to the department due to transition development grant whose IPF was not given but the grant existed in the budget for the financial year 2018/2019. The department budget allocation will be segregated as; shs.489998932(69.5%) as other transfers from central Government, shs.16,059009(2.3%) as DDEG, shs.188,414,200(26.7%) as wage, shs.10,186,000(1.4%) for local revenue.26.7% of the department budget will cater for salaries. The department will be financed by both recurrent and development revenues that is 97.7% and 2.3% respectively

Vote :512 Kabale District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	500,547	367,910	497,028
District Unconditional Grant (Wage)	18,910	14,183	16,910
Locally Raised Revenues	10,000	0	10,000
Sector Conditional Grant (Non-Wage)	31,637	23,727	30,118
Support Services Conditional Grant (Non-Wage)	440,000	330,000	440,000
Development Revenues	475,561	475,561	234,197
Sector Development Grant	254,508	254,508	214,395
Transitional Development Grant	221,053	221,053	19,802
Total Revenues shares	976,108	843,471	731,224
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,910	6,498	16,910
Non Wage	481,637	353,727	480,118
Development Expenditure			
Domestic Development	475,561	110,571	234,197
External Financing	0	0	0
Total Expenditure	976,108	470,797	731,224

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive Ugx 731224,000 which is 2.0 % of the total district budget for the financial year 2019/2020. there is an anticipated reduction of 25.1% of the department budget compared to the financial year 2018/2019 and the reason for the reduction is attributed to the great decrease in the development revenues.2.3% of the department budget will cater for salaries. The department budget will be financed by both recurrent and development revenues as 68% and 32% respectively

Vote :512 Kabale District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	269,316	194,803	269,858
District Unconditional Grant (Non-Wage)	19,450	13,838	20,177
District Unconditional Grant (Wage)	236,520	177,390	236,520
Locally Raised Revenues	9,078	540	9,078
Multi-Sectoral Transfers to LLGs_NonWage	220	0	0
Sector Conditional Grant (Non-Wage)	4,048	3,036	4,083
Development Revenues	0	0	0
N/A			
Total Revenues shares	269,316	194,803	269,858
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	236,520	97,612	236,520
Non Wage	32,796	17,414	33,338
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	269,316	115,025	269,858

Narrative of Workplan Revenues and Expenditure

The Department is Anticipating to receive Ugx 269,858,000 (0.7%) of the Total District Budget compared to Ugx 269,316,000 (0.8%) of the budget for FY 2018/19. There is a slight increase in budget allocation of Ugx 542,000 (0.2%) and this increase is due to increase in the IPF for district unconditional grant non-wage that replicated in sector budgets Natural Resources Management inclusive. Of the budget allocation of UGX 236,520,000/= (87.6%) will cater for staff salaries. The department budget will be entirely financed by recurrent revenues.

Vote :512 Kabale District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	922,442	433,793	245,542
District Unconditional Grant (Non-Wage)	3,500	2,625	4,321
District Unconditional Grant (Wage)	195,468	146,601	195,468
Locally Raised Revenues	10,828	3,000	10,828
Multi-Sectoral Transfers to LLGs_NonWage	12,855	780	0
Other Transfers from Central Government	665,096	254,766	0
Sector Conditional Grant (Non-Wage)	34,695	26,021	34,924
Development Revenues	71,366	12,388	0
External Financing	22,728	0	0
Multi-Sectoral Transfers to LLGs_Gou	48,638	12,388	0
Total Revenues shares	993,808	446,182	245,542
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	195,468	88,130	195,468
Non Wage	726,974	152,319	50,073
Development Expenditure			
Domestic Development	48,638	0	0
External Financing	22,728	0	0
Total Expenditure	993,808	240,448	245,542

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive UGX 245,542,000/= (0.7%) of the district total budget during the Financial Year 2019/2020 compared to Ugx 993,808,000 (3.0%). There is an anticipated reduction in the department budget allocation due to non-existence of IPF for UWEP grant. CBS department budget is segregated as below; 60.5% of the revenue will cater recurrent activities while 39.5% will finance YLP activities. The major sources of revenue to the department are central government transfers and locally raised revenues. 79.6% of the entire department budget during the financial year 2019/2020 will cater for salaries. The department budget will be entirely financed by recurrent revenues.

Vote :512 Kabale District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	116,214	86,228	101,614
District Unconditional Grant (Non-Wage)	39,984	35,174	27,313
District Unconditional Grant (Wage)	62,212	46,659	60,212
Locally Raised Revenues	10,017	4,395	14,089
Multi-Sectoral Transfers to LLGs_NonWage	4,000	0	0
Development Revenues	28,960	0	0
External Financing	28,960	0	0
Total Revenues shares	145,174	86,228	101,614
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,212	25,306	60,212
Non Wage	54,002	39,525	41,402
Development Expenditure			
Domestic Development	0	0	0
External Financing	28,960	0	0
Total Expenditure	145,174	64,831	101,614

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive Ugx 101,614,000 which represents 0.3% of the district total budget during the Financial Year 2019/20 compared to 0.4% during the financial year 2018/2019. The reduction in the budget allocation for the Planning department is due to withdraw of support to birth registration under donor funding by UNICEF. 100.0% of the revenue will cater recurrent activities. 61.7% of the department budget will cater for salaries.

Vote :512 Kabale District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,536	43,125	49,093
District Unconditional Grant (Non-Wage)	4,914	3,685	4,471
District Unconditional Grant (Wage)	49,600	37,200	38,600
Locally Raised Revenues	6,022	1,740	6,022
Multi-Sectoral Transfers to LLGs_NonWage	4,000	500	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	64,536	43,125	49,093
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,600	16,898	38,600
Non Wage	14,936	5,925	10,493
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	64,536	22,823	49,093

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Ugx 49,093,000 (0.1%) of the district budget for FY 2019/20 compared to Ugx 64,536,000 (0.2%) of the district total budget for FY 2018/2019. Of the budget allocation to Audit, 100.0% of the revenue will cater recurrent activities. 38,600,000 (78.6%) will Cater for Staff Salaries while 10,493,00 (21.4 %) Will Cater for other recurrent Activities. There is a decrease in the department budget by 24% which is due to withdrawal of the multi-sectoral transfers to LLGs -non wage and reduction in other grants.

Vote :512 Kabale District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	34,442
District Unconditional Grant (Wage)	0	0	16,038
Locally Raised Revenues	0	0	8,000
Sector Conditional Grant (Non-Wage)	0	0	10,404
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	34,442
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	16,038
Non Wage	0	0	18,404
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	34,442

Narrative of Workplan Revenues and Expenditure

In the coming Financial Year 2019/2020, Trade, Industry and Local Economic Development has been allocated a total budget of Ug.Shs 34,442, 000 (0.1% of the total district budget). It should be note that formerly this was sector in production department. 100% of the department budget will be financed by recurrent revenues. 46.6% of the department budget will account for salaries

Vote :512 Kabale District

FY 2019/20
