

# Vote :515 Kalangala 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](http://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](http://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 :



Robby Ocen Odyen - Chief Administrative Officer  
(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



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

Signed on Date: \_\_\_\_\_

**Vote :515 Kalangala 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 :515 Kalangala 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
<b>Locally Raised Revenues</b>	922,565	265,364	1,276,413
<b>Discretionary Government Transfers</b>	2,078,290	1,599,574	2,075,727
<b>Conditional Government Transfers</b>	8,045,480	6,241,388	10,515,161
<b>Other Government Transfers</b>	1,490,132	703,664	1,046,390
<b>External Financing</b>	6,883,274	2,109,270	7,736,000
<b>Grand Total</b>	<b>19,419,741</b>	<b>10,919,260</b>	<b>22,649,691</b>

**Revenue Performance by end of March of the Running FY**

By the end of third quarter the District has received Locally raised Revenues amounting to 263,364,000/=ed 243,701,000 Discretionary Government Transfers was 1,599,574,000 , Conditional Government Transfers was 6,241,388,000 Other Government Transfers annual budget was 703,664,000 and external funding was 2,109,270,000 hence the total revenues up to quarter three was 10,919,260 against the planned 19,414,741.

**Planned Revenues for next FY**

The District expects to receive a total budget of 17,601,887,000 out of which Discretionary government transfers = 2,062,907,000 , Conditional Government transfers = 8,789,435,000, Other Government Transfers =1,543,132,000, locally raised revenue= 1,276,413,000 and external financing = 3,930,000,000.

**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	1,297,223	671,776	2,479,037
Finance	335,352	183,947	367,427
Statutory Bodies	411,938	266,893	464,669
Production and Marketing	1,357,207	1,122,333	1,236,875
Health	5,233,166	3,101,828	6,001,741
Education	8,037,436	3,858,041	9,822,845
Roads and Engineering	1,267,337	638,477	855,804
Water	425,094	444,156	365,755
Natural Resources	250,257	146,823	247,730
Community Based Services	438,842	241,365	453,779
Planning	292,163	204,600	194,982
Internal Audit	73,726	39,022	77,490

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Trade, Industry and Local Development	0	0	81,557
<b>Grand Total</b>	<b>19,419,741</b>	<b>10,919,260</b>	<b>22,649,691</b>
<i>o/w: Wage:</i>	<i>7,558,512</i>	<i>5,691,547</i>	<i>7,884,913</i>
<i>Non-Wage Reccurent:</i>	<i>3,060,681</i>	<i>2,065,734</i>	<i>4,390,624</i>
<i>Domestic Devt:</i>	<i>1,917,274</i>	<i>1,052,710</i>	<i>2,638,154</i>
<i>External Financing:</i>	<i>6,883,274</i>	<i>2,109,270</i>	<i>7,736,000</i>

**Expenditure Performance by end of March FY 2018/19**

By the end of third quarter the district received 10,919,260,000 and registered an under performance of 34.5% for which the Department received 597,687,000 at an under performance of 32% , Finance department received 109,345,000 at an under performance of 32%, statutory bodies received 177,743,000 at an under performance 43%. Production department received 747,394,000 at an over performance of 55% , Health department received 1,991,140,000 at an under performance of 38%, Education received 2,138,967,000 at an under performance of 26%, Rods and Engineering received 571,487,000 at an under performance of 37%, Water sector recieved 295,427,000 at an over performance of 69%, Natural resources received 94,935 at an under performance of 37%, Planning received 196,303,000 at an over performance of 51%, community based department received 76,215,000 at an under performance of 17% and I internal audit department received 24,843,000 at an under performance of 34%.

**Planned Expenditures for the FY 2019/20**

Administration =2,453,098,000 at 31% raise, Finance dept = 367,427 at a percentage,000 at a 9% raise. Statutory Bodies =464,669,000 at 12.8% raise . Production = 1,236,657,0000 at 9% raise. Health dept= 5,330,583,000 at 1.8% due donor funding from Rakai Project. Education Dept =4,958,041 at 39% fall and this is due reduction in donor funding .Roads = 1,517,822,000 , 24% raise, this is due reduction in road fund. Water sector=383,494,000 at 24% fall,this is due reduction in sector condition grant. Natural Resources =247,730,000 at 1% raise. CBS= 238,842,000 at 57% , this is due to removal of UWEP from the department budget. Planning = 281,924,000 at 26% raise, this is due to drop of some activities from the work plan. Audit Dept = UGX 73,726,000 at 5% raise , this is due to increased activities connected to local revenue compliance as a result of introduction of new revenue strategies.

**Medium Term Expenditure Plans**

The District intends to ensure that the remaining key posts in the departments of Internal Audit and Education are filled. Production and Marketing Staff structure is to be operational. Provision of Agricultural Advisory extension services by training farmers on proper management of their enterprises using Agricultural extension workers. Control of pests, diseases,weeds and vermin that affect production in crop, livestock and fish.

- To improve household incomes and promote food security,
- To promote good governance, through improved accountabilities
- Enhancement of resource mobilisation (with emphasis to local revenue collection)and financial management using best practices and community empowerment,
- Improve the stock and quality of water and road infrastructure.
- Increasing safe water coverage and sanitation in the district,
- Increase access, quality and equity of education for girls and boys
- Improvement in the quality of health care services and integrated HIV/AIDS service delivery,
- To enhance productivity of natural resources and ensure protection of the natural environment.

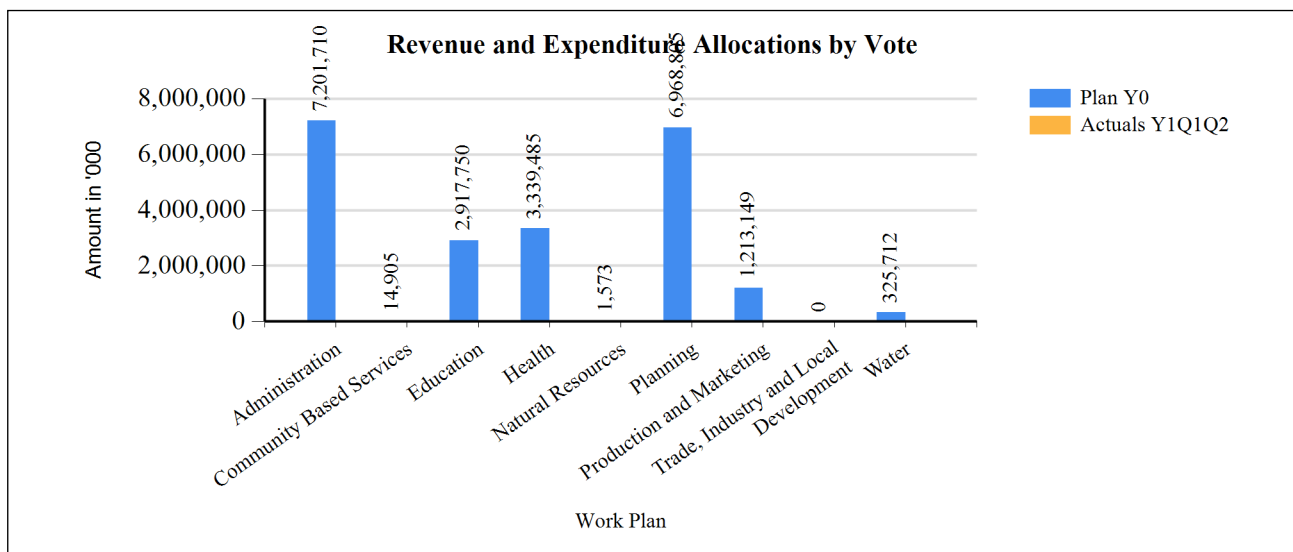
**Challenges in Implementation**

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The community has a negative attitude towards revenue collectors and do not participate in revenue monitoring. The LGPAC does not go to the field to actually find out what has been constructed. There are very high cost of health service delivery. Difficulty to reach some outlying Islands due to the ruthlessness of the lake. Improper waste management especially on the Landing sites. Lack of Secretaries for Children's Affairs at village levels. Lack of a District Hospital, Poor health Infrastructure, Poor health Staff Accommodation, Inadequate Equipment at health centres, Poor access to health services, Poor Referral Services, Low community participation in development planning processes, High expectations from youths with reducing YLP funds, Low recoveries from UWEP/YLP beneficiaries, Inadequate support from most local leaders, Understaffing of some the departments, there are no specific markets in the district instead fishing village are taken as markets thereby making planning difficult, Poor performance of landing site tendering, Valuation of properties not done to facilitate enforcement and collection of property rates, Difficulties in enforcing collection of property related fees, rates and taxes.

## G1: Graph on the revenue and expenditure allocations by Department



## Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>922,565</b>	<b>265,364</b>	<b>1,276,413</b>
Advertisements/Bill Boards	2,000	2,541	13,000
Animal & Crop Husbandry related Levies	216,384	86,865	255,730
Application Fees	12,500	1,413	16,017
Business licenses	62,000	22,449	76,702
Inspection Fees	95,000	6,249	100,000
Land Fees	6,000	440	7,000
Local Hotel Tax	47,000	1,778	17,805
Local Services Tax	70,150	22,468	65,965
Market /Gate Charges	12,291	1,114	12,400
Miscellaneous receipts/income	77,000	0	120,000
Other Fees and Charges	44,000	510	43,917

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Other licenses	3,240	1,225	4,450
Park Fees	205,400	115,869	440,860
Property related Duties/Fees	40,000	600	10,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	150	600
Registration of Businesses	7,100	167	4,000
Rent & rates – produced assets – from private entities	2,000	1,525	9,467
Sale of (Produced) Government Properties/Assets	20,000	0	0
Sale of non-produced Government Properties/assets	0	0	78,000
<b>2a. Discretionary Government Transfers</b>	<b>2,078,290</b>	<b>1,599,574</b>	<b>2,075,727</b>
District Discretionary Development Equalization Grant	120,346	120,318	119,870
District Unconditional Grant (Non-Wage)	408,268	306,201	394,563
District Unconditional Grant (Wage)	1,435,244	1,082,581	1,448,885
Urban Discretionary Development Equalization Grant	17,538	17,538	16,742
Urban Unconditional Grant (Non-Wage)	30,518	22,888	29,291
Urban Unconditional Grant (Wage)	66,376	50,048	66,376
<b>2b. Conditional Government Transfer</b>	<b>8,045,480</b>	<b>6,241,388</b>	<b>10,515,161</b>
Sector Conditional Grant (Wage)	6,056,892	4,558,918	6,369,652
Sector Conditional Grant (Non-Wage)	852,759	604,868	864,271
Sector Development Grant	881,871	881,871	2,202,582
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	0	0	693,849
Pension for Local Governments	197,945	148,459	220,045
Gratuity for Local Governments	34,960	26,220	134,960
<b>2c. Other Government Transfer</b>	<b>1,490,132</b>	<b>703,664</b>	<b>1,046,390</b>
Uganda Road Fund (URF)	1,153,132	567,284	746,390
Uganda Women Entrepreneurship Program(UWEP)	87,000	14,233	0
Vegetable Oil Development Project	50,000	0	0
Youth Livelihood Programme (YLP)	200,000	122,147	300,000
<b>3. External Financing</b>	<b>6,883,274</b>	<b>2,109,270</b>	<b>7,736,000</b>
Global Fund for HIV, TB & Malaria	1,520,000	533,547	1,600,000
Global Alliance for Vaccines and Immunization (GAVI)	149,100	3,585	150,000
United Nations Expanded Programme on Immunisation (UNEPI)	175,000	34,837	180,000
Iceland International Development Agency (ICEIDA)	5,039,174	1,537,302	5,806,000
<b>Total Revenues shares</b>	<b>19,419,741</b>	<b>10,919,260</b>	<b>22,649,691</b>

**Vote :515 Kalangala District****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of third quarter, the District had realized a total of UGX 265,364,000 against the annual planned budget of UGX 922,565,000 from its different local revenue sources. Hence indicating an under performance of 18.5%. This is mainly due the deployment of the army on the lake to fight illegal fishing and non remittance of local revenue amounting to 60M from BIDCO.

**Central Government Transfers**

The District registered a 74% performance under central Government Transfers however there were poor performance of 52% under other Government Transfers to the District of which Vegetable Oil Development Project did not remit any funds, YLP and UWEP realized less performances of 2% and 4% respectively against their Approved Budget.

**External Financing**

31% was realised for external funding because there was no expenditures registered this first and quarter two in all donor funded projects because the majority did not release funds to the District and for Iceland International Development Agency (ICEIDA) did not remit funds because it was still negotiating the terms and conditions on how to carry out its transactions using the new oracle system put in place to transact business starting this financial year.

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

The District expects to raise UGX 1,276,413,000/= from its various sources of local revenues in the next financial year compared to UGX 1,344,209,000 which is expected by close of this financial 2018/19. This is due to limitation of fisher men on the lake.

**Central Government Transfers**

The District expects a total of UGX 13,637,278,000/= from the central Government transfers, the indicative planning figures finally issued to us for the 2019-20 FY budget. compares to 11,613,902,000 signifying a 14.8% increase.

**External Financing**

The District Expects UGX 7,736,000,000/= from Donors for the Financial Year 2019-20 against UGX 6,883,274,000/= that was earmarked in the current year, a reduction of UGX 2,953,274/=, representing 43% reduction. The changes in the donor funds are due to the winding up of KIEP project, whose term has come to an end

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	1,178,089	1,024,155	1,166,280
District Production Services	96,509	32,138	70,595
District Commercial Services	82,609	19,914	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,357,207</b>	<b>1,076,207</b>	<b>1,236,875</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,248,254	638,027	842,804
District Engineering Services	19,083	450	13,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,267,337</b>	<b>638,477</b>	<b>855,804</b>
<b>Sector :Tourism, Trade and Industry</b>			



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Commercial Services	0	0	81,557
<i>Sub- Total of allocation Sector</i>	<b>0</b>	<b>0</b>	<b>81,557</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	3,796,817	1,641,871	5,194,359
Secondary Education	1,992,438	700,166	3,136,219
Skills Development	724,754	302,644	877,189
Education & Sports Management and Inspection	1,523,327	653,031	514,317
Special Needs Education	100	0	100,761
<i>Sub- Total of allocation Sector</i>	<b>8,037,436</b>	<b>3,297,711</b>	<b>9,822,845</b>
<b>Sector :Health</b>			
Primary Healthcare	2,055,731	708,959	6,001,741
Health Management and Supervision	3,177,435	2,146,708	0
<i>Sub- Total of allocation Sector</i>	<b>5,233,166</b>	<b>2,855,667</b>	<b>6,001,741</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	425,094	444,156	365,755
Natural Resources Management	250,257	146,823	247,730
<i>Sub- Total of allocation Sector</i>	<b>675,351</b>	<b>590,979</b>	<b>613,486</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	438,842	241,365	453,779
<i>Sub- Total of allocation Sector</i>	<b>438,842</b>	<b>241,365</b>	<b>453,779</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,297,223	671,776	2,479,037
Local Statutory Bodies	411,938	266,893	464,669
Local Government Planning Services	292,163	204,600	194,982
<i>Sub- Total of allocation Sector</i>	<b>2,001,325</b>	<b>1,143,269</b>	<b>3,138,688</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	335,352	183,947	367,427
Internal Audit Services	73,726	39,022	77,490
<i>Sub- Total of allocation Sector</i>	<b>409,078</b>	<b>222,969</b>	<b>444,917</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,160,132</b>	<b>662,598</b>	<b>2,107,943</b>
District Unconditional Grant (Non-Wage)	86,963	37,626	60,329

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District Unconditional Grant (Wage)	326,933	207,049	340,573
General Public Service Pension Arrears (Budgeting)	0	0	693,849
Gratuity for Local Governments	34,960	26,220	134,960
Locally Raised Revenues	69,483	52,020	103,262
Multi-Sectoral Transfers to LLGs_NonWage	377,471	141,177	488,548
Multi-Sectoral Transfers to LLGs_Wage	66,376	50,048	66,376
Pension for Local Governments	197,945	148,459	220,045
<b>Development Revenues</b>	<b>137,092</b>	<b>9,178</b>	<b>371,095</b>
District Discretionary Development Equalization Grant	4,994	9,178	4,994
Multi-Sectoral Transfers to LLGs_Gou	132,097	0	356,101
Transitional Development Grant	0	0	10,000
<b>Total Revenues shares</b>	<b>1,297,223</b>	<b>671,776</b>	<b>2,479,037</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	393,309	257,096	406,949
Non Wage	766,822	405,502	1,700,993
<b>Development Expenditure</b>			
Domestic Development	137,092	9,178	371,095
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,297,223</b>	<b>671,776</b>	<b>2,479,037</b>

**Narrative of Workplan Revenues and Expenditure**

The Department's revenues and expenditures are expected to raise by 31 %, this is due to increase in both Gratuity and pension arrears for LGs and District unconditional Grant( NW) and , The department will mainly process all District payments including timely salary and pensions payments, build staff capacity and recruitment activities among others.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>305,352</b>	<b>183,947</b>	<b>367,427</b>
District Unconditional Grant (Non-Wage)	29,925	21,433	20,000
District Unconditional Grant (Wage)	187,272	124,041	187,272
Locally Raised Revenues	88,155	38,473	160,155
<b>Development Revenues</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	30,000	0	0
<b>Total Revenues shares</b>	<b>335,352</b>	<b>183,947</b>	<b>367,427</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	187,272	124,041	187,272
Non Wage	118,080	59,906	180,155
<b>Development Expenditure</b>			
Domestic Development	30,000	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>335,352</b>	<b>183,947</b>	<b>367,427</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental budget FY 2019/2020 is expected to increase by 49.03% due to increase in district local revenue. Wages are expected to remain constant as compared to the approved budget FY 2018/2019. Expenditures will be expected constant on wage and non wage it decrease due to decrease in unconditional grant.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>406,938</b>	<b>266,893</b>	<b>464,669</b>
District Unconditional Grant (Non-Wage)	66,110	51,079	120,841
District Unconditional Grant (Wage)	200,434	137,311	200,434
Locally Raised Revenues	140,394	78,503	143,394
<b>Development Revenues</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
District Discretionary Development Equalization Grant	5,000	0	0
<b>Total Revenues shares</b>	<b>411,938</b>	<b>266,893</b>	<b>464,669</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	200,434	137,311	200,434
Non Wage	206,504	129,582	264,235
<b>Development Expenditure</b>			
Domestic Development	5,000	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>411,938</b>	<b>266,893</b>	<b>464,669</b>

**Narrative of Workplan Revenues and Expenditure**

The department's revenues and expenditures will be expected to increase by 11.8% compared to the current FY. The increase is a result of increase in District unconditional non-wage by 81.3% where as other revenues will remain the same as the current FY as observed from the above summary overview of work plan revenues and expenditures table by source. We shall not expect development revenue as it is this current FY.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,243,733</b>	<b>1,058,859</b>	<b>1,171,228</b>
District Unconditional Grant (Non-Wage)	11,499	8,675	1,000
District Unconditional Grant (Wage)	63,969	179,788	19,385
Locally Raised Revenues	18,589	0	18,589
Sector Conditional Grant (Non-Wage)	275,846	206,884	258,424
Sector Conditional Grant (Wage)	873,830	663,512	873,830
<b>Development Revenues</b>	<b>113,474</b>	<b>63,474</b>	<b>65,647</b>
District Discretionary Development Equalization Grant	0	0	9,737
Other Transfers from Central Government	50,000	0	0
Sector Development Grant	63,474	63,474	55,910
<b>Total Revenues shares</b>	<b>1,357,207</b>	<b>1,122,333</b>	<b>1,236,875</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	937,799	797,173	893,215
Non Wage	305,934	215,560	278,013
<b>Development Expenditure</b>			
Domestic Development	113,474	63,474	65,647
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,357,207</b>	<b>1,076,207</b>	<b>1,236,875</b>

**Narrative of Workplan Revenues and Expenditure**

The budget for Sector Conditional Grant - Wage remained the same i.e at 873,830,040/=, funds for Sector Conditional Grant - Non Wage decreased by 6.3%. The budget for District Unconditional Grant - Wage was reduced by 69.7% because some amount was allocated to the District Commercial Office. Locally Raised revenue remained the same. Funds for the the District Un-conditional grant was reduced by 91.3% i.e from 11,499,000/= to 1,000,000/= while the GoU - Development budget decreased by 80.6% because the VODP project ended in December 2018..

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,321,671</b>	<b>2,479,756</b>	<b>3,358,156</b>
District Unconditional Grant (Non-Wage)	13,166	6,739	12,000
Locally Raised Revenues	17,123	1,140	18,589
Sector Conditional Grant (Non-Wage)	113,947	85,460	117,132
Sector Conditional Grant (Wage)	3,177,435	2,386,417	3,210,435
<b>Development Revenues</b>	<b>1,911,495</b>	<b>622,072</b>	<b>2,643,585</b>
District Discretionary Development Equalization Grant	0	0	30,000
External Financing	1,844,100	573,969	1,930,000
Locally Raised Revenues	19,292	0	0
Sector Development Grant	48,103	48,103	683,585
<b>Total Revenues shares</b>	<b>5,233,166</b>	<b>3,101,828</b>	<b>6,001,741</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,177,435	2,146,708	3,210,435
Non Wage	144,236	93,339	147,721
<b>Development Expenditure</b>			
Domestic Development	67,395	41,652	713,585
External Financing	1,844,100	573,969	1,930,000
<b>Total Expenditure</b>	<b>5,233,166</b>	<b>2,855,667</b>	<b>6,001,741</b>

**Narrative of Workplan Revenues and Expenditure**

The biggest contribution to the health department budget will be funds from the Central Government mainly PHC Wage, which will constitute 58% of the total annual budget for the Department. Donor funds come second with a percentage of 36.3% of the total budget. For Development projects in the health sector, only a paltry 0.9% of the total budget is meant for development which is very very small. For PHC recurrent activities, being funds that do the day today running of the health centres, only 2.14% of the budget is meant for this activity. This means that routine activities will not be properly implemented due to a very small budget. All the funds as budgeted for will be expended as seen in the detailed budget.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,500,130</b>	<b>1,824,607</b>	<b>2,800,760</b>
District Unconditional Grant (Non-Wage)	9,480	6,834	6,000
District Unconditional Grant (Wage)	64,620	32,993	64,620
Locally Raised Revenues	6,412	0	12,000
Sector Conditional Grant (Non-Wage)	413,991	275,791	432,754
Sector Conditional Grant (Wage)	2,005,627	1,508,989	2,285,387
<b>Development Revenues</b>	<b>5,537,306</b>	<b>2,033,434</b>	<b>7,022,084</b>
External Financing	5,039,174	1,535,302	5,806,000
Sector Development Grant	498,132	498,132	1,216,084
<b>Total Revenues shares</b>	<b>8,037,436</b>	<b>3,858,041</b>	<b>9,822,845</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,070,247	1,366,544	2,350,007
Non Wage	429,883	282,625	450,754
<b>Development Expenditure</b>			
Domestic Development	498,132	113,241	1,216,084
External Financing	5,039,174	1,535,302	5,806,000
<b>Total Expenditure</b>	<b>8,037,436</b>	<b>3,297,711</b>	<b>9,822,845</b>

**Narrative of Workplan Revenues and Expenditure**

The total budget of the Dept. is Ugx 9,822,844,858.00

out of which 450,753,688.00

, 1,216,084,388.00

, 5,806,000,000 and 2,350,006,782.00

will be spent on Non-wage, GOU Devt, External funding and Wage, respectively which represents 4.59%, 12.38 %, 59.11% and 23.92 %

Non-wage, GOU Devt, External funding and Wage, respectively out of the total budget.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>923,762</b>	<b>638,477</b>	<b>855,804</b>
District Unconditional Grant (Non-Wage)	10,119	0	6,000
District Unconditional Grant (Wage)	96,414	70,293	96,414
Locally Raised Revenues	7,672	900	7,000
Multi-Sectoral Transfers to LLGs_NonWage	250,485	124,104	0
Other Transfers from Central Government	559,072	443,180	746,390
<b>Development Revenues</b>	<b>343,575</b>	<b>0</b>	<b>0</b>
Other Transfers from Central Government	343,575	0	0
<b>Total Revenues shares</b>	<b>1,267,337</b>	<b>638,477</b>	<b>855,804</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	96,414	70,293	96,414
Non Wage	827,348	568,184	759,390
<b>Development Expenditure</b>			
Domestic Development	343,575	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,267,337</b>	<b>638,477</b>	<b>855,804</b>

**Narrative of Workplan Revenues and Expenditure**

The Department's revenue and expenditure for FY 2019/20 will be expected to remain static from Road Fund as compared to the current FY 2018/19, wages will remain constant.. The locally raised revenue and unconditional grant non wage shall also remain unchanged



**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>107,344</b>	<b>103,730</b>	<b>98,950</b>
District Unconditional Grant (Non-Wage)	15,129	44,360	8,000
District Unconditional Grant (Wage)	54,716	34,997	54,716
Locally Raised Revenues	5,000	0	6,000
Sector Conditional Grant (Non-Wage)	32,498	24,374	30,234
<b>Development Revenues</b>	<b>317,750</b>	<b>340,425</b>	<b>266,805</b>
District Discretionary Development Equalization Grant	24,536	47,211	0
Sector Development Grant	272,162	272,162	247,003
Transitional Development Grant	21,053	21,053	19,802
<b>Total Revenues shares</b>	<b>425,094</b>	<b>444,156</b>	<b>365,755</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,716	34,997	54,716
Non Wage	52,627	68,733	44,234
<b>Development Expenditure</b>			
Domestic Development	317,750	340,425	266,805
External Financing	0	0	0
<b>Total Expenditure</b>	<b>425,094</b>	<b>444,156</b>	<b>365,755</b>

**Narrative of Workplan Revenues and Expenditure**

There is decrease in revenues of FY 2018/19 by 2.06% compared to FY 2017/18 due to reduction in development revenues, The sector shall mainly focus on rehabilitation of point sources, piped water systems. latrine construction and pumped water supply systems construction

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>250,257</b>	<b>146,823</b>	<b>247,730</b>
District Unconditional Grant (Non-Wage)	15,483	12,123	13,000
District Unconditional Grant (Wage)	183,251	129,520	183,251
Locally Raised Revenues	49,951	4,000	49,951
Sector Conditional Grant (Non-Wage)	1,573	1,179	1,528
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>250,257</b>	<b>146,823</b>	<b>247,730</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	183,251	129,520	183,251
Non Wage	67,007	17,303	64,479
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>250,257</b>	<b>146,823</b>	<b>247,730</b>

**Narrative of Workplan Revenues and Expenditure**

The department's revenues and expenditures will be expected to slightly decrease by 1% as compared to the current FY 2018/19, where as the wage, sector conditional grant will remain the same. The conditional sector grant IPF from the central grant it is really not adequate to carry out meaningful out put provided to the Natural resource coverage with so many Islands and conservation of many natural resources in the District.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>141,099</b>	<b>229,435</b>	<b>453,779</b>
District Unconditional Grant (Non-Wage)	8,580	6,589	7,580
District Unconditional Grant (Wage)	112,973	85,618	112,973
Locally Raised Revenues	4,641	1,600	18,000
Other Transfers from Central Government	0	0	300,000
Sector Conditional Grant (Non-Wage)	14,905	11,179	15,226
<b>Development Revenues</b>	<b>297,743</b>	<b>11,931</b>	<b>0</b>
Locally Raised Revenues	10,743	0	0
Other Transfers from Central Government	287,000	11,931	0
<b>Total Revenues shares</b>	<b>438,842</b>	<b>241,365</b>	<b>453,779</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	112,973	85,618	112,973
Non Wage	28,126	143,817	340,806
<b>Development Expenditure</b>			
Domestic Development	297,743	11,931	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>438,842</b>	<b>241,365</b>	<b>453,779</b>

**Narrative of Workplan Revenues and Expenditure**

The Sector's revenues and expenditures are expected to increase by 23.8% compared to financial year 2018/19, due to increase in development funds in terms of YLP and UWEP, where as other grants like transitional development fund , Wages and sector conditional grant are observed to remain constant next Financial year.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>185,051</b>	<b>123,133</b>	<b>190,044</b>
District Unconditional Grant (Non-Wage)	69,169	49,390	60,000
District Unconditional Grant (Wage)	91,173	54,704	91,172
Locally Raised Revenues	24,709	19,039	38,871
<b>Development Revenues</b>	<b>107,113</b>	<b>81,467</b>	<b>4,938</b>
District Discretionary Development Equalization Grant	15,414	7,353	4,938
Locally Raised Revenues	3,759	0	0
Multi-Sectoral Transfers to LLGs_Gou	87,940	74,114	0
<b>Total Revenues shares</b>	<b>292,163</b>	<b>204,600</b>	<b>194,982</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	91,173	54,704	91,172
Non Wage	93,878	68,429	98,871
<b>Development Expenditure</b>			
Domestic Development	107,113	81,467	4,938
External Financing	0	0	0
<b>Total Expenditure</b>	<b>292,163</b>	<b>204,600</b>	<b>194,982</b>

**Narrative of Workplan Revenues and Expenditure**

The department intends to ensure the budgeting and planning function of the district, information technology, development planning, statistics and demographic data collection and analysis for evidence based planning, monitoring and evaluation and accountability.

The Department intends to receive wage of 91,172,442 shs , non wage (local revenue) of shs 38,871,000 and an unconditional grant 60,000,000shs - Government of Uganda (DDEG) = 5,430,048 and multisectoral transfers of DDEG to lower local Government =86,450,913

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>73,726</b>	<b>39,022</b>	<b>77,490</b>
District Unconditional Grant (Non-Wage)	15,238	11,429	14,000
District Unconditional Grant (Wage)	53,490	26,269	53,490
Locally Raised Revenues	4,998	1,325	10,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>73,726</b>	<b>39,022</b>	<b>77,490</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	53,490	26,269	53,490
Non Wage	20,236	12,754	24,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>73,726</b>	<b>39,022</b>	<b>77,490</b>

**Narrative of Workplan Revenues and Expenditure**

Revenues allocation increased by 19% compared to 2018- 2019 revenues due to increased allocation from the District locally raised revenues.

Expenditure on wage will be 69% and non wage expenditure will be 31%.

**Vote :515 Kalangala District****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>81,557</b>
District Unconditional Grant (Non-Wage)	0	0	8,000
District Unconditional Grant (Wage)	0	0	44,584
Locally Raised Revenues	0	0	20,000
Sector Conditional Grant (Non-Wage)	0	0	8,973
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>81,557</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	44,584
Non Wage	0	0	36,973
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>81,557</b>

**Narrative of Workplan Revenues and Expenditure**

The department is expected to receive wage of 44,584,176, sector unconditional grant= 5,486,801, Local revenue= 20,000,000 and district unconditional grant = 8,000,000

**Vote :515 Kalangala District**

**FY 2019/20**

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