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Foreword

Kabale District Government has been giving emphasis to decentralized development planning process as provided in the Local Government Act Cap 243. section 35(4) of Local Government Act (amended 2010) now requires the Local governments planning period to be the same as that of the Central government. Development Planning provides the basis for identifying development priority needs and presents a framework in which development opportunities, objectives and targets are developed to realize intended outputs. Setting appropriate policies and objectives within the available resource envelope is a process which requires participation of all stakeholders. It is thus upon this background that this Budget Framework Paper (BFP) was prepared. Despite the achievements registered by the district in implementation of the previous year's plans, some challenges were noticed and documented. These are; slow growth in economic development variables due to poverty which limit community participation, planning fatigue, under-staffing, low financial resources, inadequate skills in data collection, analysis and poor feedback mechanism to beneficiaries, low participation of special interest groups in decision making processes, poor UPE results, low production yields, increase in HIV/AIDS incidence rate, inadequate operation and maintenance of completed facilities, natural resource depletion. The capacity of private sector service providers to deliver quality services has remained a challenge. Poor physical infrastructure like poor road network has affected marketing of produce. Sector contributions to the successful implementation of district priority investments in their localities were highlighted. Mechanisms needed were put in place for successful implementation of the priorities to ensure ownership by all stakeholders at all levels of governance for effective monitoring and evaluation of plan implementation. This will be achieved through massive investment in infrastructure development and social services that benefit the entire population. The priority areas for this planning year will focus on sector priorities are aligned to the thematic areas of the National Development Plan II focusing on harnessing growth opportunities in Agriculture, enhancing private sector growth, trade and export promotion, strengthening Public Sector Interventions and enhancing local revenue collection. I call upon all stakeholders to embrace the principles stated in the plan and apply them in the development and implementation of district programs and projects. I urge the private sector civil society organizations and well-wishers to work together with district staff and align their development efforts towards achieving the district development goal and vision. I wish to express my appreciation to all those who worked tirelessly to produce this plan. Finally, I wish to appeal to all the people of Kabale and all to support the implementation of this Plan and the medium term.



Hon Besigye Patrick Keihwa

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	326,705	109,170	471,088
Discretionary Government Transfers	4,085,316	1,042,454	4,065,160
Conditional Government Transfers	26,151,805	6,668,709	23,489,522
Other Government Transfers	1,329,287	224,716	664,191
Donor Funding	1,204,361	43,461	1,204,361
Grand Total	33,097,474	8,088,509	29,894,322

Revenue Performance in the First Quarter of 2018/19

The District received 24% of the annual planned revenue of which 1.4% was collected from local revenue, 98.1 was collected from central government and 0.5% was from donors. All this totaled to Ugx 8,093,509,000. of which Ugx 8058,895,000 was released to the department to execute their mandatory activities as wage 25%, non-wage recurrent 24%, domestic development 33% while donor development 4% leaving a balance of Ugx 34,614,000 at the end of the quarter not released. This balance was as a result of LLGs depositing the 35% contribution of their collection to the district account by the end of September. At the end of the quarter, there was cumulative expenditure of Ugx 5,643,475,000 across all departments leaving Ugx 2,415,420,000 unspent. The reasons for unspent balance include, non submission of LPO for service providers of office consumables to effect payments, for development activities procurement processes were still on going by the end of the quarter, for special grants of YLP and UWEP verification of beneficiaries had not completed to effect cash disbursements, for road maintainance funds, the grant was released late and their after heavy rains stopped the then ongoing road works.

Planned Revenues for FY 2019/20

The District is anticipating to receiving Ugx 29,894,322,000, of which Ugx 471,088,000 (2%) will be collected from Locally raised revenue, Ugx 28,218,873,000 (94%) will collected from central government Transfers while Ugx 1,204,361,000 (4%) will be received from donors. In comparison with revenue for the financial year 2018/2019 of which the District is prepared to collect 33,097,474,000, there is an expected reduction in financial flows of 9.6%. The anticipated reduction is expected to come from reduction of grants from for YLP and UWEP from ministry of Gender labor and Social development. Also due to reduction in transitional development grant salary and pension arrears and reduction District unconditional grant non wage the district is expecting reduction in revenues to be received in the financial year 2019/2020.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	6,504,500	1,468,393	5,035,190
Finance	544,798	128,892	443,903
Statutory Bodies	830,541	209,935	814,241
Production and Marketing	1,059,331	269,310	1,048,481

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Health	5,210,791	1,137,286	5,327,294
Education	15,319,791	4,006,905	14,831,892
Roads and Engineering	1,178,782	375,715	888,791
Water	976,108	281,157	767,208
Natural Resources	269,316	65,544	269,063
Community Based Services	993,808	73,688	266,549
Planning	145,174	26,902	141,173
Internal Audit	64,536	15,168	60,536
Grand Total	33,097,474	8,058,895	29,894,322
<i>o/w: Wage:</i>	<i>19,471,994</i>	<i>4,867,999</i>	<i>19,471,994</i>
<i>Non-Wage Recurrent:</i>	<i>10,270,932</i>	<i>2,430,707</i>	<i>7,497,745</i>
<i>Domestic Devt:</i>	<i>2,150,187</i>	<i>716,729</i>	<i>1,720,221</i>
<i>Donor Devt:</i>	<i>1,204,361</i>	<i>43,461</i>	<i>1,204,361</i>

Expenditure Performance in the First Quarter FY 2018/19

The District released at total of Ugx 8,058,895,000 to departments to execute their mandatory activities as follows wage 25% N/wage 24% Domestic. At the end of the quarter there was a cumulative expenditure of Ugx 5,643,475,000 across all departments leaving Ugx 2,415,420,000 un spent. 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 procurement process was still ongoing 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 IPPS was. For special grants of YLP and UWEP selection beneficiaries was still on going. For road maintenance grant, Heavy Rains and late release of funds resulted to unspent balances.

Planned Expenditures for The FY 2019/20

In the expenditure analysis for the financial year 2019/2020, the district is expecting to to perform its mandate across all the department where wage will take 65% of the budget, non-wage recurrent 25% Domestic development 6% while development will is expected to perform at 4%. All the expenditure that the district is planning will be geared towards the following; Facilitating private enterprises for increased investment, employment and economic growth. Commercializing Production and Productivity in Primary growth Sectors especially agriculture and tourism. Enhancing sustained capacity through expansion of local revenue tax base. Enhancing social service delivery. Enhancing efficiency in government management Increase the stock and quality of strategic infrastructure to increase market access for rural farmers. the details of specific interventions areas are shown in specific departmental analyses.

Medium Term Expenditure Plans

Rehabilitation and maintenance of all district roads and bridges. Provision of Primary Health Care minimum packages and other associated services. Support the provision of quality and affordable services to education. Increase safe and clean water coverage to 89%. Expanding tax base. Natural resource management through practicing land management practices. Community development and empowerment. Provision and rehabilitation of rural infrastructure to accelerate private investments

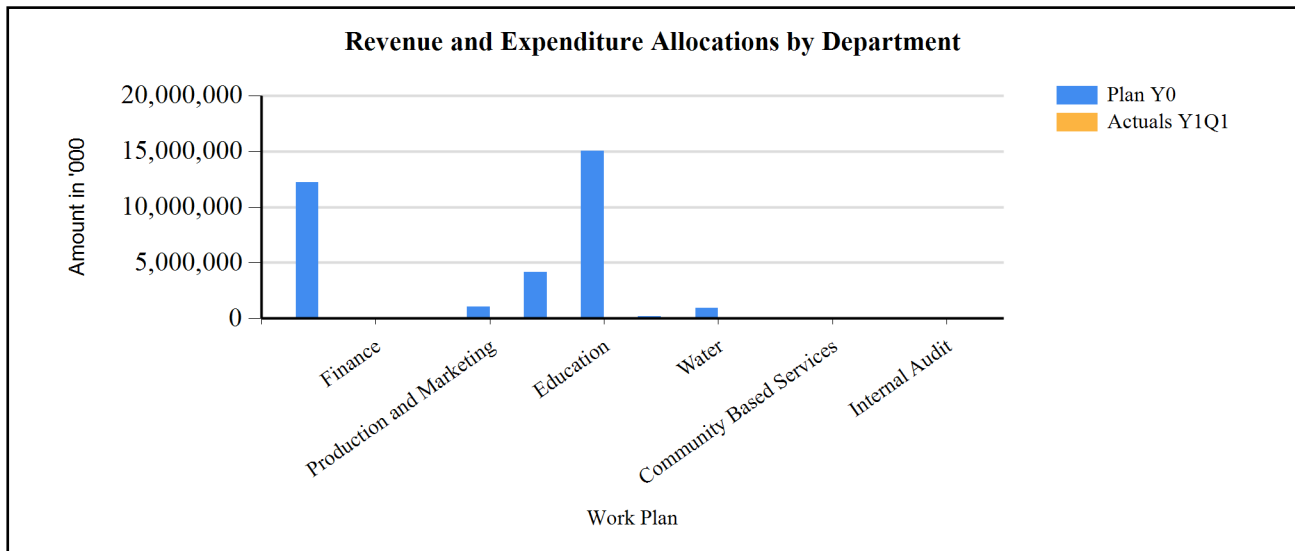
Challenges in Implementation

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Inadequate knowledge on IFMS operations and integration of pbs budget into IFMS budget. Inadequate local revenue collections due to political influence and poor administration. Late release of Indicative Planning Figures from central government. Health staff absenteeism and retention particularly in hard to reach areas and dilapidated health infrastructures and equipment. High dropout rates, teacher absenteeism and retention in hard to reach areas & poor learning environment.

G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	326,705	109,170	471,088
Local Services Tax	68,878	42,006	99,961
Land Fees	23,000	7,155	33,000
Local Hotel Tax	11,000	662	16,000
Application Fees	15,000	5,385	25,000
Business licenses	25,000	6,069	47,000
Liquor licenses	10,000	1,151	10,000
Royalties	9,027	0	19,027
Park Fees	2,000	3,260	20,300
Property related Duties/Fees	8,000	2,150	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	2,454	12,000
Agency Fees	26,800	477	37,800
Market /Gate Charges	60,000	19,131	70,000
Miscellaneous receipts/income	56,000	19,269	66,000

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2a. Discretionary Government Transfers	4,085,316	1,042,454	4,065,160
District Unconditional Grant (Non-Wage)	673,861	168,465	663,788
Urban Unconditional Grant (Non-Wage)	77,426	19,356	72,968
District Discretionary Development Equalization Grant	220,997	73,666	217,814
Urban Unconditional Grant (Wage)	287,002	71,750	287,002
District Unconditional Grant (Wage)	2,793,531	698,383	2,793,531
Urban Discretionary Development Equalization Grant	32,500	10,833	30,057
2b. Conditional Government Transfer	26,151,805	6,668,709	23,489,522
Sector Conditional Grant (Wage)	16,391,461	4,097,865	16,391,461
Sector Conditional Grant (Non-Wage)	2,678,275	830,694	2,337,877
Support Services Conditional Grant (Non-Wage)	440,000	110,000	440,000
Sector Development Grant	1,475,637	491,879	1,452,549
Transitional Development Grant	421,053	140,351	19,802
General Public Service Pension Arrears (Budgeting)	674,468	0	0
Salary arrears (Budgeting)	79,232	0	0
Pension for Local Governments	2,847,833	711,958	2,847,833
Gratuity for Local Governments	1,143,846	285,961	0
2c. Other Government Transfer	1,329,287	224,716	664,191
Uganda Road Fund (URF)	664,191	216,060	664,191
Uganda Women Entrepreneurship Program(UWEP)	288,784	3,396	0
Youth Livelihood Programme (YLP)	376,311	5,260	0
3. Donor	1,204,361	43,461	1,204,361
United Nations Children Fund (UNICEF)	1,204,361	43,461	1,204,361
Total Revenues shares	33,097,474	8,088,509	29,894,322

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The district received 137.5 % of the quarterly planned revenue and this represent 33.4 % of the total planned revenue for the financial year. Most of the revenue sources performed above target except royalties which performed at zero, local hotel tax that performed at 24.1% Liquor license that performed at 46.1% and agency fees that performed at 7.1% This good performance is attributed to receiving all the LST in the first three months of the Financial year, as well as constant monitoring of the new strategies of local revenue collection.

Central Government Transfers

The district received Ugx 224,716,048 which is 82.9% of the quarterly planned revenue and representing 16.9% of the total planned revenue for the financial year. While Uganda road fund increased their funding above the planned target, UWEP and YLP funding from Ministry of Gender released less that the planned target. The overall result was an under-budget performance on this revenue source.

Donor Funding

For this revenue source, the district received 14.4 % of the quarterly planned revenue. cumulatively, the district has so far received 3.6% of the annually allocated revenue. the reason for this poor performance was due to failure to receive 85.6% from UNICEF for which the district had no mandate to control

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ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District is anticipating to collect Ugx 471,088,000 locally raised revenue which 2% of the 2019/2020 financial year's budget compared to 1% for the financial year 2018/2019. There is an expected increase of 1% compared to the last financial year. The reason for the increment the district is anticipating is due to new strategies local revenue mobilization and collection.

Central Government Transfers

The district is anticipating to receive 95.0% 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 constant funding from central government transfers. It is thus expected that central government will continue to finance the district as it had always done at the same level

Donor Funding

The district is forecasting to receive 5% of the total budget from Donor funding compared to 4% of financial year 2018/2019. This percentage increase in donor funding is a result of reduced financing from other grant sources but donor funding is expected to remain unchanged in monetary value.

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 Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,002,286	249,596	983,834
District Production Services	43,896	10,974	53,793
District Commercial Services	13,149	3,287	10,854
<i>Sub- Total of allocation Sector</i>	1,059,331	263,858	1,048,481
Sector :Works and Transport			
District, Urban and Community Access Roads	1,161,596	303,608	877,605
District Engineering Services	17,186	4,296	11,186
<i>Sub- Total of allocation Sector</i>	1,178,782	307,904	888,791
Sector :Education			
Pre-Primary and Primary Education	10,950,588	2,737,597	10,581,854
Secondary Education	2,792,132	698,033	3,203,718
Skills Development	1,201,213	300,303	832,994
Education & Sports Management and Inspection	371,858	92,964	209,326
Special Needs Education	4,000	1,000	4,000
<i>Sub- Total of allocation Sector</i>	15,319,791	3,829,898	14,831,892
Sector :Health			
Primary Healthcare	735,750	183,055	724,155
District Hospital Services	172,987	43,247	172,987
Health Management and Supervision	4,299,398	1,074,846	4,430,152
<i>Sub- Total of allocation Sector</i>	5,208,136	1,301,148	5,327,294

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Sector :Water and Environment			
Rural Water Supply and Sanitation	536,108	134,027	327,208
Urban Water Supply and Sanitation	440,000	110,000	440,000
Natural Resources Management	269,316	67,274	269,063
<i>Sub- Total of allocation Sector</i>	1,245,423	311,301	1,036,271
Sector :Social Development			
Community Mobilisation and Empowerment	989,808	233,079	266,549
<i>Sub- Total of allocation Sector</i>	989,808	233,079	266,549
Sector :Public Sector Management			
District and Urban Administration	6,504,500	1,611,408	5,035,190
Local Statutory Bodies	830,541	194,409	814,241
Local Government Planning Services	144,174	35,294	141,173
<i>Sub- Total of allocation Sector</i>	7,479,216	1,841,111	5,990,604
Sector :Accountability			
Financial Management and Accountability(LG)	544,798	125,905	443,903
Internal Audit Services	62,536	15,134	60,536
<i>Sub- Total of allocation Sector</i>	607,334	141,039	504,439

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,471,583	1,454,348	4,854,271
Locally Raised Revenues	13,165	34,910	114,991
Multi-Sectoral Transfers to LLGs_Wage	287,002	71,750	287,002
Multi-Sectoral Transfers to LLGs_NonWage	151,336	23,237	339,208
District Unconditional Grant (Non-Wage)	76,633	27,014	67,168
District Unconditional Grant (Wage)	1,198,068	299,517	1,198,068
General Public Service Pension Arrears (Budgeting)	674,468	0	0
Salary arrears (Budgeting)	79,232	0	0
Pension for Local Governments	2,847,833	711,958	2,847,833
Gratuity for Local Governments	1,143,846	285,961	0
Development Revenues	32,918	14,045	180,920
Multi-Sectoral Transfers to LLGs_Gou	8,155	0	156,157
District Discretionary Development Equalization Grant	24,763	0	24,763
Total Revenues shares	6,504,500	1,468,393	5,035,190
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,485,070	224,168	1,485,070
Non Wage	4,986,513	685,137	3,369,201
Development Expenditure			
Domestic Development	32,918	8,103	180,920
Donor Development	0	0	0
Total Expenditure	6,504,500	917,408	5,035,190

Narrative of Workplan Revenues and Expenditure

The Department is expected to receive 5,035,190,000 (16.8% of the total district budget). There is an anticipated decrease in the department budget allocation by Ugx 1,469,310,000 which is 22.5% compared to the financial year 2018/2019. This reduction is attributed to a reduction in IPF for district unconditional grant non-wage, and no allocation of salary arrears and gratuity grant. In expenditure analysis 3.6% of the budget will cater for development activities while 96.4% for recurrent activities but salaries will form 80.4% of the departmental budget.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	544,798	128,892	443,903
Locally Raised Revenues	46,802	10,925	46,802
Multi-Sectoral Transfers to LLGs_NonWage	100,896	14,930	0
District Unconditional Grant (Non-Wage)	67,186	20,559	67,186
District Unconditional Grant (Wage)	329,915	82,479	329,915
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	544,798	128,892	443,903
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	329,915	34,399	329,915
Non Wage	214,883	46,030	113,988
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	544,798	80,429	443,903

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive Ugx 443,903,000 (1.5%) 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 100,895,000 (18.5%). This reduction in the budget allocation is attributed to not allocating money to finance section of LLGs. 100% will finance recurrent expenditure and 0% will cater for development activities.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	830,541	209,935	814,241
Locally Raised Revenues	36,905	13,185	81,288
Multi-Sectoral Transfers to LLGs_NonWage	60,682	26,482	0
District Unconditional Grant (Non-Wage)	335,728	70,961	335,728
District Unconditional Grant (Wage)	397,225	99,306	397,225
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	830,541	209,935	814,241
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	397,225	36,050	397,225
Non Wage	433,316	60,143	417,016
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	830,541	96,192	814,241

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive Ugx 814,241,000 (2.7%) of the district total revenue budget Compared to the Ugx 830,541,000 (2,8%) Received during the financial year 2018/2019. There is an expected decrease in the overall budget allocation to the department of Ugx 16,300 (2%) compared to the Financial year 2018/19. This decrease is attributed to failure to allocate budget to multisectoral transfers to LLGs. In the department, 0.0% will finance development expenditure while 100.0% will finance recurrent activities. The salaries will form 48.8% of the entire department budget during the financial year.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	964,425	237,675	956,898
Locally Raised Revenues	9,825	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	3,900	0	0
Sector Conditional Grant (Wage)	629,716	157,429	629,716
Sector Conditional Grant (Non-Wage)	320,984	80,246	319,182
Development Revenues	94,906	31,635	91,582
Sector Development Grant	94,906	0	91,582
Total Revenues shares	1,059,331	269,310	1,048,481
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	629,716	87,056	629,716
Non Wage	334,709	16,571	327,182
Development Expenditure			
Domestic Development	94,906	0	91,582
Donor Development	0	0	0
Total Expenditure	1,059,331	103,627	1,048,481

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 1,048,481/= (3.5%) of the total district budget compared to 1.6% during the financial year 2018/2019. There is an expected decrease in the department budget by Ugx 10,850,000 (1%) as compared by 2018/19 financial year. The reason for this reduction is attributed to a reduction in the IPF allocation for sector conditional grant non-wage, sector development grant and locally raised revenue. The budget will be allocated to recurrent activities at 91.3% but salaries will form 60.1% of the departmental budget while development budget will be financed at UGX 91,582,00/=(8.7%).

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,616,663	903,089	3,610,479
Locally Raised Revenues	10,122	0	10,122
Multi-Sectoral Transfers to LLGs_NonWage	6,185	3,000	0
District Unconditional Grant (Non-Wage)	2,000	500	2,000
Sector Conditional Grant (Wage)	3,244,943	811,236	3,244,943
Sector Conditional Grant (Non-Wage)	353,413	88,353	353,413
Development Revenues	1,594,127	234,197	1,716,815
Donor Funding	1,021,919	0	1,152,673
District Discretionary Development Equalization Grant	18,000	0	15,000
Sector Development Grant	554,208	0	549,142
Total Revenues shares	5,210,791	1,137,286	5,327,294
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,244,943	576,913	3,244,943
Non Wage	371,720	86,968	365,535
Development Expenditure			
Domestic Development	572,208	0	564,142
Donor Development	1,021,919	43,461	1,152,673
Total Expenditure	5,210,791	707,341	5,327,294

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive revenue of UGX 5,327,294,000 (17.8%) of the district total budget for the financial year 2019/2020 compared to 5,210,791,000 (16.8%) for the financial year 2018/20189. There is an expected increase in budget allocation of ugx 116503,000 (2.2%) for the department and this increase is attributed to increased commitment of UNICEF to finance district activities under health sector. This budget allocation to the department will be segregated as below; 32.3% will cater for development activities, 67.7% of the revenue will cater recurrent activities while 21.7% will finance donor driven initiatives. The staff salaries will form a component of 60.9% of the health budget

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Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	14,578,071	3,803,250	14,241,502
Locally Raised Revenues	9,371	0	9,371
Multi-Sectoral Transfers to LLGs_NonWage	200	0	0
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	117,199	29,300	117,199
Sector Conditional Grant (Wage)	12,516,802	3,129,200	12,516,802
Sector Conditional Grant (Non-Wage)	1,933,499	644,500	1,597,130
Development Revenues	741,720	203,655	590,390
Donor Funding	130,754	0	0
District Discretionary Development Equalization Grant	38,951	0	26,951
Sector Development Grant	572,015	0	563,439
Total Revenues shares	15,319,791	4,006,905	14,831,892
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,634,001	2,600,216	12,634,001
Non Wage	1,944,070	642,338	1,607,501
Development Expenditure			
Domestic Development	610,966	0	590,390
Donor Development	130,754	0	0
Total Expenditure	15,319,791	3,242,553	14,831,892

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive revenue of UGX 14,831,892/= (51.7%) during the financial year 2019/2020 of the district total budget compared to Ugx 15,319,791,000 (47.9%) during the financial year 2018/2019. There is an expected decrease in budget allocation to the department of Ugx 487,899,000 (3.2%). This decrease is attributed to a reduction in the IPF for sector development grant, sector conditional grant non-wage and DDEG allocation to the sector. Of the revenue the district is anticipating to receive; 4.0% will cater for development activities, 96.0% of the revenue will cater recurrent activities but nonwage activities will only be financed with 10.8% of the entire departmental budget. The salaries will form 85.2% of the entire department budget during the financial year 2019/2020. The department will depend on central government transfers and locally raised revenues.

Vote : 512 Kabale District

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Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	863,791	263,413	863,791
Other Transfers from Central Government	664,191	216,060	664,191
Locally Raised Revenues	10,186	0	10,186
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	188,414	47,104	188,414
Development Revenues	314,991	112,301	25,000
Multi-Sectoral Transfers to LLGs_Gou	104,991	0	0
District Discretionary Development Equalization Grant	10,000	0	25,000
Transitional Development Grant	200,000	0	0
Total Revenues shares	1,178,782	375,715	888,791
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	188,414	18,565	188,414
Non Wage	675,377	216,060	675,377
Development Expenditure			
Domestic Development	314,991	76,156	25,000
Donor Development	0	0	0
Total Expenditure	1,178,782	310,781	888,791

Narrative of Workplan Revenues and Expenditure

Roads and Engineering department will receive Ugx 888,791,000 (2.9%) of the district total revenue 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; 664,191,307 ushs as other transfers from central Government, 10,186,000 ushs for local revenue, 1,000,000 ushs for unconditional non wage, 25,000,000 ushs for DDEG, and 188,414,000 ushs for wage

Vote : 512 Kabale District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	500,547	122,637	499,021
Locally Raised Revenues	10,000	0	10,000
District Unconditional Grant (Wage)	18,910	4,728	18,910
Sector Conditional Grant (Non-Wage)	31,637	7,909	30,111
Support Services Conditional Grant (Non-Wage)	440,000	110,000	440,000
Development Revenues	475,561	158,520	268,187
Sector Development Grant	254,508	0	248,385
Transitional Development Grant	221,053	0	19,802
Total Revenues shares	976,108	281,157	767,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,910	2,060	18,910
Non Wage	481,637	117,909	480,111
Development Expenditure			
Domestic Development	475,561	11,219	268,187
Donor Development	0	0	0
Total Expenditure	976,108	131,188	767,208

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive Ugx 767,208,000 which is 2.6 % of the total district budget for the financial year 2019/2020. there is an anticipated reduction of 21.4% of the department budget compared to the financial year 2018/2019 and the reason for the reduction is attributed to abolition of transition development grant from the department.

Vote : 512 Kabale District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	269,316	65,544	269,063
Locally Raised Revenues	9,078	540	9,078
Multi-Sectoral Transfers to LLGs_NonWage	220	0	0
District Unconditional Grant (Non-Wage)	19,450	4,863	19,450
District Unconditional Grant (Wage)	236,520	59,130	236,520
Sector Conditional Grant (Non-Wage)	4,048	1,012	4,015
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	269,316	65,544	269,063
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	236,520	33,612	236,520
Non Wage	32,796	6,415	32,543
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	269,316	40,027	269,063

Narrative of Workplan Revenues and Expenditure

The Department is Anticipating to receive Ugx 269,063,000 (0.9 %) of the Total District Budget compared to Ugx 269,316,000 (0.42%) of the budget for FY 2018/19. The is a slight decrease in budget allocation of Ugx253,000 and this decrease is due to decrease 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/= (80%) will cater for staff salaries while 20 % will cater for other recurrent Activities while development will have no budget allocation in the sector.

Vote : 512 Kabale District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	922,442	67,852	243,821
Locally Raised Revenues	10,828	0	10,828
Multi-Sectoral Transfers to LLGs_NonWage	12,855	780	0
Other Transfers from Central Government	665,096	8,657	0
District Unconditional Grant (Non-Wage)	3,500	875	3,500
District Unconditional Grant (Wage)	195,468	48,867	195,468
Sector Conditional Grant (Non-Wage)	34,695	8,674	34,025
Development Revenues	71,366	5,836	22,728
Donor Funding	22,728	0	22,728
Multi-Sectoral Transfers to LLGs_Gou	48,638	0	0
Total Revenues shares	993,808	73,688	266,549
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	195,468	32,293	195,468
Non Wage	726,974	10,437	48,353
Development Expenditure			
Domestic Development	48,638	0	0
Donor Development	22,728	0	22,728
Total Expenditure	993,808	42,731	266,549

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive UGX 266,549,000/= (3.8%) of the district total budget during the Financial Year 2019/2020 compared to Ugx 993,808,000. There is an anticipated reduction in the department budget allocation due non existence of IPF for YLP and UWEP grants. CBS department budget is segregated as below; 91.5% of the revenue will cater recurrent activities while 8.5% will finance Donor development initiatives. The major sources of revenue to the department are central government transfers, Donor Funding and locally raised revenues. The salaries will form 73.3% of the entire department budget during the financial year 2019/2020.

Vote : 512 Kabale District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	116,214	26,902	112,213
Locally Raised Revenues	10,017	0	10,017
Multi-Sectoral Transfers to LLGs_NonWage	4,000	0	0
District Unconditional Grant (Non-Wage)	39,984	11,348	39,984
District Unconditional Grant (Wage)	62,212	15,553	62,212
Development Revenues	28,960	0	28,960
Donor Funding	28,960	0	28,960
Total Revenues shares	145,174	26,902	141,173
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,212	7,351	62,212
Non Wage	54,002	10,987	50,001
Development Expenditure			
Domestic Development	0	0	0
Donor Development	28,960	0	28,960
Total Expenditure	145,174	18,338	141,173

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive Ugx 141,173,000 which represents 0.5% of the district total budget during the Financial Year 2019/20 compared to 0.8% during the financial year 2018/2019. There is an expected reduction of department budget by 4,001,000 (2.8%) The reduction in the budget allocation for the Planning department is due to change of priority of LLGs to finance planning function. 100.0% of the revenue will cater recurrent activities.

Vote : 512 Kabale District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,536	15,168	60,536
Locally Raised Revenues	6,022	1,040	6,022
Multi-Sectoral Transfers to LLGs_NonWage	4,000	500	0
District Unconditional Grant (Non-Wage)	4,914	1,228	4,914
District Unconditional Grant (Wage)	49,600	12,400	49,600
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	64,536	15,168	60,536
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,600	5,684	49,600
Non Wage	14,936	2,268	10,936
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	64,536	7,952	60,536

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Ugx 60,536,000 (0.20%) of the district budget for FY 2019/20 compared to Ugx 64,536,000 (0.25%) of the district total budget for FY 2018/2019. There is a slight decrease in the budget allocation to the department due change of budget allocation by LLGs where there will no allocation to audit section by LLGS hence no multisectoral transfers to LLGs.of the budget allocation to Audit 100.0% of the revenue will cater recurrent activities. 49,600,000 (81.9%) will Cater for Staff Salaries while 19.1 % Will Cater for other recurrent Activities.