

Vote :513 Kabarole 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 :



SANYU PHIONAH -Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :513 Kabarole 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 :513 Kabarole 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	559,500	520,293	882,529
Discretionary Government Transfers	4,992,965	3,924,174	4,980,021
Conditional Government Transfers	17,914,471	13,892,821	20,745,965
Other Government Transfers	2,127,409	1,839,962	1,911,157
External Financing	330,000	159,628	348,000
Grand Total	25,924,345	20,336,877	28,867,672

Revenue Performance by end of March of the Running FY

The district Planned to receive sh 25,924,345,000/= during the FY 2018/19 however by the end of the 3rd quarter the district had realized Ugx 20,336,877,000 (78.4%) of the annual budget which was disbursed to sectors for service delivery and amount Ugx 19,030,283,000 73% of the annual budget had been cummulatively released to departments and 41% of this was spent, However by the end of third quarter the performance of donor under external financing was still low this was mainly due to non released funds from Baylor, UNICEF and BTC.

Planned Revenues for next FY

The district resource envelope of shs 28,867,672,000 has increased by 10.7% compared to that of last FY 2018/2019 of UGX. 25,924,345,000 This increase in revenue has been realised from all the three central government revenues sources namely Discretionary government transfers, Conditional government transfers especially the Sector development grants under Health and Education through the Inter- governmental Fiscal Transfer Program fro Results(UgIFT-P4R) that has supported capital projects in the district as well as other other government transfers and donor support that continues to increase. However there have been some sector budget cuts especially Uganda women Entrepreneur Fund(UWEP) and ,Youth Livelyhood Programme(YLP) as well addrastric reduction of the roadfund which is expected to affect the performance of these sectors.

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	5,942,653	4,614,612	6,947,187
Finance	329,000	255,062	264,415
Statutory Bodies	879,163	681,740	650,153
Production and Marketing	1,033,126	813,674	1,353,885
Health	4,800,955	3,636,115	5,276,771
Education	9,185,054	7,000,381	10,996,766
Roads and Engineering	1,756,973	1,640,588	1,421,348
Water	527,207	505,213	535,115
Natural Resources	228,443	139,929	274,984
Community Based Services	858,392	785,732	583,236

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Planning	298,381	197,989	374,679
Internal Audit	85,000	65,834	71,642
Trade, Industry and Local Development	0	0	117,491
Grand Total	25,924,345	20,336,867	28,867,672
<i>o/w: Wage:</i>	<i>13,725,039</i>	<i>10,331,979</i>	<i>14,426,051</i>
<i>Non-Wage Recurrent:</i>	<i>9,127,468</i>	<i>7,132,479</i>	<i>10,653,591</i>
<i>Domestic Devt:</i>	<i>2,741,839</i>	<i>2,712,782</i>	<i>3,440,029</i>
<i>External Financing:</i>	<i>330,000</i>	<i>159,628</i>	<i>348,000</i>

Expenditure Performance by end of March FY 2018/19

The District received Ugx 20,336,877,000 (75%) of the annual budget by the end of march 2019 which was disbursed to sectors for service delivery and amount Ugx 20,184,738,000(78%) of the budget was released of which 75% was spent during the quarter and 22% of the remaining budget was expected to be released by the end of June to accomplish the performance targets of the district, there was a delay in the procurement process of centrally procured projects under health and Education which have affected the expenditure performance as of end of third quarter.

Planned Expenditures for the FY 2019/20

There has been an increase in the district budget compared to that of the current FY and this increase in the revenues is cutting across all revenue sources and it will affect the service delivery of planned projects that include Construction of a Seed school, Construction of HC III, construction of piped water system in the under served areas, removal of bottlenecks in the feeder roads etc, Provision of extension services and production,

Medium Term Expenditure Plans

The medium term expenditure plans of the district include establishment of a value chain system under production by the establishment of an Industrial park, other expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices and infrastructure development. Construction of bridges to reduce on the bottle necks on the district feeder roads, Construction of piped water systems to improve water accessibility in the district, Food security house hold income, enhance access to health and education, sustainable use of the natural resources, and other sector priorities have been highlighted in sector work plans, like construction of a seed school at Nyabweya, Construction of HCIII in Karangura S/C, Construction and equipping library and laboratory at Noble Mayombo SS,.

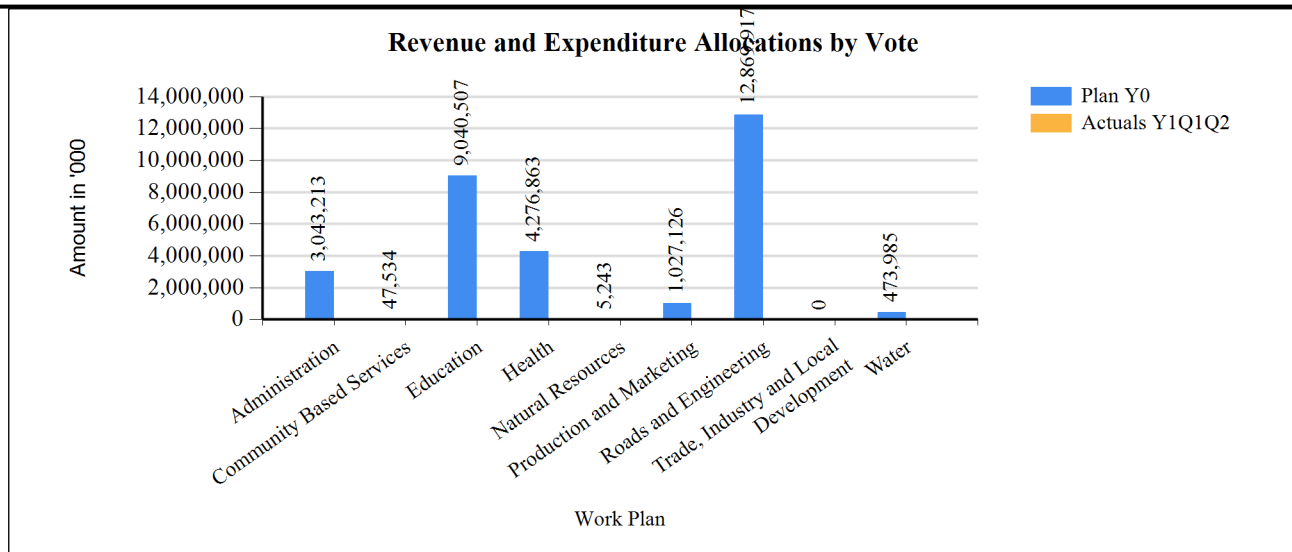
Challenges in Implementation

Low staffing levels in the District impedes and hampers the required level of service delivery and the existing staff are over stretched beyond their limits to deliver. It is even hard to attract certain cadres of workers especially in Health department. The wage bill and salary enhancement has worsened the situation more by prohibiting further recruitment except replacement of basis

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	559,500	520,293	882,529
Business licenses	10,000	2,000	10,000
Ground rent	78,000	128,000	88,000
Land Fees	30,000	5,470	43,000
Local Hotel Tax	18,500	5,000	18,500
Local Services Tax	80,000	102,879	80,000
Market /Gate Charges	203,000	20,000	340,000
Other Fees and Charges	50,000	19,746	50,000
Property related Duties/Fees	40,000	228,756	78,711
Royalties	50,000	8,442	84,317
Sale of non-produced Government Properties/assets	0	0	90,000
2a. Discretionary Government Transfers	4,992,965	3,924,174	4,980,021
District Discretionary Development Equalization Grant	595,397	595,397	595,013
District Unconditional Grant (Non-Wage)	779,139	584,354	767,833
District Unconditional Grant (Wage)	2,895,768	2,184,230	2,909,408
Urban Discretionary Development Equalization Grant	65,114	65,114	61,067
Urban Unconditional Grant (Non-Wage)	178,472	133,854	167,623
Urban Unconditional Grant (Wage)	479,076	361,225	479,076
2b. Conditional Government Transfer	17,914,471	13,892,821	20,745,965
Sector Conditional Grant (Wage)	10,350,195	7,786,524	11,037,567
Sector Conditional Grant (Non-Wage)	2,469,735	1,707,118	2,811,526

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Sector Development Grant	2,030,275	2,030,275	2,507,147
Transitional Development Grant	21,053	21,053	129,802
General Public Service Pension Arrears (Budgeting)	214,085	214,085	1,044,686
Salary arrears (Budgeting)	47,680	47,680	56,612
Pension for Local Governments	1,874,713	1,406,034	2,151,889
Gratuity for Local Governments	906,736	680,052	1,006,736
2c. Other Government Transfer	2,127,409	1,839,962	1,911,157
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Support to PLE (UNEB)	16,000	12,065	16,000
Uganda Road Fund (URF)	1,170,551	1,085,423	860,613
Uganda Women Entrepreneurship Program(UWEP)	240,000	244,491	0
Youth Livelihood Programme (YLP)	405,858	382,129	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	225,000	115,853	225,000
Micro Projects under Luwero Rwenzori Development Programme	30,000	0	509,544
Agriculture Cluster Development Project (ACDP)	0	0	260,000
3. External Financing	330,000	159,628	348,000
Baylor International (Uganda)	50,000	0	58,000
United Nations Children Fund (UNICEF)	80,000	88,433	80,000
Global Alliance for Vaccines and Immunization (GAVI)	150,000	64,295	170,000
Belgium Technical Cooperation (BTC)	50,000	6,900	40,000
Total Revenues shares	25,924,345	20,336,877	28,867,672

Vote :513 Kabarole District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The district managed to collect shs 520,293,000 cumulatively by end of March which is 93% of its annual budget of shs 559,500,000 this was and this performance is mainly attributed to the collection of the annual Ground rent from the district properties and also a good performance under Local service tax and other revenues

Central Government Transfers

The district received a cumulative of shs 19,656,957,000 by end of March which was more than the expected 75% of the annual budget and the good performance is attributed to Sector grants and OGT that included YLP, UWEP and URF .

External Financing

The district cumulatively received external financing of shs 159,628,000 by the end of March which is about 48.3% of the annual budget, and the releases were realised from UNICEF, BTC, GAVI, WHO and Baylor.

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

The district plans to collect shs 872,529,000 under Local revenue from various sources and this increment is greatly attributed to improved revenue projection from subcounties from the previous local revenue of shs 559,500,000 this expected to improve on the service delivery in the district

Central Government Transfers

The district plans to receive shs 27,637,523,000 from Central government Transfers which is slightly higher than the current budget of shs 25,034,845 which was received from central Government

External Financing

The district anticipates to receive 348,000,000 from Donor fund during the FY 2019/20 from BTC, Baylor, UNICEF and GAVI which is slightly higher than the Donor budget of the current FY of shs 330,000,000.

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	833,957	625,408	1,286,491
District Production Services	185,710	155,103	67,394
District Commercial Services	13,459	10,061	0
<i>Sub- Total of allocation Sector</i>	1,033,126	790,572	1,353,885
Sector :Works and Transport			
District, Urban and Community Access Roads	1,756,973	1,091,674	1,421,348
<i>Sub- Total of allocation Sector</i>	1,756,973	1,091,674	1,421,348
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	117,491
<i>Sub- Total of allocation Sector</i>	0	0	117,491
Sector :Education			

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Pre-Primary and Primary Education	5,541,089	4,098,795	5,812,303
Secondary Education	2,395,960	1,259,714	3,224,664
Skills Development	1,110,821	677,847	1,154,421
Education & Sports Management and Inspection	135,183	91,969	799,695
Special Needs Education	2,000	600	5,683
Sub- Total of allocation Sector	9,185,054	6,128,926	10,996,766
Sector :Health			
Primary Healthcare	4,413,657	2,059,506	4,728,905
District Hospital Services	157,206	117,905	322,865
Health Management and Supervision	230,092	105,228	225,000
Sub- Total of allocation Sector	4,800,955	2,282,639	5,276,771
Sector :Water and Environment			
Rural Water Supply and Sanitation	527,207	248,592	535,115
Natural Resources Management	228,443	100,982	274,984
Sub- Total of allocation Sector	755,650	349,575	810,099
Sector :Social Development			
Community Mobilisation and Empowerment	858,392	587,599	583,236
Sub- Total of allocation Sector	858,392	587,599	583,236
Sector :Public Sector Management			
District and Urban Administration	5,942,653	3,566,862	6,947,187
Local Statutory Bodies	879,163	625,110	650,153
Local Government Planning Services	298,381	70,193	374,679
Sub- Total of allocation Sector	7,120,196	4,262,166	7,972,018
Sector :Accountability			
Financial Management and Accountability(LG)	329,000	154,560	264,415
Internal Audit Services	85,000	49,674	71,642
Sub- Total of allocation Sector	414,000	204,234	336,057

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

<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	5,827,944	4,499,998	6,707,187
District Unconditional Grant (Non-Wage)	146,969	110,227	136,648
District Unconditional Grant (Wage)	1,483,761	1,125,225	945,038

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General Public Service Pension Arrears (Budgeting)	214,085	214,085	1,044,686
Gratuity for Local Governments	906,736	680,052	1,006,736
Locally Raised Revenues	74,000	301,665	81,400
Multi-Sectoral Transfers to LLGs_NonWage	600,925	253,806	805,103
Multi-Sectoral Transfers to LLGs_Wage	479,076	361,225	479,076
Pension for Local Governments	1,874,713	1,406,034	2,151,889
Salary arrears (Budgeting)	47,680	47,680	56,612
Development Revenues	114,709	114,613	240,000
District Discretionary Development Equalization Grant	114,709	114,613	130,000
Locally Raised Revenues	0	0	60,000
Other Transfers from Central Government	0	0	40,000
Transitional Development Grant	0	0	10,000
Total Revenues shares	5,942,653	4,614,612	6,947,187
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,962,837	1,426,340	1,424,114
Non Wage	3,865,107	2,059,749	5,283,073
Development Expenditure			
Domestic Development	114,709	80,773	240,000
External Financing	0	0	0
Total Expenditure	5,942,653	3,566,862	6,947,187

Narrative of Workplan Revenues and Expenditure

The department is expected to receive a total of 6,947,187,000 during FY 2019/20 which is higher than the budget of FY 18/19 which was shs 5,942,653,000 due to an increase in the Pension and Gratuity arrears, this FY's budget will be spent as follows: 1,424,114,000 as wage, 5,293,073,000 as Non-wage and 240,000,000 as Domestic development which will be spent under management support services to facilitate monitoring of government in LLG and also the operation of the administration department in the district.

Vote :513 Kabarole 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	329,000	255,062	259,415
District Unconditional Grant (Non-Wage)	47,000	35,250	47,000
District Unconditional Grant (Wage)	250,000	187,500	185,415
Locally Raised Revenues	32,000	32,312	27,000
Development Revenues	0	0	5,000
Locally Raised Revenues	0	0	5,000
Total Revenues shares	329,000	255,062	264,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	250,000	86,998	185,415
Non Wage	79,000	67,562	74,000
Development Expenditure			
Domestic Development	0	0	5,000
External Financing	0	0	0
Total Expenditure	329,000	154,560	264,415

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugs Shs 264,415.408 which slightly lower than that of FY 18/19 Budget of Shs 329,000,000 and the reason is increase in local revenue projections, of which about 74% that is 185,415,408 will go to wage and 26% that is 74,000,000 will go to non-wage in the department this FY, the fund will facilitate the operations of the Finance department in term of revenue mobilisation and management, production of financial reports and final accounts

Vote :513 Kabarole 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	879,163	681,740	650,153
District Unconditional Grant (Non-Wage)	334,125	239,356	328,942
District Unconditional Grant (Wage)	428,038	321,029	192,410
Locally Raised Revenues	117,000	121,355	128,800
Development Revenues	0	0	0
N/A			
Total Revenues shares	879,163	681,740	650,153
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	428,038	287,842	192,410
Non Wage	451,125	337,268	457,742
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	879,163	625,110	650,153

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 650,153.345 for the Next financial year which is slightly lower than the current FYs budget of 879,163,000 and of which shs 192,410.000 will be wage and shs 457,742.345 will be non wage and this facilitate the operations of council and statutory bodies for the FY 2019/20 .

Vote :513 Kabarole 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	896,206	676,754	1,218,118
District Unconditional Grant (Wage)	0	0	200,000
Locally Raised Revenues	6,000	4,154	6,600
Other Transfers from Central Government	0	0	260,000
Sector Conditional Grant (Non-Wage)	359,192	269,394	220,504
Sector Conditional Grant (Wage)	531,014	403,206	531,014
Development Revenues	136,920	136,920	135,767
Sector Development Grant	136,920	136,920	135,767
Total Revenues shares	1,033,126	813,674	1,353,885
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	531,014	398,260	731,014
Non Wage	365,192	272,303	487,104
Development Expenditure			
Domestic Development	136,920	120,009	135,767
External Financing	0	0	0
Total Expenditure	1,033,126	790,572	1,353,885

Narrative of Workplan Revenues and Expenditure

The Department expects to Receive shs 1,353,884,956 which is higher than that of the previous financial year which was 1,033,126,000 of the monies expected wage will consume 731,013,642 none wage recurrent expenditure will consume 487,104,103/= of which 20,000,000/= will be for implementation of the new project of agriculture cluster development, 180,076,183/= will fund costs of extension services at lower local government level, and 135,767,211/= will fund capital expenditure

Vote :513 Kabarole 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	3,948,708	2,903,298	4,281,307
District Unconditional Grant (Non-Wage)	15,092	11,319	15,092
Locally Raised Revenues	4,000	1,826	4,400
Other Transfers from Central Government	225,000	115,853	225,000
Sector Conditional Grant (Non-Wage)	376,225	274,507	576,795
Sector Conditional Grant (Wage)	3,328,391	2,499,793	3,460,020
Development Revenues	852,247	732,817	995,464
External Financing	280,000	159,628	318,000
Sector Development Grant	572,247	572,247	677,464
Total Revenues shares	4,800,955	3,636,115	5,276,771
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,328,391	1,664,195	3,460,020
Non Wage	620,317	399,712	821,287
Development Expenditure			
Domestic Development	572,247	59,105	677,464
External Financing	280,000	159,627	318,000
Total Expenditure	4,800,955	2,282,639	5,276,771

Narrative of Workplan Revenues and Expenditure

The department expects to receive 5,276,770,610 in the FY 2019-2020 which is higher than the current Budget of FY 2018/19 which was shs4,800,955,000. This increase is attributed to a slight increase in the expected Development funds and sector conditional grant (non-wage) for the FY compared to 2018/19. 82% of the expected funds will be spent on recurrent expenditure with wage accounting for 66% of overall expenditure.

Vote :513 Kabarole 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	8,261,278	6,076,605	9,648,474
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	91,547	68,660	654,159
Locally Raised Revenues	5,000	6,420	5,500
Other Transfers from Central Government	16,000	12,066	16,000
Sector Conditional Grant (Non-Wage)	1,647,941	1,098,434	1,916,282
Sector Conditional Grant (Wage)	6,490,790	4,883,525	7,046,534
Development Revenues	923,775	923,775	1,348,292
District Discretionary Development Equalization Grant	22,000	22,000	0
Sector Development Grant	901,775	901,775	1,248,292
Transitional Development Grant	0	0	100,000
Total Revenues shares	9,185,054	7,000,381	10,996,766
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,582,337	4,805,384	7,700,692
Non Wage	1,678,941	1,108,558	1,947,782
Development Expenditure			
Domestic Development	923,775	214,984	1,348,292
External Financing	0	0	0
Total Expenditure	9,185,054	6,128,926	10,996,766

Narrative of Workplan Revenues and Expenditure

The Department is expected to receive 10,996,766.221= FY 2019/2020 which is higher than the budget for FY 2018/19 of shs 9,185,054.000 which is attributed to increase in sector development grant and transitional development grant.as well as increase in wage, the Development grant will continue to be used in the construction of a seed school and the transitional devt grant will be used to support construction and equipping of a library at Mayombo Mem sec sch.

Vote :513 Kabarole 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	1,343,551	1,227,567	1,015,745
District Unconditional Grant (Non-Wage)	5,000	15,000	5,000
District Unconditional Grant (Wage)	163,000	122,250	144,632
Locally Raised Revenues	5,000	4,904	5,500
Multi-Sectoral Transfers to LLGs_NonWage	602,700	418,776	350,538
Other Transfers from Central Government	567,851	666,636	510,076
Development Revenues	413,421	413,021	405,602
Multi-Sectoral Transfers to LLGs_Gou	413,421	413,021	405,602
Total Revenues shares	1,756,973	1,640,588	1,421,348
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	163,000	93,821	144,632
Non Wage	1,180,551	731,879	871,113
Development Expenditure			
Domestic Development	413,421	265,974	405,602
External Financing	0	0	0
Total Expenditure	1,756,973	1,091,674	1,421,348

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 1,231,728 ,344 during FY 2019/20 which is a 3.2% reduction compared to the FY 2018/19 budget. Majorly the department will be funded by URF for road maintenance to a tune of 84.6%, conditional grant 1.4% for salaries and conditional grant and local revenue contributing 10.5m making 0.98% for staff welfare and DDEG of 413,421,000 making 38.9% and the funds will used to maintain and remove bottlenecks from district roads as well as buidlings and equipment.

Vote :513 Kabarole 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	86,821	64,827	69,690
District Unconditional Grant (Wage)	48,222	36,167	32,090
Locally Raised Revenues	5,000	3,461	5,500
Sector Conditional Grant (Non-Wage)	33,599	25,199	32,100
Development Revenues	440,386	440,386	465,426
Sector Development Grant	419,333	419,333	445,624
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	527,207	505,213	535,115
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,222	36,167	32,090
Non Wage	38,599	28,661	37,600
Development Expenditure			
Domestic Development	440,386	183,765	465,426
External Financing	0	0	0
Total Expenditure	527,207	248,592	535,115

Narrative of Workplan Revenues and Expenditure

The water office will receive a total of shs 535,115,000 during FY 2019/20 which is lower than the current budget of FY 2018/19 of shs 527,207,000 and this is due reduction in the Dev't Grant and of which Ug. Shs. 32,090,000 will be for the payment of salaries, Ug. Shs. 37,586,696 for the promotion of community based management of water supply facilities, and Ug. Shs. 361,526,000 for the construction of piped water systems and rehabilitation of shallow wells

Vote :513 Kabarole 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	228,443	139,929	274,984
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	155,200	116,400	200,874
Locally Raised Revenues	18,000	12,097	18,800
Other Transfers from Central Government	40,000	0	40,000
Sector Conditional Grant (Non-Wage)	5,243	3,932	5,310
Development Revenues	0	0	0
N/A			
Total Revenues shares	228,443	139,929	274,984
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	155,200	77,529	200,874
Non Wage	73,243	23,454	74,110
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	228,443	100,982	274,984

Narrative of Workplan Revenues and Expenditure

Natural Resources department expects to receive shs 274,984,719= during FY 2019/20 which is slightly higher than the current budget of shs 228,443,000= and this is due to the wage increment. The sources of revenue for the department are expected to be the conditional grants for wage and wetlands, locally raised revenues, unconditional grant for none wage and central government transfer for FIEFOC 2

project which will be used to improve on the forest cover and environmental management activities

Due to salary enhancements the wage grant is expected to increase. The none wage expenditure is also anticipated to increase since the activities have in the past been underfunded with others having no allocations at all.

Vote :513 Kabarole 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	858,392	785,732	583,236
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	150,000	112,500	172,148
Locally Raised Revenues	5,000	3,461	5,500
Other Transfers from Central Government	645,858	626,621	347,544
Sector Conditional Grant (Non-Wage)	47,534	35,650	48,044
Development Revenues	0	0	0
N/A			
Total Revenues shares	858,392	785,732	583,236
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,000	103,039	172,148
Non Wage	708,392	484,560	411,088
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	858,392	587,599	583,236

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 583,236,459,during the FY 2019/20 which indicates significant decrease compared to the FY 2018/19 budget due to the centralisation of YLP and UWEP funds.,the department also expects an increase in d other transfers from central government funds like Parish community Associations from OPM All expected funds (100%) will be spent on recurrent expenditure in terms of wage shs172,148,184 and Non wage shs 411,088,275 for delivery community based services in the district.

Vote :513 Kabarole 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	108,000	87,112	182,201
District Unconditional Grant (Non-Wage)	25,000	18,750	26,201
District Unconditional Grant (Wage)	63,000	47,250	43,000
Locally Raised Revenues	20,000	21,112	33,000
Other Transfers from Central Government	0	0	80,000
Development Revenues	190,381	110,876	192,478
District Discretionary Development Equalization Grant	110,381	110,876	120,478
External Financing	50,000	0	30,000
Other Transfers from Central Government	30,000	0	42,000
Total Revenues shares	298,381	197,989	374,679
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,000	31,516	43,000
Non Wage	45,000	22,182	139,201
Development Expenditure			
Domestic Development	140,381	16,496	162,478
External Financing	50,000	0	30,000
Total Expenditure	298,381	70,193	374,679

Narrative of Workplan Revenues and Expenditure

The Department plans to receive Shs 374,679,000 during the FY 2019/20 which is higher than the Current FYs Budget of shs 281,589,000 which and is due to the startup funds planned for the implementation of the Agri-led project and an increase in Capital development and will spent as 43,000,000 on Wage, 1329,201,000 Nonwage and 162,478,000 under Domestic devt and 30,000,000 under Donor Development to facilitate the department execute its planning mandate as required.

Vote :513 Kabarole 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	85,000	65,834	71,642
District Unconditional Grant (Non-Wage)	16,000	12,000	19,000
District Unconditional Grant (Wage)	63,000	47,250	39,642
Locally Raised Revenues	6,000	6,584	13,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	85,000	65,834	71,642
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,000	34,018	39,642
Non Wage	22,000	15,655	32,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	85,000	49,674	71,642

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of ugs shs 71,642,000 which has been reduced from the Current Budget of Shs 85,000,000 and this is due to an reduction in the wage allocations and ug shs 62,999,652 will be allocated to wage and ugs shs 32,000,000 will be allocated to non-wage to facilitate the department carry out its audit function at both Higher and Lower local government level.

Vote :513 Kabarole 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	117,491
District Unconditional Grant (Wage)	0	0	100,000
Locally Raised Revenues	0	0	5,000
Sector Conditional Grant (Non-Wage)	0	0	12,491
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	117,491
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	100,000
Non Wage	0	0	17,491
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	117,491

Narrative of Workplan Revenues and Expenditure

The department is expected to receive a total Ugx 117,491,000 in the FY 2019/20 and this will include wage of shs 100,000,000 and Non wage of shs 17,491,000, which will be spent on the coordination of commercial services in the district and also operations of the new department of Trade, Industry and Local Economic development.

Vote :513 Kabarole District

FY 2019/20
