

**Vote :512 Kabale District****FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](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 :



Ntimba Edmond

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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

## Vote :512 Kabale District

**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

**PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability**

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

**PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs**

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**Vote :512 Kabale District****FY 2020/21**

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

**Vote :512 Kabale District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	475,160	319,620	475,160
<b>Discretionary Government Transfers</b>	4,063,377	3,106,347	4,091,174
<b>Conditional Government Transfers</b>	28,371,825	21,962,727	30,428,006
<b>Other Government Transfers</b>	4,103,626	1,217,416	8,459,221
<b>External Financing</b>	132,390	271,766	782,390
<b>Grand Total</b>	<b>37,146,377</b>	<b>26,877,876</b>	<b>44,235,951</b>

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

The District received a total of Ugx 26,877,876,000 which represents 72% of the planned revenue for the financial year. Of this total revenue, 1.2% was collected from local revenue, 97.8% was collected from central government transfers, while 1.0% was collected from external / donor funding.

**Planned Revenues for next FY**

The revenue forecast for FY 2020/21 is Shs 44,235,951,000 representing 19.1% increase from that of FY 2019/20. Ugx 782,390,000 is expected from Development partners. Conditional government transfers account for 68.8%, Discretionary government transfers account for 9.2%, Locally raised revenue accounts for 1.1% and the least is other government transfers 19.1%. Overall the District revenue forecast will have 47.0% spent on wages, 39.9% spent on nonwage recurrent and only 11.3% spent on domestic development

**Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	7,538,617	5,844,074	7,948,617
Finance	430,832	326,389	399,949
Statutory Bodies	818,268	618,046	793,268
Production and Marketing	3,621,436	1,256,471	6,716,810
Health	4,966,546	4,148,055	6,398,193
Education	17,634,247	12,716,829	18,343,493
Roads and Engineering	704,658	827,739	2,003,433
Water	731,224	610,467	906,070
Natural Resources	269,858	201,828	277,723
Community Based Services	245,542	193,339	253,836
Planning	101,614	74,990	113,082
Internal Audit	49,093	38,786	49,094

**Vote :512 Kabale District****FY 2020/21**

Trade, Industry and Local Development	34,442	20,863	32,384
<b>Grand Total</b>	<b>37,146,377</b>	<b>26,877,876</b>	<b>44,235,951</b>
<i>o/w: Wage:</i>	<i>20,540,164</i>	<i>15,405,123</i>	<i>20,808,203</i>
<i>Non-Wage Recurrent:</i>	<i>12,065,726</i>	<i>7,692,890</i>	<i>17,643,325</i>
<i>Domestic Devt:</i>	<i>4,408,098</i>	<i>3,508,098</i>	<i>5,002,034</i>
<i>External Financing:</i>	<i>132,390</i>	<i>271,766</i>	<i>782,390</i>

**Expenditure Performance by end of March FY 2019/20**

The District received a total of Ugx 26,877,876,000 which represents 72% of the planned revenue for the financial year. Of this total revenue, 1.2% was collected from local revenue, 97.8% was collected from central government transfers, while 1.0% was collected from external / donor funding. UGX 15,405,123,000 (57.3%) was spent on wage, UGX 7,692,890,000 was spent on non wage recurrent activities, UGX 3,508,098 was spent on Development Activities while UGX 271,766 was spent on Donor planned activities

**Planned Expenditures for the FY 2020/21**

In the expenditure analysis for the financial year 2020/2021, the district is expecting to perform its mandate across all the department where wage will take 47% of the budget, non-wage recurrent 39.9% Domestic development 11% while donor development will be expected to perform at 1.7%. 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 and sustaining the revenue capacity through expansion of local revenue tax base. Improving the delivery of social services. 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, Expanding the District revenue base. Natural resource management through practicing land management practices. Community development and empowerment. Provision and rehabilitation of rural infrastructure to accelerate private investments, Provision of education infrastructures as well as stocking drugs in the health facilities.

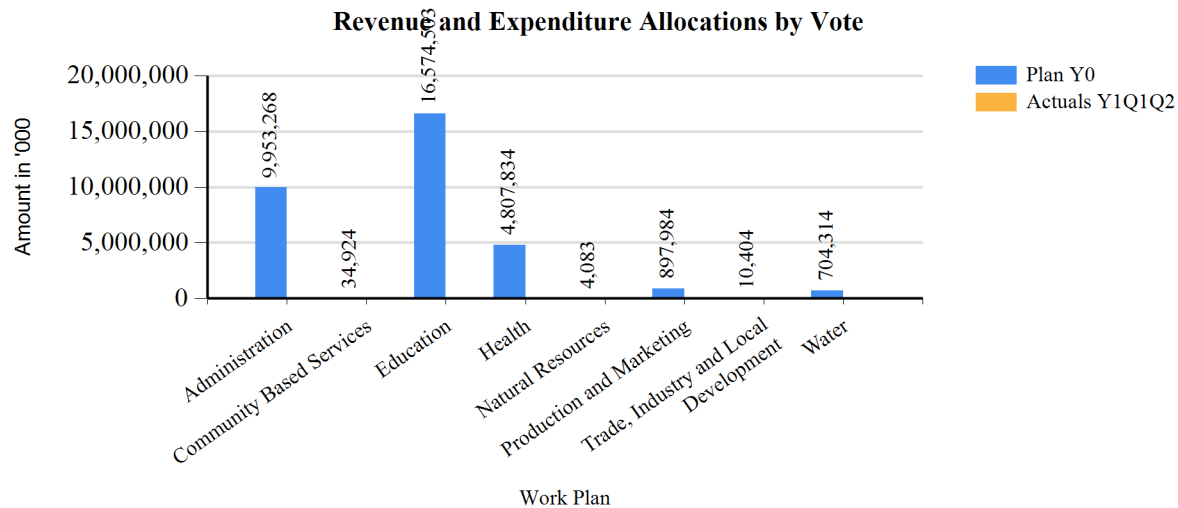
**Challenges in Implementation**

Inadequate knowledge on IFMS operations and integration of pbs budget into IFMS budget. Inadequate local revenue collections. Late release of Indicative Planning Figures from central government. Health staff absenteeism and retention particularly in hard to reach areas and dilapidated health and education infrastructures. High dropout rates in schools, teacher absenteeism and retention in hard to reach areas & poor learning environment. Limited budget consideration for monitoring as well as low motivation of staff due to un coordinated salary disparities.

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

## Vote :512 Kabale District

FY 2020/21



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>475,160</b>	<b>319,620</b>	<b>475,160</b>
Agency Fees	37,800	642	37,800
Application Fees	25,000	8,162	25,000
Business licenses	47,000	15,535	47,000
Land Fees	33,000	9,508	33,000
Liquor licenses	10,000	3,253	10,000
Local Hotel Tax	16,000	963	16,000
Local Services Tax	99,961	66,435	99,961
Market /Gate Charges	70,000	26,536	70,000
Miscellaneous receipts/income	66,000	68,079	66,000
Other Fees and Charges	4,072	97,366	4,072
Park Fees	20,300	0	20,300
Property related Duties/Fees	15,000	17,010	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	6,132	12,000
Royalties	19,027	0	19,027
<b>2a. Discretionary Government Transfers</b>	<b>4,063,377</b>	<b>3,106,347</b>	<b>4,091,174</b>
District Discretionary Development Equalization Grant	204,923	204,923	215,246
District Unconditional Grant (Non-Wage)	661,623	496,217	680,114
District Unconditional Grant (Wage)	2,807,172	2,105,379	2,807,172
Urban Discretionary Development Equalization Grant	30,333	30,333	30,355
Urban Unconditional Grant (Non-Wage)	72,324	54,243	71,285

**Vote :512 Kabale District****FY 2020/21**

Urban Unconditional Grant (Wage)	287,002	215,251	287,002
<b>2b. Conditional Government Transfer</b>	<b>28,371,825</b>	<b>21,962,727</b>	<b>30,428,006</b>
Sector Conditional Grant (Wage)	17,445,990	13,084,492	17,714,029
Sector Conditional Grant (Non-Wage)	2,585,214	1,781,786	2,790,241
Support Services Conditional Grant (Non-Wage)	440,000	330,000	440,000
Sector Development Grant	2,243,039	2,243,039	3,786,630
Transitional Development Grant	1,029,802	1,029,802	969,802
General Public Service Pension Arrears (Budgeting)	41,217	41,217	0
Salary arrears (Budgeting)	49,874	49,874	0
Pension for Local Governments	3,292,843	2,469,632	3,591,660
Gratuity for Local Governments	1,243,846	932,884	1,135,644
<b>2c. Other Government Transfer</b>	<b>4,103,626</b>	<b>1,217,416</b>	<b>8,459,221</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	900,000	0	815,000
Support to PLE (UNEB)	0	0	14,542
Uganda Road Fund (URF)	489,999	662,739	1,790,724
Uganda Women Entrepreneurship Program(UWEP)	0	0	10,596
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	695,511	148,898	695,511
Support to Production Extension Services	2,018,116	405,780	0
Agriculture Cluster Development Project (ACDP)	0	0	5,132,848
<b>3. External Financing</b>	<b>132,390</b>	<b>84,352</b>	<b>782,390</b>
United Nations Children Fund (UNICEF)	132,390	84,352	132,390
Global Fund for HIV, TB & Malaria	0	0	100,000
World Health Organisation (WHO)	0	0	300,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	250,000
<b>Total Revenues shares</b>	<b>37,146,377</b>	<b>26,690,462</b>	<b>44,235,951</b>

**Vote :512 Kabale District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By end of Q3 for FY 2019/20 a cumulative total of 319,620,000/= was realized / collected. This put the percentage performance at 67%. The underperformance is partly because some sources like Royalties, Park Fees, Hotel tax and Agency fees that performed poorly below average

**Central Government Transfers**

By end of Q3 for FY 2019/20 a total of 25,069,074,000/= was received as grant from the Central Government. All the grants were received as planned. Apart from the Sector Conditional Grant (Non-Wage) for Education department which is not released in Q2. On Other Government Transfers a total of 1,217,416,000/= was received by third quarter with a percentage performance of 29%. The under performance was because due to poor performance in release of funds from ACDP project and Wiring of Rukore polytechnic funds directly to the school account yet they were budgeted for by the District.

**External Financing**

For this revenue source of external funding, the received 249,894,000 to finance mass Meseals rubella campaign by GAVI

**ii) Planned Revenues for FY 2020/21****Locally Raised Revenues**

The District is anticipating to collecting Ugx Shs 475,160,000 locally raised revenue which is 1.1 of the 2020/2021 financial year's budget compared to 1.3% for the financial year 2019/2020.

**Central Government Transfers**

The district is anticipating receiving Ugx 42,978,401,000 which is 97.2% of the District Budget from central Government transfers of the financial year 2020/2021 compared to 98.4% in 2019/2021 FY. There is an expected constant funding from central government transfers. It is thus expected that the central government will continue to finance the district as it had always done at the same level

**External Financing**

The district is forecasting to receive Ugx 782,390,000 which represents 1.8% of the total budget for the financial from Donor funding compared to 0.4% of the financial year 2019/2020. 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>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	850,457	601,625	841,719
District Production Services	2,770,979	523,933	5,875,091
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,621,436</b>	<b>1,125,559</b>	<b>6,716,810</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	694,472	368,794	2,003,433
District Engineering Services	10,186	8,632	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>704,658</b>	<b>377,425</b>	<b>2,003,433</b>
<b>Sector :Trade and Industry</b>			



**Vote :512 Kabale District****FY 2020/21**

Commercial Services	34,442	19,180	32,384
<i>Sub- Total of allocation Sector</i>	<b>34,442</b>	<b>19,180</b>	<b>32,384</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	10,753,074	7,762,909	11,275,426
Secondary Education	4,649,412	3,498,499	5,189,611
Skills Development	2,007,015	488,397	1,622,015
Education & Sports Management and Inspection	220,746	107,193	256,441
Special Needs Education	4,000	3,388	0
<i>Sub- Total of allocation Sector</i>	<b>17,634,247</b>	<b>11,860,387</b>	<b>18,343,493</b>
<b>Sector :Health</b>			
Primary Healthcare	1,178,834	829,856	2,102,815
District Hospital Services	243,318	182,488	0
Health Management and Supervision	3,544,394	2,934,422	4,295,378
<i>Sub- Total of allocation Sector</i>	<b>4,966,546</b>	<b>3,946,766</b>	<b>6,398,193</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	291,224	103,933	466,070
Urban Water Supply and Sanitation	440,000	330,000	440,000
Natural Resources Management	269,858	152,284	277,723
<i>Sub- Total of allocation Sector</i>	<b>1,001,082</b>	<b>586,216</b>	<b>1,183,794</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	245,542	133,321	253,836
<i>Sub- Total of allocation Sector</i>	<b>245,542</b>	<b>133,321</b>	<b>253,836</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	7,538,617	5,374,198	7,948,617
Local Statutory Bodies	818,268	375,896	793,268
Local Government Planning Services	101,614	62,385	113,082
<i>Sub- Total of allocation Sector</i>	<b>8,458,499</b>	<b>5,812,479</b>	<b>8,854,967</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	430,832	205,108	399,949
Internal Audit Services	49,093	20,932	49,094
<i>Sub- Total of allocation Sector</i>	<b>479,926</b>	<b>226,040</b>	<b>449,042</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,649,419</b>	<b>4,954,877</b>	<b>7,067,850</b>

**Vote :512 Kabale District****FY 2020/21**

District Unconditional Grant (Non-Wage)	55,374	45,191	82,374
District Unconditional Grant (Wage)	1,210,670	908,002	1,210,670
General Public Service Pension Arrears (Budgeting)	41,217	41,217	0
Gratuity for Local Governments	1,243,846	932,884	1,135,644
Locally Raised Revenues	129,991	158,394	223,561
Multi-Sectoral Transfers to LLGs_NonWage	338,603	134,431	336,939
Multi-Sectoral Transfers to LLGs_Wage	287,002	215,251	287,002
Other Transfers from Central Government	0	0	200,000
Pension for Local Governments	3,292,843	2,469,632	3,591,660
Salary arrears (Budgeting)	49,874	49,874	0
<b>Development Revenues</b>	<b>889,198</b>	<b>889,198</b>	<b>880,767</b>
District Discretionary Development Equalization Grant	20,734	20,710	25,535
Multi-Sectoral Transfers to LLGs_Gou	158,463	158,487	155,233
Transitional Development Grant	710,000	710,000	700,000
<b>Total Revenues shares</b>	<b>7,538,617</b>	<b>5,844,074</b>	<b>7,948,617</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,497,672	1,121,473	1,497,672
Non Wage	5,151,747	3,524,299	5,570,178
<b>Development Expenditure</b>			
Domestic Development	889,198	728,426	880,767
External Financing	0	0	0
<b>Total Expenditure</b>	<b>7,538,617</b>	<b>5,374,198</b>	<b>7,948,617</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 7,948,617,000 Shillings in the financial year 2020/2021 which is 18.0 % of the total projected district budget worth 44,235,951,000 shillings. Shillings 1,210,670,000 will be spent as wage, shillings 3,591,666,000 and shillings 1,135,644,000 will be spent as Pension and Gratuity respectively while shillings 725,535,000 will be spent as domestic development

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>430,832</b>	<b>326,389</b>	<b>399,949</b>
District Unconditional Grant (Non-Wage)	59,115	48,027	53,232
District Unconditional Grant (Wage)	329,915	247,436	329,915
Locally Raised Revenues	41,802	30,926	16,802
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>430,832</b>	<b>326,389</b>	<b>399,949</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	329,915	127,636	329,915
Non Wage	100,917	77,472	70,034
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>430,832</b>	<b>205,108</b>	<b>399,949</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2020/2021, the department is anticipating to receive UGX 399,949,000 compared to UGX 430,832,000 of financial year 2019/2020 and of which 82.5% will finance staff salaries while 17.5% will cater for recurrent expenditure. The decrease is due to reduction in non-wage by 7.2%.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>818,268</b>	<b>618,046</b>	<b>793,268</b>
District Unconditional Grant (Non-Wage)	367,755	264,460	352,755
District Unconditional Grant (Wage)	397,225	297,919	397,225
Locally Raised Revenues	53,288	55,667	43,288
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>818,268</b>	<b>618,046</b>	<b>793,268</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	397,225	139,712	397,225
Non Wage	421,043	236,184	396,043
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>818,268</b>	<b>375,896</b>	<b>793,268</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 793,268,000 Shillings in the financial year 2020/2021 which is 3.1 % decrease as compared to UGX.818,268,200 of FY 2019/20. UGX 397,225,000 (50.1%) will cater for Staff Salaries while UGX 396,043,199 (49.9%) will cater for recurrent activities

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,529,409</b>	<b>1,164,444</b>	<b>6,625,427</b>
Locally Raised Revenues	9,825	5,299	0
Other Transfers from Central Government	2,713,627	554,678	5,828,359
Sector Conditional Grant (Non-Wage)	176,241	132,181	167,352
Sector Conditional Grant (Wage)	629,716	472,287	629,716
<b>Development Revenues</b>	<b>92,027</b>	<b>92,027</b>	<b>91,384</b>
Sector Development Grant	92,027	92,027	91,384
<b>Total Revenues shares</b>	<b>3,621,436</b>	<b>1,256,471</b>	<b>6,716,810</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	629,716	471,998	629,716
Non Wage	2,899,693	639,864	5,995,711
<b>Development Expenditure</b>			
Domestic Development	92,027	13,696	91,384
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,621,436</b>	<b>1,125,559</b>	<b>6,716,810</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 6,716,810,000 Shillings in the financial year 2020/2021 which is 15.2 % of the total projected district budget worth 44,235,951,000 shillings Compared to 9.7% of FY 2019/2020. The Increase in the Department Budget is as a result of Enhanced ACDP Funds to work on road chokes. UGX 629,716,000 will cater for Staff Salaries while UGX 5,995,711,000 will cater for recurrent activities and UGX 91,384,000 will cater for domestic development activities.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,831,968</b>	<b>2,874,101</b>	<b>3,777,934</b>
District Unconditional Grant (Non-Wage)	1,200	600	1,200
Locally Raised Revenues	10,122	8,027	5,000
Sector Conditional Grant (Non-Wage)	444,074	333,045	289,101
Sector Conditional Grant (Wage)	3,376,572	2,532,429	3,482,633
<b>Development Revenues</b>	<b>1,134,577</b>	<b>1,273,953</b>	<b>2,620,259</b>
District Discretionary Development Equalization Grant	15,000	15,000	14,000
External Financing	132,390	271,766	782,390
Sector Development Grant	687,187	687,187	1,823,869
Transitional Development Grant	300,000	300,000	0
<b>Total Revenues shares</b>	<b>4,966,546</b>	<b>4,148,055</b>	<b>6,398,193</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,376,572	2,420,157	3,482,633
Non Wage	455,396	338,493	295,301
<b>Development Expenditure</b>			
Domestic Development	1,002,187	701,799	1,837,869
External Financing	132,390	486,317	782,390
<b>Total Expenditure</b>	<b>4,966,546</b>	<b>3,946,766</b>	<b>6,398,193</b>

**Narrative of Workplan Revenues and Expenditure**

The department is anticipating receiving revenue of UGX 6,398,193,000 which is 14.5% of the district total budget compared to 13.4% during the financial year 2019/2020 of which 28.7% will cater for development activities while 4.4% of the revenue will cater recurrent activities while 12.2% will finance donor driven initiatives. The staff salaries will form a component of 54.4% of the health budget. The increase in budget was attributed to anticipated Donor support and especially WHO and GAVI.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>15,459,817</b>	<b>11,442,399</b>	<b>16,569,420</b>
District Unconditional Grant (Wage)	117,199	91,910	117,199
Locally Raised Revenues	17,546	13,799	5,000
Other Transfers from Central Government	0	0	629,542
Sector Conditional Grant (Non-Wage)	1,885,371	1,256,914	2,215,999
Sector Conditional Grant (Wage)	13,439,702	10,079,776	13,601,680
<b>Development Revenues</b>	<b>2,174,430</b>	<b>1,274,430</b>	<b>1,774,073</b>
District Discretionary Development Equalization Grant	25,000	25,000	23,000
Other Transfers from Central Government	900,000	0	0
Sector Development Grant	1,249,430	1,249,430	1,551,073
Transitional Development Grant	0	0	200,000
<b>Total Revenues shares</b>	<b>17,634,247</b>	<b>12,716,829</b>	<b>18,343,493</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,556,901	9,445,779	13,718,879
Non Wage	1,902,916	1,267,216	2,850,541
<b>Development Expenditure</b>			
Domestic Development	2,174,430	1,147,392	1,774,073
External Financing	0	0	0
<b>Total Expenditure</b>	<b>17,634,247</b>	<b>11,860,387</b>	<b>18,343,493</b>

**Narrative of Workplan Revenues and Expenditure**

The department is expected to receive Ugx 18,016,706,000 which is 40.8 % of the District Toatal Budget. UGX 13,556,901,000 which is 75% of the department's budget will cater for staff salaries, 16% will cater for recurrent activities for the department (UPE, USE, Tertiary Grants and Inspection ) while 9 % will cater for Development activities.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>688,599</b>	<b>811,680</b>	<b>1,979,138</b>
District Unconditional Grant (Wage)	188,414	141,310	188,414
Locally Raised Revenues	10,186	7,632	0
Other Transfers from Central Government	489,999	662,739	1,790,724
<b>Development Revenues</b>	<b>16,059</b>	<b>16,059</b>	<b>24,295</b>
District Discretionary Development Equalization Grant	16,059	16,059	24,295
<b>Total Revenues shares</b>	<b>704,658</b>	<b>827,739</b>	<b>2,003,433</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	188,414	65,434	188,414
Non Wage	500,185	295,932	1,790,724
<b>Development Expenditure</b>			
Domestic Development	16,059	16,059	24,295
External Financing	0	0	0
<b>Total Expenditure</b>	<b>704,658</b>	<b>377,425</b>	<b>2,003,433</b>

**Narrative of Workplan Revenues and Expenditure**

Roads & Engineering to Receive a total of 2,003,432,911 ushs broken down as follows: wage 188,414,000 ushs, Road fund 1,790,723,697 ushs, Development 24,295,214 ushs,



**Vote :512 Kabale District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>497,028</b>	<b>376,271</b>	<b>515,964</b>
District Unconditional Grant (Wage)	16,910	12,683	16,910
Locally Raised Revenues	10,000	11,000	0
Sector Conditional Grant (Non-Wage)	30,118	22,588	59,054
Support Services Conditional Grant (Non-Wage)	440,000	330,000	440,000
<b>Development Revenues</b>	<b>234,197</b>	<b>234,197</b>	<b>390,107</b>
Sector Development Grant	214,395	214,395	320,305
Transitional Development Grant	19,802	19,802	69,802
<b>Total Revenues shares</b>	<b>731,224</b>	<b>610,467</b>	<b>906,070</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	16,910	12,611	16,910
Non Wage	480,118	351,449	499,054
<b>Development Expenditure</b>			
Domestic Development	234,197	69,872	390,107
External Financing	0	0	0
<b>Total Expenditure</b>	<b>731,224</b>	<b>433,933</b>	<b>906,070</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 906,070,000 Shillings in the financial year 2020/2021 which is 2.0 % of the total projected district budget worth 44,235,951,000 shillings. There has been an increase in revenue allocations to the department of 24% as compared to the last year allocations due Increase in sector development grant. UGX 390,107,000 will cater for development activities while UGX 499,054,000 will cater for recurrent activities

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>269,858</b>	<b>201,828</b>	<b>277,723</b>
District Unconditional Grant (Non-Wage)	20,177	16,392	20,177
District Unconditional Grant (Wage)	236,520	177,390	236,520
Locally Raised Revenues	9,078	4,984	6,758
Sector Conditional Grant (Non-Wage)	4,083	3,062	14,269
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>269,858</b>	<b>201,828</b>	<b>277,723</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	236,520	127,846	236,520
Non Wage	33,338	24,438	41,203
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>269,858</b>	<b>152,284</b>	<b>277,723</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 277,723,000 compared to UGX 269,858,000 in the financial year 2019/2020 representing 3.0% increase in the indicative planning figure of the department. The reason is due to increment in sector conditional grant non wage to the Department. UGX 236,520,000 (85%) of the funds will be spent on Staff Salaries While UGX 41,203,000 (15%) of the funds will be spent on recurrent Activities.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>245,542</b>	<b>193,339</b>	<b>253,836</b>
District Unconditional Grant (Non-Wage)	4,321	12,022	4,321
District Unconditional Grant (Wage)	195,468	146,601	195,468
Locally Raised Revenues	10,828	8,523	9,328
Other Transfers from Central Government	0	0	10,596
Sector Conditional Grant (Non-Wage)	34,924	26,193	34,121
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>245,542</b>	<b>193,339</b>	<b>253,836</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	195,468	95,102	195,468
Non Wage	50,073	38,219	58,367
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>245,542</b>	<b>133,321</b>	<b>253,836</b>

**Narrative of Workplan Revenues and Expenditure**

Community Based Services (CBS) department anticipates to receive UGX.253,836,000 in the FY 2020/21 compared to UGX. 245,541,875 for the FY 2019/2020 which is 3.4% increase. This is a slight increase is as a result of increment in sector conditional grant (non-wage) The department intends to use UGX. 195,468,000 (77%) on Staff Salaries while UGX. 58,367,000 (23%) will be used in financing recurrent Activities.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>101,614</b>	<b>74,990</b>	<b>109,543</b>
District Unconditional Grant (Non-Wage)	27,313	22,735	40,313
District Unconditional Grant (Wage)	60,212	45,159	60,212
Locally Raised Revenues	14,089	7,096	9,017
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>3,539</b>
District Discretionary Development Equalization Grant	0	0	3,539
<b>Total Revenues shares</b>	<b>101,614</b>	<b>74,990</b>	<b>113,082</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,212	35,808	60,212
Non Wage	41,402	26,577	49,331
<b>Development Expenditure</b>			
Domestic Development	0	0	3,539
External Financing	0	0	0
<b>Total Expenditure</b>	<b>101,614</b>	<b>62,385</b>	<b>113,082</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is Ugx. 113,082,000 compared to Ugx. 101,613,990 in the financial year 2019/2020 representing 7.8% increase in the indicative planning figure of the department. The reason is due to increase in District Unconditional Grant non-wage allocation to the department. Ugx. 60,212,000 (55%) of the funds will be spent on staff salaries While UGX 49,330,637 (45%) of the funds will be spent on recurrent activities.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>49,093</b>	<b>38,786</b>	<b>49,094</b>
District Unconditional Grant (Non-Wage)	4,471	6,603	4,471
District Unconditional Grant (Wage)	38,600	28,950	38,600
Locally Raised Revenues	6,022	3,233	6,022
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>49,093</b>	<b>38,786</b>	<b>49,094</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,600	11,563	38,600
Non Wage	10,493	9,369	10,494
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>49,093</b>	<b>20,932</b>	<b>49,094</b>

**Narrative of Workplan Revenues and Expenditure**

The department is expected to receive UGX 49,694,000/= during the FY 2020/2021 of which 100.0% of the revenue will cater recurrent activities.

**Vote :512 Kabale District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>34,442</b>	<b>20,863</b>	<b>32,384</b>
District Unconditional Grant (Wage)	16,038	8,019	16,038
Locally Raised Revenues	8,000	5,041	6,000
Sector Conditional Grant (Non-Wage)	10,404	7,803	10,346
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>34,442</b>	<b>20,863</b>	<b>32,384</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	16,038	6,337	16,038
Non Wage	18,404	12,843	16,346
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>34,442</b>	<b>19,180</b>	<b>32,384</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 32,384,225 compared to UGX 34,441,992 in the financial year 2019/2020 which is 6% decrease. The reduction was due to reduction in non-wage UGX 16,038,461(49.5%) will be spent on staff salaries while UGX 16,345,764(50.5) will be used on recurrent Activities.

**Vote :512 Kabale District**

**FY 2020/21**

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