

**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 :

Signature :



Ntimba Edmond

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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

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**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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**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 Dec for FY 2019/20	Draft Budget for FY 2020/21
<b>Locally Raised Revenues</b>	475,160	296,830	475,160
<b>Discretionary Government Transfers</b>	4,063,377	2,070,898	4,091,174
<b>Conditional Government Transfers</b>	28,371,825	14,505,325	30,293,668
<b>Other Government Transfers</b>	4,103,626	995,089	8,465,679
<b>External Financing</b>	132,390	249,894	782,390
<b>Grand Total</b>	<b>37,146,377</b>	<b>18,118,036</b>	<b>44,108,072</b>

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

The District received a total of Ugx 18,118,036,000 which represents 48% of the planned revenue for the financial year. Of this total revenue, 1.6% was collected from local revenue, 97% was collected from central government transfers, while 1.4% was collected from external / donor funding. Out of the total Ugx 8,887,779,000, collected, Ugx 8,745,219,000 was released to departments to perform their mandatory activities as follows; wage 25% non wage 20% while domestic development 27 % leaving 142,560,000 not released. At the end of the quarter there was a cumulative expenditure of Ugx 6,382,513,000 across all departments leaving Ugx 2,362,706,000. Unspent. 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 ongoing. In some cases of wage balance was due nonpayment of enhanced salaries to staff as the process of updating data on IPPS was. For road maintenance grant, Heavy Rains and late release of funds resulted to unspent balances.

**Planned Revenues for next FY**

The revenue forecast for FY 2020/21 is Shs 44,108,072,000 representing 18.7% increase from that of FY 2019/20. Ugx 782,390,000 is expected from Development partners. Conditional government transfers account for 68.7%, Discretionary government transfers account for 9.7%, Locally raised revenue accounts for 1.2% and the least is other government transfers 5.7%. Overall the District revenue forecast will have 46.5% spent on wages, 40.2% spent on nonwage recurrent and only 11.5% spent on domestic development

**Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	7,538,617	3,938,340	7,948,617
Finance	430,832	232,822	399,949
Statutory Bodies	818,268	398,655	793,268
Production and Marketing	3,621,436	924,582	6,941,738
Health	4,966,546	2,874,203	6,305,706
Education	17,634,247	8,270,013	18,016,706
Roads and Engineering	704,658	271,498	2,003,433
Water	731,224	410,645	965,287

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Natural Resources	269,858	136,374	278,973
Community Based Services	245,542	134,710	259,836
Planning	101,614	55,358	113,082
Internal Audit	49,093	25,268	49,094
Trade, Industry and Local Development	34,442	10,243	32,384
<b>Grand Total</b>	<b>37,146,377</b>	<b>17,682,710</b>	<b>44,108,072</b>
<i>o/w: Wage:</i>	<i>20,540,164</i>	<i>10,259,690</i>	<i>20,540,164</i>
<i>Non-Wage Recurrent:</i>	<i>12,065,726</i>	<i>4,831,453</i>	<i>17,710,502</i>
<i>Domestic Devt:</i>	<i>4,408,098</i>	<i>2,342,061</i>	<i>5,075,016</i>
<i>External Financing:</i>	<i>132,390</i>	<i>249,506</i>	<i>782,390</i>

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

The District received a total of Ugx 18,118,036,000 which represents 48% of the planned revenue for the financial year. Of this total revenue, 1.6% was collected from local revenue, 97% was collected from central government transfers, while 1.4% was collected from external / donor funding. Out of the total Ugx 8,887,779,000, collected, Ugx 8,745,219,000 was released to departments to perform their mandatory activities as follows; wage 25% non wage 20% while domestic development 27 % leaving 142,560,000 not released. At the end of the quarter there was a cumulative expenditure of Ugx 6,382,513,000 across all departments leaving Ugx 2,362,706,000. Unspent. 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 ongoing. In some cases of wage balance was due nonpayment of enhanced salaries to staff as the process of updating data on IPPS was. For road maintenance grant, Heavy Rains and late release of funds resulted to unspent balances.

**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 62% of the budget, non-wage recurrent 28% Domestic development 8% while donor development will be expected to perform at 2%. 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.

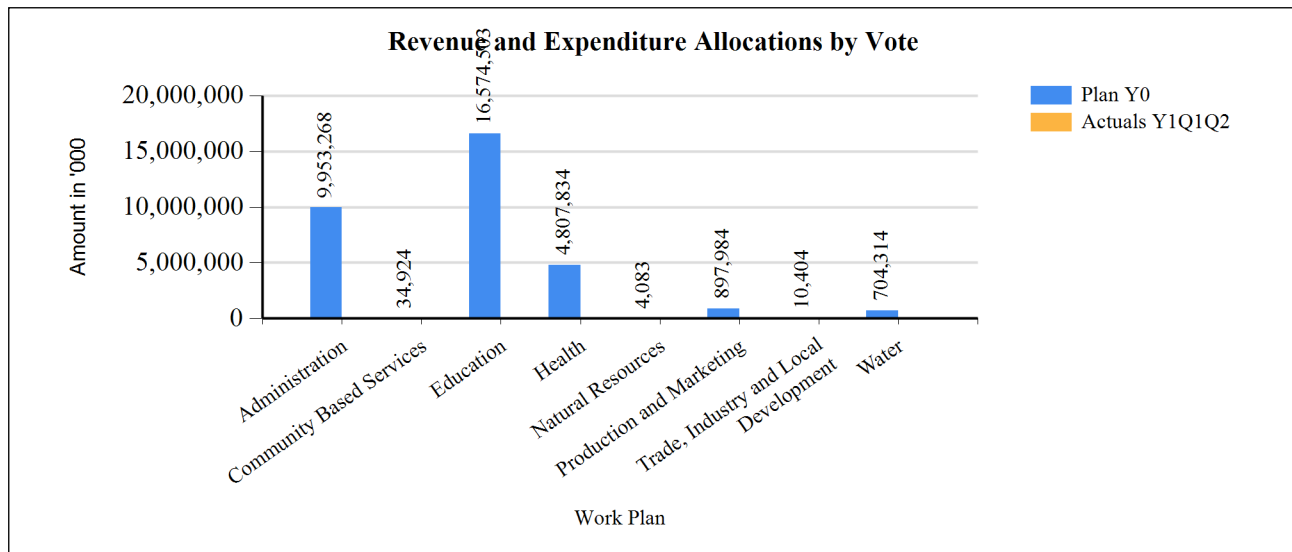
**Challenges in Implementation**

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**

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>475,160</b>	<b>296,830</b>	<b>475,160</b>
Agency Fees	37,800	281	37,800
Application Fees	25,000	5,432	25,000
Business licenses	47,000	12,286	47,000
Land Fees	33,000	8,108	33,000
Liquor licenses	10,000	2,670	10,000
Local Hotel Tax	16,000	875	16,000
Local Services Tax	99,961	66,099	99,961
Market /Gate Charges	70,000	25,276	70,000
Miscellaneous receipts/income	66,000	63,962	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	9,783	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	4,692	12,000
Royalties	19,027	0	19,027
<b>2a. Discretionary Government Transfers</b>	<b>4,063,377</b>	<b>2,070,898</b>	<b>4,091,174</b>
District Discretionary Development Equalization Grant	204,923	136,615	215,246
District Unconditional Grant (Non-Wage)	661,623	330,811	680,114
District Unconditional Grant (Wage)	2,807,172	1,403,586	2,807,172
Urban Discretionary Development Equalization Grant	30,333	20,222	30,355
Urban Unconditional Grant (Non-Wage)	72,324	36,162	71,285

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Urban Unconditional Grant (Wage)	287,002	143,501	287,002
<b>2b. Conditional Government Transfer</b>	<b>28,371,825</b>	<b>14,505,325</b>	<b>30,293,668</b>
Sector Conditional Grant (Wage)	17,445,990	8,722,995	17,445,990
Sector Conditional Grant (Non-Wage)	2,585,214	978,378	2,850,960
Support Services Conditional Grant (Non-Wage)	440,000	220,000	440,000
Sector Development Grant	2,243,039	1,495,360	3,859,612
Transitional Development Grant	1,029,802	729,157	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	1,646,422	3,591,660
Gratuity for Local Governments	1,243,846	621,923	1,135,644
<b>2c. Other Government Transfer</b>	<b>4,103,626</b>	<b>995,089</b>	<b>8,465,679</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	900,000	0	815,000
Support to PLE (UNEB)	0	0	15,000
Uganda Road Fund (URF)	489,999	440,411	1,790,724
Uganda Women Entrepreneurship Program(UWEP)	0	0	16,596
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>17,952,494</b>	<b>44,108,072</b>

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## i) Revenue Performance by December FY 2019/20

**Locally Raised Revenues**

For this form revenue, the district received 112,216,332 which represents 94.5% of quarterly planned revenue and 23.6% of the annual budget. some of the revenue sources that performed poorly include Royalties and Park fees performed at zero, Local hotel tax performed at 10%, while Agency fee that performed at 25%. property related fees and local service tax performed above average at 206% and 169% respectively. the rest of the revenue sources performed about average.

**Central Government Transfers**

Under this revenue section the approved budget estimate for 17,571,312 which is 47.3% of the Total. All the budgeted salary and gratuity arrears was released 100% while there was an over performance of sector conditional grant non wage for education. All Development Grants Were also Released 100%

**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 42,835,352,000 which is 97.1% 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	850,457	398,978	1,066,647
District Production Services	2,770,979	155,298	5,875,091
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,621,436</b>	<b>554,276</b>	<b>6,941,738</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	694,472	204,445	2,003,433
District Engineering Services	10,186	6,965	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>704,658</b>	<b>211,410</b>	<b>2,003,433</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	34,442	8,610	32,384
<b><i>Sub- Total of allocation Sector</i></b>	<b>34,442</b>	<b>8,610</b>	<b>32,384</b>



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<b>Sector :Education</b>			
Pre-Primary and Primary Education	10,753,074	5,077,753	11,031,790
Secondary Education	4,649,412	2,319,448	4,770,538
Skills Development	2,007,015	270,327	1,622,887
Education & Sports Management and Inspection	220,746	68,627	499,764
Special Needs Education	4,000	3,350	91,727
<b>Sub- Total of allocation Sector</b>	<b>17,634,247</b>	<b>7,739,506</b>	<b>18,016,706</b>
<b>Sector :Health</b>			
Primary Healthcare	1,178,834	445,594	2,114,963
District Hospital Services	243,318	121,659	0
Health Management and Supervision	3,544,394	1,851,211	4,190,743
<b>Sub- Total of allocation Sector</b>	<b>4,966,546</b>	<b>2,418,464</b>	<b>6,305,706</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	291,224	57,982	525,287
Urban Water Supply and Sanitation	440,000	220,000	440,000
Natural Resources Management	269,858	102,437	278,973
<b>Sub- Total of allocation Sector</b>	<b>1,001,082</b>	<b>380,419</b>	<b>1,244,260</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	245,542	84,525	259,836
<b>Sub- Total of allocation Sector</b>	<b>245,542</b>	<b>84,525</b>	<b>259,836</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	7,538,617	3,252,276	7,948,617
Local Statutory Bodies	818,268	246,997	793,268
Local Government Planning Services	101,614	48,608	113,082
<b>Sub- Total of allocation Sector</b>	<b>8,458,499</b>	<b>3,547,881</b>	<b>8,854,967</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	430,832	145,510	399,949
Internal Audit Services	49,093	12,926	49,094
<b>Sub- Total of allocation Sector</b>	<b>479,926</b>	<b>158,436</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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,649,419</b>	<b>3,366,149</b>	<b>7,067,850</b>
District Unconditional Grant (Non-Wage)	55,374	31,940	82,374

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District Unconditional Grant (Wage)	1,210,670	605,335	1,210,670
General Public Service Pension Arrears (Budgeting)	41,217	41,217	0
Gratuity for Local Governments	1,243,846	621,923	1,135,644
Locally Raised Revenues	129,991	158,393	223,561
Multi-Sectoral Transfers to LLGs_NonWage	338,603	77,936	336,939
Multi-Sectoral Transfers to LLGs_Wage	287,002	133,110	287,002
Other Transfers from Central Government	0	0	200,000
Pension for Local Governments	3,292,843	1,646,422	3,591,660
Salary arrears (Budgeting)	49,874	49,874	0
<b>Development Revenues</b>	<b>889,198</b>	<b>572,191</b>	<b>880,767</b>
District Discretionary Development Equalization Grant	20,734	13,811	25,535
Multi-Sectoral Transfers to LLGs_Gou	158,463	85,047	155,233
Transitional Development Grant	710,000	473,333	700,000
<b>Total Revenues shares</b>	<b>7,538,617</b>	<b>3,938,340</b>	<b>7,948,617</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,497,672	668,304	1,497,672
Non Wage	5,151,747	2,196,678	5,570,178
<b>Development Expenditure</b>			
Domestic Development	889,198	387,294	880,767
External Financing	0	0	0
<b>Total Expenditure</b>	<b>7,538,617</b>	<b>3,252,276</b>	<b>7,948,617</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 7,948,617,00 Shillings in the financial year 2020/2021 which is 16.3 % of the total projected district budget worth 44,108,072,000 shillings. Shillings 1,210,670,000 will be spent as wage, shillings 3,591,666,000 will be spent as Pension 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>430,832</b>	<b>232,822</b>	<b>399,949</b>
District Unconditional Grant (Non-Wage)	59,115	36,939	53,232
District Unconditional Grant (Wage)	329,915	164,958	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>232,822</b>	<b>399,949</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	329,915	87,923	329,915
Non Wage	100,917	57,587	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>145,510</b>	<b>399,949</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2020/2021, the department is anticipating to receive UGX 399,948,562 compared to UGX 430,832,334 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>818,268</b>	<b>398,655</b>	<b>793,268</b>
District Unconditional Grant (Non-Wage)	367,755	167,165	352,755
District Unconditional Grant (Wage)	397,225	198,613	397,225
Locally Raised Revenues	53,288	32,877	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>398,655</b>	<b>793,268</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	397,225	89,518	397,225
Non Wage	421,043	157,480	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>246,997</b>	<b>793,268</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 793,268,199 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,529,409</b>	<b>863,231</b>	<b>6,625,427</b>
Locally Raised Revenues	9,825	5,299	0
Other Transfers from Central Government	2,713,627	454,953	5,828,359
Sector Conditional Grant (Non-Wage)	176,241	88,121	167,352
Sector Conditional Grant (Wage)	629,716	314,858	629,716
<b>Development Revenues</b>	<b>92,027</b>	<b>61,351</b>	<b>316,312</b>
Sector Development Grant	92,027	61,351	316,312
<b>Total Revenues shares</b>	<b>3,621,436</b>	<b>924,582</b>	<b>6,941,738</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	629,716	314,143	629,716
Non Wage	2,899,693	233,237	5,995,711
<b>Development Expenditure</b>			
Domestic Development	92,027	6,896	316,312
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,621,436</b>	<b>554,276</b>	<b>6,941,738</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 6,941,738,000 Shillings in the financial year 2020/2021 which is 15.7 % of the total projected district budget worth 44,108,072,000 shillings Compared to 9.7% of FY 2019/2020. The Increase in the Department Budget is as a result of Enanched ACDP Funds and Extension Development Funds. UGX 629,716,000 will cater for Staff Salaries while UGX 5,995,711,000 will cater for recurrent activities and UGX 316,312,000 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,831,968</b>	<b>1,918,950</b>	<b>3,685,447</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	222,037	302,674
Sector Conditional Grant (Wage)	3,376,572	1,688,286	3,376,572
<b>Development Revenues</b>	<b>1,134,577</b>	<b>955,253</b>	<b>2,620,259</b>
District Discretionary Development Equalization Grant	15,000	5,000	14,000
External Financing	132,390	249,506	782,390
Sector Development Grant	687,187	458,125	1,823,869
Transitional Development Grant	300,000	242,623	0
<b>Total Revenues shares</b>	<b>4,966,546</b>	<b>2,874,203</b>	<b>6,305,706</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,376,572	1,595,814	3,376,572
Non Wage	455,396	226,883	308,874
<b>Development Expenditure</b>			
Domestic Development	1,002,187	360,422	1,837,869
External Financing	132,390	235,344	782,390
<b>Total Expenditure</b>	<b>4,966,546</b>	<b>2,418,464</b>	<b>6,305,706</b>

**Narrative of Workplan Revenues and Expenditure**

The department is anticipating receiving revenue of UGX 6,305,706,000 which is 14.3% of the district total budget compared to 13.4% during the financial year 2019/2020 of which 29.1% will cater for development activities while 4.9% of the revenue will cater recurrent activities while 12.4% will finance donor driven initiatives. The staff salaries will form a component of 53.5% of the health budget. The increase in budget was attributed to 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>15,459,817</b>	<b>7,428,726</b>	<b>16,445,978</b>
District Unconditional Grant (Wage)	117,199	66,619	117,199
Locally Raised Revenues	17,546	13,799	5,000
Other Transfers from Central Government	0	0	630,000
Sector Conditional Grant (Non-Wage)	1,885,371	628,457	2,254,078
Sector Conditional Grant (Wage)	13,439,702	6,719,851	13,439,702
<b>Development Revenues</b>	<b>2,174,430</b>	<b>841,287</b>	<b>1,570,728</b>
District Discretionary Development Equalization Grant	25,000	8,333	23,000
Other Transfers from Central Government	900,000	0	0
Sector Development Grant	1,249,430	832,954	1,347,728
Transitional Development Grant	0	0	200,000
<b>Total Revenues shares</b>	<b>17,634,247</b>	<b>8,270,013</b>	<b>18,016,706</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,556,901	6,257,655	13,556,901
Non Wage	1,902,916	641,075	2,889,078
<b>Development Expenditure</b>			
Domestic Development	2,174,430	840,775	1,570,728
External Financing	0	0	0
<b>Total Expenditure</b>	<b>17,634,247</b>	<b>7,739,506</b>	<b>18,016,706</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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>688,599</b>	<b>266,145</b>	<b>1,979,138</b>
District Unconditional Grant (Wage)	188,414	94,206	188,414
Locally Raised Revenues	10,186	7,632	0
Other Transfers from Central Government	489,999	164,306	1,790,724
<b>Development Revenues</b>	<b>16,059</b>	<b>5,353</b>	<b>24,295</b>
District Discretionary Development Equalization Grant	16,059	5,353	24,295
<b>Total Revenues shares</b>	<b>704,658</b>	<b>271,498</b>	<b>2,003,433</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	188,414	39,472	188,414
Non Wage	500,185	171,938	1,790,724
<b>Development Expenditure</b>			
Domestic Development	16,059	0	24,295
External Financing	0	0	0
<b>Total Expenditure</b>	<b>704,658</b>	<b>211,410</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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>497,028</b>	<b>254,514</b>	<b>523,782</b>
District Unconditional Grant (Wage)	16,910	8,455	16,910
Locally Raised Revenues	10,000	11,000	0
Sector Conditional Grant (Non-Wage)	30,118	15,059	66,872
Support Services Conditional Grant (Non-Wage)	440,000	220,000	440,000
<b>Development Revenues</b>	<b>234,197</b>	<b>156,131</b>	<b>441,505</b>
Sector Development Grant	214,395	142,930	371,703
Transitional Development Grant	19,802	13,201	69,802
<b>Total Revenues shares</b>	<b>731,224</b>	<b>410,645</b>	<b>965,287</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	16,910	8,244	16,910
Non Wage	480,118	235,029	506,872
<b>Development Expenditure</b>			
Domestic Development	234,197	34,708	441,505
External Financing	0	0	0
<b>Total Expenditure</b>	<b>731,224</b>	<b>277,982</b>	<b>965,287</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates receiving and spending a total of 965,287,000 Shillings in the financial year 2020/2021 which is 2.2 % of the total projected district budget worth 44,108,072,000 shillings. There has been an increase in revenue allocations to the department of 2.7% as compared to the last year allocations due Increase in sector development grant. UGX 441,505,000 will cater for development activities while UGX 506,872,000 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>269,858</b>	<b>136,374</b>	<b>278,973</b>
District Unconditional Grant (Non-Wage)	20,177	11,088	20,177
District Unconditional Grant (Wage)	236,520	118,260	236,520
Locally Raised Revenues	9,078	4,984	6,758
Sector Conditional Grant (Non-Wage)	4,083	2,041	15,518
<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>136,374</b>	<b>278,973</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	236,520	84,399	236,520
Non Wage	33,338	18,038	42,453
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>269,858</b>	<b>102,437</b>	<b>278,973</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 278,972,800 compared to UGX 269,858,000 in the financial year 2019/2020 representing 3.4% 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 (84.8%) of the funds will be spent on Staff Salaries While UGX 42,452,800 (15.2%) 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>245,542</b>	<b>134,710</b>	<b>259,836</b>
District Unconditional Grant (Non-Wage)	4,321	10,991	4,321
District Unconditional Grant (Wage)	195,468	97,734	195,468
Locally Raised Revenues	10,828	8,523	9,328
Other Transfers from Central Government	0	0	16,596
Sector Conditional Grant (Non-Wage)	34,924	17,462	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>134,710</b>	<b>259,836</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	195,468	62,804	195,468
Non Wage	50,073	21,721	64,367
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>245,542</b>	<b>84,525</b>	<b>259,836</b>

**Narrative of Workplan Revenues and Expenditure**

Community Based Services (CBS) department anticipates to receive UGX.259,835,583 in the FY 2020/21 compared to UGX. 245,541,875 for the FY 2019/2020 which is 5.8% increase. This is a slight increase is as a result of increment in sector conditional grant (non-wage) The department intends to use UGX. 195,468,430 (75.2%) on Staff Salaries while UGX. 64,367,153 (24.8%) 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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>101,614</b>	<b>55,358</b>	<b>109,543</b>
District Unconditional Grant (Non-Wage)	27,313	18,157	40,313
District Unconditional Grant (Wage)	60,212	30,106	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>55,358</b>	<b>113,082</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,212	25,827	60,212
Non Wage	41,402	22,781	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>48,608</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>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>49,093</b>	<b>25,268</b>	<b>49,094</b>
District Unconditional Grant (Non-Wage)	4,471	2,736	4,471
District Unconditional Grant (Wage)	38,600	19,300	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>25,268</b>	<b>49,094</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,600	7,808	38,600
Non Wage	10,493	5,118	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>12,926</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 Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>34,442</b>	<b>10,243</b>	<b>32,384</b>
District Unconditional Grant (Wage)	16,038	0	16,038
Locally Raised Revenues	8,000	5,041	6,000
Sector Conditional Grant (Non-Wage)	10,404	5,202	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>10,243</b>	<b>32,384</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	16,038	0	16,038
Non Wage	18,404	8,610	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>8,610</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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