

Vote : 512 Kabale District

FY 2020/21

Foreword

Kabale District Local Government continues to emphasize decentralized and participatory development planning and budgeting process as stipulated in the Local Governments Act CAP 243 under section 36(3). Schedule 2 of the Act spell out the roles and responsibilities of the respective Local Governments under the decentralization policy. In line with Government's fiscal strategy, the Local Government Budget Framework Paper outlines district interventions for social and economic development in FY 2020/2021 and the medium term. District macroeconomic policies and expenditure framework programmes are guided by the investment priorities of the National Development Plan and Ministerial policies and strategies. Therefore, the budget proposals earmarked in this 2020/2021 Budget Framework Paper focuses on the key priorities of;

- i. Increasing Production and Productivity in the Primary Growth Sectors in the District including Agriculture and Tourism;
- ii. Supporting Private Sector Development for Sustainable Employment and service delivery as well as Economic Growth;
- iii. Enhancing Infrastructure Development with special focus on road network to provide lower transportation costs for Value addition and enhanced Market Access;
- iv. Improving Public Service Delivery, enhance proper accountability as well Efficiency in Government Operations

The Budget being the key instrument through which District implements its policies, the Budget Framework Paper acts as a links between District's overall policy plans and the Annual Budget. This policy framework therefore spells out strategies on how the District intends to achieve its policy objective. This policy framework identifies preliminary revenue projections and expenditures. The process therefore begins the preparation of detailed Budget Estimates for financial year 2020/2021 to be presented to District Council by 30th April 2020.

In the medium term, the District will be committed to implement its policies and strategies towards achieving its Mission statement of "Strengthening District's wealth creation through infrastructure development, innovation and value addition guided by good governance". In order to achieve the above mission, the district has the overall goal of increasing incomes of the poor and improving their quality of life.

However the broad objective for the district is to reduce poverty and improve the rural sector's contribution towards economic, social, and environmental wellbeing of the population. Specifically; the district will embark on Rehabilitation and maintenance of rural feeder roads and bridges, Provision of Primary Health Care minimum packages and other assorted services, Construction of VIP latrines, support construction of staff house and classroom blocks through supply of iron sheets at primary schools. Construction and rehabilitation of GFSs, construction of Ecosan toilets at RGCs and rehabilitation of non functional water systems. Expand tax base, identify new sources and maximization of revenue collection. Enhance Human Resources Development through training, attachment and mentoring of LLGs. Protection of children and other marginalized section of the population. Conduct education on land and environmental management issues, Tourism development and enhancement of physical planning. Ensure cross-cutting issues of; HIV/AIDS, Nutrition, Family planning, gender, human rights and environment are integrated into development planning and budgeting process. Use of environmental resources in sustainable manner and improve on input supply chain for Operation wealth creation and quality farm inputs.

The Development Partners of have continuously supported the district in the social services and production sectors. The district receives direct support from UNICEF, and WHO while the rest provide indirect budget support towards implementation of district programs and interventions.

I wish to thank all those who worked tirelessly in producing this policy framework, more especially the Heads of Departments & the Budget Desk in particular. On submission of this policy framework, I am appealing to all Development Partners, the District Council, Technical Staff, participating organization and well wishers for concerted effort and resources to make real what has been prepared as activities in this Local Government Budget Framework Paper 2020/2021.

Finally, I wish to urge all the elected and appointed officials of Kabale District Local Government to use this policy framework as a guiding tool in preparation of 2020/2021 budget estimates of revenue and expenditure and annual work plan.

Patrick Besigye Keihwa

20/12/2019

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	475,160	118,645	475,160
Discretionary Government Transfers	4,063,377	1,035,449	4,056,349
Conditional Government Transfers	28,371,825	7,591,125	26,002,709
Other Government Transfers	4,103,626	142,560	3,339,350
External Funding	132,390	0	682,390
Grand Total	37,146,377	8,887,779	34,555,958

Revenue Performance in the First Quarter of 2019/20

The District received a total of Ugx 8,881,351,000 which represents 24% of the planned revenue for the financial year. Of this total revenue, 1.3% was collected from local revenue, 98.7% was collected from central government transfers, while 0% 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 FY 2020/21

The District is anticipating to receiving Ugx 34,553,937,000, of which Ugx 475,160,000 (1.4%) will be collected from locally raised revenue, Ugx 33,396,387,000 (96.6%) will collected from central government Transfers while Ugx 682,390,000 (2%) will be received from donors. In comparison with revenue for the financial year 2019/2020 of which the District is prepared in total to collect 37,146,377,000, there is an expected reduction in financial flows of 6.9%. The anticipated reduction is expected to come from reduction of grants from for transitional development grant, salary and pension arrears and reduction District unconditional grant non wage the district is expecting reduction in revenues to be received in the financial year 2020/2021.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	7,538,617	2,020,608	5,517,368
Finance	430,832	116,758	429,219
Statutory Bodies	818,268	196,315	800,068
Production and Marketing	3,621,436	232,165	3,621,652

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Health	4,966,546	1,292,024	5,216,546
Education	17,634,247	4,452,547	16,746,018
Roads and Engineering	704,658	52,457	818,723
Water	731,224	210,822	711,219
Natural Resources	269,858	67,195	269,800
Community Based Services	245,542	64,678	245,054
Planning	101,614	23,881	96,143
Internal Audit	49,093	11,968	49,694
Trade, Industry and Local Development	34,442	3,801	34,456
Grand Total	37,146,377	8,745,219	34,555,958
<i>o/w: Wage:</i>	<i>20,540,164</i>	<i>5,135,041</i>	<i>20,540,164</i>
<i>Non-Wage Recurrent:</i>	<i>12,065,726</i>	<i>2,440,812</i>	<i>10,863,751</i>
<i>Domestic Devt:</i>	<i>4,408,098</i>	<i>1,169,366</i>	<i>2,469,654</i>
<i>Ext. Financing:</i>	<i>132,390</i>	<i>0</i>	<i>682,390</i>

Expenditure Performance in the First Quarter FY 2019/20

The District received a total of Ugx 8,881,351,000 which represents 24% of the planned revenue for the financial year. Of this total revenue, 1.3% was collected from local revenue, 98.7% was collected from central government transfers, while 0% 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 is 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.

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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.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	475,160	118,645	475,160
Local Services Tax	99,961	42,208	99,961
Land Fees	33,000	7,129	33,000
Local Hotel Tax	16,000	424	16,000
Application Fees	25,000	1,493	25,000
Business licenses	47,000	9,069	47,000
Liquor licenses	10,000	2,388	10,000
Royalties	19,027	0	19,027
Park Fees	20,300	0	20,300
Property related Duties/Fees	15,000	7,759	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,000	2,562	12,000
Agency Fees	37,800	253	37,800
Market /Gate Charges	70,000	23,942	70,000
Other Fees and Charges	4,072	7,087	4,072
Miscellaneous receipts/income	66,000	14,332	66,000
2a. Discretionary Government Transfers	4,063,377	1,035,449	4,056,349
District Unconditional Grant (Non-Wage)	661,623	165,406	659,261
Urban Unconditional Grant (Non-Wage)	72,324	18,081	71,573
District Discretionary Development Equalization Grant	204,923	68,308	201,373
Urban Unconditional Grant (Wage)	287,002	71,750	287,002
District Unconditional Grant (Wage)	2,807,172	701,793	2,807,172
Urban Discretionary Development Equalization Grant	30,333	10,111	29,968
2b. Conditional Government Transfer	28,371,825	7,591,125	26,000,688
Sector Conditional Grant (Wage)	17,445,990	4,361,497	17,445,990
Sector Conditional Grant (Non-Wage)	2,585,214	803,418	2,583,542
Support Services Conditional Grant (Non-Wage)	440,000	110,000	440,000
Sector Development Grant	2,243,039	747,680	2,238,313
Transitional Development Grant	1,029,802	343,267	0
General Public Service Pension Arrears (Budgeting)	41,217	41,217	0

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Salary arrears (Budgeting)	49,874	49,874	0
Pension for Local Governments	3,292,843	823,211	3,292,843
Gratuity for Local Governments	1,243,846	310,961	0
2c. Other Government Transfer	4,103,626	142,560	3,339,350
Community Agricultural Infrastructure Improvement Programme (CAIIP)	900,000	0	0
Support to PLE (UNEB)	0	0	15,000
Uganda Road Fund (URF)	489,999	132,716	610,724
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	695,511	9,844	695,511
Support to Production Extension Services	2,018,116	0	0
Agriculture Cluster Development Project (ACDP)	0	0	2,018,116
3. External Financing	132,390	0	682,390
United Nations Children Fund (UNICEF)	132,390	0	132,390
Global Fund for HIV, TB & Malaria	0	0	100,000
World Health Organisation (WHO)	0	0	200,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	250,000
Total Revenues shares	37,146,377	8,887,779	34,553,937

i) Revenue Performance by September 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 Q1 was 8,108,800,512 but we released 8,626,574,069. there was an over performance due to the following; Government new practice of releasing 33% of development grant to all entities. 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 these led to over performance of 6.4% in this quarter.

Donor Funding

For this revenue source of external funding, the district did not receive any release thus performing at 0%. UNICEF which was the only donor identified to support the district did not make any release and the District has no discretion over its operation.

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 1.4 of the 2020/2010 financial year's budget compared to 1.3% for the financial year 2019/2020. There is an expected increase of 1% compared to the last financial year. The reason for the increment the district is anticipating is due to new strategies local revenue mobilization and collection.

Central Government Transfers

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The district is anticipating to receive Ugx 96.6% 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 central government will continue to finance the district as it had always done at the same level

Donor Funding

The district is forecasting to receive Ugx 682,390,000 which represents 2.0% of the total budget for the financial from Donor funding compared to 0.4% of 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>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	850,457	212,614	850,447
District Production Services	2,770,979	692,745	2,771,205
<i>Sub- Total of allocation Sector</i>	3,621,436	905,359	3,621,652
Sector :Works and Transport			
District, Urban and Community Access Roads	694,472	173,618	809,138
District Engineering Services	10,186	2,547	9,586
<i>Sub- Total of allocation Sector</i>	704,658	176,164	818,723
Sector :Tourism, Trade and Industry			
Commercial Services	34,442	8,610	34,456
<i>Sub- Total of allocation Sector</i>	34,442	8,610	34,456
Sector :Education			
Pre-Primary and Primary Education	10,753,074	2,688,269	10,780,587
Secondary Education	4,649,412	1,162,353	4,556,388
Skills Development	2,007,015	501,754	1,207,887
Education & Sports Management and Inspection	220,746	55,186	199,156
Special Needs Education	4,000	1,000	2,000
<i>Sub- Total of allocation Sector</i>	17,634,247	4,408,562	16,746,018
Sector :Health			
Primary Healthcare	1,178,834	294,709	879,123
District Hospital Services	243,318	60,829	243,318
Health Management and Supervision	3,544,394	886,099	4,094,105
<i>Sub- Total of allocation Sector</i>	4,966,546	1,241,636	5,216,546
Sector :Water and Environment			
Rural Water Supply and Sanitation	291,224	72,806	261,219
Urban Water Supply and Sanitation	440,000	110,000	450,000
Natural Resources Management	269,858	67,464	269,800
<i>Sub- Total of allocation Sector</i>	1,001,082	250,271	981,019

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Sector :Social Development			
Community Mobilisation and Empowerment	245,542	61,385	245,054
<i>Sub- Total of allocation Sector</i>	245,542	61,385	245,054
Sector :Public Sector Management			
District and Urban Administration	7,538,617	1,861,764	5,517,368
Local Statutory Bodies	818,268	204,567	800,068
Local Government Planning Services	101,614	25,403	96,143
<i>Sub- Total of allocation Sector</i>	8,458,499	2,091,734	6,413,578
Sector :Accountability			
Financial Management and Accountability(LG)	430,832	107,708	429,219
Internal Audit Services	49,093	12,273	49,694
<i>Sub- Total of allocation Sector</i>	479,926	119,981	478,912

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,649,419	1,724,209	5,337,758
Locally Raised Revenues	129,991	59,500	290,061
Multi-Sectoral Transfers to LLGs_Wage	287,002	71,750	0
Multi-Sectoral Transfers to LLGs_NonWage	338,603	48,555	0
District Unconditional Grant (Non-Wage)	55,374	16,473	185,608
District Unconditional Grant (Wage)	1,210,670	302,667	1,210,670
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	823,211	3,292,843
Gratuity for Local Governments	1,243,846	310,961	0
Development Revenues	889,198	296,399	179,610
Multi-Sectoral Transfers to LLGs_Gou	158,463	0	0
District Discretionary Development Equalization Grant	20,734	0	149,642
Transitional Development Grant	710,000	0	0
Total Revenues shares	7,538,617	2,020,608	5,517,368
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,497,672	273,511	1,497,672
Non Wage	5,151,747	1,145,525	3,840,086
Development Expenditure			
Domestic Development	889,198	202,346	179,610
Donor Development	0	0	0
Total Expenditure	7,538,617	1,621,382	5,517,368

Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 5,337,758,000 Shillings in the financial year 2020/2021 which is 17.6 % of the total projected district budget worth 30,281,837,000 shillings. There has been a decline in revenue allocations to the department of 19.7% as compared to the last year allocations due to non allocation for gratuity for Local Government, salary arrears budgeting and pension arrears as it was the case in 2019/2020. Shillings 1,497,672,000 will be spent as wage, shillings 3,292,843 will be spent as Pension while shillings 179,610,000 will be spent as domestic development

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	430,832	116,758	429,219
Locally Raised Revenues	41,802	14,000	40,288
District Unconditional Grant (Non-Wage)	59,115	20,279	59,015
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	329,915	82,479	329,915
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	430,832	116,758	429,219
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	329,915	36,218	329,915
Non Wage	100,917	20,934	99,304
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	430,832	57,151	429,219

Narrative of Workplan Revenues and Expenditure

During the FY 2020/2021, the department is anticipating to receive UGX 429,219,000 (1.5%) of the district total revenue budget compared to UGX 430,832,000 during the financial year 2019/2020 of which 76.9% will finance staff salaries while 23.1% will cater for recurrent expenditure

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	818,268	196,315	800,068
Locally Raised Revenues	53,288	13,200	45,288
District Unconditional Grant (Non-Wage)	367,755	83,809	357,555
District Unconditional Grant (Wage)	397,225	99,306	397,225
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	818,268	196,315	800,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	397,225	41,420	397,225
Non Wage	421,043	78,603	402,843
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	818,268	120,022	800,068

Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 725,100,000 Shillings in the financial year 2020/2021 which is 2.4 % of the total projected district budget worth 30,281,837,000 shillings. UGX 397,225,000 will cater for Staff Salaries while UGX 327,875,000 will cater for recurrent activities

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<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,529,409	201,489	3,530,018
Locally Raised Revenues	9,825	0	8,825
Other Transfers from Central Government	2,713,627	0	2,713,627
Sector Conditional Grant (Wage)	629,716	157,429	629,716
Sector Conditional Grant (Non-Wage)	176,241	44,060	177,850
Development Revenues	92,027	30,676	91,634
Sector Development Grant	92,027	0	91,634
Total Revenues shares	3,621,436	232,165	3,621,652
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	629,716	131,718	629,716
Non Wage	2,899,693	49,684	2,900,302
Development Expenditure			
Domestic Development	92,027	0	91,634
Donor Development	0	0	0
Total Expenditure	3,621,436	181,402	3,621,652

Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 3,427,879,000 Shillings in the financial year 2020/2021 which is 11.3 % of the total projected district budget worth 30,281,837,000 shillings. UGX 629,716,000 will cater for Staff Salaries while UGX 2,770,813,000 will cater for recurrent activities and 27,350,000 will cater for domestic development activities.

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,831,968	957,962	3,831,968
Locally Raised Revenues	10,122	2,500	10,122
District Unconditional Grant (Non-Wage)	1,200	300	1,200
Sector Conditional Grant (Wage)	3,376,572	844,143	3,376,572
Sector Conditional Grant (Non-Wage)	444,074	111,019	444,074
Development Revenues	1,134,577	334,062	1,384,577
External Financing	132,390	0	682,390
District Discretionary Development Equalization Grant	15,000	0	15,000
Sector Development Grant	687,187	0	687,187
Transitional Development Grant	300,000	0	0
Total Revenues shares	4,966,546	1,292,024	5,216,546
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,376,572	678,859	3,376,572
Non Wage	455,396	109,611	455,396
Development Expenditure			
Domestic Development	1,002,187	5,906	702,187
Donor Development	132,390	0	682,390
Total Expenditure	4,966,546	794,375	5,216,546

Narrative of Workplan Revenues and Expenditure

The department is anticipating receiving revenue of 17.2% of the district total budget compared to 13.4% during the financial year 2019/2020 of which 13.5% will cater for development activities while 8.7% of the revenue will cater recurrent activities while 13.1% will finance donor driven initiatives. The staff salaries will form a component of 64.7% of the health budget. The increase in budget was attributed to Donor support and especially WHO and GAVI.

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*Workplan: Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	15,459,817	4,027,737	15,474,012
Locally Raised Revenues	17,546	6,045	17,371
Other Transfers from Central Government	0	0	15,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	117,199	33,309	117,199
Sector Conditional Grant (Wage)	13,439,702	3,359,925	13,439,702
Sector Conditional Grant (Non-Wage)	1,885,371	628,457	1,884,740
Development Revenues	2,174,430	424,810	1,272,006
Other Transfers from Central Government	900,000	0	0
District Discretionary Development Equalization Grant	25,000	0	26,731
Sector Development Grant	1,249,430	0	1,245,274
Total Revenues shares	17,634,247	4,452,547	16,746,018
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,556,901	2,576,621	13,556,901
Non Wage	1,902,916	628,456	1,917,111
Development Expenditure			
Domestic Development	2,174,430	260	1,272,006
Donor Development	0	0	0
Total Expenditure	17,634,247	3,205,337	16,746,018

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Ugx 16746018000 of which 81% will cater for staff salaries, 7.6% will cater for development whereas 11.4% will cater for recurrent activities for the department

Vote : 512 Kabale District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	688,599	47,104	808,723
Other Transfers from Central Government	489,999	0	610,724
Locally Raised Revenues	10,186	0	9,586
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	188,414	47,104	188,414
Development Revenues	16,059	5,353	10,000
District Discretionary Development Equalization Grant	16,059	0	10,000
Total Revenues shares	704,658	52,457	818,723
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	188,414	20,384	188,414
Non Wage	500,185	132,716	620,309
Development Expenditure			
Domestic Development	16,059	0	10,000
Donor Development	0	0	0
Total Expenditure	704,658	153,100	818,723

Narrative of Workplan Revenues and Expenditure

Roads & Engineering to Receive a total of 818,723,185 ushs broken down as follows: wage 188,414,000 ushs, Road fund 610,723,697 ushs, Development 10,000,000 ushs, Local Revenue 9,585,488 ushs

Vote : 512 Kabale District**FY 2020/21****Workplan: Water****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	497,028	132,757	497,002
Locally Raised Revenues	10,000	11,000	10,000
District Unconditional Grant (Wage)	16,910	4,228	16,910
Sector Conditional Grant (Non-Wage)	30,118	7,529	30,092
Support Services Conditional Grant (Non-Wage)	440,000	110,000	440,000
Development Revenues	234,197	78,066	214,216
Sector Development Grant	214,395	0	214,216
Transitional Development Grant	19,802	0	0
Total Revenues shares	731,224	210,822	711,219
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,910	2,619	16,910
Non Wage	480,118	117,529	480,092
Development Expenditure			
Domestic Development	234,197	23,672	214,216
Donor Development	0	0	0
Total Expenditure	731,224	143,821	711,219

Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 497,002,000 Shillings in the financial year 2020/2021 which is 1.6 % of the total projected district budget worth 30,281,837,000 shillings. There has been a decline in revenue allocations to the department of 2.7% as compared to the last year allocations due reduction in sector development grant. UGX 214,216,000 will cater for development activities while UGX 480,092,000 will cater for recurrent activities

Vote : 512 Kabale District

FY 2020/21

*Workplan: Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	269,858	67,195	269,800
Locally Raised Revenues	9,078	2,000	9,078
District Unconditional Grant (Non-Wage)	20,177	5,044	20,177
District Unconditional Grant (Wage)	236,520	59,130	236,520
Sector Conditional Grant (Non-Wage)	4,083	1,021	4,025
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	269,858	67,195	269,800
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	236,520	33,495	236,520
Non Wage	33,338	7,954	33,280
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	269,858	41,448	269,800

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 269,800,000 compared to UGX 269,858,000 in the financial year 2019/2020 representing 0.2% decrease in the indicative planning figure of the department. The reason is due to reduction in sector conditional grant non wage to the Department. UGX 236,520,000 (87.7%) of the funds will be spent on Staff Salaries While UGX 33,280,000 (12.3%) of the funds will be spent on recurrent Activities.

Vote : 512 Kabale District

FY 2020/21

*Workplan: Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	245,542	64,678	245,054
Locally Raised Revenues	10,828	6,000	10,828
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	4,321	1,080	4,321
District Unconditional Grant (Wage)	195,468	48,867	195,468
Sector Conditional Grant (Non-Wage)	34,924	8,731	34,436
Development Revenues	0	0	0
External Financing	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	245,542	64,678	245,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	195,468	30,263	195,468
Non Wage	50,073	9,740	49,585
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	245,542	40,004	245,054

Narrative of Workplan Revenues and Expenditure

Community Based Services (CBS) department anticipates to receive UGX. 245,054,000 in the FY 2020/21 Compared to UGX 245,542,000 for the FY 2019/2020. This is a slight decrease is as a result of reduction in sector conditional grant (non-wage) by UGX 492,000. The department intends to use UGX. 195,468,000 (79.8%) on Staff Salaries while UGX. 49,585,000 (20.2%) will be used in financing recurrent Activities.

Vote : 512 Kabale District

FY 2020/21

*Workplan: Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	101,614	23,881	96,143
Locally Raised Revenues	14,089	2,000	9,017
District Unconditional Grant (Non-Wage)	27,313	6,828	26,913
District Unconditional Grant (Wage)	60,212	15,053	60,212
Development Revenues	0	0	0
External Financing	0	0	0
Total Revenues shares	101,614	23,881	96,143
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,212	9,435	60,212
Non Wage	41,402	7,783	35,931
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	101,614	17,218	96,143

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 93,543,000 compared to UGX 101,614,000 in the financial year 2019/2020 representing 7.9% decrease in the indicative planning figure of the department. The reason is due to reduction in District unconditional grant non wage allocation to the Department. UGX 60,212,000 (64.4%) of the funds will be spent on Staff Salaries While UGX 33,331,000 (35.6%) of the funds will be spent on recurrent Activities.

Vote : 512 Kabale District

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	49,093	11,968	49,694
Locally Raised Revenues	6,022	1,200	6,622
District Unconditional Grant (Non-Wage)	4,471	1,118	4,471
District Unconditional Grant (Wage)	38,600	9,650	38,600
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	49,093	11,968	49,694
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,600	4,077	38,600
Non Wage	10,493	1,118	11,094
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	49,093	5,195	49,694

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: Trade, Industry and Local Development****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	34,442	3,801	34,456
Locally Raised Revenues	8,000	1,200	8,072
District Unconditional Grant (Wage)	16,038	0	16,038
Sector Conditional Grant (Non-Wage)	10,404	2,601	10,346
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Total Revenues shares	34,442	3,801	34,456
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,038	0	16,038
Non Wage	18,404	2,056	18,418
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	34,442	2,056	34,456

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 34,456,000 compared to UGX 34,442,000 in the financial year 2019/2020. UGX 16,038,000 will be spent on staff salaries while UGX 18,418,000 will be used on recurrent Activities