

---

# Vote : 524 Kibaale District

# FY 2020/21

---

## Foreword

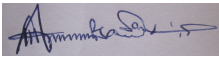
The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government by 15th November. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

The district vision is a prosperous population with a good standard of living and functional skills for sustainable development. The district mission is to serve the community through coordinated delivery of services focusing on National priorities and significant local needs in order to accelerate sustainable development in the District.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this Budget Framework Paper were obtained from the Draft Local Government Development Plan for the period 2020/2021 to 2024/2025, the District Planning/ Budget Conference held on 04th November 2019, submissions from Lower Local Governments and views from the District Executive Committee. The Budget Framework Paper was approved by the District Executive Committee on 7th November 2019.

The theme for FY2020/21 remains the same in the Medium Term as guided by the 3rd National Development Plan being formulated, i.e., Industrialization for Job Creation and shared Prosperity. Attaining a lower middle income status by 2020 remains the central focus of Government. Therefore, the focus of the district during the FY 2020/2021 shall be; enhancing Agriculture and agro-industrialization, improving road infrastructure, Human capital development, promoting local economic Development, enhancing local revenue collection and enhancing Quality of public service delivery.

I call upon the people of Kibaale District, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute towards the realisation of the interventions proposed in this framework.



Amara Peter, DISTRICT CHAIRPERSON

06/12/2019

**Vote : 524 Kibaale District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Locally Raised Revenues</b>	627,033	200,746	627,033
<b>Discretionary Government Transfers</b>	3,172,085	814,413	3,185,799
<b>Conditional Government Transfers</b>	14,905,913	4,738,603	11,826,103
<b>Other Government Transfers</b>	2,276,483	98,221	2,276,483
<b>External Funding</b>	0	44,429	339,700
<b>Grand Total</b>	<b>20,981,514</b>	<b>5,896,411</b>	<b>18,255,118</b>

**Revenue Performance in the First Quarter of 2019/20**

The total revenue out turn for the district for FY 2019/20 as at 30th September 2019 stood at 5,896,411,000 including Multi sectoral transfers to Lower Local Governments) representing 28% of the annual budget. The total revenue when decomposed per source as compared to the annual budget (per source) was as follows: Local Revenue 32%, discretionary Government Transfers 26%, conditional Government Transfers 32%, Other Government Transfers 4% and external Financing 13% of the budgeted revenue per category. Of the Local revenue that had been received by the District, 25% of the Annual local revenue projection amounting to Ushs 156,758,250 had been advanced to the District by the Ministry of Finance, Planning and Economic Development. This Local revenue advance would be paid back to MoFPED using the actual Local revenue collections during the course of the FY 2019/2020.

**Planned Revenues for FY 2020/21**

The projected total resource envelope for the district for FY 2020/2021 including multi sectoral transfers to Lower Local Governments stands at Ushs 18,255,118,000. When decomposed by revenue category, the share of revenues as a percentage of the total budget is as follows: wage: 55.1%, non-wage recurrent: 22.3%, domestic development: 20.8% and External Financing: 1.9%. The projected total revenue for the district has decreased by 14.4% compared to FY 2019/20 since the planning figures for FY 2020/2021 for the transitional development grant and those for payment of pension arrears and gratuity for local Governments have not yet been released by the Ministry of Finance, Planning and Economic Development. The District Resource Envelope for FY 2020/2021 is expected to be realised from the following sources: Local Revenue 3.4%, central Government Transfers 94.7% and External Financing 1.9%.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
Administration	3,343,380	1,510,284	2,032,838
Finance	482,569	126,914	456,280
Statutory Bodies	651,510	192,760	667,438
Production and Marketing	3,497,024	536,726	3,485,091

**Vote : 524 Kibaale District****FY 2020/21**

Health	2,473,595	609,394	2,136,266
Education	6,902,922	1,861,179	6,829,180
Roads and Engineering	1,645,896	472,157	755,619
Water	905,790	293,304	483,627
Natural Resources	298,170	77,140	294,759
Community Based Services	697,408	65,919	696,980
Planning	146,906	42,415	139,980
Internal Audit	84,010	22,375	85,404
Trade, Industry and Local Development	192,033	41,416	191,655
<b>Grand Total</b>	<b>21,321,214</b>	<b>5,851,983</b>	<b>18,255,118</b>
<i>o/w: Wage:</i>	<i>10,050,742</i>	<i>2,512,685</i>	<i>10,050,742</i>
<i>Non-Wage Recurrent:</i>	<i>5,118,476</i>	<i>1,988,522</i>	<i>4,067,799</i>
<i>Domestic Devt:</i>	<i>5,812,297</i>	<i>1,350,775</i>	<i>3,796,877</i>
<i>Ext. Financing:</i>	<i>339,700</i>	<i>0</i>	<i>339,700</i>

**Expenditure Performance in the First Quarter FY 2019/20**

Regarding expenditure, total expenditure by the end of the quarter stood at ushs 3,544,570,000 including expenditure under multi sectoral transfers to Lower Local Governments representing 61% of the releases that had been made to the departments. When decomposed by revenue category, total expenditure as a percentage of the releases that were made during the quarter under review stood as follows: wage:81%, non-wage recurrent: 65%, domestic development: 17% and External Financing: 0%.The low funds absorption for the non-wage recurrent was mainly because payments for the Local Purchase Orders for stationery and fuel that had been issued during the quarter were still being processed.The low funds absorption for domestic development was mainly because the procurement process for development projects was still ongoing i.e. at contract signing stage which affected departments with development projects especially water, production, education and Health. More so, implementation of development projects under the Uganda Intergovernmental Funds Transfers in Health and Education departments was still in progress.

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

The total expenditure projection for the FY 2020/2021 for the district (including expenditure under Multi sectoral Transfers to Lower Local Governments) stands at 18,255,118,000. When decomposed by expenditure category, the share of expenditure as a percentage of the total budget is as follows: wage: 55.1%, non-wage recurrent: 22.3%, domestic development: 20.8% and external Financing: 1.9%. The projected total expenditure for the district has decreased by 14.4% compared to FY 2019/20 due to the reduction of the projected expenditure for domestic development and non-wage recurrent.

**Medium Term Expenditure Plans**

In line with the Draft 3rd Five Year District Development Plan for the period 2020/2021 to 2024/2025, the projected resource envelope for the medium term is expected to be expended as follows: Administration 11.1%, Finance 2.5%, Statutory Bodies 3.7%, Production and marketing 19.1%, Health 11.7%, Education and Sports 37.4%, Roads and Engineering 4.1%, Water 2.6%, Natural Resources 1.6%, Community Based Services 3.8%, Planning 0.8%, Internal Audit 0.5% and Trade, Industry and Local Development 1.0%.

**Challenges in Implementation**

# Vote : 524 Kibaale District

# FY 2020/21

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High population growth rate: The district has got a high population growth rate of 5.9% per annum which lowers service delivery indicators in view of the funding constraints.

## 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
<b>1. Locally Raised Revenues</b>	<b>627,033</b>	<b>200,746</b>	<b>627,033</b>
Local Services Tax	52,713	19,684	44,789
Local Hotel Tax	2,495	1,117	2,620
Application Fees	11,900	4,615	12,495
Business licenses	56,209	27,657	67,051
Other licenses	4,000	1,000	13,998
Interest from private entities - Domestic	3,195	799	3,000
Sale of non-produced Government Properties/assets	128,656	32,664	129,082
Rates – Produced assets- from private entities	13,765	3,441	7,265
Rent & rates – produced assets – from other govt. units	134,500	33,625	131,075
Park Fees	9,665	3,916	10,148
Property related Duties/Fees	61,839	20,209	67,713
Animal & Crop Husbandry related Levies	0	0	4,725
Registration of Businesses	2,000	500	2,000
Agency Fees	10,000	2,500	10,000
Market /Gate Charges	52,174	27,418	38,080
Other Fees and Charges	80,815	20,804	79,831
Other fines and Penalties - private	3,106	797	3,161
<b>2a. Discretionary Government Transfers</b>	<b>3,172,085</b>	<b>814,413</b>	<b>3,185,799</b>
District Unconditional Grant (Non-Wage)	617,709	154,427	623,282
Urban Unconditional Grant (Non-Wage)	35,303	8,826	35,787
District Discretionary Development Equalization Grant	236,087	78,696	243,479
Urban Unconditional Grant (Wage)	506,217	126,554	506,217
District Unconditional Grant (Wage)	1,756,158	439,039	1,756,158
Urban Discretionary Development Equalization Grant	20,611	6,870	20,876
<b>2b. Conditional Government Transfer</b>	<b>14,905,913</b>	<b>4,738,603</b>	<b>11,826,103</b>
Sector Conditional Grant (Wage)	7,788,366	1,947,092	7,788,366
Sector Conditional Grant (Non-Wage)	1,270,725	370,351	1,278,991
Sector Development Grant	1,717,400	572,467	1,742,551
Transitional Development Grant	2,048,227	682,742	0
General Public Service Pension Arrears (Budgeting)	852,978	852,978	0
Salary arrears (Budgeting)	7,892	7,892	0

**Vote : 524 Kibaale District****FY 2020/21**

Pension for Local Governments	1,016,195	254,049	1,016,195
Gratuity for Local Governments	204,129	51,032	0
<b>2c. Other Government Transfer</b>	<b>2,276,483</b>	<b>98,221</b>	<b>2,276,483</b>
Support to PLE (UNEB)	13,231	0	13,231
Uganda Road Fund (URF)	393,281	88,221	393,281
Youth Livelihood Programme (YLP)	442,811	0	442,811
Support to Production Extension Services	80,000	0	80,000
Infectious Diseases Institute (IDI)	45,000	10,000	45,000
Agriculture Cluster Development Project (ACDP)	1,302,160	0	1,302,160
<b>3. External Financing</b>	<b>0</b>	<b>44,429</b>	<b>339,700</b>
United Nations Children Fund (UNICEF)	0	0	339,700
<b>Total Revenues shares</b>	<b>20,981,514</b>	<b>5,896,411</b>	<b>18,255,118</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

By the end of the 1st quarter, the district had received Local Revenue amounting to Ushs 202,425,026 representing 32% of the annual Local Revenue projection for the Vote. Of these funds, Ushs 156,758,250 was Local revenue advanced to the district by the Ministry of Finance, Planning and Economic Development and would be recovered during the FY 2019/2020 using the actual Local Revenue receipts. In terms of actual Local revenue collection, the District had realized Ushs 94,125,757 representing 15% of the annual Local Revenue projection for the Vote. Of the actual Local revenue collection, Ushs 48,458,981 was for servicing the local revenue advance that was spent at the District level while Ushs 45,666,776 was Local revenue collected and utilized at the Lower Local Government level. In terms of actual Local revenue collection, most of the sources of local revenue had performed below the projection for the 1st Quarter save for Local Service Tax, Agency Fees, Business Licenses and Market/Gate Charges.

**Central Government Transfers**

By the end of the 1st quarter the performance of Central Government Transfers was excellent. The district had realised 28% of the 1st Quarter projected release from central Government Transfers i.e. slightly above the projection for the Quarter of 25%. This excellent performance was because all development grants had been received by 33.3% of the planned annual target by the end of the 1st quarter. More so, 100% of the annual target for the General Public service pension arrears (Budgeting) and salary arrears (Budgeting) had been received by the end of the 1st quarter. More so, 29% of the Sector Conditional Grant (Non-Wage) had been received by the end of the quarter under review.

**Donor Funding**

By the end of the 1st quarter, there was very poor performance of External Financing. The district had realised only 13% of the projected annual release from external Financing i.e. far below the projection for the Quarter of 25%. This funding had been received from UNICEF which is the single source of External Financing to the Vote.

ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

The projected Local Revenue for the district during the FY 2020/21 including local revenue for Lower Local Governments stands at 627,033,000 representing 3.4% of the total budget. This local revenue is expected to be realized from the following sources: Business licenses: 8.5%; sale of non-produced Government properties/assets: 7.1%; Rent and rates from produced assets from other government units: 12.6%; property related duties/fees: 3.6%; Market / gate charges: 5.5%, other fees and charges: 39.3% while other sources will generate 23.4% of the projected local revenue. The projected local revenue for FY 2020/21 is still maintained at the current levels for FY 2019/2020

**Central Government Transfers**

# Vote : 524 Kibaale District

# FY 2020/21

The projected Central Government Transfers for the district during the FY 2020/21 including multi sectoral transfers to Lower Local Governments stands at 17,288,385,000 representing 97.4% of the total budget. Out of this income, 15.6% will be Discretionary Government transfers; 73.2% will be conditional Government transfers while 11.2% will constitute other Government Transfers. The projected Central Government Transfers for FY 2020/2021 has decreased by 15.1% compared to that of FY 2019/20 mainly because the indicative Planning figures for Transitional Development Grant are not yet issued by the Ministry of Finance, Planning and Economic Development.

## Donor Funding

The projected External Financing for the district during the FY 2020/21 stands at 339,700,000 representing 1.8% of the total budget. All External Financing is projected to be realized from UNICEF. This External Financing is expected to be received by the following departments: Health and Education. The projected External Financing for FY 2020/2021 is still maintained at the current levels for FY 2019/2020.

## 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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	483,877	120,969	487,959
District Production Services	3,012,647	754,229	2,997,132
<b>Sub- Total of allocation Sector</b>	<b>3,496,524</b>	<b>875,198</b>	<b>3,485,091</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,311,268	318,977	755,619
District Engineering Services	334,629	83,657	0
<b>Sub- Total of allocation Sector</b>	<b>1,645,896</b>	<b>402,634</b>	<b>755,619</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	191,733	46,463	191,655
<b>Sub- Total of allocation Sector</b>	<b>191,733</b>	<b>46,463</b>	<b>191,655</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	3,984,400	996,602	4,089,650
Secondary Education	2,513,767	628,442	2,327,855
Education & Sports Management and Inspection	401,542	100,385	408,397
Special Needs Education	3,214	803	3,277
<b>Sub- Total of allocation Sector</b>	<b>6,902,922</b>	<b>1,726,232</b>	<b>6,829,180</b>
<b>Sector :Health</b>			
Primary Healthcare	2,025,809	506,452	1,611,209
Health Management and Supervision	447,585	108,538	525,058
<b>Sub- Total of allocation Sector</b>	<b>2,473,395</b>	<b>614,990</b>	<b>2,136,266</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	905,790	225,572	483,627
Natural Resources Management	296,070	78,420	294,759
<b>Sub- Total of allocation Sector</b>	<b>1,201,860</b>	<b>303,993</b>	<b>778,387</b>

**Vote : 524 Kibaale District****FY 2020/21**

<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	693,258	173,853	696,980
<i>Sub- Total of allocation Sector</i>	<b>693,258</b>	<b>173,853</b>	<b>696,980</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,325,380	833,864	2,032,838
Local Statutory Bodies	647,590	158,992	667,438
Local Government Planning Services	145,806	36,371	139,980
<i>Sub- Total of allocation Sector</i>	<b>4,118,777</b>	<b>1,029,227</b>	<b>2,840,255</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	480,469	110,788	456,280
Internal Audit Services	84,010	21,588	85,404
<i>Sub- Total of allocation Sector</i>	<b>564,479</b>	<b>132,376</b>	<b>541,684</b>

## Vote : 524 Kibaale District

FY 2020/21

## SECTION B : Workplan Summary

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>3,006,643</b>	<b>1,393,819</b>	<b>1,980,857</b>
Locally Raised Revenues	0	0	126,683
Multi-Sectoral Transfers to LLGs_NonWage	158,871	36,224	0
District Unconditional Grant (Non-Wage)	34,434	8,609	95,834
Urban Unconditional Grant (Wage)	282,042	70,510	282,042
District Unconditional Grant (Wage)	450,102	112,525	450,102
General Public Service Pension Arrears (Budgeting)	852,978	852,978	0
Salary arrears (Budgeting)	7,892	7,892	0
Pension for Local Governments	1,016,195	254,049	1,016,195
Gratuity for Local Governments	204,129	51,032	0
<b>Development Revenues</b>	<b>336,737</b>	<b>116,465</b>	<b>51,981</b>
Multi-Sectoral Transfers to LLGs_Gou	27,167	0	0
District Discretionary Development Equalization Grant	9,570	0	43,105
Transitional Development Grant	300,000	0	0
<b>Total Revenues shares</b>	<b>3,343,380</b>	<b>1,510,284</b>	<b>2,032,838</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	732,144	179,912	732,144
Non Wage	2,274,499	811,415	1,248,713
<b>Development Expenditure</b>			
Domestic Development	336,737	111,203	51,981
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,343,380</b>	<b>1,102,529</b>	<b>2,032,838</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for Financial Year 2020/2021 stands at Ushs 2,032,838,000. Of the projected revenue, 97.4% is recurrent while 2.6% is Development. All Development revenue is domestic. Of the projected recurrent revenue, 37% is wage while 63% is non-wage. The projected departmental budget for Financial Year 2020/2021 has declined by 39.2% compared to that of Financial Year 2019/2020 mainly because the Indicative Planning Figures for some grants have not yet been issued namely; Transitional Development Grant, General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting) and Gratuity for Local Governments.



## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>481,653</b>	<b>126,914</b>	<b>456,280</b>
Locally Raised Revenues	44,794	27,250	102,641
Multi-Sectoral Transfers to LLGs_NonWage	117,478	19,819	0
District Unconditional Grant (Non-Wage)	41,000	10,250	67,259
Urban Unconditional Grant (Wage)	47,223	11,806	47,223
District Unconditional Grant (Wage)	231,157	57,789	231,157
<b>Development Revenues</b>	<b>917</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	917	0	0
<b>Total Revenues shares</b>	<b>482,569</b>	<b>126,914</b>	<b>456,280</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	278,380	51,915	278,380
Non Wage	203,272	29,064	177,900
<b>Development Expenditure</b>			
Domestic Development	917	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>482,569</b>	<b>80,978</b>	<b>456,280</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for FY 2020/2021 is Ushs 456,280,000 all of which is recurrent. Of the recurrent revenue, 61% is for wage recurrent while 39% is for non-wage recurrent. The departmental budget for Financial Year 2020/2021 has decreased by 5.4% compared to that of the FY 2019/2020 because the department is not expected to receive any Development Revenue during the FY 2020/2021.

## Vote : 524 Kibaale District

FY 2020/21

*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>650,824</b>	<b>192,760</b>	<b>667,438</b>
Locally Raised Revenues	98,994	56,020	144,736
Multi-Sectoral Transfers to LLGs_NonWage	64,163	14,824	0
District Unconditional Grant (Non-Wage)	265,009	66,252	300,044
District Unconditional Grant (Wage)	222,658	55,665	222,658
<b><i>Development Revenues</i></b>	<b>686</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	686	0	0
<b>Total Revenues shares</b>	<b>651,510</b>	<b>192,760</b>	<b>667,438</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	222,658	40,950	222,658
Non Wage	428,166	58,004	444,780
<b><i>Development Expenditure</i></b>			
Domestic Development	686	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>651,510</b>	<b>98,954</b>	<b>667,438</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial year 2020/2021 stands at Ushs 667,438,000 all of which is recurrent. Of the recurrent revenue, 33.4% is wage while 66.6% is non-wage. The departmental budget for Financial Year 2020/2021 has increased by 2.4% compared to that of financial year 2019/2020 due to the increase in the departmental allocations for the District Unconditional Grant (Non-Wage) and Locally Raised Revenues.

## Vote : 524 Kibaale District

FY 2020/21

*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>2,051,735</b>	<b>490,344</b>	<b>2,052,007</b>
Locally Raised Revenues	5,170	0	7,822
Multi-Sectoral Transfers to LLGs_NonWage	6,848	415	0
Other Transfers from Central Government	80,000	0	80,000
District Unconditional Grant (Non-Wage)	4,000	1,000	7,337
Sector Conditional Grant (Wage)	1,588,602	397,150	1,588,602
Sector Conditional Grant (Non-Wage)	367,115	91,779	367,246
<b><i>Development Revenues</i></b>	<b>1,445,290</b>	<b>46,381</b>	<b>1,433,085</b>
Multi-Sectoral Transfers to LLGs_Gou	42,810	0	0
Other Transfers from Central Government	1,302,160	0	1,302,160
Sector Development Grant	100,319	0	101,132
<b>Total Revenues shares</b>	<b>3,497,024</b>	<b>536,726</b>	<b>3,485,091</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	1,588,602	253,874	1,588,602
Non Wage	463,133	80,234	463,405
<b><i>Development Expenditure</i></b>			
Domestic Development	1,445,290	12,942	1,433,085
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,497,024</b>	<b>347,050</b>	<b>3,485,091</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the financial year 2020/21 FY is Ushs 3,485,091,000 of which 41% is development while 59% is recurrent. Of the recurrent revenue, 77.4% is wage while 22.6% is non-wage. All development revenue is domestic. The budget for the department for Financial Year 2020/2021 has reduced by 5.6% compared to that of FY 2019/2020 due to a slight decrease in the projected revenues for domestic development.

## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>1,890,028</b>	<b>481,382</b>	<b>1,891,290</b>
Locally Raised Revenues	12,924	12,924	23,918
Multi-Sectoral Transfers to LLGs_NonWage	16,457	3,296	0
District Unconditional Grant (Non-Wage)	10,000	2,500	11,725
Sector Conditional Grant (Wage)	1,662,055	415,514	1,662,055
Sector Conditional Grant (Non-Wage)	188,591	47,148	188,591
<b><i>Development Revenues</i></b>	<b>583,567</b>	<b>128,012</b>	<b>244,976</b>
Other Transfers from Central Government	45,000	0	45,000
External Financing	182,700	0	182,700
Multi-Sectoral Transfers to LLGs_Gou	11,591	0	0
District Discretionary Development Equalization Grant	35,000	0	0
Sector Development Grant	9,276	0	9,276
Transitional Development Grant	300,000	0	0
<b>Total Revenues shares</b>	<b>2,473,595</b>	<b>609,394</b>	<b>2,136,266</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	1,662,055	336,383	1,662,055
Non Wage	227,972	40,625	229,235
<b><i>Development Expenditure</i></b>			
Domestic Development	400,867	13,243	62,276
Donor Development	182,700	0	182,700
<b>Total Expenditure</b>	<b>2,473,595</b>	<b>390,251</b>	<b>2,136,266</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 2,136,266,000 out of which 88% is recurrent while 12% is Development. Of the recurrent revenue, 88% is wage while 12% is non-wage recurrent. Of the development revenue, 25% is domestic while 75% is external financing. The departmental budget for Financial Year 2020/2021 has decreased by 13% compared to that of FY 2019/2020 mainly due to the non-allocation of funds under the District Discretionary Development Equalization Grant and the Transitional Development Grant.

## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>5,321,827</b>	<b>1,382,982</b>	<b>5,328,176</b>
Locally Raised Revenues	15,509	8,225	17,362
Other Transfers from Central Government	13,231	0	13,231
Multi-Sectoral Transfers to LLGs_NonWage	5,342	151	0
District Unconditional Grant (Non-Wage)	24,575	6,144	26,708
District Unconditional Grant (Wage)	93,424	23,356	93,424
Sector Conditional Grant (Wage)	4,537,709	1,134,427	4,537,709
Sector Conditional Grant (Non-Wage)	632,037	210,679	638,956
<b>Development Revenues</b>	<b>1,581,095</b>	<b>478,197</b>	<b>1,501,004</b>
External Financing	157,000	0	157,000
Multi-Sectoral Transfers to LLGs_Gou	8,255	0	0
District Discretionary Development Equalization Grant	26,000	0	100,969
Sector Development Grant	1,214,830	0	1,239,035
Transitional Development Grant	175,011	0	0
<b>Total Revenues shares</b>	<b>6,902,922</b>	<b>1,861,179</b>	<b>6,829,180</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,631,133	942,218	4,631,133
Non Wage	690,695	189,347	697,043
<b>Development Expenditure</b>			
Domestic Development	1,424,096	8,287	1,344,004
Donor Development	157,000	0	157,000
<b>Total Expenditure</b>	<b>6,902,922</b>	<b>1,139,851</b>	<b>6,829,180</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 6,829,180,000 out of which 78% is recurrent while 22% is Development. Of the recurrent revenue, 87% is wage while 13% is for non-wage recurrent. Of the development revenue, 90% is domestic while 10% is External Financing. The departmental budget for Financial Year 2020/2021 has slightly reduced by 1.1 % compared to that of FY 2019/2020 because the Indicative Planning Figures for transitional development grant have not yet been issued.

**Vote : 524 Kibaale District****FY 2020/21****Workplan: Roads and Engineering****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>737,443</b>	<b>182,334</b>	<b>707,423</b>
Locally Raised Revenues	55,986	22,500	33,300
Other Transfers from Central Government	393,281	88,221	393,281
Multi-Sectoral Transfers to LLGs_NonWage	9,533	1,952	0
District Unconditional Grant (Non-Wage)	2,000	500	2,200
Urban Unconditional Grant (Wage)	94,385	23,596	94,385
District Unconditional Grant (Wage)	182,257	45,564	182,257
<b>Development Revenues</b>	<b>908,454</b>	<b>289,822</b>	<b>48,196</b>
Multi-Sectoral Transfers to LLGs_Gou	55,040	0	0
Transitional Development Grant	853,414	0	0
<b>Total Revenues shares</b>	<b>1,645,896</b>	<b>472,157</b>	<b>755,619</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	276,642	64,632	276,642
Non Wage	460,800	38,595	430,781
<b>Development Expenditure</b>			
Domestic Development	908,454	45,604	48,196
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,645,896</b>	<b>148,831</b>	<b>755,619</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 755,619,000 of which 93.6% is recurrent revenues and 6.4% is Development revenues. All the Development revenue is domestic. Of the recurrent budget, 39.4% is Wage recurrent and 60.4% is Non-Wage recurrent. The departmental budget for Financial Year 2020/2021 has decreased by 54.1% compared to that of FY 2019/2020 because the Indicative Planning Figures for transitional development grant have not yet been issued. More so, there has been a decline in Locally raised revenue allocated to the department.

## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>89,513</b>	<b>22,378</b>	<b>90,520</b>
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	0	0	600
District Unconditional Grant (Non-Wage)	0	0	379
District Unconditional Grant (Wage)	58,022	14,505	58,022
Sector Conditional Grant (Non-Wage)	31,491	7,873	31,519
<b>Development Revenues</b>	<b>816,277</b>	<b>270,926</b>	<b>393,107</b>
Multi-Sectoral Transfers to LLGs_Gou	3,500	0	0
Sector Development Grant	392,975	0	393,107
Transitional Development Grant	419,802	0	0
<b>Total Revenues shares</b>	<b>905,790</b>	<b>293,304</b>	<b>483,627</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	58,022	13,500	58,022
Non Wage	31,491	4,878	32,498
<b>Development Expenditure</b>			
Domestic Development	816,277	28,572	393,107
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>905,790</b>	<b>46,950</b>	<b>483,627</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the FY 2020/ stands at Ushs 483,627,000 of which 18.7% is recurrent and 81.3% is development. Of the recurrent revenue, 64.1% is wage and 35.9% is non -wage recurrent. All the development revenue is Domestic .The Departmental budget for the Financial Year 2020/2021 has greatly reduced by 46.7% compared to the FY2019/2020 mainly because the Indicative Planning Figures for transitional development grant have not yet been released by Ministry of Finance, Planning and Economic Development.

## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>283,258</b>	<b>66,572</b>	<b>287,173</b>
Locally Raised Revenues	38,773	5,775	42,473
Multi-Sectoral Transfers to LLGs_NonWage	1,298	0	0
District Unconditional Grant (Non-Wage)	25,000	6,250	25,379
Urban Unconditional Grant (Wage)	19,258	4,815	19,258
District Unconditional Grant (Wage)	194,659	48,665	194,659
Sector Conditional Grant (Non-Wage)	4,270	1,067	4,404
<b>Development Revenues</b>	<b>14,912</b>	<b>10,569</b>	<b>7,587</b>
Multi-Sectoral Transfers to LLGs_Gou	6,049	0	0
District Discretionary Development Equalization Grant	8,864	0	7,587
<b>Total Revenues shares</b>	<b>298,170</b>	<b>77,140</b>	<b>294,759</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	213,917	53,369	213,917
Non Wage	69,341	4,452	73,256
<b>Development Expenditure</b>			
Domestic Development	14,912	6,593	7,587
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>298,170</b>	<b>64,413</b>	<b>294,759</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2020/2021 is Ushs 294,759,000. Of the total projected revenue, 97.4% is recurrent while 2.6% is development. All development revenue is domestic. Of the recurrent revenue, 74.4% is wage while 25.1% is for non-wage recurrent. The departmental budget for the Financial Year 2020/2021 has slightly reduced by 1.1% compared to that of FY 2019/2020 because of reduction in the departmental allocation for the District Discretionary Development Equalization Grant.



## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>249,617</b>	<b>60,939</b>	<b>250,169</b>
Locally Raised Revenues	12,924	2,000	22,437
Multi-Sectoral Transfers to LLGs_NonWage	17,527	4,147	0
District Unconditional Grant (Non-Wage)	7,000	1,750	12,615
Urban Unconditional Grant (Wage)	22,849	5,712	22,849
District Unconditional Grant (Wage)	153,311	38,328	153,311
Sector Conditional Grant (Non-Wage)	36,005	9,001	36,957
<b><i>Development Revenues</i></b>	<b>447,791</b>	<b>4,980</b>	<b>446,811</b>
External Financing	0	0	0
Other Transfers from Central Government	442,811	0	442,811
Multi-Sectoral Transfers to LLGs_Gou	4,980	0	0
<b>Total Revenues shares</b>	<b>697,408</b>	<b>65,919</b>	<b>696,980</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	176,161	40,866	176,160
Non Wage	73,456	14,514	74,009
<b><i>Development Expenditure</i></b>			
Domestic Development	447,791	980	446,811
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>697,408</b>	<b>56,360</b>	<b>696,980</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for FY 2020/21 is Ushs 696,980,000 of which 36% is recurrent while 64% is Development. Of the recurrent revenue, 70.4% is for wage recurrent while 29.6% is for non -wage recurrent. All Development revenue is domestic. The departmental budget for the Financial Year 2020/2021 has slightly decreased by 0.06% compared to that of the FY 2019/20 because of the slight reduction in the departmental allocation for Development revenues.

**Vote : 524 Kibaale District****FY 2020/21****Workplan: Planning****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>130,637</b>	<b>36,992</b>	<b>130,150</b>
Locally Raised Revenues	34,848	13,400	42,232
Multi-Sectoral Transfers to LLGs_NonWage	11,393	2,493	0
District Unconditional Grant (Non-Wage)	28,000	7,000	30,023
Urban Unconditional Grant (Wage)	10,800	2,700	10,800
District Unconditional Grant (Wage)	45,595	11,399	45,595
<b>Development Revenues</b>	<b>16,270</b>	<b>5,423</b>	<b>9,829</b>
External Financing	0	0	0
District Discretionary Development Equalization Grant	16,270	0	9,829
<b>Total Revenues shares</b>	<b>146,906</b>	<b>42,415</b>	<b>139,980</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,395	13,144	56,395
Non Wage	74,241	14,108	73,755
<b>Development Expenditure</b>			
Domestic Development	16,270	1,488	9,829
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>146,906</b>	<b>28,740</b>	<b>139,980</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for FY 2020/21 is Ushs 139,980,000 of which 93% is recurrent while 7% is Development. Of the recurrent revenue, 43.3% is for wage recurrent while 56.7% is for non -wage recurrent. All the Development revenue is domestic. The departmental budget for the Financial Year 2020/2021 has decreased by 4.7% compared to that of the FY 2019/20 there has been a decline in the departmental budget provisions for the District Discretionary Development Equalization Grant.

## Vote : 524 Kibaale District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>84,010</b>	<b>22,375</b>	<b>85,404</b>
Locally Raised Revenues	15,509	4,664	21,940
Multi-Sectoral Transfers to LLGs_NonWage	8,236	2,645	0
District Unconditional Grant (Non-Wage)	23,000	5,750	23,200
Urban Unconditional Grant (Wage)	12,292	3,073	12,292
District Unconditional Grant (Wage)	24,972	6,243	24,972
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>84,010</b>	<b>22,375</b>	<b>85,404</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	37,264	6,397	37,264
Non Wage	46,746	5,932	48,140
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>84,010</b>	<b>12,329</b>	<b>85,404</b>

**Narrative of Workplan Revenues and Expenditure**

The department is projected to receive a total revenue of Ushs 85,404,000 during the FY 2020/2021. All the revenue projected for the department is recurrent. Of the recurrent revenue, 43.6% is wage while 56.4% is non- wage. The Departmental Budget for the Financial Year 2020/2021 has slightly increased by 1.6% compared to that of the FY 2019/20 due to the slight increase in the projected allocations for Locally Raised Revenue and the District Unconditional Grant Non -Wage.

## Vote : 524 Kibaale District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>192,033</b>	<b>41,416</b>	<b>191,655</b>
Locally Raised Revenues	36,188	4,000	40,888
Multi-Sectoral Transfers to LLGs_NonWage	7,259	270	0
District Unconditional Grant (Non-Wage)	20,000	5,000	20,579
Urban Unconditional Grant (Wage)	17,368	4,342	17,368
District Unconditional Grant (Wage)	100,000	25,000	100,001
Sector Conditional Grant (Non-Wage)	11,217	2,804	11,318
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>192,033</b>	<b>41,416</b>	<b>191,655</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	117,368	28,713	117,369
Non Wage	74,665	7,500	74,286
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>192,033</b>	<b>36,214</b>	<b>191,655</b>

**Narrative of Workplan Revenues and Expenditure**

The projected revenue for the department for the Financial Year 2020/2021 stands at Ushs 191,655,000 all of which is recurrent. Of the recurrent revenue, 61.2% is wage while 38.8% is for non -wage recurrent. The departmental budget for the Financial Year 2020/2021 has slightly decreased by 0.19% compared to that of FY 2019/2020. Thus, the departmental budget for the Financial Year 2020/2021 has almost been maintained at the level of FY 2019/2020.