

Vote :514 Kaberamaido District

FY 2019/20

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Ogwang Bernard, Chief Administrative Officer,
Kaberamaido District

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :514 Kaberamaido District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :514 Kaberamaido District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	604,369	328,556	378,585
Discretionary Government Transfers	3,887,141	3,318,865	1,890,060
Conditional Government Transfers	15,805,632	12,227,977	11,623,787
Other Government Transfers	3,097,692	2,996,726	2,652,338
External Financing	787,463	54,950	791,249
Grand Total	24,182,297	18,927,074	17,336,019

Revenue Performance by end of March of the Running FY

A total of UGX. 18,927,074,000 was received (78%), meaning a marginal over performance of 0.2% at the end of March, 2019. Total receipts constituted of 2% LR, 0.3% Donor Funds, 82% Central Gov't Transfers and 16% OGT.

Although overall revenue performance was impressive, this was only due to strong performances in a few good isolated revenue items especially from OGT' which was over the individual nine months target by 21.6%. Otherwise, both LR and Donor grants under performed against the 75% target for nine months; with donor grants especially posting very weak performance at just 7% of its annual target. Without strong OGT performance, therefore, it is likely that overall revenue performance would have been lower than the targeted 78.1% for nine months.

OGT revenue out turns over performed because of supplementary receipts for NUSAF3 and Support to PLE from UNEB. LR under performed largely due to weak enforcement, unreliable LR data for budgeting and negative attitude among many tax payers. Donor grants performed extremely poorly because most donors envisaged to provide direct budget support to the DLG did not remit funds except for WHO and Global Fund for HIV, TB and Malaria - both of whom also released less funds. In all the cases, no reasons were provided for the non and less release of funds but it is suspected that the global financial squeeze on donors due to changing policies from the current US Gov't has affected donor sources of financing.

Planned Revenues for next FY

A total of UGX. 17,336,019,000 is projected for FY 2019/2020. This is constituted of UGX. 378,585,000 in LR (2%), UGX. 13,513,847,000 (78%) Central Gov't Grants, 2,652,338,000 OGT (15%) and UGX. 791,249,000 (5%) Donor Grants. Total Revenue has declined by 28.3% arising from a decline in projected LR and Gov't Transfers; LR by 37.4%, Central Gov't Grants by 31.4% and OGT by 14.4%. The decline in LR, OGT and Central Gov't grants can be attributed to the creation of Kalaki District from Kaberamaido District which has had the effect of reducing the population size and land area of both districts, these being some of the parameters used in allocation of funds to LGs thus, the reduction in IPFs. LR has also declined as the two DLGs shall split the revenue points. Meanwhile, the revenue forecast for Donor Grants has slightly increased due to the expected re-entry of UNFPA in direct budget support to the District GBV and Reproductive Health programmes.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	3,337,252	2,800,781	1,884,438
Finance	382,619	260,594	241,092

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Statutory Bodies	738,882	449,168	576,462
Production and Marketing	1,266,825	965,431	686,263
Health	3,683,868	2,242,904	3,032,246
Education	9,751,108	7,364,859	7,022,958
Roads and Engineering	1,869,552	1,406,858	897,239
Water	437,912	421,332	321,884
Natural Resources	97,408	66,264	67,690
Community Based Services	2,498,430	2,192,158	2,472,980
Planning	64,510	49,989	70,699
Internal Audit	53,932	33,676	41,374
Trade, Industry and Local Development	0	0	20,693
Grand Total	24,182,297	18,254,014	17,336,019
<i>o/w: Wage:</i>	<i>11,787,003</i>	<i>8,866,281</i>	<i>6,943,954</i>
<i>Non-Wage Recurrent:</i>	<i>8,062,631</i>	<i>5,852,994</i>	<i>6,555,851</i>
<i>Domestic Devt:</i>	<i>3,545,200</i>	<i>3,479,789</i>	<i>3,044,964</i>
<i>External Financing:</i>	<i>787,463</i>	<i>54,950</i>	<i>791,249</i>

Expenditure Performance by end of March FY 2018/19

A total of UGX. 16,599,605,000 was spent by all departments by the end of the third quarter FY 2018/2019, representing 69% of the annual expenditure budget and 91% of the releases. This implies overall expenditure fell short of the target for the first nine months by 12%. No single DLG dep't spent up to 100% of their releases and budget. However, Administration, Water, Health and Internal Audit were close to absorbing all their releases; having spent 97% or more of their releases. Only Water was close to spending 100% of their approved annual budget; registering 94% within the first nine months.

In general, the highest expenditure out turns were recorded in Water, Community Based Services and Administration each having registered over 80% of their annual expenditure budgets. The least expenditures along this dimension was in Roads and Engineering at 47% which is below average (50%); the main hindrance being delays in commencing works on Force Account as there was difficulty in securing some of the road construction equipment that are not available in the District Road Construction Unit. Most of the departments (83%) spent less than 75% of their planned budgets - the cause mainly being low receipts.

Planned Expenditures for the FY 2019/20

A total of UGX. 17,336,019,000 is projected to be spent in FY 2019/2020 at both the DHLG and LLGs. This is constituted of UGX. 3,836,213,000 (22.1%) for Dev't, UGX. 6,943,954,000 (40.1%) for wages and UGX. 6,555,851,000 (37.8%) for Recurrent NW. Total expenditure estimates for 2019/2020 have declined overall by 28.3% from that of FY 2018/2019 arising from a decline in LR and Government grants attributed mainly to the split of Kalaki District from Kaberamaido District. Projected development expenditure has declined by 11.5% overall arising mainly from the decline in Central Gov't Grants. Recurrent expenditure on the other hand has declined by 32.0% due to the combined effect of the decline in both wage and NW recurrent revenues as Kalaki District got curved out of Kaberamaido DLG; effective July, 2019. Arising from the creation of Kalaki DLG, all dep'ts have had a decline in their expenditure estimates other than the Planning Dep't which has seen an increase of 9.6% over the budget of FY 2018/2019. This increase has been facilitated mainly by increased allocations in multi-sectoral transfers and a slight improvement in DDEG allocations, most of which are to cater for LLG planning services and monitoring activities on the whole. The highest reduction of 52.0% is in Roads & Engineering while the least reduction of 1.0% is in CBS. Roads and Engineering was heavily affected by a reduction in their RTI and URF IPFs due to the split of Kalaki DLG from Kaberamaido DLG.

Medium Term Expenditure Plans

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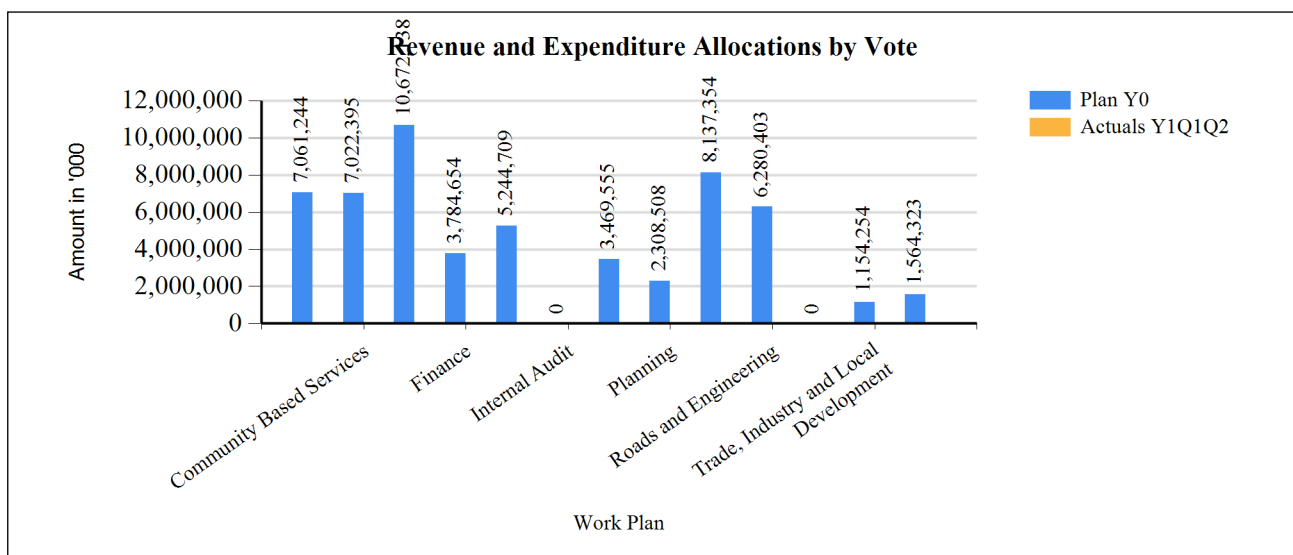
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UGX. 52,752,181,000 is projected to be spent in the next three FYs 2019/2020 -2021/2022 out of which 22% is for dev't, 40% for wages and 38% for recurrent NW expenditure. These expenditures are expected to be on projects and activities drawn from the DDP 2015/2016 - 2019/2020.

Challenges in Implementation

1) Less release, non release and late release of funds by donor and some MDAs to the DLG. 2) Erratic weather leading to production failures and disillusionment of farmers. 3) Inadequate number of parish chiefs and lack of a local revenue enforcement police. 4) Low staffing levels to match the service delivery requirements and policy reforms. 5) Low local revenue base to support financing of development and operational activities of the DLG. 6) Frequent changes of the Accounting officers which cause instability in the management functions.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	604,369	328,556	378,585
Advertisements/Bill Boards	3,413	0	3,367
Agency Fees	23,717	26,183	15,265
Animal & Crop Husbandry related Levies	40,655	22,330	25,803
Application Fees	2,910	452	1,661
Business licenses	33,325	17,315	19,975
Educational/Instruction related levies	1,689	146	716
Inspection Fees	7,273	420	2,629
Land Fees	45,955	6,627	23,145
Liquor licenses	1,263	575	257
Local Hotel Tax	2,500	707	2,500

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Local Services Tax	61,989	83,973	62,559
Market /Gate Charges	226,945	108,090	130,004
Miscellaneous receipts/income	2,100	15,348	150
Other Fees and Charges	31,440	19,159	17,027
Other licenses	3,137	2,580	780
Park Fees	26,815	10,932	22,517
Property related Duties/Fees	27,975	6,919	16,450
Registration (e.g. Births, Deaths, Marriages, etc.) fees	12,455	4,518	4,162
Registration of Businesses	1,961	645	1,693
Rent & Rates - Non-Produced Assets – from private entities	11,713	1,640	3,107
Rent & rates – produced assets – from private entities	140	0	67
Sale of (Produced) Government Properties/Assets	35,000	0	24,753
2a. Discretionary Government Transfers	3,887,141	3,318,865	1,890,060
District Discretionary Development Equalization Grant	1,568,687	1,568,687	583,244
District Unconditional Grant (Non-Wage)	733,222	549,916	462,672
District Unconditional Grant (Wage)	1,385,400	1,044,984	721,580
Urban Discretionary Development Equalization Grant	19,164	19,164	17,553
Urban Unconditional Grant (Non-Wage)	27,867	20,900	26,929
Urban Unconditional Grant (Wage)	152,801	115,213	78,082
2b. Conditional Government Transfer	15,805,632	12,227,977	11,623,787
Sector Conditional Grant (Wage)	10,248,802	7,712,657	6,144,293
Sector Conditional Grant (Non-Wage)	2,352,789	1,614,369	1,559,625
Sector Development Grant	1,890,737	1,890,737	1,669,441
Transitional Development Grant	66,611	0	766,924
General Public Service Pension Arrears (Budgeting)	170,213	170,213	234,595
Salary arrears (Budgeting)	130,559	130,559	91,045
Pension for Local Governments	591,809	443,857	703,752
Gratuity for Local Governments	354,112	265,584	454,112
2c. Other Government Transfer	3,097,692	2,619,609	2,652,338
Northern Uganda Social Action Fund (NUSAF)	1,419,057	1,565,689	1,780,607
Support to PLE (UNEB)	15,000	15,418	9,000
Uganda Road Fund (URF)	979,577	747,309	408,515
Uganda Women Entrepreneurship Program(UWEP)	229,843	62,142	0
Vegetable Oil Development Project	15,000	0	15,000
Youth Livelihood Programme (YLP)	439,216	229,051	439,216
3. External Financing	787,463	33,687	791,249
The AIDS Support Organisation (TASO)	259,357	0	206,000
United Nations Children Fund (UNICEF)	176,581	0	176,581

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United Nations Population Fund (UNPF)	23,435	0	80,577
Global Fund for HIV, TB & Malaria	182,798	6,995	182,798
World Health Organisation (WHO)	145,292	26,692	145,292
Total Revenues shares	24,182,297	18,528,693	17,336,019

Vote :514 Kaberamaido District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

A total of UGX. 328,556,000 (54%) was realized implying under performance of 21% against a target of 75%. With the exception of Miscellaneous receipts (731%), LST (135%) and Agency Fees (110%), the rest of the LR items performed below 75%. LST and Agency Fees over performed because they are often collected in advance and at source. Miscellaneous receipts for its part over performed arising from supplementary local revenue which was a balance brought forward from the FY 2017/2018. The other Local Revenue Items underperformed due to: Weak tax enforcement arising from the inadequate number of parish chiefs and lack of an enforcement police, inaccurate data for budgeting, weak LR monitoring systems and negative attitude of some tax payers to pay up.

Central Government Transfers

A total of UGX. 2,996,726,000 (97%) was realized posting over performance of 22% against a target of 75% for the first three quarters. This over performance is attributed to over transfers in Support to PLE (UNEB) funds (103%), NUSAF (110%) and URF (76%). VODP did not release any funds to the DLG for reasons not communicated while UWEP and YLP transferred less money to the DLG.

External Financing

A total of UGX. 54,950,000 (7%) was realized implying under performance of 68% against the nine months target of 75%. External Financing (Donor Grants) grossly under performed because other than WHO and Global Fund for HIV, TB and Malaria, no other partner remitted funds to the DHLG in the first nine months of the FY contrary to what had been expected.

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

Total LR forecast for 2019/2020 is UGX. 378,585,000 contributing 2.2% of the total DLG revenue budget. Total LR estimate for FY 2019/2020 has declined by 37% of the approved budget for 2018/2019 arising from the split of Kalaki District which is causing Kaberamaido DLG to loose several LR bases. As a result of the split of LR revenue bases, budget estimates for all LR items in FY 2019/2020 have declined except; LST and Local Hotel Tax.

Central Government Transfers

Central Gov't Transfers are projected to generate UGX. 16,166,185,000 in total revenue; contributing 93.3% of the total district budget forecast for 2019/2020, the estimate being inclusive of Other Central Gov't Transfers. Central Gov't Transfers has declined by 29.1% from the budget of FY 2018/2019. This is again attributed to the break up of the current district into two (Kaberamaido and Kalaki DLGs) which has split and reduced the resources available to each.

External Financing

A total of UGX. 791,249,000 is projected to be received from donor sources in 2019/2020; representing 4.6% of the total District revenue forecast. Donor grants have marginally increased by 0.5% compared to the budget of FY 2018/2019. The marginal increase is expected from the re-entry of UNFPA into the DLG to fund GBV activities.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	133,955	100,457	54,955
District Production Services	1,116,909	747,344	631,308
District Commercial Services	15,961	12,306	0
<i>Sub- Total of allocation Sector</i>	1,266,825	860,107	686,263

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,841,302	842,852	866,039
District Engineering Services	28,251	27,620	31,200
<i>Sub- Total of allocation Sector</i>	1,869,552	870,471	897,239
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	20,693
<i>Sub- Total of allocation Sector</i>	0	0	20,693
Sector :Education			
Pre-Primary and Primary Education	7,320,758	4,932,551	3,625,458
Secondary Education	1,728,995	1,291,485	2,433,970
Skills Development	371,146	335,165	668,022
Education & Sports Management and Inspection	330,208	129,859	295,507
<i>Sub- Total of allocation Sector</i>	9,751,108	6,689,060	7,022,958
Sector :Health			
Primary Healthcare	2,572,064	1,916,693	153,460
District Hospital Services	78,800	59,100	895,011
Health Management and Supervision	1,033,004	196,916	1,983,775
<i>Sub- Total of allocation Sector</i>	3,683,868	2,172,708	3,032,246
Sector :Water and Environment			
Rural Water Supply and Sanitation	437,912	412,993	321,884
Natural Resources Management	97,408	59,119	67,690
<i>Sub- Total of allocation Sector</i>	535,320	472,111	389,575
Sector :Social Development			
Community Mobilisation and Empowerment	2,498,430	2,105,527	2,472,980
<i>Sub- Total of allocation Sector</i>	2,498,430	2,105,527	2,472,980
Sector :Public Sector Management			
District and Urban Administration	3,337,252	2,772,872	1,884,438
Local Statutory Bodies	738,882	374,656	576,462
Local Government Planning Services	64,510	39,139	70,699
<i>Sub- Total of allocation Sector</i>	4,140,643	3,186,666	2,531,600
Sector :Accountability			
Financial Management and Accountability(LG)	382,619	212,691	241,092
Internal Audit Services	53,932	32,812	41,374
<i>Sub- Total of allocation Sector</i>	436,551	245,503	282,465

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

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<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,321,672	1,785,202	1,836,074
District Unconditional Grant (Non-Wage)	130,668	97,701	39,022
District Unconditional Grant (Wage)	535,245	401,434	168,866
General Public Service Pension Arrears (Budgeting)	170,213	170,213	234,595
Gratuity for Local Governments	354,112	265,584	454,112
Locally Raised Revenues	70,052	4,620	21,336
Multi-Sectoral Transfers to LLGs_NonWage	262,461	213,819	86,812
Multi-Sectoral Transfers to LLGs_Wage	76,553	57,415	36,533
Pension for Local Governments	591,809	443,857	703,752
Salary arrears (Budgeting)	130,559	130,559	91,045
Development Revenues	1,015,579	1,015,579	48,365
District Discretionary Development Equalization Grant	78,733	78,733	26,339
Multi-Sectoral Transfers to LLGs_Gou	936,846	936,846	12,026
Transitional Development Grant	0	0	10,000
Total Revenues shares	3,337,252	2,800,781	1,884,438
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	611,799	430,940	205,399
Non Wage	1,709,874	1,326,353	1,630,674
Development Expenditure			
Domestic Development	1,015,579	1,015,579	48,365
External Financing	0	0	0
Total Expenditure	3,337,252	2,772,872	1,884,438

Narrative of Workplan Revenues and Expenditure

The department planned to receive and spent a total of UGX 1,884,438,000. Out of which UGX 205,400,000 is wage and UGX 1,630,674,000 is NW recurrent expenditure and UGX 48,365,000 is development expenditure at HLG. Multisectoral transfers to LLGs for wages is UGX 36,533,000 and Non wage recurrent is UGX 86,812,000 and development is UGX 12,026,000 is development.

Expenditure has dropped by 44% of the budget for FY 2018/2019. This is due to the creation of new District of Kalaki which has affected nearly all the revenue sources.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	382,619	260,594	232,092
District Unconditional Grant (Non-Wage)	79,904	55,928	42,404
District Unconditional Grant (Wage)	189,594	142,195	96,693
Locally Raised Revenues	14,807	3,890	14,807
Multi-Sectoral Transfers to LLGs_NonWage	74,732	40,894	68,606
Multi-Sectoral Transfers to LLGs_Wage	23,582	17,686	9,582
Development Revenues	0	0	9,000
District Discretionary Development Equalization Grant	0	0	9,000
Total Revenues shares	382,619	260,594	241,092
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	213,175	114,369	106,274
Non Wage	169,444	98,322	125,817
Development Expenditure			
Domestic Development	0	0	9,000
External Financing	0	0	0
Total Expenditure	382,619	212,691	241,092

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend a total of UGX. 241,092,000. Out of the total expenditure estimate, UGX. 9,000,000 (3.7%) is for development and UGX. 232,092,000 (96.3%) is for recurrent activities.

In comparative terms, the revenue and expenditure budget for 2019/2020 has declined by 37% overall and also declined in expenditure categories of wage (-50%) and recurrent NW (-25%).

The decline in expenditure in wage and NW recurrent is attributed to the creation of Kalaki DLG off Kaberamaido DLG as the resource envelop has got split between the two.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	738,882	449,168	576,462
District Unconditional Grant (Non-Wage)	261,808	195,856	253,844
District Unconditional Grant (Wage)	215,831	161,873	150,788
Locally Raised Revenues	168,646	42,267	97,021
Multi-Sectoral Transfers to LLGs_NonWage	88,997	49,172	71,209
Multi-Sectoral Transfers to LLGs_Wage	3,600	0	3,600
Development Revenues	0	0	0
N/A			
Total Revenues shares	738,882	449,168	576,462
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	219,431	136,802	154,388
Non Wage	519,451	237,854	422,074
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	738,882	374,656	576,462

Narrative of Workplan Revenues and Expenditure

A total of UGX 576,462,000 is planned to be received and Spent in the FY 2019- 2020. Total revenue and Expenditure has dropped by 22% of the total Budget of the FY 2018/2019. The drop down of the revenue and expenditure was majorly due to separation of Kalaki District from Kaberamaido DLG leading to the sharing of resources.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,116,692	815,298	565,297
District Unconditional Grant (Non-Wage)	5,900	5,025	0
Multi-Sectoral Transfers to LLGs_NonWage	30,360	4,499	21,522
Multi-Sectoral Transfers to LLGs_Wage	17,016	12,762	9,016
Other Transfers from Central Government	15,000	0	15,000
Sector Conditional Grant (Non-Wage)	329,086	246,814	152,181
Sector Conditional Grant (Wage)	719,330	546,198	367,578
Development Revenues	150,133	150,133	120,965
District Discretionary Development Equalization Grant	30,000	30,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	61,676
Sector Development Grant	120,133	120,133	59,290
Total Revenues shares	1,266,825	965,431	686,263
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	736,346	552,260	376,594
Non Wage	380,345	254,078	188,703
Development Expenditure			
Domestic Development	150,133	53,770	120,965
External Financing	0	0	0
Total Expenditure	1,266,825	860,107	686,263

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend a total of UGX. 686,263,000. Out of this, UGX. 376,594,000 is recurrent wage expenditure representing 55% and UGX. 120,965,000 is for development representing 18%; and, Non wage recurrent is UGX. 188,703,000 representing 27%. Of the development allocation, UGX. 61,676,000 is multi-sectoral transfers to LLGs representing 51.0% of the development allocations.

In comparative terms, the department budget has declined by 46 % of the budget for FY 2018/2019. This is due to the creation of Kalaki district Local Government from Kaberamaido which negatively affected some of the funds allocation variables.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,813,691	2,115,851	1,509,470
District Unconditional Grant (Non-Wage)	8,000	7,300	3,000
Locally Raised Revenues	12,000	0	18,000
Multi-Sectoral Transfers to LLGs_NonWage	15,484	3,974	15,391
Sector Conditional Grant (Non-Wage)	288,587	216,486	167,884
Sector Conditional Grant (Wage)	2,489,619	1,869,832	1,305,195
Development Revenues	870,177	127,053	1,522,776
District Discretionary Development Equalization Grant	24,000	24,000	23,500
External Financing	731,463	54,950	678,106
Multi-Sectoral Transfers to LLGs_Gou	0	0	33,763
Sector Development Grant	48,103	48,103	30,484
Transitional Development Grant	66,611	0	756,924
Total Revenues shares	3,683,868	2,242,904	3,032,246
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,489,619	1,823,588	1,305,195
Non Wage	324,072	227,137	204,274
Development Expenditure			
Domestic Development	138,714	70,494	844,670
External Financing	731,463	51,489	678,106
Total Expenditure	3,683,868	2,172,708	3,032,246

Narrative of Workplan Revenues and Expenditure

Vote :514 Kaberamaido District**FY 2019/20**

The department projects to receive and spend UGX. 3,032,246,000 out of which Central Gov't transfers will contribute 75%, Local revenue 1%, Multisectoral Transfers 2% and Donor Grants 22%.

Total revenue and expenditure estimates have declined by 17.7%, this being attributed to the creation of Kalaki from Kaberamaido District as resources have had to be split. Central Gov't Transfers and Donor Grants have respectively declined by 22% & 7% while Multisectoral Transfers and Local Revenue have increased by 217% & 50% respectively.

Planned recurrent expenditures has declined from the budget of FY 2018/2019 while estimated development expenditure has increased. The latter has been favored by inclusion of Transitional Dev't grant while the former has been negatively affected by the split of Kalaki District from Kaberamaido District.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,790,186	6,458,737	5,710,818
District Unconditional Grant (Non-Wage)	8,026	6,019	6,026
District Unconditional Grant (Wage)	78,611	58,931	47,308
Locally Raised Revenues	0	0	1,200
Multi-Sectoral Transfers to LLGs_NonWage	7,942	1,860	6,429
Other Transfers from Central Government	15,000	15,000	9,000
Sector Conditional Grant (Non-Wage)	1,640,756	1,080,299	1,169,336
Sector Conditional Grant (Wage)	7,039,852	5,296,627	4,471,520
Development Revenues	960,922	906,122	1,312,140
District Discretionary Development Equalization Grant	67,646	67,646	152,350
External Financing	56,000	0	56,000
Sector Development Grant	837,276	837,276	1,103,790
Total Revenues shares	9,751,108	7,364,859	7,022,958
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,118,463	5,251,622	4,518,828
Non Wage	1,671,723	1,066,882	1,191,990
Development Expenditure			
Domestic Development	904,922	370,556	1,256,140
External Financing	56,000	0	56,000
Total Expenditure	9,751,108	6,689,060	7,022,958

Narrative of Workplan Revenues and Expenditure

The department projects to receive and spend a total of UGX. 7,022,958,000 FY 2019/2020. This is an overall reduction of 28%. All areas of revenue and expenditure have declined arising from the creation of Kalaki District which have caused a split in resources formerly shared by the two.

The worst decline is in wage expenditure which has seen a reduction of 37% as most salary cost centres have got cut out to the new Kalaki District.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,089,517	626,822	500,478
District Unconditional Grant (Non-Wage)	10,887	9,966	0
District Unconditional Grant (Wage)	79,546	59,659	71,325
Locally Raised Revenues	0	0	2,400
Multi-Sectoral Transfers to LLGs_NonWage	450,193	214,045	8,032
Multi-Sectoral Transfers to LLGs_Wage	16,206	14,855	10,206
Other Transfers from Central Government	532,685	328,298	408,515
Development Revenues	780,035	780,035	396,761
District Discretionary Development Equalization Grant	270,902	270,902	95,326
Multi-Sectoral Transfers to LLGs_Gou	0	0	45,433
Sector Development Grant	509,133	509,133	256,001
Total Revenues shares	1,869,552	1,406,858	897,239
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	95,752	69,500	81,531
Non Wage	993,765	363,859	418,947
Development Expenditure			
Domestic Development	780,035	437,113	396,761
External Financing	0	0	0
Total Expenditure	1,869,552	870,471	897,239

Narrative of Workplan Revenues and Expenditure

A total of UGX. 897,239,000 is expected to be received & spent. Total revenue & expenditure forecast have drastically declined by 52% of the budget for FY 2018/2019 arising from a general decline in all grant allocations to the Sub-sector; except for LR which previously was not allocated to the dep't. The drastic decline in revenue and expenditure allocations is attributed to the creation of Kalaki DLG from Kaberamaido District which prompted a split of the available resources between the two DLGs.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	61,820	45,240	45,252
District Unconditional Grant (Wage)	26,343	19,757	14,076
Multi-Sectoral Transfers to LLGs_NonWage	1,500	0	1,154
Sector Conditional Grant (Non-Wage)	33,977	25,482	30,021
Development Revenues	376,092	376,092	276,633
District Discretionary Development Equalization Grant	0	0	56,756
Sector Development Grant	376,092	376,092	219,877
Total Revenues shares	437,912	421,332	321,884
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,343	19,757	14,076
Non Wage	35,477	25,161	31,176
Development Expenditure			
Domestic Development	376,092	368,074	276,633
External Financing	0	0	0
Total Expenditure	437,912	412,993	321,884

Narrative of Workplan Revenues and Expenditure

The sector forecasts to receive and spend a total of Shs. 321,884,000 in the FY 2019/2020 against a budget of Shs. 437,912,000 for FY 2018/2019. This is an overall budget decline of 25%; attributed mainly to the creation of Kalaki District which was part of Kaberamaido District. 86% of the expected funds are devt and 14% are recurrent.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	90,184	59,040	48,466
District Unconditional Grant (Non-Wage)	9,488	6,616	4,800
District Unconditional Grant (Wage)	63,040	47,280	33,899
Locally Raised Revenues	6,316	0	3,316
Multi-Sectoral Transfers to LLGs_NonWage	4,547	50	3,205
Sector Conditional Grant (Non-Wage)	6,793	5,095	3,246
Development Revenues	7,224	7,224	19,224
District Discretionary Development Equalization Grant	7,224	7,224	19,224
Total Revenues shares	97,408	66,264	67,690
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,040	47,055	33,899
Non Wage	27,144	6,439	14,567
Development Expenditure			
Domestic Development	7,224	5,624	19,224
External Financing	0	0	0
Total Expenditure	97,408	59,119	67,690

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend a total of UGX. 67,690,000 of which 48.2% is for wages, 32% for development for both HLG and LLGS and 19.8% for non wage recurrent. Total multi-sectoral transfers to LLGs is 6% for both non wage recurrent expenditures & development.

Total revenue and expenditure budgets have declined by 32% of the FY 2018/2019 budget. This is due to a reduction in Central Gov't Grants attributed to the break off of Kalaki District from Kaberamaido DLG as the resources have had to be shared between the two.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,333,430	2,027,158	2,351,535
District Unconditional Grant (Non-Wage)	16,176	12,132	4,176
District Unconditional Grant (Wage)	138,949	104,212	75,867
Locally Raised Revenues	2,520	0	2,520
Multi-Sectoral Transfers to LLGs_NonWage	24,080	6,240	16,755
Multi-Sectoral Transfers to LLGs_Wage	9,999	7,499	5,299
Other Transfers from Central Government	2,088,116	1,856,883	2,219,823
Sector Conditional Grant (Non-Wage)	53,590	40,193	27,096
Development Revenues	165,000	165,000	121,445
District Discretionary Development Equalization Grant	165,000	165,000	15,000
External Financing	0	0	57,143
Multi-Sectoral Transfers to LLGs_Gou	0	0	49,303
Total Revenues shares	2,498,430	2,192,158	2,472,980
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,948	95,062	81,166
Non Wage	2,184,482	1,845,966	2,270,369
Development Expenditure			
Domestic Development	165,000	164,500	64,303
External Financing	0	0	57,143
Total Expenditure	2,498,430	2,105,527	2,472,980

Narrative of Workplan Revenues and Expenditure

A total of UGX. 2,472,980,000 is projected to be received and spent compared to 2,498,430,000 of the previous FY. This is a decrease of UGX 25,450,000 (1.01%) against the budget for FY 2018/2019. The decrease is largely because of the decrease in UCG Wage and SCG Non Wage allocation arising from the creation of Kalaki District, Removal of UWEP from the LG Budget and reduced allocation of DDEG to the department at HLG.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	57,010	42,489	61,796
District Unconditional Grant (Non-Wage)	17,953	13,465	20,849
District Unconditional Grant (Wage)	31,583	23,687	26,955
Locally Raised Revenues	4,000	1,867	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,473	3,469	9,991
Development Revenues	7,500	7,500	8,903
District Discretionary Development Equalization Grant	7,500	7,500	8,112
Multi-Sectoral Transfers to LLGs_Gou	0	0	791
Total Revenues shares	64,510	49,989	70,699
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,583	15,833	26,955
Non Wage	25,426	16,048	34,841
Development Expenditure			
Domestic Development	7,500	7,257	8,903
External Financing	0	0	0
Total Expenditure	64,510	39,139	70,699

Narrative of Workplan Revenues and Expenditure

A total of UGX. 70,699,000 is expected to be received & spent. Total revenue & expenditure forecast have improved by 10% of the budget for FY 2018/2019 arising from a 19% appreciation in the dev't grant allocations and 37% increase in recurrent NW allocations. Recurrent NW allocations have had a very high increase (37%) due to increased allocations from LLGs (Multisectoral Transfers); mainly earmarked for development planning processes to produce the next five years' plans. The 19% increase in dev't funds is mainly because of re-allocation of joint monitoring activities from Administration to Planning Dep't.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	53,932	33,676	41,374
District Unconditional Grant (Non-Wage)	11,664	8,348	6,056
District Unconditional Grant (Wage)	26,659	19,994	24,972
Locally Raised Revenues	3,000	500	3,000
Multi-Sectoral Transfers to LLGs_NonWage	6,764	450	3,500
Multi-Sectoral Transfers to LLGs_Wage	5,845	4,384	3,845
Development Revenues	0	0	0
N/A			
Total Revenues shares	53,932	33,676	41,374
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,504	23,514	28,817
Non Wage	21,428	9,298	12,556
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	53,932	32,812	41,374

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend a total of UGX. 41,374,000 compared to UGX 53,932,000 in the F/Y 2018/2019. The District unconditional grant non wage was UGX 11,664,000 in the F/Y 2018/2019 and it declined to UGX 6,056,000 (48%), District unconditional grant wage was UGX 26,659,000 in the F/Y 2018/2019 and it declined to UGX 24,972,000 (6%) in F/Y 2018/2019. Local revenue allocation has been maintained at UGX 3,000,000, Multi- sectoral transfers to LLGs- non wage was UGX 6,764,000 in the F/Y 2018/2019 and declined to UGX 3,500,000 (47%) and multi- sectoral transfers to LLGs wage declined from UGX 5,845,000 in the F/Y 2018/2019 to UGX 3,845,000 (34%). This is due to low wage allocation to Kaberamaido Town Council for the F/Y 2019/2020 of which 73% is for wages and 27% for recurrent NW. Out of this revenue; LR is UGX. 3,000,000 (8%), UGX. 6,056,000 (17%) is Multi-sectoral transfers and Central Government Transfers UGX. 31,028,000 (91%).

Total revenue and expenditure budgets have declined by 23% of the FY 2018/2019 budget. This is due to a reduction in Central Gov't Grants attributed to the break off Kalaki District from Kaberamaido DLG as the resources have to be shared between the two.

Vote :514 Kaberamaido District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	20,693
District Unconditional Grant (Wage)	0	0	10,831
Sector Conditional Grant (Non-Wage)	0	0	9,862
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	20,693
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	10,831
Non Wage	0	0	9,862
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	20,693

Narrative of Workplan Revenues and Expenditure

The department projects to receive and spend UGX 20,693,000, out of which UGX 9,862,000 is for recurrent NW representing 48% and UGX. 10,831,000 representing 52% is for wages.

Vote :514 Kaberamaido District

FY 2019/20
