

**Vote: 521 Kasese District****FY 2018/19****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 **2018/19**. 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 **2018/19** 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 **2018/19**.

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

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

Signature :

Signature :

Turyahebwa Kafureka Willy Hanny

(Accounting Officer)

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

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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## 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: 521 Kasese District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	4,529,792	3,333,634	1,616,615
<b>Discretionary Government Transfers</b>	6,907,341	5,697,168	6,892,351
<b>Conditional Government Transfers</b>	42,595,888	30,880,043	49,567,440
<b>Other Government Transfers</b>	3,159,817	3,594,538	7,925,547
<b>Donor Funding</b>	2,311,656	368,098	2,898,601
<b>Grand Total</b>	<b>59,504,493</b>	<b>43,873,482</b>	<b>68,900,555</b>

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

By the end of March 2018, the district had realized a total of shs. 43,873,482,000 representing 73.7% performance against the budget. Local revenue performance stood at 73.6%, CGT conditional 73.9%, OGT 113.8% while donor disbursements had performed at 15.9% during the period under review. OGT performance was high due to under budgeting for the URF in the budget for FY 2017/18. Of the total resources at the end of March 2018, local revenue had brought in 7.6%, CGT had sent in 83.4%, OGT had contributed 8.2% while donor disbursements accounted for 0.8%. Performance was generally fair for most of the government due to the reforms of ensuring that grants for development are sent by the end of March 2018. Donor disbursements were poor because of the UNICEF country programme suffered a contraction in donations from major funders as a result of a poor global economy which subsequently affected disbursements.

**Planned Revenues for next FY**

The district has projected a total resource envelope of shs 68,900,555,000 representing a 15.8% increase in resources compared to the previous FY 2017/18. The increase is mainly attributed to additional resources for salaries for staff including the science cadres and additional resources availed under development particularly for health and education. Wage has increased by 17.2% when compared to the FY 2017/18 while the domestic development component has increased by 70.5% from shs. 6,508,412,000 to shs. 11,388,325,000.

Over all local revenue will contribute 2.3% to the resource envelope, central government conditional transfers 81.9%, OGT 11.5% while donor disbursements will bring in 4.2%. Local revenue projections will drop by 64.3 % mainly due to re adjustments in projections in property tax which has not taken off due to legal challenges from the Madhvani Group the owners of Mweya Safari Lodge and reduced expectations from the sale of government non-performing assets. OGT will increase by 150.8% mainly due to additional resources from URF for road maintenance and the multi sectoral nutritional fund in Production. Donor support will increase by 25.4% due to additional resources pledged by the Unicef country programme whose budget will increase by 47.1% compared to 2017/18.

**Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department**

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	6,238,135	4,919,192	6,887,155
Finance	1,486,329	1,028,434	1,554,853
Statutory Bodies	1,659,104	1,135,414	1,205,676
Production and Marketing	1,628,773	1,236,887	2,702,343

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Health	9,750,412	6,570,491	13,895,024
Education	30,095,045	22,146,167	33,021,019
Roads and Engineering	3,239,765	2,841,305	4,973,373
Water	832,925	655,175	953,262
Natural Resources	939,151	671,019	919,504
Community Based Services	2,911,436	1,320,937	2,081,845
Planning	475,672	324,881	554,199
Internal Audit	247,748	104,631	152,303
<b>Grand Total</b>	<b>59,504,493</b>	<b>42,954,534</b>	<b>68,900,555</b>
<i>o/w: Wage:</i>	33,683,374	25,193,794	39,465,584
<i>Non-Wage Recurrent:</i>	17,001,052	13,703,788	15,462,266
<i>Domestic Devt:</i>	6,508,412	3,723,976	11,074,104
<i>Donor Devt:</i>	2,311,656	332,975	2,898,601

**Expenditure Performance by end of March FY 2017/18**

By end of the period July 2017 to March 2018, the district had spent a total of shs. 42,954,534,000 which was 97.9% of the revenues realized. Expenditure per department against the approved budget for FY 2017/18 was 78.9% for Administration, Finance 69.2%, Council 68.4%, Production 75.9%, Health 67.4%, Education 73.6%, Roads 87.7%, Water 78.7%, Natural Resources 71.4%, Community Based Services 45.4%, Planning 68.3% and Audit 72.2%. Performance was particularly low in CBS because the women and youth funds which contribute more than 75% of the departmental budget had not yet been realized. Of the resources spent by the district, the Education department accounted for 51.6%, Health 15.3%, Administration 11.5% and the rest accounted for 21.7%. This mainly because of the significance of teachers and health workers salaries in the budgets of the 2 departments.

**Planned Expenditures for the FY 2018/19**

The district will spend 57.9% of her total revenues on wages or salaries for staff, 21.1% will be spent on nonwage mostly recurrent activities such as training for staff, Monitoring and supervision in the departments of Administration, Finance, Statutory Bodies, Planning, Community Based services, Environment and Natural resources, and Internal Audit.

16.7% will be spent on Domestic development projects such as Construction of Class room blocks, maternity wards, supply of furniture, improved technologies under production, and gravity flow schemes under water

4.3% of the total resource envelope will be spent on donor supported activities such as support to Early childhood Development centers, Monitoring, supervision and mentoring to Lower Local Health centers and children related activities mostly in the departments of Education, Health, and Community Based Services

Overall the district will maintain a uniform expenditure pattern in 2018/19 in comparison with 2017/18. However, more local revenue in 2018/19 has been allocated towards development expenditure as part of efforts to fast track development initiatives in the district

**Medium Term Expenditure Plans**

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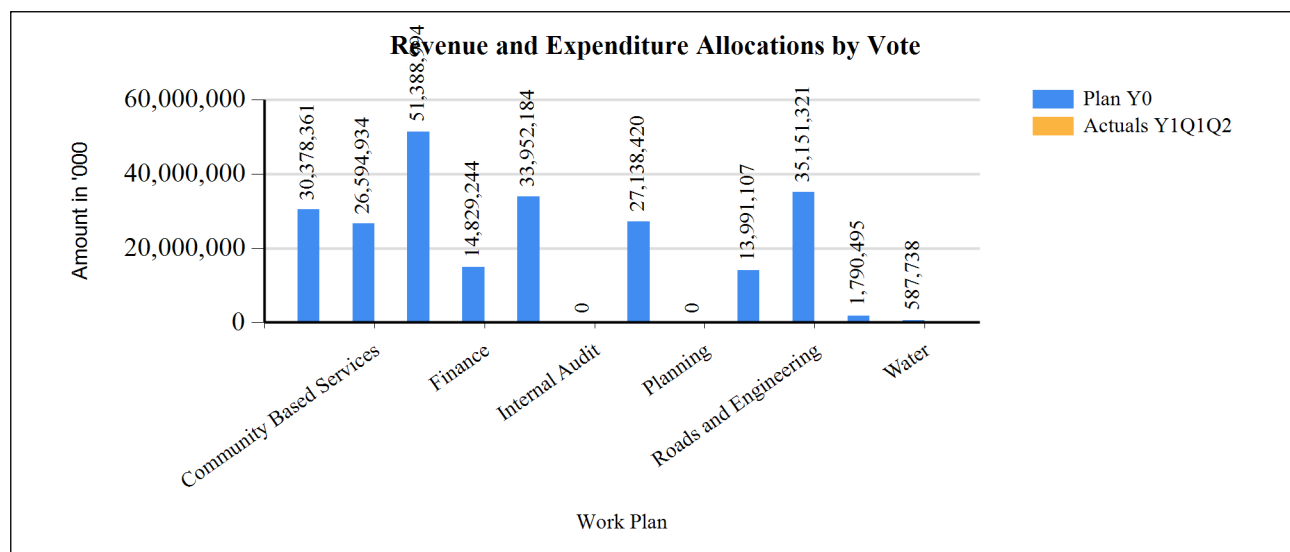
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The key projects in the medium term will be extracted from the five year plan. Water will strive to improve the district water coverage through innovations like the solar powered GFS but also will continue with traditional GFS across the district. Production and Marketing will mainly procure agricultural related technologies and add works to the mini irrigation scheme at Katholhu in Nyakiumbu Sub County. Health will mainly strive to achieve the minimum health care package by working towards upgrading HCs across the district. Education will continue to undertake works on classrooms, VIP latrines, supply furniture to schools, construct staff houses and construct new seed schools. Road maintenance will remain a priority for roads and engineering. Additionally the sector has prioritized the completion of the district administration block at the headquarters. The departments of Administration, Finance, Council, Community Based Services, Planning, ENR and Audit will implement recurrent activities such as monitoring and supervision activities.

## Challenges in Implementation

1. Low adoption to reforms. Staff are slow in adopting to requirements as set out in several government financial and planning reforms such as budgeting deadlines enshrined in the PFMA.
2. Poor transport means. The district does not have reliable transport means to enhance monitoring and supervision of service delivery mandate
3. Low levels of innovation. Innovation levels by staff to enhance efficiency and effectiveness in service delivery are still low.

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



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>4,529,792</b>	<b>3,333,634</b>	<b>1,616,615</b>
Advertisements/Bill Boards	4,010	889	200
Agency Fees	46,899	14,957	28,771
Animal & Crop Husbandry related Levies	2,062	107,022	1,072

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Application Fees	2,200	12,487	0
Business licenses	144,818	135,159	5,034
Cess on produce	0	1,120	0
Educational/Instruction related levies	0	884	0
Fees from appeals	500	0	500
Ground rent	49,740	160	0
Group registration	0	6,080	0
Inspection Fees	18,333	8,281	200
Interest from private entities - Domestic	0	0	500
Land Fees	77,415	67,374	10,382
Local Hotel Tax	10,083	12,512	10,083
Local Services Tax	260,826	304,330	282,326
Lock-up Fees	0	200	0
Market /Gate Charges	396,340	712,310	41,240
Other Court Fees	26	50	0
Other Fees and Charges	93,582	92,766	19,761
Other fines and Penalties - private	0	0	0
Other licenses	0	11,450	7,065
Park Fees	167,498	57,874	2,275
Property related Duties/Fees	1,465,298	294,006	346,225
Registration (e.g. Births, Deaths, Marriages, etc.) fees	18,454	8,457	1,016
Registration of Businesses	18,239	9,608	4,161
Reimbursements by other bodies	0	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	3,600	50	0
Rent & rates – produced assets – from other govt. units	0	0	3,600
Royalties	1,262,149	1,473,359	609,704
Sale of (Produced) Government Properties/Assets	425,000	0	17,500
Sale of non-produced Government Properties/assets	17,500	0	225,000
Stamp duty	45,220	2,250	0
<b>2a. Discretionary Government Transfers</b>	<b>6,907,341</b>	<b>5,697,168</b>	<b>6,892,351</b>
District Discretionary Development Equalization Grant	1,881,840	1,881,840	1,315,030
District Unconditional Grant (Non-Wage)	1,283,924	962,943	1,408,439
District Unconditional Grant (Wage)	2,540,623	1,905,467	2,913,830
Urban Discretionary Development Equalization Grant	184,811	184,811	137,559
Urban Unconditional Grant (Non-Wage)	359,859	269,894	355,202
Urban Unconditional Grant (Wage)	656,284	492,213	762,292
<b>2b. Conditional Government Transfer</b>	<b>42,595,888</b>	<b>30,880,043</b>	<b>49,567,440</b>
General Public Service Pension Arrears (Budgeting)	296,247	296,247	891,315
Gratuity for Local Governments	861,035	645,776	1,500,867

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Pension for Local Governments	1,593,852	1,195,389	1,692,336
Salary arrears (Budgeting)	169,714	169,714	5,385
Sector Conditional Grant (Non-Wage)	7,287,977	3,807,470	5,798,504
Sector Conditional Grant (Wage)	30,486,467	22,864,851	35,789,462
Sector Development Grant	1,179,958	1,179,958	3,868,519
Transitional Development Grant	720,638	720,638	21,053
<b>2c. Other Government Transfer</b>	<b>3,159,817</b>	<b>3,594,538</b>	<b>7,925,547</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	38,000	45,600	200,000
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	88,300	58,064	120,000
Global Fund	0	144,751	0
Makerere School of Public Health	245,000	0	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	250,000
Neglected Tropical Diseases (NTDs)	0	0	48,000
Other	515,000	0	0
Support to PLE (UNEB)	0	28,802	28,961
Support to Production Extension Services	0	0	844,501
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	124,433	558,062
Uganda Road Fund (URF)	300,000	1,597,677	4,148,286
Uganda Wildlife Authority (UWA)	600,701	428,707	600,701
Uganda Women Entrepreneurship Program(UWEP)	385,500	0	399,006
Unspent balances - Other Government Transfers	0	769,538	0
Youth Livelihood Programme (YLP)	987,316	396,966	728,031
<b>3. Donor</b>	<b>2,311,656</b>	<b>368,098</b>	<b>2,898,601</b>
Baylor International (Uganda)	540,000	186,550	64,000
African Development Bank (ADB)	0	0	0
United Nations Development Programme (UNDP)	0	0	20,000
United Nations Children Fund (UNICEF)	1,491,656	69,376	2,194,601
Global Fund for HIV, TB & Malaria	0	0	30,000
World Health Organisation (WHO)	0	0	300,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	175,000
Belgium Technical Cooperation (BTC)	0	0	115,000
Medicins Sans Frontiers	0	40,138	0
Institutional Capacity Building (ICB)	70,000	55,300	0
Program of All-inclusive Care for the Elderly (PACE)	60,000	0	0
Others	150,000	16,735	0
<b>Total Revenues shares</b>	<b>59,504,493</b>	<b>43,873,482</b>	<b>68,900,555</b>



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## i) Revenue Performance by March FY 2017/18

### Locally Raised Revenues

The District quarterly local revenue performed at 74% against the budget for the FY 2017/18. This was an improved performance attributed to: 1) Increase in Animal & Crop Husbandry related levies mainly from cattle traders which accounted for 5190% against the approved budget, 2) Increases in application fees mainly from Land, and Appeals, 3) increases in revenues from Market/Gate Charges mainly from Kasangali-Kajole, Kalongoire, Kajwenge, Kanamba, Kahendero, Kanyampara, Kiburara, Mahango, maliba, and Kyarumba Markets as 35% contribution to the district which accounted for 180% against the approved budget, 4) additional revenues from other fees and Charges mainly as contributions towards womens day celebration & sports activities, as charges on Loan processing, Kanyampara forest reserve, Hire of the Mult purpose social hall, and as payment of Certificates for Civil marriage. During the quarter, the district realized more revenues from royalties attributed to the timely remittance by the ministry of Energy and Mineral Development to the local government as it has not been the case during the previous quarters

### Central Government Transfers

By the end of March 2018, the district had realized 114% against the approved budget FY 2017/18. This was an improved performance attributed to 1) Increases in revenues mainly from the Uganda Road Fund-Ministry of works to facilitate maintenance of District, Urban and Community Access roads across the district which accounted for 533% against the approve budget, 2) additional revenues from CAIP to facilitate Community Agriculture Infrastructure developments. During the quarter the budget performance was 0% for UMFSNP, Global Fund, Support to PLE, and Other Government transfers-Unspent balances mainly due to non-allocation to the sectors by the budget desk during budgeting hence low performance

### Donor Funding

Donor Funding performed at 16% against the approved budget for the FY 2017/18. During the quarter, the district registered a lower Performance mainly due to 1) Non realization of revenues from African Development Bank (ADB) and Program of All Inclusive Care for the Elderly (PACE) which had been budgeted for during the Quarter, 2) reduction in Baylor International (Uganda) and Unicef Donor funds which accounted for only 35% and 5% respectively against the approve budget.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

Local revenue projections will drop by 64.3% to shs. 1,616,615,000 mainly due to re adjustments in projections in property tax which has not taken off due to legal challenges from the Madhvani Group the owners of Mweya Safari Lodge and reduced expectations from the sale of government non-performing assets. The major local revenue sources will include royalties from mining at Hima and others sites which will bring in 37.7% of the total Local revenue, property tax mainly from tourism sites 21.4%, local services tax 17.5% and the sale of no produced assets will bring in 13.9%.

### Central Government Transfers

Central Government Transfers will increase by 22.3% compared to FY 2017/18 mainly due to additional resources for salaries for staff including the enhancement for science cadres and additional resources availed under development particularly for health and education. Wage has increased by 17.2% when compared to the FY 2017/18 while the domestic development component has increased by 70.5% from shs. 6,508,412,000 to shs. 11,388,325,000. Other Government Transfers will increase by 150.8% mainly due to additional resources from URF for road maintenance and the multi sectoral nutritional fund for nutritional projects across primary schools in the district.

### Donor Funding

Donor support will increase by 25.4% to shs. 2,898,601,000 in FY 2018/19 compared to FY 2017/18 due to additional resources pledged by the Unicef country programme whose budget will increase by 47.1% compared to 2017/18. Other major donors will include Baylor Uganda, WHO, BTC and Medicines Sans Frontiers.

### Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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<b>Sector: Agriculture</b>			
Agricultural Extension Services	236,408	160,281	207,831
District Production Services	1,377,342	906,166	2,463,090
District Commercial Services	15,024	17,000	31,423
<b>Sub- Total of allocation Sector</b>	<b>1,628,773</b>	<b>1,083,448</b>	<b>2,702,343</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	2,689,621	2,333,257	4,660,939
District Engineering Services	550,144	350,340	312,434
<b>Sub- Total of allocation Sector</b>	<b>3,239,765</b>	<b>2,683,597</b>	<b>4,973,373</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	21,984,387	16,100,388	22,160,282
Secondary Education	6,986,796	4,697,424	8,224,375
Skills Development	535,740	273,955	933,198
Education & Sports Management and Inspection	587,121	217,168	1,702,564
Special Needs Education	1,000	0	600
<b>Sub- Total of allocation Sector</b>	<b>30,095,045</b>	<b>21,288,935</b>	<b>33,021,019</b>
<b>Sector: Health</b>			
Primary Healthcare	1,281,423	653,963	3,284,049
District Hospital Services	702,298	328,196	444,768
Health Management and Supervision	7,766,691	5,340,869	10,166,207
<b>Sub- Total of allocation Sector</b>	<b>9,750,412</b>	<b>6,323,029</b>	<b>13,895,024</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	832,925	412,310	953,262
Natural Resources Management	939,151	664,991	919,504
<b>Sub- Total of allocation Sector</b>	<b>1,772,075</b>	<b>1,077,301</b>	<b>1,872,766</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	2,911,437	600,447	2,081,845
<b>Sub- Total of allocation Sector</b>	<b>2,911,437</b>	<b>600,447</b>	<b>2,081,845</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	6,238,135	4,528,554	6,887,155
Local Statutory Bodies	1,659,104	1,135,247	1,205,676
Local Government Planning Services	475,672	294,549	554,199
<b>Sub- Total of allocation Sector</b>	<b>8,372,911</b>	<b>5,958,349</b>	<b>8,647,030</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	1,486,329	1,015,808	1,554,853
Internal Audit Services	247,748	104,630	152,303

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<i>Sub- Total of allocation Sector</i>	<i>1,734,077</i>	<i>1,120,438</i>	<i>1,707,155</i>
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**Vote: 521 Kasese District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,116,652</b>	<b>4,784,385</b>	<b>6,730,032</b>
District Unconditional Grant (Non-Wage)	92,500	54,238	57,641
District Unconditional Grant (Wage)	1,080,745	810,559	1,453,952
General Public Service Pension Arrears (Budgeting)	296,247	296,247	891,315
Gratuity for Local Governments	861,035	645,776	1,500,867
Locally Raised Revenues	270,000	194,154	197,000
Multi-Sectoral Transfers to LLGs_NonWage	987,975	926,095	169,243
Multi-Sectoral Transfers to LLGs_Wage	656,284	492,213	762,292
Other Transfers from Central Government	108,300	0	0
Pension for Local Governments	1,593,852	1,195,389	1,692,336
Salary arrears (Budgeting)	169,714	169,714	5,385
<b>Development Revenues</b>	<b>121,483</b>	<b>134,807</b>	<b>157,123</b>
District Discretionary Development Equalization Grant	80,884	37,877	54,800
Donor Funding	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	40,599	77,102	72,323
Other Transfers from Central Government	0	19,828	0
<b>Total Revenue Shares</b>	<b>6,238,135</b>	<b>4,919,192</b>	<b>6,887,155</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,737,029	1,302,772	2,216,244
Non Wage	4,379,622	3,120,613	4,513,787
<b>Development Expenditure</b>			
Domestic Development	121,483	105,169	127,123
Donor Development	0	0	30,000
<b>Total Expenditure</b>	<b>6,238,135</b>	<b>4,528,554</b>	<b>6,887,155</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 521 Kasese District****FY 2018/19**

A total of Ushs. 6,887,155,172 has been projected as total revenue for FY 2018/19 from both recurrent and development sources as compared to Ushs. 6,129,834,575 during the FY 2017/18 representing a 12.4% increment in the overall allocation to the department. This change is mainly attributed to 1) Increases in wage allocation to the department due to salary enhancement for science Civil servants 2) the General Public Service Pension Arrears, Pension, and Gratuity for local government to facilitate payment of retired and retiring civil servants, 3) Increases in donor funding mainly from CIPESA for ICT support. The department has allocated 6,306,146,939 (91.6%) of her budget towards payment of salaries for staff, salary arrears, gratuity, pension and pension arrears for retiring staff. Non-wage will contribute 65.4% of the total resource envelope to support decentralized services offered by the district local government, (1.9) will come from Govt Dev't to facilitate capacity building activities for staff and Monitoring of development projects at lower local governments, while 0.4% as donor fund mainly from CIPESA to support ICT-e governance activities in the district

**Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,450,358</b>	<b>993,776</b>	<b>1,428,007</b>
District Unconditional Grant (Non-Wage)	69,928	76,655	56,928
District Unconditional Grant (Wage)	157,692	118,269	157,692
Locally Raised Revenues	315,000	228,802	177,364
Multi-Sectoral Transfers to LLGs_NonWage	907,738	570,050	281,522
Other Transfers from Central Government	0	0	754,501
<b>Development Revenues</b>	<b>35,971</b>	<b>34,658</b>	<b>126,845</b>
District Discretionary Development Equalization Grant	6,873	0	0
Multi-Sectoral Transfers to LLGs_Gou	29,098	34,658	26,845
Other Transfers from Central Government	0	0	100,000
<b>Total Revenue Shares</b>	<b>1,486,329</b>	<b>1,028,434</b>	<b>1,554,853</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	157,692	118,269	157,692
Non Wage	1,292,666	862,881	1,270,315
<b>Development Expenditure</b>			
Domestic Development	35,971	34,658	126,845
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,486,329</b>	<b>1,015,808</b>	<b>1,554,853</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 521 Kasese District****FY 2018/19**

The department projects Ushs. 1,554,852,700 as her total resource envelope for the FY 2018/19 compared to Ushs. 1,486,328,871 in the FY 2017/18 representing a 4.6% increase. The non-wage recurrent comprising of Local raised revenues, Multi-sectoral transfers to LLGs, and the district unconditional non-wage will contribute Ushs.1,270,315,242 representing 81.7% of the departmental revenues, wage will bring in Ushs. 157,692,000 (10.1%), domestic development under multi-sectoral transfers to LLGs will contribute 1.7% while OGT will bring in 6.4% of the total revenue during the Financial Year. Local revenue projection for FY 2018/19 will decrease by 43.7% compared to FY 2017/18 mainly because of the poor revenue collection performance in the FY 2017/18 against actual collections and also the department will undertake only recurrent activities like travels, payment of bills, monitoring and assessment of revenues centers across the district during the year. The wage allocation for the department will remain fairly the same in the FY 2018/19 because there has not been salary enhancement for staff in the department, the Multi-sectoral transfers to LLGs will reduce significantly by 67.1% to support implementation of both recurrent and development activities at LLGs levels particularly payments of bills, repairs and completion of infrastructural developments due to low realization of local revenue sources by the budget desk during planning and budgeting

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,659,104</b>	<b>1,135,414</b>	<b>1,200,120</b>
District Unconditional Grant (Non-Wage)	678,680	533,997	810,211
District Unconditional Grant (Wage)	21,050	15,789	21,050
Locally Raised Revenues	192,600	45,240	148,760
Multi-Sectoral Transfers to LLGs_NonWage	766,774	540,387	220,099
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>5,556</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,556
<b>Total Revenue Shares</b>	<b>1,659,104</b>	<b>1,135,414</b>	<b>1,205,676</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,050	15,789	21,050
Non Wage	1,638,054	1,119,458	1,179,070
<b>Development Expenditure</b>			
Domestic Development	0	0	5,556
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,659,104</b>	<b>1,135,247</b>	<b>1,205,676</b>

**Narrative of Workplan Revenues and Expenditure**

The department projects a total resource envelope of Ush. 1,205,675,840 for the FY 2018/19 compared to Ushs. 1,659,104,122 in the FY 2017/18 representing a 27.3% reduction in the overall revenues allocated to the department. The non-wage grant comprising local revenue and district unconditional non-wage will contribute Ushs. 1,179,069,840 representing a 28% reduction as compared to FY 2017/18. Wage allocation to the department will remain fairly the same in the FY 2018/19 because there has not been salary enhancement for staff in the department. Domestic development grant to lower local gov'ts will contribute Ushs. 5,556,000 representing 0.5% of the total revenue envelope majorly for monitoring and supervision of capital investments. The department has projected to spend Ushs. 1,066,628,973 (99.5%) of her resource envelope on recurrent expenditures including council sittings, monitoring and supervision, standing committees and facilitating DEC meetings

**Vote: 521 Kasese District****FY 2018/19****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>950,068</b>	<b>888,144</b>	<b>2,132,889</b>
District Unconditional Grant (Wage)	274,948	137,474	274,948
Locally Raised Revenues	15,000	3,976	20,000
Multi-Sectoral Transfers to LLGs_NonWage	0	24,521	20,986
Other Transfers from Central Government	45,000	260,833	558,062
Sector Conditional Grant (Non-Wage)	111,606	83,704	299,665
Sector Conditional Grant (Wage)	503,514	377,636	959,228
<b>Development Revenues</b>	<b>678,705</b>	<b>348,743</b>	<b>569,454</b>
District Discretionary Development Equalization Grant	349,421	147,676	151,720
Multi-Sectoral Transfers to LLGs_Gou	214,048	85,831	39,292
Other Transfers from Central Government	0	0	90,000
Sector Development Grant	115,236	115,236	288,443
<b>Total Revenue Shares</b>	<b>1,628,773</b>	<b>1,236,887</b>	<b>2,702,343</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	778,462	515,110	1,234,176
Non Wage	171,606	251,538	898,713
<b>Development Expenditure</b>			
Domestic Development	678,705	316,800	569,454
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,628,773</b>	<b>1,083,448</b>	<b>2,702,343</b>

**Narrative of Workplan Revenues and Expenditure**

Overall resource allocations to the department FY 2018/19 will increase by 65.9% when compared to the FY 2017/18 as a result of allocating resources towards recruitment of additional extensions staff and the new extension services grant and additional resources from DDEG for mini irrigation interventions. 0.7% of the revenues will come from locally generated revenues, 45.7% from the unconditional and sector wage grants, 8% from sector and PMG non-wage grants, 20.7% from the Uganda Multi Sectoral Nutrition Project, 5.6% from DDEG, the sector and extension services development grants will bring in 10.7% while OGT transfers re imbursements 3.3%. During the FY 2018/19, the department will spend 45.7% of her revenues on wages for staff, 33.3% on non-wage recurrent activities while 21.1% will be spent on development projects including agricultural related supplies of technologies to lead farmers and construction of mini irrigation systems in Nyakiumbu Sub County.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 521 Kasese District****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,253,816</b>	<b>6,016,054</b>	<b>11,105,670</b>
District Unconditional Grant (Wage)	138,134	103,601	138,134
Locally Raised Revenues	140,000	98,086	82,853
Multi-Sectoral Transfers to LLGs_NonWage	0	96,625	27,625
Other Transfers from Central Government	545,000	144,731	48,000
Sector Conditional Grant (Non-Wage)	971,256	728,442	971,256
Sector Conditional Grant (Wage)	6,459,425	4,844,569	9,837,801
<b>Development Revenues</b>	<b>1,496,596</b>	<b>554,438</b>	<b>2,789,354</b>
District Discretionary Development Equalization Grant	211,130	206,596	27,300
Donor Funding	980,504	226,457	1,466,445
Locally Raised Revenues	90,000	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	214,962	121,385	111,065
Sector Development Grant	0	0	1,134,544
<b>Total Revenue Shares</b>	<b>9,750,412</b>	<b>6,570,491</b>	<b>13,895,024</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,597,559	4,948,169	9,975,935
Non Wage	1,656,256	1,048,253	1,129,734
<b>Development Expenditure</b>			
Domestic Development	516,092	181,665	1,322,909
Donor Development	980,504	144,942	1,466,445
<b>Total Expenditure</b>	<b>9,750,412</b>	<b>6,323,029</b>	<b>13,895,024</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY2018/19, the department projects a total resource envelop of Ushs. 13,895,023,954 From both recurrent and development sources representing a 42.5% increment in revenue allocation as compared to the FY 2017/18. Of the total resource envelop, the development component consisting of sector development grant, multi-sectoral transfers to LLGs (DDEG), and donor will contribute Ushs. 2,789,354,172 representing 86.4% increment in the overall department revenues as compared to the FY 2017/18 mainly to support the construction of; a martinet ward and an OPD at Kyempara Hc III in Isango Sub county and Nyakimasa HC III in Ihandiro S/C, renovation of a martinet ward at Nyamirami HCIV, the renovation of the district stores and DHos office, and construction of a generator shelter at the district hqs,. Wage will contribute Ushs. 9,975,935,305 representing a 51.2% increment in the overall wage allocation to the department as compared to the FY 2017/18, the increment in wage allocation is due to the Salary enhancement for Scientist by Government policy. District unconditional grant wage and Sector conditional grant non -wage will remain relatively constant because there has not been significant increase in the IPFs. Donor funds mainly from Unicef, Baylor, will increase by 489,941,121 representing 49.6% to support HIV/AIDS intervention, monitoring and supervision of projects and procurement of specialty equipment for Health facilities

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			



**Vote: 521 Kasese District****FY 2018/19**

<b>Recurrent Revenues</b>	<b>27,959,359</b>	<b>20,755,934</b>	<b>29,750,256</b>
District Unconditional Grant (Wage)	139,235	104,426	139,235
Locally Raised Revenues	35,000	31,306	231,367
Multi-Sectoral Transfers to LLGs_NonWage	0	114,271	0
Other Transfers from Central Government	0	22,222	28,961
Sector Conditional Grant (Non-Wage)	4,261,596	2,841,064	4,358,260
Sector Conditional Grant (Wage)	23,523,528	17,642,646	24,992,433
<b>Development Revenues</b>	<b>2,135,686</b>	<b>1,390,232</b>	<b>3,270,764</b>
District Discretionary Development Equalization Grant	29,900	10,179	114,750
District Unconditional Grant (Non-Wage)	0	0	54,000
Donor Funding	301,280	58,229	994,469
Locally Raised Revenues	0	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	568,348	85,666	184,531
Sector Development Grant	536,158	536,158	1,873,013
Transitional Development Grant	700,000	700,000	0
<b>Total Revenue Shares</b>	<b>30,095,045</b>	<b>22,146,167</b>	<b>33,021,019</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,662,763	17,747,072	25,131,668
Non Wage	4,296,596	3,000,405	4,618,588
<b>Development Expenditure</b>			
Domestic Development	1,834,406	541,458	2,276,294
Donor Development	301,280	0	994,469
<b>Total Expenditure</b>	<b>30,095,045</b>	<b>21,288,935</b>	<b>33,021,019</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2018/19, the department projects a total resource envelope of Ushs. 33,021,019,121 representing 12.3% increase as compared to the FY 2017/18. Of the total resource envelope, the recurrent component consisting of wage and the non-wage grants will contribute 89.4% while the domestic development consisting of donor, DDEG and sector development will contribute 10.6% of the department revenues

Sector development projections for the FY 2018/19 will increase by 127.8% compared to FY 2017/18 mainly to 1) facilitate the ongoing construction works at Nyakatonzi Seed Secondary school and kick start other construction works at Isango Seed SS in Isango Sub county 2) facilitate the construction of Classroom blocks, Latrine stances, staff houses and supply of furniture at various Primary Schools across the district. Donor fund mainly from Unicef, will increase by 100.6% to facilitate monitoring and supervision of ECD centres, Coordination meetings, and procurement of supplies like office computers.

The wage allocation for the department will increase by 6.2% mainly as a result of salary enhancements for science teachers in both primary and secondary schools.

Also the DDEG allocation to the sector increased by 283.8% compared to the FY 2017/18 mainly to facilitate the completion of a 4 classroom block at Mirami P/S. The department has projected to increase other government transfers recurrent to facilitate UNEB examinations for both PLE, UCE and UACE

**Workplan Title : Roads and Engineering**

**Vote: 521 Kasese District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,721,466</b>	<b>2,441,500</b>	<b>144,856</b>
District Unconditional Grant (Wage)	76,856	57,642	76,856
Locally Raised Revenues	568,770	296,641	62,000
Multi-Sectoral Transfers to LLGs_NonWage	0	334,339	6,000
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	338,000	1,752,877	0
Sector Conditional Grant (Non-Wage)	1,737,840	0	0
<b>Development Revenues</b>	<b>518,299</b>	<b>399,805</b>	<b>4,828,517</b>
District Discretionary Development Equalization Grant	0	0	104,157
Locally Raised Revenues	0	0	250,434
Multi-Sectoral Transfers to LLGs_Gou	518,299	302,588	325,640
Other Transfers from Central Government	0	97,217	4,148,286
<b>Total Revenue Shares</b>	<b>3,239,765</b>	<b>2,841,305</b>	<b>4,973,373</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	76,856	57,642	76,856
Non Wage	2,644,610	2,323,367	68,000
<b>Development Expenditure</b>			
Domestic Development	518,299	302,588	4,828,517
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,239,765</b>	<b>2,683,597</b>	<b>4,973,373</b>

**Narrative of Workplan Revenues and Expenditure**

The department has projected a resource envelope of Ushs. 4,997,338,311 for the FY 2018/19 from both recurrent and development sources compared to Ushs 3,239,764,798 in the previous FY 2017/18, representing an increment of about 35.2%. This is mainly due to the additional resources from the Uganda Road fund URF to facilitate maintenance of District, Urban and community Access roads under CAIP. 2) To facilitate the completion of the Kyoho Bridge in Bwesumbu Sub County, 3) as additional local revenues to facilitate the construction of the district administration Block, and maintenance of equipment, vehicles including compound Uganda Road Fund will contribute 83.0% of the department's total resource envelope, 6.3% will come from local revenue, while 6.7% from multi sectoral transfers to LLGs to fund both recurrent and development activities. During the FY, the department will spend 1.5 % of her revenues on wages for staff, 2.9% of the resource envelope will go on recurrent activities including office running, sanitation and cleaning while 97.1% of the total revenues realized will be spent on domestic development including routine maintenance of roads across the district.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			

**Vote: 521 Kasese District****FY 2018/19**

<b>Recurrent Revenues</b>	<b>93,223</b>	<b>105,973</b>	<b>219,189</b>
District Unconditional Grant (Wage)	39,687	29,765	39,687
Locally Raised Revenues	15,000	19,242	20,000
Other Transfers from Central Government	0	28,064	120,000
Sector Conditional Grant (Non-Wage)	38,536	28,902	39,502
<b>Development Revenues</b>	<b>739,702</b>	<b>549,202</b>	<b>734,072</b>
Donor Funding	190,500	0	40,500
Other Transfers from Central Government	0	0	100,000
Sector Development Grant	528,564	528,564	572,520
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>832,925</b>	<b>655,175</b>	<b>953,262</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,687	29,765	39,687
Non Wage	53,536	66,140	179,502
<b>Development Expenditure</b>			
Domestic Development	549,202	316,404	693,572
Donor Development	190,500	0	40,500
<b>Total Expenditure</b>	<b>832,925</b>	<b>412,310</b>	<b>953,262</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue allocations to the water department for FY 2018/19 will increase by 14.4% compared to the FY 2017/18. The Increase is mainly attributed to an increase in allocations in other transfers from Central Government, the sector conditional grant (non-wage), sector development and transitional Development grants for water and sanitation interventions. The department plans to spend 23.0% of her resource envelope on recurrent expenditures including wage for staff while 77.0% of the resource envelope will be allocated for development projects including 4.2% under donor disbursement mainly Unicef.

The department will spend 4.2% of her revenues on wages for staff, 4.2% on non-wage recurrent activities including software activities under the department, 72.8% on capital development works such as construction of gravity flow schemes from both sector development and transitional development grants and 4.3% on donor development projects and activities during the FY 2018/19.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>301,102</b>	<b>549,713</b>	<b>209,860</b>
District Unconditional Grant (Wage)	151,168	113,376	151,168
Locally Raised Revenues	60,000	30,076	40,000
Multi-Sectoral Transfers to LLGs_NonWage	75,424	33,335	5,473
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	0	362,044	0

**Vote: 521 Kasese District****FY 2018/19**

Sector Conditional Grant (Non-Wage)	14,510	10,883	13,219
<b>Development Revenues</b>	<b>638,048</b>	<b>121,306</b>	<b>709,644</b>
District Discretionary Development Equalization Grant	9,190	9,465	0
Donor Funding	0	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	28,157	45,178	578,742
Other Transfers from Central Government	600,701	66,663	110,901
<b>Total Revenue Shares</b>	<b>939,151</b>	<b>671,019</b>	<b>919,504</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	151,168	113,376	151,168
Non Wage	149,934	433,435	58,692
<b>Development Expenditure</b>			
Domestic Development	638,048	118,181	689,644
Donor Development	0	0	20,000
<b>Total Expenditure</b>	<b>939,151</b>	<b>664,991</b>	<b>919,504</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Ushs. 919,504,030 has been projected as total revenue for the FY 2018/19 compared to Ushs. 939,150,501 during the FY 2017/18 representing a 2.0% reduction in the overall allocation to the department, This is attributed 1) Reduction in sector Conditional Grant- non wage from the Ministry of Water and Environment (MoWE), 2) Reduction in Locally raised revenues allocation to the department. Budget desk readjusted revenues figures basing on the realization or actuals received during the previous FY 2017/18. 3) Reduction in mult sectoral allocation to LLGs to fund recurrent activities. On the expenditure side, the sector will spend 16.0% of her revenues on wages for staff, 6.0% on non-wage recurrent activities including wetland and environmental management and supervision while 77.0% will go to domestic development projects mainly, to facilitate the development of the Kasese district forestry development plan and the structural plan for Mubuku Town council, mitigate problem animal concerns in the communities, climate change management, watershed and wetland restoration, and tree cover increase

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>643,782</b>	<b>928,717</b>	<b>1,643,480</b>
District Unconditional Grant (Wage)	342,228	256,671	342,228
Locally Raised Revenues	55,000	21,180	26,000
Multi-Sectoral Transfers to LLGs_NonWage	93,921	48,246	31,613
Other Transfers from Central Government	0	488,145	1,127,037
Sector Conditional Grant (Non-Wage)	152,633	114,474	116,602
<b>Development Revenues</b>	<b>2,267,654</b>	<b>392,220</b>	<b>438,365</b>
District Discretionary Development Equalization Grant	15,190	6,228	0
Donor Funding	839,372	48,289	347,187
Multi-Sectoral Transfers to LLGs_Gou	40,777	99,661	91,178

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Other Transfers from Central Government	1,372,316	238,043	0
<b>Total Revenue Shares</b>	<b>2,911,436</b>	<b>1,320,937</b>	<b>2,081,845</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	342,228	256,671	342,228
Non Wage	301,554	189,598	1,301,252
<i>Development Expenditure</i>			
Domestic Development	1,428,283	105,889	91,178
Donor Development	839,372	48,289	347,187
<b>Total Expenditure</b>	<b>2,911,437</b>	<b>600,447</b>	<b>2,081,845</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2018/19, the department projects a total resource envelope of Ushs 2,081,844,512 representing a 28.5% reduction in the overall revenues compared to FY 2017/18.

Wage will contribute Ushs. 342,228,000 or 16.4% of the total departmental revenue shares. During the Financial year, wage allocation to the department will remain constant because of the non-salary enhancement for department staff

Recurrent expenditures will increase by 331.5% compared to the FY 2017/18, because the Other Transfers from Central Government comprising of Youth livelihood and Uganda Women Entrepreneurship program (UWEP) grants which had previously been allocated as development item compared to the previous Financial year 2017/18,

Domestic development will contribute Ushs. 438,364,912 representing 80.7% reduction in the total Domestic development allocation as compared to the FY 2017/18 mainly due to the non-allocation from DDEG to fund capital projects and Other Transfers from Central Government particularly YLP, and UWEP

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>294,622</b>	<b>193,341</b>	<b>211,189</b>
District Unconditional Grant (Non-Wage)	39,981	55,000	30,645
District Unconditional Grant (Wage)	49,641	37,230	49,641
Locally Raised Revenues	205,000	101,112	118,418
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,485
<i>Development Revenues</i>	<b>181,050</b>	<b>131,540</b>	<b>343,010</b>
District Discretionary Development Equalization Grant	30,550	131,540	93,010
Other Transfers from Central Government	150,500	0	250,000
<b>Total Revenue Shares</b>	<b>475,672</b>	<b>324,881</b>	<b>554,199</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	49,641	37,230	49,641
Non Wage	244,981	126,255	161,548

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<i>Development Expenditure</i>			
Domestic Development	181,050	131,063	343,010
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>475,672</b>	<b>294,549</b>	<b>554,199</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue allocations to the department FY 2018/19 will increase by 16.5% when compared to the FY 2017/18. The change is as a result of enhanced projections from the micro project fund under OPM where the district plans to increase the number of groups benefitting from the fund. 5.4% of the departmental revenue will come from the unconditional non-wage grant, 9% from the unconditional wage grant, and 21.4% from locally raised revenues, DDEG 16.8% while the special micro project fund will bring in 45.1%. During the FY 2018/19, the department will spend 9% of her revenues on wages for staff, 29.1% on non-wage recurrent activities while 61.9% will be spent on development projects including monitoring, supervision and support to livelihood and LED groups.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>240,875</b>	<b>104,631</b>	<b>152,303</b>
District Unconditional Grant (Non-Wage)	25,000	17,168	25,000
District Unconditional Grant (Wage)	69,239	51,929	69,239
Locally Raised Revenues	45,000	15,152	45,000
Multi-Sectoral Transfers to LLGs_NonWage	101,636	20,382	13,064
<b>Development Revenues</b>	<b>6,873</b>	<b>0</b>	<b>0</b>
District Discretionary Development Equalization Grant	6,873	0	0
<b>Total Revenue Shares</b>	<b>247,748</b>	<b>104,631</b>	<b>152,303</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	69,239	51,929	69,239
Non Wage	171,636	52,701	83,064
<b>Development Expenditure</b>			
Domestic Development	6,873	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>247,748</b>	<b>104,630</b>	<b>152,303</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote: 521 Kasese District****FY 2018/19**

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During the FY2018/19, the department projects a total resource envelop of Ushs. 152,302,697 From both recurrent and development sources representing a 38.5 % reduction in the overall revenues as compared to the FY 2017/18

Locally raised revenues, and District unconditional grant non-wage will remain the same during the FY. Wage allocation to the department will also remain relatively the same because there has not been any salary enhancement for department staff. Non-wage will contribute Ushs. 83,063,694 representing 51.6% reduction in the overall non-wage allocation as compared to the FY 2017/18, mainly due to the reduction in the multi sectoral transfers to LLGs particularly the town councils of Katwe Kabatoro, Hima and Mpondwe Lhubiriha to facilitate recurrent activities