

Vote :521 Kasese 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 :

Signature :



TURYAHEEBWA HANNY

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :521 Kasese 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 :521 Kasese 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	1,616,615	694,090	1,620,462
Discretionary Government Transfers	6,892,351	5,547,944	6,810,500
Conditional Government Transfers	49,567,440	38,088,134	50,859,577
Other Government Transfers	7,925,547	2,927,073	9,436,201
External Financing	2,898,601	1,068,356	5,281,587
Grand Total	68,900,555	48,325,597	74,008,326

Revenue Performance by end of March of the Running FY

By the end of the period January – March 2019, the district had realized 70.1% of the approved budget for the FY 2018/19 as total revenue shares. During the Quarter, local revenue contributed 1.4% of the total receipts, discretionary government transfers 11.5%, and conditional government transfers 78.8%, other government transfers 6.1% while donor disbursements accounted for 2.2% of the total district receipts.

Planned Revenues for next FY

A total of Ushs. 74,008,326,000 has been projected as total revenue for the FY 2019/20 compared to Ushs. 68,900,555,000 during the FY 2018/19 representing a 7.4% increase in the revenue forecast. The district has projected to raise Ushs 1,620,462,000 from locally generated sources compared to Ushs. 1,616,615,000 during the FY 2018/19 representing an increase of 0.2%. The increment in local revenue is mainly as a result of re adjustments in projections from royalties, inspection fees and property tax. Central government transfers will reduce by 4.2% for the FY 2019/20 compared to the FY 2018/19. The increase is as a result of across the board reductions in Conditional transfers mainly as a result of ongoing salary enhancements for traditional cadres, increases other government transfers such as UWA grants and Agriculture Cluster Development Project. Donor support will account for 7.1% of the total resource envelop for FY 2019/20 compared to 4.2% for the FY 2018/19. The increase in donor funding is mainly attributed to increased support pledged by Unicef which account for 46.1% of the total donor budget for the FY 2019/20, 27.5% from Democratic Governance Facility (DGF), 9.2% from World Health organization and 6.8% from Medicins Sans Frontiers for payment of contract medical staff salaries.

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	6,887,155	5,459,174	6,587,174
Finance	1,554,853	624,923	1,560,142
Statutory Bodies	1,205,676	820,256	1,512,951
Production and Marketing	2,702,343	1,688,376	4,156,525
Health	13,895,024	10,490,037	15,571,233
Education	33,021,019	24,064,968	32,679,430
Roads and Engineering	4,973,373	3,125,490	3,593,537
Water	953,262	693,464	717,047

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Natural Resources	919,504	180,498	2,215,452
Community Based Services	2,081,845	866,304	2,583,278
Planning	554,199	234,651	2,525,483
Internal Audit	152,303	77,454	152,736
Trade, Industry and Local Development	0	0	153,337
Grand Total	68,900,555	48,325,597	74,008,326
<i>o/w: Wage:</i>	<i>39,465,584</i>	<i>29,693,422</i>	<i>41,288,327</i>
<i>Non-Wage Recurrent:</i>	<i>15,462,266</i>	<i>9,467,541</i>	<i>21,157,301</i>
<i>Domestic Devt:</i>	<i>11,074,104</i>	<i>8,096,278</i>	<i>6,281,110</i>
<i>External Financing:</i>	<i>2,898,601</i>	<i>1,068,356</i>	<i>5,281,587</i>

Expenditure Performance by end of March FY 2018/19

By the end march 2019 a total of Ushs. 48,325,597,000 or 70.1% of the funds uploaded had been spent by the different departments at the district and LLGs leaving unspent balances of Ushs. 20,574,958,000 or 29.9% of the funds uploaded for departments. These funds could not be utilized for various reasons ranging from; 1) as salary arrears, Pension and Gratuity to facilitate payment of salary to the claimants and Pension and Gratuity to retiring and retired civil servants respectively, 2) as funds to facilitate the ongoing procurement processes caused by delayed initiations by the various departments, 3) as donor funds to facilitate payment of salaries to health workers

Planned Expenditures for the FY 2019/20

The district plans to spend 55.8% of her budget for the FY 2019/20 on wages for staff compared to 57.3% allocation during the FY 2018/19. The district also plans to spend 28.6% of her resources on non-wage recurrent activities across the departments mainly in administration, finance, statutory bodies, and community based services, planning and internal audit compared to the 22.4% during the FY 2018/19. There are no major policy changes in the areas of support to decentralization for the FY 2019/20 compared to FY 2018/19. 8.5% of the resource envelope will go towards domestic development expenditure particularly local economic development projects and infrastructural projects in the departments of health, education and roads compared to 16.1% allocation during the FY 2018/19 again reflecting a fairly stable policy approach by government. The domestic development budget will reduce during the FY 2019/20. Only 7.1% of the district revenue budget will go to donor development projects/activities particularly in the health sector compared to 4.2% allocation during the FY 2018/19.

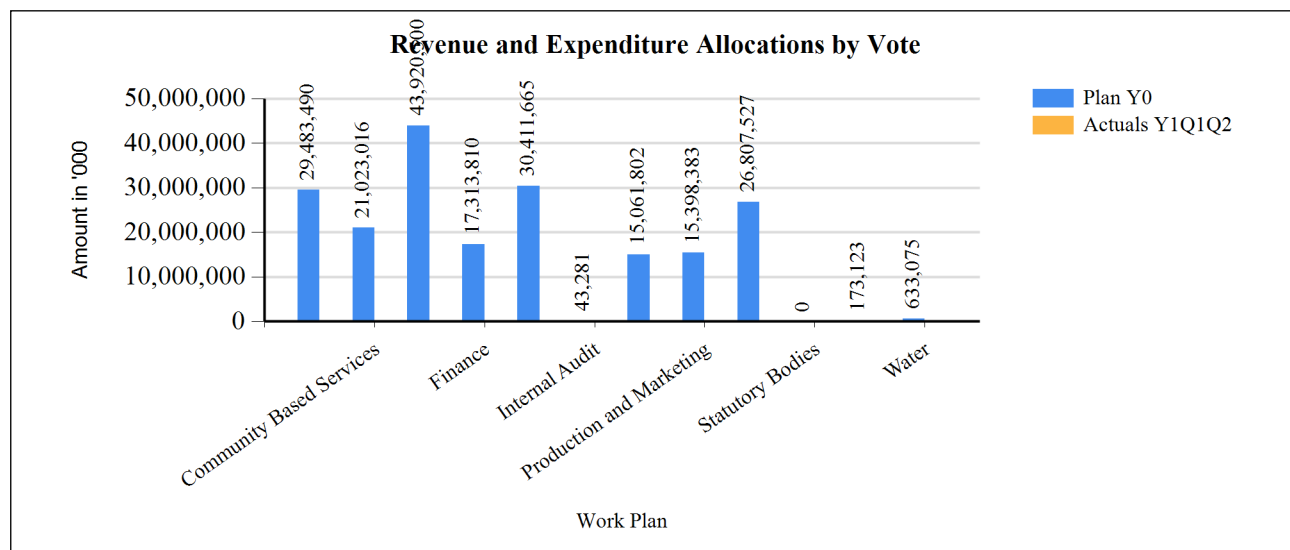
Medium Term Expenditure Plans

The District is implementing a 5 year DDP for the FYs 2015/16-2019/20 which has been aligned to the NDP II. The Final Budget for FY 2019/20 has been aligned to the district 5 year plan by having activities in the 5th year of the plan forming the basis for planning for the FY 2019/20. The district plans to perform all the administrative functions, produce & submit budget performance documents to relevant ministries, collect local revenues, present before council the annual work plan and budget for FY 2019/20, conduct council meetings, ensure functionality of health facilities, construct classroom blocks, latrine stances, staff houses & supply furniture to Primary schools across the district, undertake grading & spot graveling of roads across the district, Completion of solar powered water supply systems & construction of GFS & Rehabilitation of boreholes, promote tree planting, and wetland restoration, support community groups, undertake, monitoring and evaluation visits to service delivery areas and development projects

Challenges in Implementation

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Late remittance of Loyalties by the Ministry of Energy & Mineral Development to the Local Government to support timely implementation of local revenue funded activities, 2) Delays in clearance of EFTs, budget reallocation, calling for supplementary requests and reimbursement. This in turn stanches on the budget where unapplied payments are charged on the budget more than once, 3) the terrain of the district dictates large gravity floe schemes that require large sums of funds, 4) Lack of transport means by extension staff, 5) Late release of funds and increasing budget cuts for roads & water sector, 6) The Policy on the 4.5% of operational and administrative costs for roads and engineering sector 7) Soil exhaustion and erosion that affect crop performance. 8) Unfavorable weather conditions/dry weather that leads to constant drops in water levels and increases in poor crop performance

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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	1,616,615	694,090	1,620,462
Advertisements/Bill Boards	200	0	200
Agency Fees	28,771	15,280	28,771
Animal & Crop Husbandry related Levies	1,072	0	1,072
Business licenses	5,034	1,061	5,034
Fees from appeals	500	0	500
Group registration	0	0	0
Inspection Fees	200	6,241	200
Interest from private entities - Domestic	500	0	500
Land Fees	10,382	3,183	10,382
Local Hotel Tax	10,083	6,701	10,083
Local Services Tax	282,326	108,356	282,326
Market /Gate Charges	41,240	20,700	41,240
Other Fees and Charges	19,761	214,588	19,761

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Other licenses	7,065	3,699	7,065
Park Fees	2,275	1,010	2,275
Property related Duties/Fees	346,225	16,256	346,225
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,016	410	1,016
Registration of Businesses	4,161	120	4,161
Rent & rates – produced assets – from other govt. units	3,600	0	3,600
Royalties	609,704	296,485	609,704
Sale of (Produced) Government Properties/Assets	17,500	0	17,500
Sale of non-produced Government Properties/assets	225,000	0	225,000
2a. Discretionary Government Transfers	6,892,351	5,547,944	6,810,500
District Discretionary Development Equalization Grant	1,315,030	1,315,030	1,262,541
District Unconditional Grant (Non-Wage)	1,408,439	1,056,329	1,396,221
District Unconditional Grant (Wage)	2,913,830	2,197,854	2,927,470
Urban Discretionary Development Equalization Grant	137,559	137,559	130,128
Urban Unconditional Grant (Non-Wage)	355,202	266,401	331,847
Urban Unconditional Grant (Wage)	762,292	574,771	762,292
2b. Conditional Government Transfer	49,567,440	38,088,134	50,859,577
Sector Conditional Grant (Wage)	35,789,462	26,920,797	37,598,565
Sector Conditional Grant (Non-Wage)	5,798,504	3,986,163	7,089,630
Sector Development Grant	3,868,519	3,868,519	2,122,205
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	891,315	891,315	309,017
Salary arrears (Budgeting)	5,385	5,385	85,215
Pension for Local Governments	1,692,336	1,269,252	2,024,276
Gratuity for Local Governments	1,500,867	1,125,650	1,600,867
2c. Other Government Transfer	7,925,547	2,927,073	9,436,201
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	100,000
Community Agricultural Infrastructure Improvement Programme (CAIIP)	200,000	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	120,000	40,500	120,000
Support to PLE (UNEB)	28,961	35,590	36,678
Uganda Road Fund (URF)	4,148,286	2,330,587	2,757,310
Uganda Wildlife Authority (UWA)	600,701	0	1,800,000
Uganda Women Entrepreneurship Program(UWEP)	399,006	73,309	0
Youth Livelihood Programme (YLP)	728,031	288,547	80,000
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	558,062	106,900	558,062
Support to Production Extension Services	844,501	0	0

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Micro Projects under Luwero Rwenzori Development Programme	250,000	51,640	975,991
Neglected Tropical Diseases (NTDs)	48,000	0	40,000
District Commercial Services Support (DICOSS) Project	0	0	1,406,000
Agriculture Cluster Development Project (ACDP)	0	0	1,562,160
3. External Financing	2,898,601	1,068,356	5,281,587
Baylor International (Uganda)	64,000	7,184	80,000
Democratic Governance Facility (DGF)	0	0	1,100,000
United Nations Development Programme (UNDP)	20,000	18,000	0
United Nations Children Fund (UNICEF)	2,194,601	592,209	3,243,279
Global Fund for HIV, TB & Malaria	30,000	22,700	30,000
World Health Organisation (WHO)	300,000	271,649	290,000
Global Alliance for Vaccines and Immunization (GAVI)	175,000	0	175,000
Belgium Technical Cooperation (BTC)	115,000	156,614	135,000
Medicins Sans Frontiers	0	0	223,308
Programme for Accessible Health Communication and Education (PACE)	0	0	5,000
Total Revenues shares	68,900,555	48,325,597	74,008,326

Vote :521 Kasese District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of March 2019, 43% of the projected local revenue budget for the current financial year had been realized. The decrease is mainly due 1) reduction in local revenues realized from Business Licenses, Local Hotel Tax, Park fees, Registration of business, non-realization of revenues from animal and Crop husbandry related levies, fees from appeals, fees from Lands, Sale of non-produced Government assets/.properties against the plan. The major sources of local revenue during the period under review were; Other fees and charges which accounted for 42.7% of the total realized during the period, Royalties accounted for 30.9%

Central Government Transfers

By the end March 2019, the district had realized 72.3% of the total budget from Central Government Transfers. Discretionary government transfers accounted for 11.9% of the Central Government transfers realized, conditional government transfers 81.8% while Other Government Transfers accounted for 6.3% of the total Central Government transfers realized during the period January- March 2019.

External Financing

Support from development partners accounted for only 2.2% of the revenues realized during the period January- March 2019. Realization of the budget was poor mainly due to reduction in donor disbursement from Baylor International Uganda, UNICEF, and WHO against the budget which accounted for 0.02%, 0.6%, and 0.2% respectively of the total receipt during the period under review

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

The district has projected to raise Shs 1,620,462,000 from locally generated sources compared to shs. 1,616,615,000 during the FY 2018/19 representing a 0.2% increase in Local revenue allocation. The increase in projections is mainly as a result of projected increase in royalties base across the district. The district will disposed-off all her Assets during the period under review, and therefore an increase in other sources of revenue enhancement during the FY 2019/20. Local revenues will account for 2.2% of the total projected revenues for the FY 2019/20. The major revenue sources will include Royalties, Local Service Tax, and other Fees and Charges.

Central Government Transfers

The district overall allocation from the Central government will increase by 4.2% for the FY 2019/20 compared to the FY 2018/19. The increase in Sector non wage-PHC allocation, the continuous salary enhancement to science cadres, medical special grade, and increase in allocation from other Government transfers URF for road construction

Discretionary government transfers will accounted for 10.1% of the Central Government transfers projected, Conditional Government Transfers will contribute 75.8% while as Other Government Transfers accounted for 14.1% of the total Central Government transfers projected in the FY 2019/20.

External Financing

Donor fund will account for 7.1% of the total resource envelop for FY 2019/20 compared to 4.2% for the FY 2018/19. The increase in donor funding is mainly attributed to increased support pledged by Unicef which account for 61.4% of the total donor budget for the FY 2019/20, 20.8% from Democratic Governance Facility (DGF), 5.5% from World Health organization and 4.2% from Medicines Sans Frontiers for payment of contract medical staff salaries. Baylor Uganda and GAVI will also contribute towards support for public health and rural water supply and sanitation interventions across the district

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
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Sector :Agriculture			
Agricultural Extension Services	207,831	107,015	478,400
District Production Services	2,463,090	1,206,842	3,678,125
District Commercial Services	31,423	12,047	0
<i>Sub- Total of allocation Sector</i>	2,702,343	1,325,903	4,156,525
Sector :Works and Transport			
District, Urban and Community Access Roads	4,660,939	2,421,656	3,189,747
District Engineering Services	312,434	178,631	403,790
<i>Sub- Total of allocation Sector</i>	4,973,373	2,600,287	3,593,537
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	153,337
<i>Sub- Total of allocation Sector</i>	0	0	153,337
Sector :Education			
Pre-Primary and Primary Education	22,160,282	16,070,102	22,531,900
Secondary Education	8,224,375	5,406,441	7,838,570
Skills Development	933,198	645,348	1,110,051
Education & Sports Management and Inspection	1,702,564	234,714	1,178,909
Special Needs Education	600	0	20,000
<i>Sub- Total of allocation Sector</i>	33,021,019	22,356,605	32,679,430
Sector :Health			
Primary Healthcare	3,284,049	1,556,818	3,248,321
District Hospital Services	444,768	353,418	1,097,399
Health Management and Supervision	10,166,207	7,565,637	11,225,514
<i>Sub- Total of allocation Sector</i>	13,895,024	9,475,874	15,571,233
Sector :Water and Environment			
Rural Water Supply and Sanitation	953,262	335,188	717,047
Natural Resources Management	919,504	180,423	2,215,452
<i>Sub- Total of allocation Sector</i>	1,872,766	515,611	2,932,499
Sector :Social Development			
Community Mobilisation and Empowerment	2,081,845	638,885	2,583,278
<i>Sub- Total of allocation Sector</i>	2,081,845	638,885	2,583,278
Sector :Public Sector Management			
District and Urban Administration	6,887,155	5,434,785	6,587,174
Local Statutory Bodies	1,205,676	704,497	1,512,951
Local Government Planning Services	554,199	234,651	2,525,483
<i>Sub- Total of allocation Sector</i>	8,647,030	6,373,933	10,625,608
Sector :Accountability			
Financial Management and Accountability(LG)	1,554,853	609,533	1,560,142

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Internal Audit Services	152,303	77,003	152,736
<i>Sub- Total of allocation Sector</i>	1,707,155	686,536	1,712,878

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

<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	6,730,032	5,337,979	6,428,987
District Unconditional Grant (Non-Wage)	57,641	43,231	111,130
District Unconditional Grant (Wage)	1,453,952	1,152,673	985,105
General Public Service Pension Arrears (Budgeting)	891,315	891,315	309,017
Gratuity for Local Governments	1,500,867	1,125,650	1,600,867
Locally Raised Revenues	197,000	80,626	413,511
Multi-Sectoral Transfers to LLGs_NonWage	169,243	195,075	137,575
Multi-Sectoral Transfers to LLGs_Wage	762,292	574,771	762,292
Pension for Local Governments	1,692,336	1,269,252	2,024,276
Salary arrears (Budgeting)	5,385	5,385	85,215
Development Revenues	157,123	121,196	158,187
District Discretionary Development Equalization Grant	54,800	54,800	50,200
External Financing	30,000	8,674	50,000
Multi-Sectoral Transfers to LLGs_Gou	72,323	57,722	47,987
Transitional Development Grant	0	0	10,000
Total Revenues shares	6,887,155	5,459,174	6,587,174
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,216,244	1,727,445	1,747,397
Non Wage	4,513,787	3,589,082	4,681,590
Development Expenditure			
Domestic Development	127,123	109,585	108,187
External Financing	30,000	8,674	50,000
Total Expenditure	6,887,155	5,434,785	6,587,174

Vote :521 Kasese District**FY 2019/20**

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

A total of shs. 6,587,174,000 has been projected as a revenue to the department for the FY 2019/20 as compared to shs. 6,887,155,000 during the FY 2018/19 representing a 4.4% decrease in the overall allocation to the department. This reduction is mainly attributed to a decrease in wage and multi-sectoral allocation to LLGs to fund recurrent activities. Locally raised revenues will increase by 109.9% compared to the FY 2018/19. The District unconditional grant non-wage allocation to the department will increase by 92.8% compared to the FY 2018/19.

Expenditure Performance

During the FY 2019/20, the department plans to spend 26.5% of its total resource allocation on wage compared to 32.2% in the FY 2018/19, 71.1% on Non-wage mainly to facilitate CAOs travels, procurement of Department Vehicle, Payroll printing, Payment of pension gratuity and pension arrears, utilities and bills compared to 65.3% in the FY 2018/19. Domestic Development expenditure will account for 1.6% of the total resource envelope compared to 1.8% in the FY 2018/19 while donor disbursement will account for 0.8% as compared to 0.4% in the FY 2018/19.

Vote :521 Kasese 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	1,428,007	610,819	1,534,769
District Unconditional Grant (Non-Wage)	56,928	38,698	50,928
District Unconditional Grant (Wage)	157,692	118,269	344,488
Locally Raised Revenues	177,364	276,461	314,692
Multi-Sectoral Transfers to LLGs_NonWage	281,522	177,390	124,660
Other Transfers from Central Government	754,501	0	700,000
Development Revenues	126,845	14,105	25,373
Multi-Sectoral Transfers to LLGs_Gou	26,845	14,105	25,373
Other Transfers from Central Government	100,000	0	0
Total Revenues shares	1,554,853	624,923	1,560,142
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,692	118,269	344,488
Non Wage	1,270,315	477,159	1,190,280
Development Expenditure			
Domestic Development	126,845	14,105	25,373
External Financing	0	0	0
Total Expenditure	1,554,853	609,533	1,560,142

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

During the FY 2019/2020 the department projects to have a resource envelope of Ush. 1,560,142,000 from both recurrent and multi-sectoral transfers representing a 0.3% increase compared to the FY 2018/19 mainly as a result of more recruitment of staff and increase in locally raised revenue allocation to the department. Locally raised revenues will increase by 77.4% compared to the FY 2018/19, Wage allocation will also increase by 118.5% compared to the FY 2018/19 mainly as a result on recruitments of staff to the department.

Expenditure Performance

During the FY 2019/20, recurrent expenditures on wage will account for 22.1% of the total resource envelope compared to 10.1% in the FY 2018/19 while as Non-wage will account for 76.3% of the resource revenue compared to 81.7% in the FY 2018/19. Development expenditure will also account for 1.6% of the total resource envelope compared to 8.2% in the FY 2018/19.

Vote :521 Kasese 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	1,200,120	819,356	1,512,951
District Unconditional Grant (Non-Wage)	810,211	608,558	761,130
District Unconditional Grant (Wage)	21,050	30,788	231,749
Locally Raised Revenues	148,760	25,140	303,700
Multi-Sectoral Transfers to LLGs_NonWage	220,099	154,871	216,371
Development Revenues	5,556	900	0
Multi-Sectoral Transfers to LLGs_Gou	5,556	900	0
Total Revenues shares	1,205,676	820,256	1,512,951
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,050	30,788	231,749
Non Wage	1,179,070	672,810	1,281,202
Development Expenditure			
Domestic Development	5,556	900	0
External Financing	0	0	0
Total Expenditure	1,205,676	704,497	1,512,951

Narrative of Workplan Revenues and Expenditure

The departmental allocation for the FY 2019/20 will increase by 32.3% compared to the FY 2018/19. This increase is mainly as a result of significant allocation of more locally raised revenues to the department by 104.2% compared to the FY 2018/19, non-wage will reduce by 6.1% compared to the FY 2018/19

Wage allocation will increase by 1000.9% compared to the FY 2018/19. Payment of wage for the majority of the staff under statutory bodies Department had been budgeted for under Administration during the FY 2018/19.

During the FY 2019/20, recurrent expenditure on wage will account for 17.9% of the total resource revenue compared to 2.1% in the FY 2018/19 and Non-wage expenditure on recurrent council activities will also account for 82.1% compared to 97.9% in the FY 2018/19.

Vote :521 Kasese 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	2,132,889	1,212,341	3,682,702
District Unconditional Grant (Wage)	274,948	142,595	96,150
Locally Raised Revenues	20,000	2,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	20,986	7,742	45,076
Other Transfers from Central Government	558,062	106,900	2,120,222
Sector Conditional Grant (Non-Wage)	299,665	224,748	452,026
Sector Conditional Grant (Wage)	959,228	728,356	959,228
Development Revenues	569,454	476,035	473,823
District Discretionary Development Equalization Grant	151,720	151,520	128,300
Multi-Sectoral Transfers to LLGs_Gou	39,292	36,073	62,283
Other Transfers from Central Government	90,000	0	0
Sector Development Grant	288,443	288,443	283,240
Total Revenues shares	2,702,343	1,688,376	4,156,525
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,234,176	870,951	1,055,378
Non Wage	898,713	321,620	2,627,324
Development Expenditure			
Domestic Development	569,454	133,333	473,823
External Financing	0	0	0
Total Expenditure	2,702,343	1,325,903	4,156,525

Narrative of Workplan Revenues and Expenditure

Vote :521 Kasese District**FY 2019/20**

Revenue Performance

A total of shs. 4,156,525,000 has been projected as a total revenue envelope to the department for the FY 2019/20 compared to shs. 2,702,343,000 during the FY 2018/19 representing a 52.7% increase in the overall allocation to the department. The increase is mainly due to an increased revenue allocation from sector conditional grant non-wage and other government transfers mainly agriculture cluster development project and the Uganda Multi-sectoral Food and Nutrition program to fund both recurrent and capital projects. Local revenue will reduce by 50% compared to the FY 2018/19, Other Government Transfers will increase by 279.9% compared to the FY 2018/19 while as multi-sectoral allocation to the department will increase by 114.8%.

Expenditure Performance

The department plans to spend 25.6% of its total allocation in the FY 2019/20 on payment of salaries for agriculture staff compared to 45.7% in the FY 2018/19 as a result of re-adjustments in district wage by budget desk due to creation of Trade and Commerce department while as 63.7% on support supervision, extension services, rehabilitation of agricultural roads and other recurrent activities. The department will also spend 11.5% on department activities such as procurement of 2 motorcycles for extension services and construction of the 3rd phase of Katholhu mini-irrigation scheme, construction of a min irrigation scheme in Bwenanule, establishment of 3 pasture management and demonstration sites

Vote :521 Kasese 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	11,105,670	8,244,521	12,127,350
District Unconditional Grant (Wage)	138,134	103,601	247,008
Locally Raised Revenues	82,853	15,510	10,000
Multi-Sectoral Transfers to LLGs_NonWage	27,625	9,329	41,370
Other Transfers from Central Government	48,000	0	40,000
Sector Conditional Grant (Non-Wage)	971,256	727,387	1,720,913
Sector Conditional Grant (Wage)	9,837,801	7,388,695	10,068,059
Development Revenues	2,789,354	2,245,517	3,443,884
District Discretionary Development Equalization Grant	27,300	27,300	0
External Financing	1,466,445	962,000	1,900,753
Locally Raised Revenues	50,000	11,120	0
Multi-Sectoral Transfers to LLGs_Gou	111,065	110,553	119,841
Other Transfers from Central Government	0	0	700,000
Sector Development Grant	1,134,544	1,134,544	723,289
Total Revenues shares	13,895,024	10,490,037	15,571,233
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,975,935	7,492,295	10,315,067
Non Wage	1,129,734	735,303	1,812,283
Development Expenditure			
Domestic Development	1,322,909	330,112	1,543,131
External Financing	1,466,445	918,163	1,900,753
Total Expenditure	13,895,024	9,475,874	15,571,233

Narrative of Workplan Revenues and Expenditure

Vote :521 Kasese District**FY 2019/20**

The department has projected a total of Shs. 15,571,233,000 as the resource envelope for the FY 2019/20 which presents an increment of 12.1% compared to the FY 2018/19. LR will reduce by 87.9% compared to the FY 2018/19, OGT will increase by 655.1% mainly to complete the ongoing construction and upgrading of Nyakimasa and Kyampara HCII into HCIII. Sector Non Wage allocation will increase by 60.6% MoH increased funding to Hospitals and Health centers to cater for recurrent cost. The department projects to increase wage by 2.3% as compared to the FY 2018/19 mainly due to i) salary enhancement policy to all science cadres including those in medical special grade ii) cater for the newly recruited health workers

External financing will increase by 29% as compared to the FY 2018/19 mainly to facilitate recurrent activities including monitoring and support supervision visits to health facilities

During the FY 2019/20, the department plans to spend 66.2% of her total budget on wage, 11.6% as nonwage, 9.9% as domestic development for infrastructure development including OPD and Other ward construction, Completion of pavements at Nyamirami HCIV, Payment of retention for the completed works, at Kahokya and Nyamirami while 12.2% as external financing to facilitate recurrent development activities including immunization services and monitoring and support supervision visits

Vote :521 Kasese 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	29,750,256	21,900,771	31,447,053
District Unconditional Grant (Wage)	139,235	104,426	74,610
Locally Raised Revenues	231,367	30,283	25,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	15,322
Other Transfers from Central Government	28,961	35,590	36,678
Sector Conditional Grant (Non-Wage)	4,358,260	2,907,036	4,724,165
Sector Conditional Grant (Wage)	24,992,433	18,803,747	26,571,277
Development Revenues	3,270,764	2,164,197	1,232,377
District Discretionary Development Equalization Grant	114,750	151,795	94,800
District Unconditional Grant (Non-Wage)	54,000	0	0
External Financing	994,469	79,681	431,398
Locally Raised Revenues	50,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	184,531	59,708	81,913
Other Transfers from Central Government	0	0	6,000
Sector Development Grant	1,873,013	1,873,013	618,266
Total Revenues shares	33,021,019	24,064,968	32,679,430
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,131,668	18,908,173	26,645,887
Non Wage	4,618,588	2,970,452	4,801,166
Development Expenditure			
Domestic Development	2,276,294	477,980	800,979
External Financing	994,469	0	431,398
Total Expenditure	33,021,019	22,356,605	32,679,430

Narrative of Workplan Revenues and Expenditure

Vote :521 Kasese District**FY 2019/20**

Revenue Performance

The department has projected a total resource envelope of shs. 32,679,430,000 in the FY 2019/20 representing a 1.0% decrease compared to the FY 2018/19. The reduction is mainly due to 1) Decrease in resource allocation to the department from sector development grant by 67.0% compared to FY 2018/19, reduced discretionary development allocation to the sector by 17.4% compared to the FY 2018/19, significant reduction in locally raised revenue allocation to the department by 89.2%, reduction in external financing to the sector by 56.6% and reduction in multi-sectoral allocations development to the department in LLGs by 47.3% compared to the FY 2018/19.

Expenditure Performance

During the FY 2019/20, the department projects to spend 81.5% of its total resource envelope for the FY 2019/20 on payment of salaries to sector staff compared to 76.1% in the FY 2018/19, 14.7% of the total allocation will be spent on recurrent Non-wage activities compared to 14.0% in the FY 2018/19. The department also plans to spend 2.3% of its allocation on infrastructural development projects on schools across the district compared to 6.9% in the FY 2018/19 and 1.3% will be spent from donor disbursement mainly Unicef compared to 3.0% in the FY 2018/19 to fund Early Childhood Development interventions across the district

Vote :521 Kasese 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	144,856	123,788	2,868,110
District Unconditional Grant (Wage)	76,856	57,642	90,454
Locally Raised Revenues	62,000	59,113	18,146
Multi-Sectoral Transfers to LLGs_NonWage	6,000	7,033	2,200
Other Transfers from Central Government	0	0	2,757,310
Development Revenues	4,828,517	3,001,702	725,427
District Discretionary Development Equalization Grant	104,157	120,011	115,807
Locally Raised Revenues	250,434	148,830	230,434
Multi-Sectoral Transfers to LLGs_Gou	325,640	402,273	379,186
Other Transfers from Central Government	4,148,286	2,330,587	0
Total Revenues shares	4,973,373	3,125,490	3,593,537
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,856	57,642	90,454
Non Wage	68,000	31,096	2,777,656
Development Expenditure			
Domestic Development	4,828,517	2,511,548	725,427
External Financing	0	0	0
Total Expenditure	4,973,373	2,600,287	3,593,537

Narrative of Workplan Revenues and Expenditure

The department has projected a resource envelope of shs 3,593,537,000 for the FY 2019/20 representing a decrease of 27.7% compared to the FY 2018/19, this is mainly due to the reduction in LR revenues allocation to the department resulting from the registered poor performance of revenue centres. Under the URF, UNRA projects to increase funding as compared to the FY 2018/19 mainly to facilitate opening of community and district roads across the district, and routine and period maintenance of district feed roads

During the FY 2019/20, the department has planned to spend 2.5% of her total revenue forecast on wage, 77.3% on nonwage including Office running and routine, periodic and manual maintenance of community Access road across the district, while 20.2% on Domestic development to facilitate the construction of a Rutooke bridge and Rutooke 1.5km road in Muhokya sub county and the completion of the district Administration block at the district headquarters

Vote :521 Kasese 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	219,189	99,892	199,835
District Unconditional Grant (Wage)	39,687	29,765	31,801
Locally Raised Revenues	20,000	0	10,000
Other Transfers from Central Government	120,000	40,500	120,000
Sector Conditional Grant (Non-Wage)	39,502	29,627	38,034
Development Revenues	734,072	593,572	517,212
External Financing	40,500	0	0
Other Transfers from Central Government	100,000	0	0
Sector Development Grant	572,520	572,520	497,410
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	953,262	693,464	717,047
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,687	29,765	31,801
Non Wage	179,502	23,368	168,034
Development Expenditure			
Domestic Development	693,572	282,055	517,212
External Financing	40,500	0	0
Total Expenditure	953,262	335,188	717,047

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

The Revenue allocations to water department for FY 2019/20 will reduce by 24.8% compared to the FY 2018/19. The decrease is mainly attributed to reduced allocation in sector development and transitional Development grant for water and sanitation interventions. During the FY 2019/20, locally raised revenues to the sector will reduce by 50% compared to the FY 2018/19, Sector Non-wage will reduce by 3.7% compared to FY 2018/19. Wage will also reduce by 19.9% compared to FY 2018/19 as a result of re-adjustments in district wage allocations by budget desk. Sector development will reduce by 13.1% compared to the FY 2018/19 and Transitional development will also reduce by 5.9% compared to the FY 2018/19.

Expenditure Performance

During the FY 2019/20, the department plans to spend 4.4% of the department budget on payment of staff salaries compared to 4.2% in the FY 2018/19, 23.4% will be spent on recurrent Non-wage activities compared to 18.8% in the FY 2018/19. The department also projects to spend 72.1% on infrastructural development compared to 72.8% in the FY 2018/19.

Vote :521 Kasese 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	209,860	124,576	388,292
District Unconditional Grant (Wage)	151,168	113,376	297,923
Locally Raised Revenues	40,000	0	60,000
Multi-Sectoral Transfers to LLGs_NonWage	5,473	1,286	16,903
Sector Conditional Grant (Non-Wage)	13,219	9,914	13,467
Development Revenues	709,644	55,922	1,827,160
External Financing	20,000	18,000	0
Multi-Sectoral Transfers to LLGs_Gou	578,742	37,922	27,160
Other Transfers from Central Government	110,901	0	1,800,000
Total Revenues shares	919,504	180,498	2,215,452
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	151,168	113,376	297,923
Non Wage	58,692	11,125	90,369
Development Expenditure			
Domestic Development	689,644	37,922	1,827,160
External Financing	20,000	18,000	0
Total Expenditure	919,504	180,423	2,215,452

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

A total of Shs. 2,215,452,000 has been projected as total revenue for the FY 2019/20 representing a 140.9% increase in the overall allocation to the department compared to the FY 2018/19. The increase is mainly due to more projected resource allocations from Uganda Wildlife Authority in the FY 2019/20 including more multi-sectoral allocations to the department in Lower Local Government. In the FY 2019/20, locally raised revenues will increase by 50% compared to the FY 2018/19, Wage will also increase by 97.1%, OGT mainly from UWA will increase tremendously by 1523.1% compared to the FY 2018/19 Expenditure Performance

During the FY 2019/20, the department projects to spend 13.5% of its resource envelope for the FY 2019/20 on payment of staff salaries compared to 16.4% in the FY 2018/19, 4.1% on recurrent activities compared to 16.4% in the FY 2018/19. The department also plans to spend 82.5% on infrastructural development and transfers to lower local governments including town beautification and developing structural plans compared to 75% in the FY 2018/19.

Vote :521 Kasese 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	1,643,480	519,346	658,588
District Unconditional Grant (Wage)	342,228	255,559	355,384
Locally Raised Revenues	26,000	8,051	38,000
Multi-Sectoral Transfers to LLGs_NonWage	31,613	17,176	65,658
Other Transfers from Central Government	1,127,037	151,109	80,000
Sector Conditional Grant (Non-Wage)	116,602	87,451	119,547
Development Revenues	438,365	346,958	1,924,690
External Financing	347,187	0	1,799,436
Multi-Sectoral Transfers to LLGs_Gou	91,178	136,211	125,254
Total Revenues shares	2,081,845	866,304	2,583,278
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	342,228	255,559	355,384
Non Wage	1,301,252	247,115	303,204
Development Expenditure			
Domestic Development	91,178	136,211	125,254
External Financing	347,187	0	1,799,436
Total Expenditure	2,081,845	638,885	2,583,278

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

The sector has projected revenue of shs. 2,583,278,000 during the FY 2019/20 compared to shs 2,081,845,000 for the FY 2018/19 translating into an increase of 24.1%. The increase is mainly due to significant increase in external funding mainly Unicef which implements children and nutrition related activities across the district. Local revenue will increase by for 46.2% compared to the FY 2018/19, sector non-wage will reduce by 2.5% compared to the FY 2018/19 and Other Transfers from Central Government will reduce by 92.9% as a result of reforms in UWEP and YLP grants being managed centrally compared to the FY 2018/19. Donor funding to the sector will increase significantly by over 418.3% compared to the FY 2018/19.

Expenditure Performance

During the FY 2019/20, the department plans to spend 13.8% of its budget on payment of staff salaries compared to 16.4% in the FY 2018/19 and 11.7% on Non-wage recurrent activities compared to 62.5% in the FY 2018/19. The department also plans to spend 4.8% on development interventions compared to 4.4% in the FY 2018/19. The department also plans to spend 69.7% of the projected department budget under external financing mainly donors such as Unicef

Vote :521 Kasese 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	211,189	90,120	1,312,428
District Unconditional Grant (Non-Wage)	30,645	22,984	69,045
District Unconditional Grant (Wage)	49,641	37,230	70,413
Locally Raised Revenues	118,418	29,906	96,978
Multi-Sectoral Transfers to LLGs_NonWage	12,485	0	0
Other Transfers from Central Government	0	0	1,075,991
Development Revenues	343,010	144,530	1,213,055
District Discretionary Development Equalization Grant	93,010	92,890	113,055
External Financing	0	0	1,100,000
Other Transfers from Central Government	250,000	51,640	0
Total Revenues shares	554,199	234,651	2,525,483
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,641	37,230	70,413
Non Wage	161,548	52,890	1,242,015
Development Expenditure			
Domestic Development	343,010	144,530	113,055
External Financing	0	0	1,100,000
Total Expenditure	554,199	234,651	2,525,483

Narrative of Workplan Revenues and Expenditure

Vote :521 Kasese District**FY 2019/20**

Revenue performance

Revenue allocations to the District Planning Unit for the FY 2019/20 will increase by 355.7% compared to the FY 2018/19. The increase is as a result of additional resources allocated by the budget desk from donor funding, OGT, district non-wage and wage. Other government transfers will increase by 330.4% compared to the FY 2018/19, district non-wage will also increase by 125.3% while as wage will also increase by 41.8% compared to the budget for the FY 2018/19. However local revenue will reduce by 18.1% compared to the FY 2018/19. The department also projects an increase in discretionary allocation by 21.6% when compared to the FY 2018/19. External financing mainly DGF will account for 43.6% of the total projected allocation.

Expenditure Management

During the FY 2019/20, the department plans to spend 2.8% of the budget on payment of staff salaries compared to 9% in the FY 2018/19, 49.2% on recurrent activities such as monitoring, production and submission of the Budget, annual work plan and quarterly reports and support to Parish Development Associations including micro projects compared to 29.2% in the FY 2018/19. The department will also plans to spend 4.5% on support to development interventions across the district compared to 16.8% in the FY 2018/19 while as 43.6% of the total expenditure in the FY 2019/20 will be from donor funding

Vote :521 Kasese 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	152,303	77,454	149,736
District Unconditional Grant (Non-Wage)	25,000	18,725	29,500
District Unconditional Grant (Wage)	69,239	51,929	55,236
Locally Raised Revenues	45,000	6,800	60,000
Multi-Sectoral Transfers to LLGs_NonWage	13,064	0	5,000
Development Revenues	0	0	3,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,000
Total Revenues shares	152,303	77,454	152,736
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,239	51,929	55,236
Non Wage	83,064	25,074	94,500
Development Expenditure			
Domestic Development	0	0	3,000
External Financing	0	0	0
Total Expenditure	152,303	77,003	152,736

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

Internal audit department revenue allocations for the FY 2019/20 will increase by 0.3% as compared to the FY 2018/19. The increase in performance is mainly due to additional allocation in locally raised revenues and non-wage to increase on the scope of department activities across the district. Local revenue will increase by 33.3% compared to the FY 2018/19 while as non-wage will also increase by 15.3% as compared to the FY 2018/19.

Expenditure Performance

During the FY 2019/20, the department plans to spend on wage 36.2% compared to 45.5% in the FY 2018/19 while 61.9% will be spent on recurrent activities mainly auditing of local economic development interventions in town councils and sub counties, health facilities and schools compared to 54.5% in the FY 2018/19. The department plans to 1.6% on its development interventions in the FY 2019/20. The department will also spent 2% of domestic development on auditing in urban councils

Vote :521 Kasese 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	134,828
District Unconditional Grant (Wage)	0	0	47,150
Locally Raised Revenues	0	0	30,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	36,200
Sector Conditional Grant (Non-Wage)	0	0	21,478
Development Revenues	0	0	18,509
Multi-Sectoral Transfers to LLGs_Gou	0	0	18,509
Total Revenues shares	0	0	153,337
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	47,150
Non Wage	0	0	87,678
Development Expenditure			
Domestic Development	0	0	18,509
External Financing	0	0	0
Total Expenditure	0	0	153,337

Narrative of Workplan Revenues and Expenditure**Revenue Performance**

During the FY 2019/20, the department projects a resource envelope of Ush. 153,337,000. Locally raised revenues will contribute 19.6% of the total resource envelope, sector non-wage will contribute 14.7% while as wage allocation mainly towards payment of department staff salaries will account for 30.8% and 11.1% towards development allocation especially at urban councils to facilitate local economic development, commercialization and harmonization of SACCOs across the district

Expenditure Performance

During the FY 2019/20, recurrent expenditures on wage will account for 30.8% of the total resource envelope while as 57.2 of the total allocation will be non-wage to facilitate Led projects across the district. 12.1% of the total resource envelop will be spent on development interventions in town councils

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FY 2019/20
