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

Foreword

This Budget Framework Paper BFP for the FY 2019/20 is developed following the recent reforms that the Ministry of Finance, Planning and Economic Development has steered over the last five years. It takes into account the coming into play of the Public Finance Management Act 2015. It contains the revenue performance and plans for the FY 2019/20 and 2018/19, summary of Department Performance and plans, Draft Annual and Quarterly Work plan Outputs for FYs 2019/20. It also has information on staff Lists, staff establishment ceiling, recruitment plans, and Pension and Gratuity details for retired and retiring staff. The annual work plan 2019/20 has key functions under each of the departments with a number of corresponding outputs. The outputs for the FY 2019/20 are classified as standard or non-standard depending on the department. This Budget Framework Paper for FY 2019/20 is building on the foundation already started and will continue improving on delivery of services and creating an enabling environment in the district. The planning and budgeting process is being done in consultation and in partnership with all stakeholders-the public, private and civil society organizations. Already through the participatory planning process, as part of a wider consultation, on the 6th of November 2018, Kasese District held a budget and planning conference where a wide range of stakeholders participated in and enriched this BFP. All these efforts are aimed at fulfilling the district vision of having a "poverty free society" which is in line with the government broad goal as reflected in the Second National Development Plan and the MDGs. To actualize this, the district has documented a number of strategic outputs for 2019/20 which will be crucial in the attainment of the district vision. Quarterly review meetings have been proposed to establish whether the right direction is being followed. I would once again like to commit the District leadership towards the attainment of these set goals and objectives. We undertake to have this budget framework paper actualized and ensuring that the document is a guiding tool for the year 2019/20

**TURYAHEEBWA HANNY**

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	1,616,615	206,438	1,616,815
Discretionary Government Transfers	6,892,351	1,844,137	6,858,720
Conditional Government Transfers	49,567,440	12,855,004	47,090,723
Other Government Transfers	7,925,547	928,849	6,773,046
Donor Funding	2,898,601	201,499	3,278,213
Grand Total	68,900,555	16,035,927	65,617,517

Revenue Performance in the First Quarter of 2018/19

By the end of the period July-September 2017, the district had realized 23.3% of the approved budget for the FY 2018/19 as total revenue shares. During the Quarter, local revenue contributed 1.3% of the total receipts, discretionary government transfers 11.5%, and conditional government transfers 80.2%, other government transfers 5.8% while donor disbursements accounted for 1.3% of the total district receipts.

Planned Revenues for FY 2019/20

A total of Ushs. 65,617,517,000 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 4.7% reduction in the revenue forecast. The district has projected to raise Ushs 1,616,815,000 from locally generated sources compared to Ushs. 1,616,615,000 during the FY 2018/19 representing an increase of 0.01%. 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 5.7% for the FY 2019/20 compared to the FY 2018/19. The decrease is as a result of across the board reductions in pension, gratuity and development grant IPFs. Donor support will account for 5.0% 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 Medicens Sans Frontiers for payment of contract medical staff salaries.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	6,887,155	1,574,879	4,778,429
Finance	1,554,853	233,099	675,028
Statutory Bodies	1,205,676	278,948	1,198,007
Production and Marketing	2,702,343	494,287	2,637,545
Health	13,895,024	3,359,029	14,365,010
Education	33,021,019	8,437,998	31,713,004
Roads and Engineering	4,973,373	947,288	5,137,433

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Water	953,262	217,655	804,001
Natural Resources	919,504	62,379	853,940
Community Based Services	2,081,845	343,639	1,946,872
Planning	554,199	60,941	1,354,011
Internal Audit	152,303	25,785	154,239
Grand Total	68,900,555	16,035,927	65,617,517
<i>o/w: Wage:</i>	<i>39,465,584</i>	<i>9,866,396</i>	<i>39,465,584</i>
<i>Non-Wage Recurrent:</i>	<i>15,462,266</i>	<i>3,257,776</i>	<i>15,312,424</i>
<i>Domestic Devt:</i>	<i>11,074,104</i>	<i>2,710,256</i>	<i>7,561,296</i>
<i>Donor Devt:</i>	<i>2,898,601</i>	<i>201,499</i>	<i>3,278,213</i>

Expenditure Performance in the First Quarter FY 2018/19

During the period July-September 2018 a total of Ushs. 13,976,603,000 or 87.2% of the funds uploaded had been spent by the different departments at the district and LLGs leaving unspent balances of Ushs. 2,059,324,000 or 12.8% 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 60.1% of her budget for the FY 2019/20 on wages for staff compared to 57.3% allocation during the FY 2018/19. Despite the increase in actual resources allocated to wage, the percentage to wage remained almost the same for the FY 2019/20. The district also plans to spend 23.3% 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. 11.5% 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 5.0% 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 BFP 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

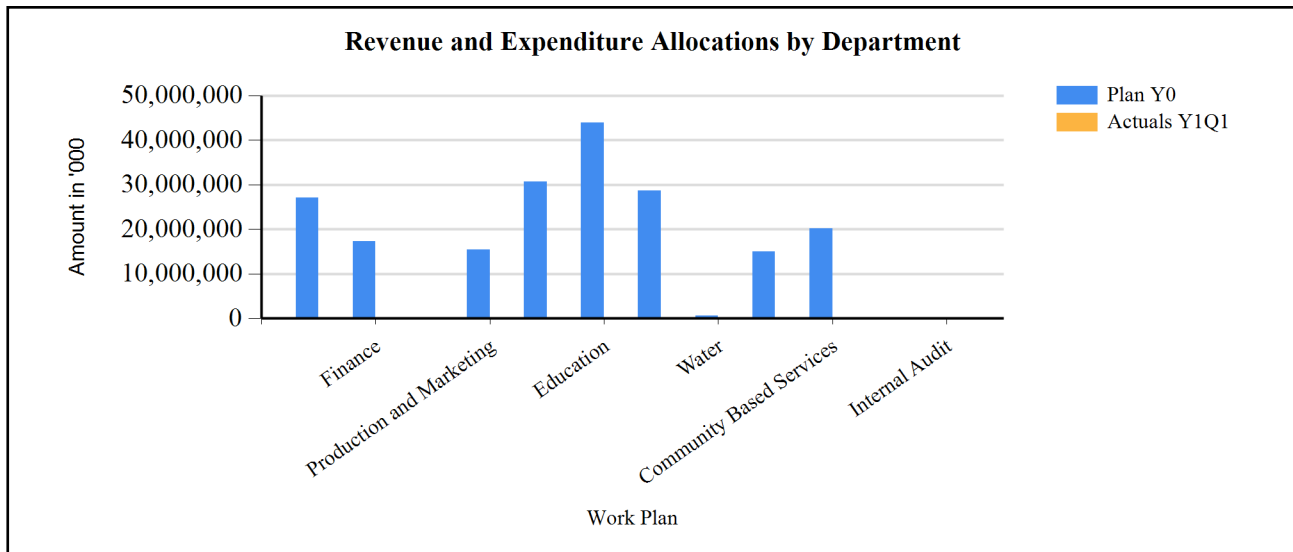
Challenges in Implementation

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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 Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	1,616,615	206,438	1,616,815
Local Services Tax	282,326	104,951	282,326
Land Fees	10,382	0	10,382
Local Hotel Tax	10,083	2,331	10,083
Business licenses	5,034	0	5,034
Other licenses	7,065	0	7,065
Interest from private entities - Domestic	500	0	500
Royalties	609,704	0	609,705
Sale of (Produced) Government Properties/Assets	17,500	0	0
Sale of non-produced Government Properties/assets	225,000	0	225,000
Rent & rates – produced assets – from other govt. units	3,600	0	3,600
Park Fees	2,275	0	2,275

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Property related Duties/Fees	346,225	2,560	346,225
Advertisements/Bill Boards	200	0	200
Animal & Crop Husbandry related Levies	1,072	0	1,072
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,016	350	1,016
Registration of Businesses	4,161	0	4,161
Agency Fees	28,771	4,120	28,771
Inspection Fees	200	3,500	300
Market /Gate Charges	41,240	7,429	41,240
Fees from appeals	500	0	600
Other Fees and Charges	19,761	81,197	19,761
Group registration	0	0	17,500
2a. Discretionary Government Transfers	6,892,351	1,844,137	6,858,720
District Unconditional Grant (Non-Wage)	1,408,439	352,110	1,400,430
Urban Unconditional Grant (Non-Wage)	355,202	88,800	335,652
District Discretionary Development Equalization Grant	1,315,030	438,343	1,317,902
Urban Unconditional Grant (Wage)	762,292	190,573	762,292
District Unconditional Grant (Wage)	2,913,830	728,457	2,913,830
Urban Discretionary Development Equalization Grant	137,559	45,853	128,615
2b. Conditional Government Transfer	49,567,440	12,855,004	47,090,723
Sector Conditional Grant (Wage)	35,789,462	8,947,366	35,789,462
Sector Conditional Grant (Non-Wage)	5,798,504	1,812,814	5,784,732
Sector Development Grant	3,868,519	1,289,506	3,804,391
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	891,315	0	0
Salary arrears (Budgeting)	5,385	0	0
Pension for Local Governments	1,692,336	423,084	1,692,336
Gratuity for Local Governments	1,500,867	375,217	0
2c. Other Government Transfer	7,925,547	928,849	6,773,046
Community Agricultural Infrastructure Improvement Programme (CAIIP)	200,000	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	120,000	0	120,000
Support to PLE (UNEB)	28,961	0	28,961
Uganda Road Fund (URF)	4,148,286	718,102	4,148,286
Uganda Wildlife Authority (UWA)	600,701	0	600,701
Uganda Women Entrepreneurship Program(UWEP)	399,006	3,344	399,006
Youth Livelihood Programme (YLP)	728,031	207,403	728,031
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	558,062	0	558,062
Support to Production Extension Services	844,501	0	0

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Micro Projects under Luwero Rwenzori Development Programme	250,000	0	150,000
Neglected Tropical Diseases (NTDs)	48,000	0	40,000
3. Donor	2,898,601	201,499	3,278,213
Baylor International (Uganda)	64,000	0	64,000
Democratic Governance Facility (DGF)	0	0	900,000
United Nations Development Programme (UNDP)	20,000	0	0
United Nations Children Fund (UNICEF)	2,194,601	162,375	1,510,905
Global Fund for HIV, TB & Malaria	30,000	0	30,000
World Health Organisation (WHO)	300,000	8,400	300,000
Global Alliance for Vaccines and Immunization (GAVI)	175,000	0	175,000
Belgium Technical Cooperation (BTC)	115,000	30,724	70,000
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	16,035,927	65,617,517

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

By the end of September, 12.8% of the projected local revenue budget for the current financial year had been realized mainly due to non-realization of revenues on Royalties, Park fees, Sale of non-produced government properties/assets, Property related duties/fees, Agency fees, Market/Gate Charges and because of this under performance, local revenue accounted for 1.3% of the total revenues realized during the period July-September 2018. The key sources of local revenue such as Royalties and sale of non-produced Government Properties/Assets never realized anything during the quarter under review.

Central Government Transfers

By the end of first Quarter, Central Government Transfers performance was at 24.3% against the budget for the FY 2018/19 in line with central government policy of releasing 100% against the quarterly budgets. Central government transfers accounted for 97.5% of the total revenue realized during the period July-September 2018. Discretionary government transfers accounted for 11.8% of the Central Government transfers realized, conditional government transfers 82.3% while Other Government Transfers accounted for 5.6% of the total Central Government transfers realized during the period July-September 2018.

Donor Funding

Support from development partners accounted for only 1.3% of the revenues realized during the period July-September 2016 with only 7.0% of the donor budget realized. Realization of the budget was poor because most donors determine when to bring in their funds. Only UNICEF, World Health Organization and Belgium Technical Cooperation (BTC) supported the district during the period under review.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The district has projected to raise Shs 1,616,815,000 from locally generated sources compared to shs. 1,616,615,000 during the FY 2018/19 representing an increase of 0.01%. The increase in projections is mainly as a result of enhanced expectations from property tax where the district valued key tourist hotels in Queen Elizabeth National Park and operationalization is expedited to begin in the FY 2019/20 and increase in royalties. Local revenues will account for 2.5% of the total projected revenues for the FY 2019/20. The major revenue sources will most likely be Royalties, Local Service Tax, Property related Duties and Sale of non-produced Government Properties/assets.

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Central Government Transfers

The district overall allocation from the Central government will decrease by 5.7% for the FY 2019/20 compared to the FY 2018/19. The reduction is a result of reduced funding from sector development grant, non-allocation of pension and salary arrears and gratuity for retiring staff. In addition, there will be reduced funding in both district and urban non-wage well as Transitional development grant.

Discretionary government transfers will account for 11.3% of the Central Government transfers projected, Conditional Government Transfers will contribute 77.6% while as Other Government Transfers accounted for 11.1% of the total Central Government transfers projected in the FY 2019/20.

Donor Funding

Donor fund will account for 5.0% 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 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 Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	205,431	64,603	405,103
District Production Services	2,463,090	659,947	2,154,785
District Commercial Services	31,423	7,854	73,257
<i>Sub- Total of allocation Sector</i>	2,699,943	732,404	2,633,145
Sector :Works and Transport			
District, Urban and Community Access Roads	4,660,939	1,266,258	4,691,733
District Engineering Services	312,434	78,144	445,700
<i>Sub- Total of allocation Sector</i>	4,973,373	1,344,402	5,137,433
Sector :Education			
Pre-Primary and Primary Education	22,114,382	5,564,906	22,139,719
Secondary Education	8,224,375	2,177,477	8,224,375
Skills Development	933,198	240,590	874,442
Education & Sports Management and Inspection	1,702,564	442,655	472,668
Special Needs Education	600	155	0
<i>Sub- Total of allocation Sector</i>	32,975,119	8,425,783	31,711,204
Sector :Health			
Primary Healthcare	3,238,899	903,156	1,803,792
District Hospital Services	444,768	111,191	444,768
Health Management and Supervision	10,166,207	2,548,160	12,116,450
<i>Sub- Total of allocation Sector</i>	13,849,874	3,562,506	14,365,010
Sector :Water and Environment			

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Rural Water Supply and Sanitation	953,262	290,278	804,001
Natural Resources Management	919,504	104,186	847,460
<i>Sub- Total of allocation Sector</i>	1,872,766	394,465	1,651,461
Sector :Social Development			
Community Mobilisation and Empowerment	2,072,895	503,821	1,935,922
<i>Sub- Total of allocation Sector</i>	2,072,895	503,821	1,935,922
Sector :Public Sector Management			
District and Urban Administration	6,881,055	1,758,343	4,719,229
Local Statutory Bodies	1,205,676	300,938	1,127,907
Local Government Planning Services	552,199	143,179	1,354,011
<i>Sub- Total of allocation Sector</i>	8,638,930	2,202,461	7,201,147
Sector :Accountability			
Financial Management and Accountability(LG)	1,540,047	359,193	590,615
Internal Audit Services	147,303	34,810	154,239
<i>Sub- Total of allocation Sector</i>	1,687,349	394,003	744,854

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SECTION B : Workplan Summary

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Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,730,032	1,532,852	4,631,753
Multi-Sectoral Transfers to LLGs_NonWage	169,243	77,994	226,203
Locally Raised Revenues	197,000	29,100	453,000
Multi-Sectoral Transfers to LLGs_Wage	762,292	190,573	762,292
District Unconditional Grant (Non-Wage)	57,641	14,410	77,641
District Unconditional Grant (Wage)	1,453,952	422,475	1,420,281
General Public Service Pension Arrears (Budgeting)	891,315	0	0
Salary arrears (Budgeting)	5,385	0	0
Pension for Local Governments	1,692,336	423,084	1,692,336
Gratuity for Local Governments	1,500,867	375,217	0
Development Revenues	157,123	42,027	146,676
Donor Funding	30,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	72,323	0	61,876
District Discretionary Development Equalization Grant	54,800	0	54,800
Total Revenues shares	6,887,155	1,574,879	4,778,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,216,244	613,048	2,182,573
Non Wage	4,513,787	901,554	2,449,180
Development Expenditure			
Domestic Development	127,123	18,456	116,676
Donor Development	30,000	8,674	30,000
Total Expenditure	6,887,155	1,541,732	4,778,429

Narrative of Workplan Revenues and Expenditure

A total of shs. 4,778,429,000 has been projected as a revenue basket to the department for the FY 2019/20 as compared to shs. 6,887,155,000 during the FY 2018/19 representing a 30.6% decrease in the overall allocation to the department. This reduction is mainly attributed to a decrease in wage allocation to the department and non-allocation of resources for Salary Arrears, pension Arrears and gratuity for retiring staff. During the FY 2019/20, recurrent expenditure will reduce by (both wage and Non-wage) 31.2% compared to the FY 2018/19 mainly as a result of non-allocation of both salary and pension arrears. Development expenditure will also reduce by 6.7% compared to the FY 2018/19 as a result of less allocation of development grant at lower local levels

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,428,007	230,599	649,654
Multi-Sectoral Transfers to LLGs_NonWage	281,522	45,072	158,908
Locally Raised Revenues	177,364	135,873	259,126
Other Transfers from Central Government	754,501	0	0
District Unconditional Grant (Non-Wage)	56,928	10,232	73,928
District Unconditional Grant (Wage)	157,692	39,423	157,692
Development Revenues	126,845	2,500	25,373
Other Transfers from Central Government	100,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	26,845	0	25,373
Total Revenues shares	1,554,853	233,099	675,028
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,692	39,423	157,692
Non Wage	1,270,315	68,829	491,962
Development Expenditure			
Domestic Development	126,845	2,500	25,373
Donor Development	0	0	0
Total Expenditure	1,554,853	110,752	675,028

Narrative of Workplan Revenues and Expenditure

During the FY 2019/2020 the department projects to have a resource envelope of Ush. 675,028,000 from both recurrent and multi-sectoral transfers representing a 56.6% decrease. Locally raised revenues will contribute 38.4%, Multi-sectoral transfers to LLGs will account for 23.5%, the Unconditional non-wage will contribute 11% while as wage will bring in 23.4% of the total departmental budget. Development allocation will contribute 3.8%. 23.4% will be spent on wage recurrent expenditures, while 72.9% will be spent on non-wage and 3.8% will be spent on capacity building and re-tooling in the department.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,200,120	278,948	1,198,007
Multi-Sectoral Transfers to LLGs_NonWage	220,099	55,933	188,546
Locally Raised Revenues	148,760	9,300	164,200
District Unconditional Grant (Non-Wage)	810,211	203,453	810,211
District Unconditional Grant (Wage)	21,050	10,263	35,050
Development Revenues	5,556	0	0
Multi-Sectoral Transfers to LLGs_Gou	5,556	0	0
Total Revenues shares	1,205,676	278,948	1,198,007
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,050	10,263	35,050
Non Wage	1,179,070	217,685	1,162,957
Development Expenditure			
Domestic Development	5,556	0	0
Donor Development	0	0	0
Total Expenditure	1,205,676	227,947	1,198,007

Narrative of Workplan Revenues and Expenditure

The departmental allocation for the FY 2019/20 will decrease by 0.6% compared to the FY 2018/19. This reduction is mainly as a result of significant reductions in allocation of resources to the department at lower local council levels by 16.4% compared to the FY 2018/19. Locally raised revenues will increase by 10.6% compared to the FY 2018/19 as well as wage (66.5%) to pay salaries for the increasing of staff in the department. The department will spend 97% on recurrent council activities such as council sittings, executive committee sittings and sector committees while as 3% will go into paying staff salaries

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,132,889	320,129	2,148,119
Locally Raised Revenues	20,000	0	10,000
Other Transfers from Central Government	558,062	0	558,062
Multi-Sectoral Transfers to LLGs_NonWage	20,986	285	47,925
District Unconditional Grant (Wage)	274,948	5,121	274,948
Sector Conditional Grant (Wage)	959,228	239,807	959,228
Sector Conditional Grant (Non-Wage)	299,665	74,916	297,956
Development Revenues	569,454	174,157	489,426
Other Transfers from Central Government	90,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	39,292	0	77,783
District Discretionary Development Equalization Grant	151,720	0	130,000
Sector Development Grant	288,443	0	281,643
Total Revenues shares	2,702,343	494,287	2,637,545
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,234,176	244,928	1,234,176
Non Wage	898,713	56,638	913,943
Development Expenditure			
Domestic Development	569,454	27,437	489,426
Donor Development	0	0	0
Total Expenditure	2,702,343	329,002	2,637,545

Narrative of Workplan Revenues and Expenditure

A total of shs. 2,637,545,000 has been projected as total revenue for the department for the FY 2019/20 compared to shs. 2,702,343,000 during the FY 2018/19 representing a 2.4% decrease in the overall allocation to the department. The reduction is mainly due to a reduction in revenue allocation from the discretionary development grant to fund capital projects, and a reduction in other Government Transfers particularly the Uganda Multi sectoral Food security and Nutrition Program (UMFSNP) for nutrition interventions in the district. The department will spend 46.8% of its total allocation in the FY 2019/20 on payment of salaries for extension work while as 34.7% on support supervision, extension services and other recurrent activities. The department will also spend 18.6% on department activities procurement of 2 motorcycles for extension services and construction of the 3rd phase of Kaltholhu mini-irrigation scheme

Vote : 521 Kasese District

FY 2019/20

Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	11,105,670	2,752,308	11,050,601
Locally Raised Revenues	82,853	15,510	20,000
Other Transfers from Central Government	48,000	0	40,000
Multi-Sectoral Transfers to LLGs_NonWage	27,625	0	43,410
District Unconditional Grant (Wage)	138,134	34,534	138,134
Sector Conditional Grant (Wage)	9,837,801	2,459,450	9,837,801
Sector Conditional Grant (Non-Wage)	971,256	242,814	971,256
Development Revenues	2,789,354	606,722	3,314,408
Donor Funding	1,466,445	0	2,059,662
Locally Raised Revenues	50,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	111,065	0	134,648
District Discretionary Development Equalization Grant	27,300	0	30,000
Sector Development Grant	1,134,544	0	1,090,098
Total Revenues shares	13,895,024	3,359,029	14,365,010
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,975,935	2,493,984	9,975,935
Non Wage	1,129,734	229,555	1,074,666
Development Expenditure			
Domestic Development	1,322,909	26,616	1,254,747
Donor Development	1,466,445	121,788	2,059,662
Total Expenditure	13,895,024	2,871,943	14,365,010

Narrative of Workplan Revenues and Expenditure

The department has projected a total of Shs. 14,365,010,000 as the resource envelope for the FY 2019/20 which presents an increment of 3.4% compared to the FY 2018/19. The increment in revenue allocation to the department is mainly due to additional resources allocated by the budget desk from the discretionary development grant to fund the completion of a maternity unit at Nyamirami Health Centre IV in Muhokya Sub County, an increase in donor funding and increased multi-sectoral allocations at LLGs to fund public health promotion activities. The department projects to spend 69.4% on payment of salaries for medical staff and 7.5% on public health promotion and other recurrent activities. The department also plans to spend 8.7% on infrastructural development such as upgrading of Nyakatonzi and Bwesumbu health centre IIs into Health centre IIIs. The department will rehabilitate Nkoko Health Centre. The department will also spend 14.3% from donor funding to facilitate trainings and supervisions

Vote : 521 Kasese District**FY 2019/20****Education****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	29,750,256	7,752,737	29,537,812
Locally Raised Revenues	231,367	0	20,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	10,322
Other Transfers from Central Government	28,961	0	28,961
District Unconditional Grant (Wage)	139,235	34,809	138,134
Sector Conditional Grant (Wage)	24,992,433	6,248,108	24,992,433
Sector Conditional Grant (Non-Wage)	4,358,260	1,452,753	4,347,963
Development Revenues	3,270,764	685,262	2,175,192
Locally Raised Revenues	50,000	0	0
Donor Funding	994,469	0	147,581
Multi-Sectoral Transfers to LLGs_Gou	184,531	0	116,469
District Unconditional Grant (Non-Wage)	54,000	0	0
District Discretionary Development Equalization Grant	114,750	0	45,000
Sector Development Grant	1,873,013	0	1,866,142
Total Revenues shares	33,021,019	8,437,998	31,713,004
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,131,668	6,282,917	25,130,567
Non Wage	4,618,588	1,469,820	4,407,246
Development Expenditure			
Domestic Development	2,276,294	51,331	2,027,610
Donor Development	994,469	0	147,581
Total Expenditure	33,021,019	7,804,067	31,713,004

Narrative of Workplan Revenues and Expenditure

The department has projected a total revenue envelope of shs. 31,713,004,000 for the FY 2019/20 representing a 4.0% reduction compared to the FY 2018/19. The decrease is mainly due to 1) reduction in resource allocation to the department from the sector development grant, 2) reduced discretionary development allocation to the sector, 3) significant reduction in locally raised revenue allocation to the department, 4) A decrease in donor funding to the sector and reductions in multi-sectoral allocations to the department in LLGs. The department projects to spend 79% of its total resource envelope for the FY 2019/20 on payment of teachers' salaries, 14% of the total allocation will facilitate support supervision and inspection of schools, and transfers to both primary, secondary and tertiary institution. The department also plans to spend 6.4% of its allocation on infrastructural development projects on schools across the district, 0.5% will be spend from donor disbursement mainly Unicef to fund Early Childhood Development interventions across the district

Vote : 521 Kasese District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	144,856	20,714	2,409,256
Other Transfers from Central Government	0	0	2,330,200
Multi-Sectoral Transfers to LLGs_NonWage	6,000	1,500	2,200
Locally Raised Revenues	62,000	0	0
District Unconditional Grant (Wage)	76,856	19,214	76,856
Development Revenues	4,828,517	926,574	2,728,177
Locally Raised Revenues	250,434	0	322,500
Other Transfers from Central Government	4,148,286	0	1,818,087
Multi-Sectoral Transfers to LLGs_Gou	325,640	0	396,957
District Discretionary Development Equalization Grant	104,157	0	190,634
Total Revenues shares	4,973,373	947,288	5,137,433
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,856	19,214	76,856
Non Wage	68,000	1,500	2,332,400
Development Expenditure			
Domestic Development	4,828,517	855,912	2,728,177
Donor Development	0	0	0
Total Expenditure	4,973,373	876,626	5,137,433

Narrative of Workplan Revenues and Expenditure

The department has projected a resource envelope of shs. 5,137,433,000 for the FY 2019/20 an increment of 3.3% compared to the FY 2018/97. The increase in revenue is mainly due to the additional allocation of resources generated from locally raised revenues, increase in discretionary development grant allocation and additional multi-sectoral allocations to lower local councils. 80.7% of the revenues for the department will come from the other government transfers to central government mainly Uganda Road Fund for road rehabilitation and maintenance of community, urban and district roads, 6.2% from local revenue for the construction of the district administration. And 3.7% of the resources will come from discretionary development to facilitate construction of an intake structure and gravelling irrigation scheme roads at Muhokya irrigation scheme. The department plans to spend 1.5% of its total allocation on payment of staff salaries, 45.4% on recurrent expenditures mainly transfers to urban and other lower local governments and 53.1% as development to facilitate major capital projects including roads and construction of the district administration block.

Vote : 521 Kasese District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	219,189	19,797	217,691
Locally Raised Revenues	20,000	0	20,000
Other Transfers from Central Government	120,000	0	120,000
District Unconditional Grant (Wage)	39,687	9,922	39,687
Sector Conditional Grant (Non-Wage)	39,502	9,876	38,004
Development Revenues	734,072	197,857	586,310
Donor Funding	40,500	0	0
Other Transfers from Central Government	100,000	0	0
Sector Development Grant	572,520	0	566,508
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	953,262	217,655	804,001
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,687	9,922	39,687
Non Wage	179,502	9,302	178,004
Development Expenditure			
Domestic Development	693,572	39,230	586,310
Donor Development	40,500	0	0
Total Expenditure	953,262	58,453	804,001

Narrative of Workplan Revenues and Expenditure

The Revenue allocations to the water department for FY 2019/20 will reduce by 15.7% compared to the FY 2018/19. The decrease is mainly attributed to non-allocation of other transfers from central government and reductions in allocations from the sector development and transitional Development grant for water and sanitation interventions. Only 2.5% of the total resource allocation will come from locally raised revenues, Sector Conditional Grant Non-Wage will contribute 4.7% of the total revenue budget for the FY 2019/20 while as sector development will contribute 70.5% of the total department resource envelope , 2.5% from will be from development grant allocation,

The department plans to spend 4.9% of the department budget on payment of staff salaries while 22.1% on recurrent activities including support supervision and monitoring. The department also projects to spend 73.9% on infrastructural development including rehabilitation of boreholes across the district

Vote : 521 Kasese District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	209,860	41,112	831,998
Locally Raised Revenues	40,000	0	60,000
Other Transfers from Central Government	0	0	600,701
Multi-Sectoral Transfers to LLGs_NonWage	5,473	15	6,903
District Unconditional Grant (Wage)	151,168	37,792	151,168
Sector Conditional Grant (Non-Wage)	13,219	3,305	13,226
Development Revenues	709,644	21,267	21,942
Donor Funding	20,000	0	0
Other Transfers from Central Government	110,901	0	0
Multi-Sectoral Transfers to LLGs_Gou	578,742	0	21,942
Total Revenues shares	919,504	62,379	853,940
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	151,168	37,792	151,168
Non Wage	58,692	1,415	680,830
Development Expenditure			
Domestic Development	689,644	21,267	21,942
Donor Development	20,000	0	0
Total Expenditure	919,504	60,474	853,940

Narrative of Workplan Revenues and Expenditure

A total of Shs. 853,940,000 has been projected as total revenue for the FY 2019/20 compared to shs. 919,504,000 during the FY 2018/19 representing a 7.1% decrease in the overall allocation to the department. The reduction is due to less resource allocation at multi-sectoral transfers in Lower Local Government to fund environmental related issues, non-allocation of donor funding to the department to fund training of communities in triggering climate and environmental hazards. The department projects to spend 17.7% of its resource envelope for the FY 2019/20 on payment of staff salaries and 79.7% on recurrent activities including multi-sectoral transfers to sub counties and communities bordering the national parks of Queen Elizabeth and Mount Rwenzori National Parks as Uganda Wild Life allocations. The department plans to spent 2.6% on infrastructural development including town beautification and developing structural plans

Vote : 521 Kasese District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,643,480	119,214	1,657,617
Locally Raised Revenues	26,000	4,500	51,000
Other Transfers from Central Government	1,127,037	0	1,127,037
Multi-Sectoral Transfers to LLGs_NonWage	31,613	377	21,026
District Unconditional Grant (Wage)	342,228	85,186	342,228
Sector Conditional Grant (Non-Wage)	116,602	29,150	116,327
Development Revenues	438,365	224,426	289,254
Donor Funding	347,187	0	140,970
Multi-Sectoral Transfers to LLGs_Gou	91,178	0	148,284
Total Revenues shares	2,081,845	343,639	1,946,872
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	342,228	85,186	342,228
Non Wage	1,301,252	17,973	1,315,389
Development Expenditure			
Domestic Development	91,178	13,679	148,284
Donor Development	347,187	0	140,970
Total Expenditure	2,081,845	116,838	1,946,872

Narrative of Workplan Revenues and Expenditure

The sector has projected revenue of shs. 1,946,872,000 during the FY 2019/20 compared to shs 2,081,845,000 for the FY 2018/19 translating into a reduction of 6.5%. The decrease is mainly due to reduction in donor funding which mainly implements children and nutrition related activities. Local revenue will account for 2.6% of the overall resource basket, other transfers from central government mainly (UWEP and YLP) will contributed 57.9% of the total department budget for the FY 2019/20. Multi-sectoral transfers from LLGs will contribute 8.7% of the projected budget and donor will also bring in 7.2% of the total budget for the FY 2019/20. The department plans to spend 17.6% of its budget on payment of staff salaries and 67.6% on recurrent activities such as social rehabilitation and facilitation to both youth, PWDS and women councils. The department also plans to spend 7.6% on development mainly support to youth and women groups under discretionary development grant. 7.2% of the projected department budget will be from donor funding mainly Unicef to fund children interventions across the district

Vote : 521 Kasese District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	211,189	29,977	291,261
Locally Raised Revenues	118,418	9,906	176,989
Multi-Sectoral Transfers to LLGs_NonWage	12,485	0	0
District Unconditional Grant (Non-Wage)	30,645	7,661	43,859
District Unconditional Grant (Wage)	49,641	12,410	70,413
Development Revenues	343,010	30,963	1,062,750
Other Transfers from Central Government	250,000	0	150,000
Donor Funding	0	0	900,000
District Discretionary Development Equalization Grant	93,010	0	12,750
Total Revenues shares	554,199	60,941	1,354,011
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,641	12,410	70,413
Non Wage	161,548	17,567	220,848
Development Expenditure			
Domestic Development	343,010	30,963	162,750
Donor Development	0	0	900,000
Total Expenditure	554,199	60,941	1,354,011

Narrative of Workplan Revenues and Expenditure

Revenue allocations to the district planning unit for the FY 2019/20 will increase by 144.3% when compared to the FY 2018/19. The increase is as a result of additional resources allocated by the budget desk from donor funding, local revenue, district non-wage and conditional wage. Locally raised revenue will contribute 13.1% of the total department budget, district non-wage will account for 3.2% while wage will account for 5.2% of the total department budget for the FY 2019/20. The discretionary development grant will account for 0.9% while as other government transfers will also bring in 11% of the overall resource allocation. Donor funding mainly DGF will account for 66.5% of the projected allocation. The department plans to spend 5.2% of the budget on payment of staff salaries and 16.3% on recurrent activities such as monitoring, production and submission of the Budget, annual work plan and quarterly reports. The department will also spend 12% on support to micro-groups across the district while as 66.4% on donor funding

Vote : 521 Kasese District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	152,303	25,785	154,239
Locally Raised Revenues	45,000	2,250	60,000
Multi-Sectoral Transfers to LLGs_NonWage	13,064	0	0
District Unconditional Grant (Non-Wage)	25,000	6,225	25,000
District Unconditional Grant (Wage)	69,239	17,310	69,239
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	152,303	25,785	154,239
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,239	17,310	69,239
Non Wage	83,064	5,841	85,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	152,303	23,151	154,239

Narrative of Workplan Revenues and Expenditure

Internal audit department revenue allocations for the FY 2019/20 will increase by 1.3% as compared to the FY 2018/19. The increase in performance is mainly due to additional allocation in locally raised revenues to the department. Local revenue will account for 38.9% of the total resource allocation, non-wage will contribute 16.2% of the resources while as wage will also account for 44.9% of the total resource envelope.

The department plans to spend 44.9% on wage and 55.1% on recurrent activities mainly supervision and audit of schools, facilities and sub counties