

**Vote :521 Kasese District****FY 2020/21****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 **2020/21**. 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 **2020/21** 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.

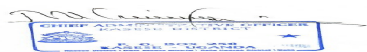
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 **2020/21**.

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

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

Signature :



AGGREY WINSTON MURAMIRA, CHIEF  
ADMINISTRATIVE OFFICER

(Accounting Officer)

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

Signature :

\_\_\_\_\_  
Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

## Vote :521 Kasese District

## FY 2020/21

### 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 2020/21****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 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
<b>Locally Raised Revenues</b>	1,620,462	651,715	5,277,935
<b>Discretionary Government Transfers</b>	6,810,500	3,637,361	7,198,666
<b>Conditional Government Transfers</b>	50,859,577	25,198,212	55,392,380
<b>Other Government Transfers</b>	9,436,201	3,572,031	12,582,024
<b>External Financing</b>	5,281,587	2,130,726	4,178,279
<b>Grand Total</b>	<b>74,008,326</b>	<b>35,190,046</b>	<b>84,629,284</b>

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

By the end of the period October- December 2019, the district had realized 47.5% of the approved budget for the FY 2019/20 as total revenue shares. During the Quarter, local revenue contributed 1.9% of the total receipts, discretionary government transfers 10.3%, and conditional government transfers 71.6%, other government transfers 10.1% while donor disbursements accounted for 6.1% of the total district receipts.

**Planned Revenues for next FY**

A total of Ushs. 84,629,284,000 has been projected as total revenue for the FY 2020/21 compared to Ushs. 74,008,326,000 during the FY 2019/20 representing a 14.3% increase in the revenue forecast. The district has projected to raise Ushs 55,277,935,000 from locally generated sources compared to Ushs. 1,620,462,000 during the FY 2019/20 representing an increase of 225.7%. The increment is mainly as a result of re adjustments in projections in local sources such as royalties, inspection fees, property related duties and LST. Central government transfers will increase by 12.0% in the FY 2020/21 compared to the FY 2019/20. The projected Good performance during the FY is attributed to 1) increase in wage allocation to Primary Teachers, 2) increase in pension, gratuity and pension arrears, 3) increased funding under UGFIT for construction of Seed Schools, Increase in non-wage allocation to Education mainly for maintenance of school infrastructure & capacity building of education stakeholders, additional grants to cater for PBS recurrent cost, and payment of LCs exgratia, and honoraria for councilors. Donor support will account for 4.9% of the total resource envelop for FY 2020/21 compared to 7.1% for the FY 2019/20. The reduction is mainly attributed to 1) DGF will reduce funding by 63.6% compared to the FY 2019/20, additionally, Baylor-Uganda, Medicine sans frontier, and PACE resource envelop is projected at 0.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	6,587,174	3,539,916	8,103,874
Finance	1,560,142	406,451	1,610,315
Statutory Bodies	1,512,951	759,762	2,024,761
Production and Marketing	4,156,525	1,230,724	9,845,093
Health	15,571,233	8,099,505	14,586,108
Education	32,679,430	15,470,408	35,356,353
Roads and Engineering	3,593,537	1,859,711	5,118,483

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Water	717,047	425,925	1,191,429
Natural Resources	2,215,452	1,480,847	1,638,352
Community Based Services	2,583,278	1,165,220	2,810,745
Planning	2,525,483	647,205	2,078,212
Internal Audit	152,736	49,136	176,017
Trade, Industry and Local Development	153,337	55,235	89,543
<b>Grand Total</b>	<b>74,008,326</b>	<b>35,190,046</b>	<b>84,629,284</b>
<i>o/w: Wage:</i>	<i>41,288,327</i>	<i>20,644,164</i>	<i>43,267,092</i>
<i>Non-Wage Recurrent:</i>	<i>21,157,301</i>	<i>7,937,966</i>	<i>24,558,202</i>
<i>Domestic Devt:</i>	<i>6,281,110</i>	<i>4,477,190</i>	<i>12,625,711</i>
<i>External Financing:</i>	<i>5,281,587</i>	<i>2,130,726</i>	<i>4,178,279</i>

**Expenditure Performance by end of December FY 2019/20**

By the end of 31st December 2019, a total of Ushs. 31,156,214,000 or 88.5% of the funds uploaded had been spent by the different departments at the district and LLGs leaving unspent balances of Ushs. 4,033,832,000 or 11.5% 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 2020/21**

The district plans to spend 51.2% of her budget for the FY 2020/21 on wages for staff compared to 55.8% allocation during the FY 2019/20. There are projected to be significant changes in allocation to wage, wage will increase by 4.8% in the FY 2020/21 compared to FY 2019/20. The district also plans to spend 29% of her resources on non-wage recurrent activities across the departments mainly in administration, finance, statutory bodies, Education, community based services, planning and internal audit compared to the 28.6% during the FY 2019/20. There are no major policy changes in the areas of support to decentralization for the FY 2020/21 compared to FY 2019/20. 14.9% 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 8.5% allocation during the FY 2019/20 again reflecting a fairly stable policy approach by government. The domestic development budget is projected to increase more than double in the FY 2020/21 compared the FY 2019/20. Only 4.9% of the district revenue budget will go to donor development projects/activities particularly in the health and Education sector compared to 7.1% allocation during the FY 2019/20.

**Medium Term Expenditure Plans**

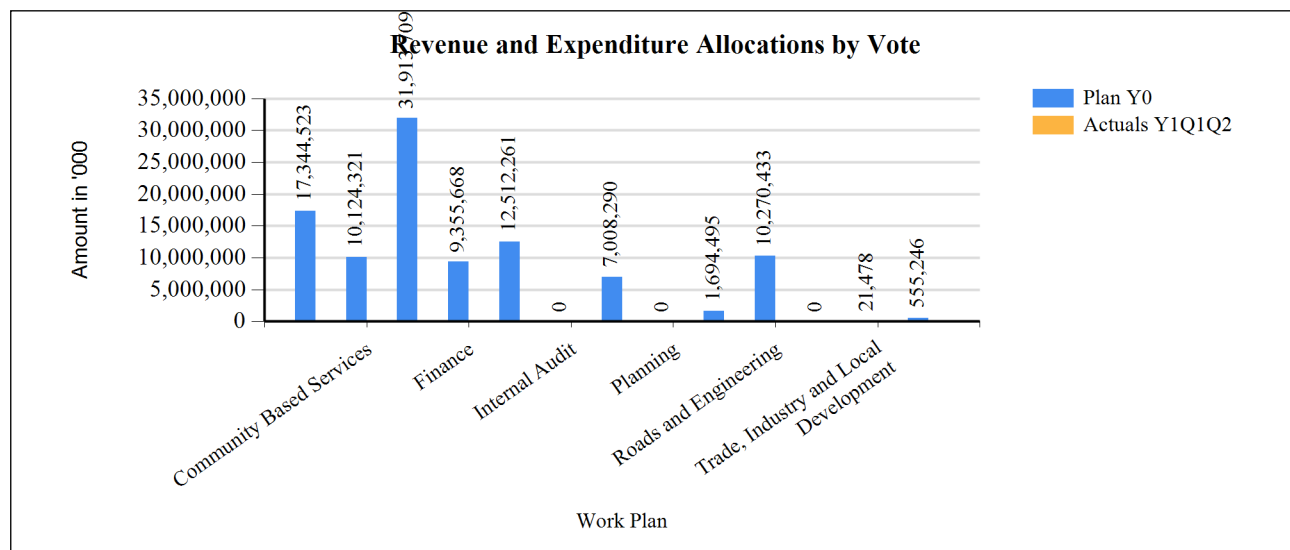
FY 2020/21 begins the 1st Year of implementation of the 5 year DDP for the FYs 2020/21-2024/25 III and this has been aligned to the NDP III by having activities in the first year of the plan forming the basis for planning for the FY 2020/21. The district plans to perform all the administrative functions, produce & submit budget performance documents to relevant ministries, collect local revenues, present before council the annual work plan and budget for FY 2020/21, 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 gravelling 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

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 flow schemes that require large sums of funds

**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 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>1,620,462</b>	<b>651,715</b>	<b>5,277,935</b>
Advertisements/Bill Boards	200	0	4,150
Agency Fees	28,771	31,598	14,386
Animal & Crop Husbandry related Levies	1,072	0	351,520
Application Fees	0	0	2,147
Business licenses	5,034	5,431	205,875
Cess on produce	0	0	37,976
Educational/Instruction related levies	0	0	2,586
Fees from appeals	600	769	300
Ground rent	0	0	153,538
Group registration	17,500	0	0
Inspection Fees	300	0	12,320
Interest from private entities - Domestic	500	0	500
Land Fees	10,382	9,664	37,096

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Local Hotel Tax	10,083	4,271	49,545
Local Services Tax	282,326	222,793	798,574
Lock-up Fees	0	0	540
Market /Gate Charges	41,240	24,253	1,436,234
Occupational Permits	0	0	121,467
Other Fees and Charges	19,761	27,601	83,934
Other licenses	7,065	6,156	6,288
Park Fees	2,275	0	51,035
Property related Duties/Fees	346,225	41,000	280,812
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,016	446	29,963
Registration of Businesses	4,161	1,533	24,400
Rent & rates – produced assets – from other govt. units	3,600	0	1,800
Royalties	613,351	276,199	1,509,699
Sale of (Produced) Government Properties/Assets	0	0	8,750
Sale of non-produced Government Properties/assets	225,000	0	52,500
<b>2a. Discretionary Government Transfers</b>	<b>6,810,500</b>	<b>3,637,361</b>	<b>7,198,666</b>
District Discretionary Development Equalization Grant	1,262,541	841,694	1,240,486
District Unconditional Grant (Non-Wage)	1,396,221	698,111	1,466,595
District Unconditional Grant (Wage)	2,927,470	1,463,735	3,033,362
Urban Discretionary Development Equalization Grant	130,128	86,752	136,173
Urban Unconditional Grant (Non-Wage)	331,847	165,924	329,086
Urban Unconditional Grant (Wage)	762,292	381,146	992,964
<b>2b. Conditional Government Transfer</b>	<b>50,859,577</b>	<b>25,198,212</b>	<b>55,392,380</b>
Sector Conditional Grant (Wage)	37,598,565	18,799,282	39,240,766
Sector Conditional Grant (Non-Wage)	7,089,630	2,757,455	8,171,334
Sector Development Grant	2,122,205	1,414,804	3,704,657
Transitional Development Grant	29,802	19,868	219,802
General Public Service Pension Arrears (Budgeting)	309,017	309,017	64,988
Salary arrears (Budgeting)	85,215	85,215	21,917
Pension for Local Governments	2,024,276	1,012,138	2,671,356
Gratuity for Local Governments	1,600,867	800,434	1,297,560
<b>2c. Other Government Transfer</b>	<b>9,436,201</b>	<b>3,572,031</b>	<b>12,582,024</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	100,000	100,000	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	120,000	46,200	120,000
Support to PLE (UNEB)	36,678	37,356	37,356
Uganda Road Fund (URF)	2,757,310	1,233,104	3,458,927
Uganda Wildlife Authority (UWA)	1,800,000	1,288,152	1,200,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	30,316

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Youth Livelihood Programme (YLP)	80,000	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	558,062	184,165	150,000
Micro Projects under Luwero Rwenzori Development Programme	975,991	0	1,150,000
Neglected Tropical Diseases (NTDs)	40,000	0	48,000
District Commercial Services Support (DICOSS) Project	1,406,000	683,054	0
Agriculture Cluster Development Project (ACDP)	1,562,160	0	6,387,424
<b>3. External Financing</b>	<b>5,281,587</b>	<b>2,130,726</b>	<b>4,178,279</b>
Baylor International (Uganda)	80,000	0	0
Democratic Governance Facility (DGF)	1,100,000	362,037	400,000
United Nations Children Fund (UNICEF)	3,243,279	1,375,713	3,243,279
Global Fund for HIV, TB & Malaria	30,000	0	30,000
World Health Organisation (WHO)	290,000	361,534	290,000
Global Alliance for Vaccines and Immunization (GAVI)	175,000	0	175,000
Belgium Technical Cooperation (BTC)	135,000	31,442	40,000
Medicins Sans Frontiers	223,308	0	0
Programme for Accessible Health Communication and Education (PACE)	5,000	0	0
<b>Total Revenues shares</b>	<b>74,008,326</b>	<b>35,190,046</b>	<b>84,629,284</b>



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## i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

The District quarterly local revenue performed at 25% against the budget for the FY 2019/20. This was a good performance: The major revenue sources during the quarter, were, Royalties which accounted for 36% against the annual budget, Local Service Tax which accounted for 29% against the annual budget, Market/ Gate charges and Agency Fees

**Central Government Transfers**

By the end of September 2019, the district had realized 25.7% of the approved budget FY 2019/20 from Discretionary Government Transfer, Conditional Government Transfers, and Other Government Transfers. During the quarter the district registered an improved performance because central government released 100% of the quarterly plan to the district.

By the end of the quarter, less than 100% of the total Central Government release budget had been realized from both discretionary and conditional government grants

**External Financing**

External financing performed at 33% against the annual approved budget for the FY 2019/20. During the period under review, the major donor were mainly UNICEF which accounted 1.4% of the approved budget, Democratic Governance Facility (DGF) representing 0.5% while World Health Organization (WHO) representing a 0.5% of the total annual approved budget. By the end of the quarter, WHO had released more than the quarterly plan which represented 125 % performance.

## ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

Local revenue projections is projected to increase by 225.6% to shs. 5,276,266,000 mainly due to re adjustments in projections from all the lower local governments particularly in local service tax, royalties, occupational permits, property tax, market dues. The major local revenue sources will include royalties from mining at Hima and others sites which will bring in 37.7% of the total revenue, property tax mainly from tourism sites 21.4%, local services tax 17.5% and the sale of no produced assets will bring in 13.9%.

**Central Government Transfers**

CGT will decrease by 4.5% compared to FY 2017/18 mainly due to reduction in Other Government Transfers such as Uganda Wildlife Authority, Uganda Roads Fund. Wage is projected to remain the same as compared to the FY 2019/20

OGT will reduce by 6.7% mainly due to changes in IPFs resources from URF for road maintenance and the multi sectoral nutritional fund for nutritional projects across primary schools in the district and Uganda Wildlife Authority

**External Financing**

Donor support will decrease by 15.7% to shs. 4,566,587,000 in FY 2020/21 compared to FY 2019/20 due to reduction in resources pledged by the Democratic Governance Facility whose budget will reduce significantly by 175% compared to 2019/20. Other donor partners are expected to have relatively the same budget as the FY 2019/20

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	478,400	181,143	876,700
District Production Services	3,678,125	632,502	8,968,393
<b>Sub- Total of allocation Sector</b>	<b>4,156,525</b>	<b>813,645</b>	<b>9,845,093</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	3,189,747	1,548,258	4,896,039

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District Engineering Services	403,790	122,987	222,445
<i>Sub- Total of allocation Sector</i>	<b>3,593,537</b>	<b>1,671,245</b>	<b>5,118,483</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	153,337	52,228	89,543
<i>Sub- Total of allocation Sector</i>	<b>153,337</b>	<b>52,228</b>	<b>89,543</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	22,531,900	10,831,022	23,725,036
Secondary Education	7,838,570	3,562,478	8,572,669
Skills Development	1,110,051	283,670	1,110,051
Education & Sports Management and Inspection	1,178,909	195,895	1,946,645
Special Needs Education	20,000	0	1,951
<i>Sub- Total of allocation Sector</i>	<b>32,679,430</b>	<b>14,873,064</b>	<b>35,356,353</b>
<b>Sector :Health</b>			
Primary Healthcare	3,248,321	1,296,788	3,350,587
District Hospital Services	1,097,399	548,699	425,878
Health Management and Supervision	11,225,514	5,044,635	10,809,643
<i>Sub- Total of allocation Sector</i>	<b>15,571,233</b>	<b>6,890,122</b>	<b>14,586,108</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	717,047	228,921	1,191,429
Natural Resources Management	2,215,452	1,433,357	1,638,352
<i>Sub- Total of allocation Sector</i>	<b>2,932,499</b>	<b>1,662,278</b>	<b>2,829,781</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	2,583,278	369,279	2,810,745
<i>Sub- Total of allocation Sector</i>	<b>2,583,278</b>	<b>369,279</b>	<b>2,810,745</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	6,587,174	3,337,773	8,103,874
Local Statutory Bodies	1,512,951	737,342	2,024,761
Local Government Planning Services	2,525,483	297,575	2,078,212
<i>Sub- Total of allocation Sector</i>	<b>10,625,608</b>	<b>4,372,690</b>	<b>12,206,846</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	1,560,142	427,609	1,610,315
Internal Audit Services	152,736	43,863	176,017
<i>Sub- Total of allocation Sector</i>	<b>1,712,878</b>	<b>471,472</b>	<b>1,786,332</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
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**Vote :521 Kasese District****FY 2020/21**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,428,987</b>	<b>3,426,074</b>	<b>7,783,182</b>
District Unconditional Grant (Non-Wage)	111,130	55,565	81,641
District Unconditional Grant (Wage)	985,105	492,553	1,090,996
General Public Service Pension Arrears (Budgeting)	309,017	309,017	64,988
Gratuity for Local Governments	1,600,867	800,434	1,297,560
Locally Raised Revenues	413,511	171,455	401,756
Multi-Sectoral Transfers to LLGs_NonWage	137,575	118,552	1,160,006
Multi-Sectoral Transfers to LLGs_Wage	762,292	381,146	992,964
Pension for Local Governments	2,024,276	1,012,138	2,671,356
Salary arrears (Budgeting)	85,215	85,215	21,917
<b>Development Revenues</b>	<b>158,187</b>	<b>113,842</b>	<b>320,692</b>
District Discretionary Development Equalization Grant	50,200	33,467	50,200
External Financing	50,000	21,800	0
Multi-Sectoral Transfers to LLGs_Gou	47,987	51,909	70,492
Transitional Development Grant	10,000	6,667	200,000
<b>Total Revenues shares</b>	<b>6,587,174</b>	<b>3,539,916</b>	<b>8,103,874</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,747,397	857,638	2,083,960
Non Wage	4,681,590	2,395,636	5,699,223
<b>Development Expenditure</b>			
Domestic Development	108,187	84,499	320,692
External Financing	50,000	0	0
<b>Total Expenditure</b>	<b>6,587,174</b>	<b>3,337,773</b>	<b>8,103,874</b>

**Narrative of Workplan Revenues and Expenditure**

A total of shs. 8,103,874,000 has been projected as total revenue for the department for the FY 2020/21 compared to shs. 6,587,174,000 during the FY 2019/20 representing a 23.0% increase in the overall allocation to the department. This is mainly attributed to increase in non-wage allocation to the department mainly pension, and Gratuity for staff due to retire, more allocations from the LLGs especially locally raised revenues, Allocation of the transition development grand for construction of the admin block. The department has allocated 25.7% of her budget towards payment of salaries for staff, 70.3% on recurrent activities to support decentralized services offered by the district local government while 4.0% has been allocated towards domestic development which are mainly capacity building activities for staff and construction of the district administration block

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,534,769</b>	<b>390,041</b>	<b>1,531,838</b>
District Unconditional Grant (Non-Wage)	50,928	25,464	50,928
District Unconditional Grant (Wage)	344,488	172,244	344,488
Locally Raised Revenues	314,692	115,641	188,763
Multi-Sectoral Transfers to LLGs_NonWage	124,660	76,692	947,659
Other Transfers from Central Government	700,000	0	0
<b>Development Revenues</b>	<b>25,373</b>	<b>16,410</b>	<b>78,477</b>
Multi-Sectoral Transfers to LLGs_Gou	25,373	16,410	78,477
<b>Total Revenues shares</b>	<b>1,560,142</b>	<b>406,451</b>	<b>1,610,315</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	344,488	172,190	344,488
Non Wage	1,190,280	239,009	1,187,350
<b>Development Expenditure</b>			
Domestic Development	25,373	16,410	78,477
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,560,142</b>	<b>427,609</b>	<b>1,610,315</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Ushs 1,610,315,000 has been projected as total revenue for FY 2020/21 as compared to shs 1,560,142,000 in the FY 2019/20 representing a 3.2% increase in the overall revenue allocation. The reduction is due to the reduction in Local revenue allocation to the department

During the FY 2020/21, recurrent expenditures on wage will account for 21.4% of the total resource envelope compared to 24.34% in the FY 2019/20 while as Non-wage will account for 73.7% of the resource revenue compared to 75.6% in the FY 2019/20 while as domestic development will contribute 4.9% compared to 1.6% in the FY 2019/20

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,512,951</b>	<b>759,762</b>	<b>2,024,761</b>
District Unconditional Grant (Non-Wage)	761,130	380,565	838,074
District Unconditional Grant (Wage)	231,749	115,875	231,749
Locally Raised Revenues	303,700	126,818	151,850
Multi-Sectoral Transfers to LLGs_NonWage	216,371	136,505	803,088
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>1,512,951</b>	<b>759,762</b>	<b>2,024,761</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	231,749	115,874	231,749
Non Wage	1,281,202	621,469	1,793,012
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,512,951</b>	<b>737,342</b>	<b>2,024,761</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental allocation for the FY 2020/21 will increase by 33.8% compared to the FY 2019/20. This is mainly due to a significant increase in ex-gratia for councilors in LLGs and local revenue projections from district and lower local governments. The department plans to spend 11.4% of its revenue on payment of staff salaries compared to 15.3% of its revenue in the FY 2019/20 while as non-wage expenditure on recurrent activities will contribute 88.6% in the FY 2020/21 compared to 84.7% in the FY 2019/20.

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,682,702</b>	<b>941,103</b>	<b>3,174,083</b>
District Unconditional Grant (Wage)	96,150	48,076	96,150
Locally Raised Revenues	10,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	45,076	3,235	406,611
Other Transfers from Central Government	2,120,222	184,165	800,776
Sector Conditional Grant (Non-Wage)	452,026	226,013	562,649
Sector Conditional Grant (Wage)	959,228	479,614	1,302,897
<b>Development Revenues</b>	<b>473,823</b>	<b>289,621</b>	<b>6,671,010</b>
District Discretionary Development Equalization Grant	128,300	85,533	0
Multi-Sectoral Transfers to LLGs_Gou	62,283	15,261	0
Other Transfers from Central Government	0	0	5,736,648
Sector Development Grant	283,240	188,827	934,362
<b>Total Revenues shares</b>	<b>4,156,525</b>	<b>1,230,724</b>	<b>9,845,093</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,055,378	527,689	1,399,047
Non Wage	2,627,324	263,616	1,775,036
<b>Development Expenditure</b>			
Domestic Development	473,823	22,340	6,671,010
External Financing	0	0	0
<b>Total Expenditure</b>	<b>4,156,525</b>	<b>813,645</b>	<b>9,845,093</b>

**Narrative of Workplan Revenues and Expenditure**

A total of shs. 9,845,093,000 has been projected as total revenue for the department for the FY 2020/21 compared to shs. 4,156,093,000 representing 136.9% increase in the overall allocation to the department.

This is attributed to 1) increase in wage allocation to the sector, 2) increase in allocation from Other Government Transfers mainly the Agriculture cluster Development project (ACDP), and Uganda Mult sectoral Food security and Nutrition Program (UMFSNP) for nutrition interventions in the district. During the FY 2020/21, the department will spend 14.2% of her revenues on wages, 18.0% on recurrent activities mainly support for extension services, Crop disease control and regulation, nutrition interventions and support supervision, while 67.8% will be spent on domestic development capital projects.

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,127,350</b>	<b>6,020,799</b>	<b>12,051,433</b>
District Unconditional Grant (Wage)	247,008	123,504	247,008
Locally Raised Revenues	10,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	41,370	2,807	394,475
Other Transfers from Central Government	40,000	0	48,000
Sector Conditional Grant (Non-Wage)	1,720,913	860,458	1,288,891
Sector Conditional Grant (Wage)	10,068,059	5,034,030	10,068,059
<b>Development Revenues</b>	<b>3,443,884</b>	<b>2,078,706</b>	<b>2,534,675</b>
External Financing	1,900,753	886,252	1,547,445
Multi-Sectoral Transfers to LLGs_Gou	119,841	27,207	0
Other Transfers from Central Government	700,000	683,054	0
Sector Development Grant	723,289	482,193	987,230
<b>Total Revenues shares</b>	<b>15,571,233</b>	<b>8,099,505</b>	<b>14,586,108</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,315,067	4,980,913	10,315,067
Non Wage	1,812,283	860,957	1,736,366
<b>Development Expenditure</b>			
Domestic Development	1,543,131	369,934	987,230
External Financing	1,900,753	678,318	1,547,445
<b>Total Expenditure</b>	<b>15,571,233</b>	<b>6,890,122</b>	<b>14,586,108</b>

**Narrative of Workplan Revenues and Expenditure**

The department has projected a total of Shs. 14,586,108,000 as the resource envelope for the FY 2020/21 representing 6.8% reduction in revenue allocation compared to the FY 2019/20. The performance is mainly due to 1) the reduction in allocation in Sector conditional grant Non-wage mainly PHC, Other Government Transfers, locally raised revenues and external financing. During the FY 2020/21, the department will spend 70.7% of her total revenue on wages for staff and health workers, 11.9% on non-wage activities including transfers to health facilities, 6.8% on developments projects including construction and upgrading of health facilities while 10.6% on donor development activities and projects funded by a number of development partners.

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>31,447,053</b>	<b>14,942,623</b>	<b>34,072,311</b>
District Unconditional Grant (Wage)	74,610	37,306	74,610
Locally Raised Revenues	25,000	6,250	15,000
Multi-Sectoral Transfers to LLGs_NonWage	15,322	1,350	26,131
Other Transfers from Central Government	36,678	37,356	37,356
Sector Conditional Grant (Non-Wage)	4,724,165	1,574,722	6,049,404
Sector Conditional Grant (Wage)	26,571,277	13,285,639	27,869,810
<b>Development Revenues</b>	<b>1,232,377</b>	<b>527,786</b>	<b>1,284,042</b>
District Discretionary Development Equalization Grant	94,800	63,200	0
External Financing	431,398	43,331	431,398
Multi-Sectoral Transfers to LLGs_Gou	81,913	9,078	0
Other Transfers from Central Government	6,000	0	0
Sector Development Grant	618,266	412,177	852,644
<b>Total Revenues shares</b>	<b>32,679,430</b>	<b>15,470,408</b>	<b>35,356,353</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,645,887	13,322,944	27,944,420
Non Wage	4,801,166	1,538,070	6,127,891
<b>Development Expenditure</b>			
Domestic Development	800,979	12,050	852,644
External Financing	431,398	0	431,398
<b>Total Expenditure</b>	<b>32,679,430</b>	<b>14,873,064</b>	<b>35,356,353</b>

**Narrative of Workplan Revenues and Expenditure**



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**Vote :521 Kasese District****FY 2020/21**

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The department has projected a total revenue envelope of shs. 35,356,353,000 for the FY 2020/21 representing 7.6% increase compared to the FY 2019/20. The high projected resource envelop is mainly due to 1) Increase in wage allocation to the sector, particularly as salary enhancement for teachers, 2) Increase in non-wage allocation to the sector to fund recurrent activities including monitoring and supervision of schools, as funds to facilitate capacity building for school and community stakeholders, and maintenance of school infrastructure and other investments in schools. Sector development grant will also increase to facilitate infrastructure developments including construction of Isango Seed School. During the FY 2020/21, the department will spend 75.7% of her revenues on payment of wages, 17.3% on recurrent activities, and 2.4% on capital development projects while 1.2% of the resources will be spent on donor development activities.

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,868,110</b>	<b>1,286,928</b>	<b>3,976,905</b>
District Unconditional Grant (Wage)	90,454	45,227	90,454
Locally Raised Revenues	18,146	8,597	34,500
Multi-Sectoral Transfers to LLGs_NonWage	2,200	0	393,024
Other Transfers from Central Government	2,757,310	1,233,104	3,458,927
<b>Development Revenues</b>	<b>725,427</b>	<b>572,784</b>	<b>1,141,578</b>
District Discretionary Development Equalization Grant	115,807	77,205	338,950
Locally Raised Revenues	230,434	142,866	187,945
Multi-Sectoral Transfers to LLGs_Gou	379,186	352,713	614,683
<b>Total Revenues shares</b>	<b>3,593,537</b>	<b>1,859,711</b>	<b>5,118,483</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	90,454	45,165	90,454
Non Wage	2,777,656	1,240,156	3,886,451
<b>Development Expenditure</b>			
Domestic Development	725,427	385,924	1,141,578
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,593,537</b>	<b>1,671,245</b>	<b>5,118,483</b>

**Narrative of Workplan Revenues and Expenditure**

The department has projected a total resource envelope of Ushs. 5,118,483,000 for the FY 2020/21 an increment of 42.4% compared to the FY 2019/20. The increase in revenue is mainly due to the additional allocation of resources from locally raised revenues, increase in discretionary development grant allocation to facilitate construction of Kyabayenze Bridge and additional resources from other Government transfers mainly URF for road maintenance. During the FY 2020/21, wage will contribute 1.8% of the total resource envelope, non-wage 75.9%, while domestic development 22.3%

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>199,835</b>	<b>81,117</b>	<b>241,206</b>
District Unconditional Grant (Wage)	31,801	15,901	31,801
Locally Raised Revenues	10,000	0	5,000
Other Transfers from Central Government	120,000	46,200	120,000
Sector Conditional Grant (Non-Wage)	38,034	19,017	84,405
<b>Development Revenues</b>	<b>517,212</b>	<b>344,808</b>	<b>950,223</b>
Sector Development Grant	497,410	331,607	930,421
Transitional Development Grant	19,802	13,201	19,802
<b>Total Revenues shares</b>	<b>717,047</b>	<b>425,925</b>	<b>1,191,429</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,801	15,881	31,801
Non Wage	168,034	24,653	209,405
<b>Development Expenditure</b>			
Domestic Development	517,212	188,388	950,223
External Financing	0	0	0
<b>Total Expenditure</b>	<b>717,047</b>	<b>228,921</b>	<b>1,191,429</b>

**Narrative of Workplan Revenues and Expenditure**

The Revenue allocations to the water department for FY 2020/21 will increase by 39.8% compared to the FY 2019/20. The increase is mainly attributed to non- allocations from the sector Development grant for water and sanitation interventions. The department will spend 2.7% of her revenues on wages for payment of staff salaries, 17.6% on nonwage recurrent activities including software activities under the department, 79.8% on capital development works such as construction of gravity flow across the district

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>388,292</b>	<b>164,645</b>	<b>374,075</b>
District Unconditional Grant (Wage)	297,923	148,962	297,923
Locally Raised Revenues	60,000	7,200	25,000
Multi-Sectoral Transfers to LLGs_NonWage	16,903	1,750	0
Sector Conditional Grant (Non-Wage)	13,467	6,733	51,152
<b>Development Revenues</b>	<b>1,827,160</b>	<b>1,316,202</b>	<b>1,264,277</b>
Multi-Sectoral Transfers to LLGs_Gou	27,160	28,049	64,277
Other Transfers from Central Government	1,800,000	1,288,152	1,200,000
<b>Total Revenues shares</b>	<b>2,215,452</b>	<b>1,480,847</b>	<b>1,638,352</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	297,923	146,868	297,923
Non Wage	90,369	11,510	76,152
<b>Development Expenditure</b>			
Domestic Development	1,827,160	1,274,979	1,264,277
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,215,452</b>	<b>1,433,357</b>	<b>1,638,352</b>

**Narrative of Workplan Revenues and Expenditure**

A total of Shs. 1,638,352,000 has been projected as total revenue for the FY 2020/21 compared to shs. 2,215,452,000 during the FY 2019/20 representing a 35.2% decrease in the overall allocation to the department. As projected, other Government transfers mainly UWA fund will reduce by 33.3% compared to FY 2019/20, while locally raised revenues by 58.3%. Wage will remain relatively the same during the period. The sector will spend 18.9% of her revenues on wages for payment of staff salaries, 4.8% on non-wage recurrent activities including wetland and environmental management and supervision while 77.2% will go to domestic development projects as transfers to LLGs to mitigate problem animal concerns in the communities

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>658,588</b>	<b>259,869</b>	<b>966,783</b>
District Unconditional Grant (Wage)	355,384	177,692	355,384
Locally Raised Revenues	38,000	11,300	32,000
Multi-Sectoral Transfers to LLGs_NonWage	65,658	11,104	435,642
Other Transfers from Central Government	80,000	0	30,316
Sector Conditional Grant (Non-Wage)	119,547	59,773	113,441
<b>Development Revenues</b>	<b>1,924,690</b>	<b>905,351</b>	<b>1,843,961</b>
External Financing	1,799,436	817,307	1,799,436
Multi-Sectoral Transfers to LLGs_Gou	125,254	88,044	44,525
<b>Total Revenues shares</b>	<b>2,583,278</b>	<b>1,165,220</b>	<b>2,810,745</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	355,384	177,479	355,384
Non Wage	303,204	67,087	611,399
<b>Development Expenditure</b>			
Domestic Development	125,254	88,044	44,525
External Financing	1,799,436	36,668	1,799,436
<b>Total Expenditure</b>	<b>2,583,278</b>	<b>369,279</b>	<b>2,810,745</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has projected revenue of shs. 2,810,745,000 during the FY 2020/21 compared to shs 2,583,278,000 for the FY 2019/20 translating into a reduction of 2.8%. The performance is mainly due to reduction in local revenue share to the department as a result of projected poor performance of revenue sources, 2) reduction in other Government transfers mainly UWEP, and YLP. External financing will relatively remain stable with Unicef pledging resources to support Child protection, Probation and social welfare activities. During the FY 2020/21, wage will contribute 15.2% of the total resource envelop, Non-wage 7.3% while donor will contribute 77.4%

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,312,428</b>	<b>209,798</b>	<b>1,363,156</b>
District Unconditional Grant (Non-Wage)	69,045	34,523	91,497
District Unconditional Grant (Wage)	70,413	35,206	70,413
Locally Raised Revenues	96,978	40,069	34,654
Multi-Sectoral Transfers to LLGs_NonWage	0	0	16,592
Other Transfers from Central Government	1,075,991	100,000	1,150,000
<b>Development Revenues</b>	<b>1,213,055</b>	<b>437,407</b>	<b>715,055</b>
District Discretionary Development Equalization Grant	113,055	75,370	115,055
External Financing	1,100,000	362,037	400,000
Locally Raised Revenues	0	0	200,000
<b>Total Revenues shares</b>	<b>2,525,483</b>	<b>647,205</b>	<b>2,078,212</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	70,413	35,181	70,413
Non Wage	1,242,015	55,706	1,292,743
<b>Development Expenditure</b>			
Domestic Development	113,055	74,500	315,055
External Financing	1,100,000	132,188	400,000
<b>Total Expenditure</b>	<b>2,525,483</b>	<b>297,575</b>	<b>2,078,212</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue allocations to the district planning unit for the FY 2020/21 will reduce by 17.7% as compared to the FY 2019/20. The projected poor performance is as a result of reduction in External financing mainly DGF.

The department plans to spend 3.4% of her revenues on wages for payment of staff salaries, 61.8% on non-wage recurrent activities and 15.3% on monitoring, supervision and other development planning activities, livelihood group support and completion of a local economic development project. During the period, donor mainly DGF will contribute 19.4% of the total revenue share

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>149,736</b>	<b>49,136</b>	<b>176,017</b>
District Unconditional Grant (Non-Wage)	29,500	14,750	29,500
District Unconditional Grant (Wage)	55,236	27,614	55,236
Locally Raised Revenues	60,000	6,020	50,000
Multi-Sectoral Transfers to LLGs_NonWage	5,000	752	41,281
<b>Development Revenues</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	0
<b>Total Revenues shares</b>	<b>152,736</b>	<b>49,136</b>	<b>176,017</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	55,236	27,592	55,236
Non Wage	94,500	16,271	120,781
<b>Development Expenditure</b>			
Domestic Development	3,000	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>152,736</b>	<b>43,863</b>	<b>176,017</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue allocations to the district Internal Audit function for the FY 2020/21 will increase by 15.2% as compared to the FY 2019/20. The increase is as a result of increase in total local revenue shares to the sector especially to audit in town councils. The department plans to spend 31.4% of her revenues on wages for payment of staff salaries, 68.6% on non-wage recurrent activities mainly monitoring, supervision auditing of both departmental and sub county level projects across the district. Multi sectoral transfers to LLGs particularly the town councils of Katwe Kabatoro, Kisinga- Kagando, Kinyamaseke, Rugendabara, Hima and Mpondwe Lhubiriha

**Vote :521 Kasese District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>134,828</b>	<b>50,235</b>	<b>89,543</b>
District Unconditional Grant (Wage)	47,150	23,576	47,150
Locally Raised Revenues	30,000	15,500	11,204
Multi-Sectoral Transfers to LLGs_NonWage	36,200	420	9,796
Sector Conditional Grant (Non-Wage)	21,478	10,739	21,392
<b>Development Revenues</b>	<b>18,509</b>	<b>5,000</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	18,509	5,000	0
<b>Total Revenues shares</b>	<b>153,337</b>	<b>55,235</b>	<b>89,543</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	47,150	22,699	47,150
Non Wage	87,678	24,529	42,393
<b>Development Expenditure</b>			
Domestic Development	18,509	5,000	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>153,337</b>	<b>52,228</b>	<b>89,543</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue allocations to the Trade, Industry and local development for the FY 2020/21 will decrease by 41.6% when compared to the FY 2019/20. The low projection is as a result of reduction in local revenue shares to the department and LLGs which accounted for 62.7% compared to the FY 2019/20. The department plans to spend 52.7% of her revenues on wages for payment of staff salaries, 47.3% on non-wage recurrent activities mainly monitoring, support supervision visits to SACCOs across the district.



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**Vote :521 Kasese District**

**FY 2020/21**

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