

Vote :510 Iganga District

FY 2019/20

Terms and Conditions

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

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

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

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

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

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

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

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


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

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

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

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


Signature :



KAWOOYA DAVID, CAO
(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote :510 Iganga District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :510 Iganga District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	422,800	217,855	633,831
Discretionary Government Transfers	2,592,988	2,073,167	2,596,840
Conditional Government Transfers	29,244,363	22,280,440	30,836,934
Other Government Transfers	3,685,782	3,146,587	3,933,068
External Financing	1,906,000	1,368,262	3,098,722
Grand Total	37,851,933	29,086,312	41,099,395

Revenue Performance by end of March of the Running FY

The district realized 77% of the annual planned revenue of shs 37,851,933,000. . Of the total receipts of shs. 29,019,594,000= the district released it all to departments . Locally raised revenue performed at 52% with LST exceptionally performing at above 150% and this was because of the new recruited staff. The poor performance in LRR was because some of the funds were garnished on collection account before being transferred on general account.

Discretionary government transfers performed at 80% of the ministry of finance policy to transfer all the development grants in the first three quarters of the FY. Conditional government transfer 76% and these are funds from the centre on which the local government has no control over. Other government transfers at 84% of the UWEP funds which were released over and above the budget cause most of the women groups appraised last FY were funded with in this fiscal year.

External financing performed at 72% with more contribution from UNICEF and Jhpiego. for UNICEF was because of the additional package on ECD that was funded after the approval of the budget.

Planned Revenues for next FY

.The district expects to receive shs 41,099,395,000 which is higher than the running year by shs 3,247,462,000 . this is because LRR increased because of the intended sale of part of the district land under other fees and charges to settle some of the court cases . discretionary and conditional government transfers expect to perform as last FY. Other government transfers increased because of the Agriculture cluster project for improvement of community Access road in improve on agriculture. gratuity for the retired staff also increased because of increase in the number of beneficiaries. External financing increased from 1,906,000,000 to 3,098,722,000 basically because of the increased support from UNICEF

and which is 92% of the total district annual budget. conditional government transfers will contribute 83% of the central government transfers. Govt transfers and these will include UWEP, YLP, Support to PLE, URF, NTD. The reduction in the IPF for other government transfer was witnessed in the Uganda mult sectoral nutrition project which dropped by shs 316,748,000 due to closure of the project and YLP By shs 316,748,000 due to recoveries in the last FY respectively. The reduction in central government transfers was because of the pension earlier, salary earlier and gratuity for local government which was provided in the encrypted IPFs.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	6,005,202	4,724,225	6,805,558
Finance	332,823	228,061	375,878

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Statutory Bodies	594,946	419,641	539,937
Production and Marketing	2,617,972	2,004,516	3,486,759
Health	7,403,686	5,517,115	7,177,663
Education	17,945,103	13,508,082	18,823,102
Roads and Engineering	842,124	627,722	774,893
Water	565,715	566,899	559,520
Natural Resources	89,352	67,786	175,210
Community Based Services	1,324,028	1,332,516	1,982,763
Planning	86,588	58,428	315,837
Internal Audit	44,393	31,321	50,794
Trade, Industry and Local Development	0	0	31,481
Grand Total	37,851,933	29,086,312	41,099,395
<i>o/w: Wage:</i>	<i>19,974,830</i>	<i>15,027,657</i>	<i>20,682,517</i>
<i>Non-Wage Recurrent:</i>	<i>13,732,122</i>	<i>10,451,526</i>	<i>15,008,672</i>
<i>Domestic Devt:</i>	<i>2,238,981</i>	<i>2,238,866</i>	<i>2,309,485</i>
<i>External Financing:</i>	<i>1,906,000</i>	<i>1,368,262</i>	<i>3,098,722</i>

Expenditure Performance by end of March FY 2018/19

.Of the total expenditure, shs. 29,086,312,000 received shs 15,027,657,000 was wage, 10,299,565,000 was non wage recurrent and shs 1,905,148,100 development./= which is 78% of the total expenditure was wages/ salaries. and shs. 1,396,949,000/= which is 22% of the total receipts was recurrent expenditure in the quarter under review, the total expenditure on Development was 1% of the total receipts because of the delays in the procurement processes in that most of the contracts had not been awarded. Of the total Donor receipts of shs. 546,492,000/= no money had been spent because of the challenges in budgeting and uploading in the Oracle system, because at the time budgeting the PBS system could not allow to budget donor under recurrent expenditure yet at the time of execution it could not be spent under development in the IFMS.

Planned Expenditures for the FY 2019/20

The district plans to receive 41,099,395,000 of which shs 20,682,517,000 which is 50.3% of these funds is for salaries and wages to staff, shs 14,815,867,000 which is 36% of the total budget is for recurrent expenditures and this money will support the UPE,USE, support to tertiary institution, PHC recurrent for the hospital,HC11,HC111 and HC IV in the district Local development will be shs 2,219,649 which is 6.3% will help the district in areas of water drilling, construction of Nawanyingi seed school, construction of pit latrines in schools among others. The donor development of shs 3,098,722,000 which is 8% will be spent as per the donor approved work plans

Medium Term Expenditure Plans

Drilling of boreholes and rehabilitation of others under the water sector will be emphasized, construction of a seed school in Nawanyingi subcounty and construction of 6 classrooms in various schools, construction of pit latrines in schools and teachers houses. The district will generate the physical plan for bulwoza parish and tree planting on government land to mitigate climate change challenges. The district will under roads continue with construction of roads ,bridges and installation of culverts

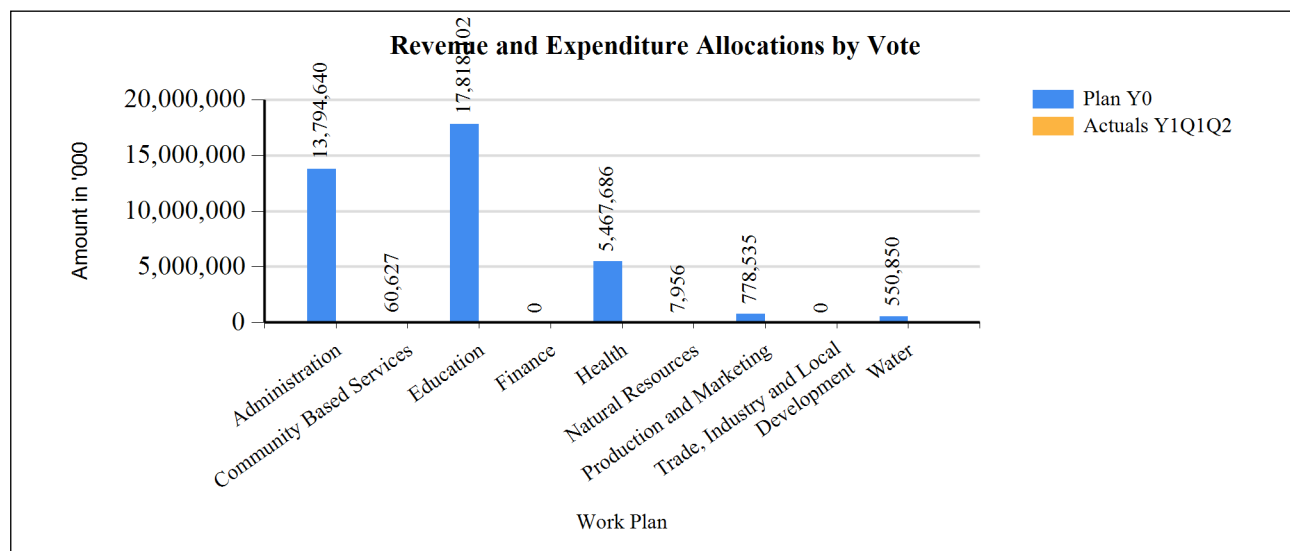
Challenges in Implementation

.The district is faced with the biggest challenge of indebtedness due to court award of over 2,400,000,000 . this has led to frequent garnishing of the district accounts, covering including the donor funds which is threatening donors to withdraw from funding the district. Still as a result of these court cases , all the district vehicles were attached by court brokers in recovery of their money hence no vehicle for field activities, poor local revenue collections, low staffing levels since some members of staff moved to the new district Bugweri,

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G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	422,800	217,855	633,831
Application Fees	68,001	2,140	68,001
Business licenses	9,350	0	9,350
Land Fees	22,000	4,645	22,000
Local Services Tax	187,000	203,599	187,000
Market /Gate Charges	6,600	2,201	6,600
Other Fees and Charges	129,849	5,271	129,849
2a. Discretionary Government Transfers	2,592,988	2,073,167	2,596,840
District Discretionary Development Equalization Grant	491,274	491,159	489,089
District Unconditional Grant (Non-Wage)	763,880	572,910	756,276
District Unconditional Grant (Wage)	1,308,101	986,679	1,321,741
Urban Unconditional Grant (Wage)	29,733	22,419	29,733
2b. Conditional Government Transfer	29,244,363	22,280,440	30,836,934
Sector Conditional Grant (Wage)	18,636,996	14,018,559	19,331,043
Sector Conditional Grant (Non-Wage)	4,299,051	2,937,376	4,329,466
Sector Development Grant	1,726,655	1,726,655	1,790,593
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	187,994	187,994	326,974
Salary arrears (Budgeting)	48,750	48,750	19,820

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Pension for Local Governments	2,812,392	2,206,449	3,397,764
Gratuity for Local Governments	1,511,472	1,133,604	1,611,472
2c. Other Government Transfer	3,685,782	3,079,869	3,933,068
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	300,000	157,721	300,000
Support to PLE (UNEB)	0	0	33,000
Uganda Road Fund (URF)	764,241	545,249	682,700
Uganda Women Entrepreneurship Program(UWEP)	288,452	582,041	0
Vegetable Oil Development Project	26,000	0	60,000
Youth Livelihood Programme (YLP)	739,116	653,912	422,368
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,392,973	1,131,566	960,000
DVV International	175,000	9,380	175,000
Agriculture Cluster Development Project (ACDP)	0	0	1,300,000
3. External Financing	1,906,000	1,368,262	3,098,722
United Nations Children Fund (UNICEF)	1,200,000	1,134,413	2,388,722
Global Fund for HIV, TB & Malaria	50,000	0	100,000
World Health Organisation (WHO)	150,000	9,600	10,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	100,000
Jhpiego Corporation	405,000	224,249	500,000
UK Department for International Development (DFID)	101,000	0	0
Total Revenues shares	37,851,933	29,019,594	41,099,395

Vote :510 Iganga District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The District received LRR shs 217,855,000 which is 50% of the annual planned local revenue. LST performed at 110% because it collected for the first 4 months of the FY. Of the Local service tax received, shs. 203,599,000/= was received from the various district staff on the Bank of Uganda salary account but not yet transferred to the district general fund account for appropriation since the district account had been garnished due to court cases. This accounts for the difference between the cumulative receipts and cumulative releases appropriation to departments. However on the contrary, business licence, Application fees and other fees and charges performed at 0%, 3% and 4% respectively because for business licence and other fees was a deliberate effort by the district to discourage the contractors to bank the funds on general fund since it had been garnished due to court cases in respect to wrongly terminated parish chiefs. Application fees performed at 4% because the district received very few applicants who paid the non refundable fees partly because of the re centralizing of the Education and health procurement s.. other LRR revenues also performed poorly because the contracted revenue collectors could not bank the money on a garnished accounts

Central Government Transfers

Discretionary Government transfers performed at 79%, all sources performed as planned except DDEG which performed at 100% because of the policy to allocate development grants in the first 3 quarters. Conditional government transfers performed at 76% . sector conditional grant non wage performed below average because UPE, USE and support to tertiary institutions funds are released termly , other sources performed as planned. sector development, transitional development and sector conditional grant non wage All performed at 76% because there are development grants and its a government effort to release development grants in the first three quarters. ATAAS, and the nutrition project in schools which is released on a termly basis. Road fund performed at 16%, YLP performed at 1% because the district delayed to submit names of the benefiting groups for the ministry to evaluate and realize the funds.

External Financing

Donor funding performed at 43% of the approved budget; Global fund for malaria and TB, World Health Organisation, DFID both performed at 0% because Global fund had suspended their funding to the district, WHO and DFID were yet to send their funding in the next quarter because they approved their work plans very late. Jhpiego performed at 6% simply because they were waiting for the district to Co-fund for them to release other funds and the co funds for the district were to come from the Local revenue which account had been garnished due to court orders and the other local service tax had not been transferred to the district general account due to fear of it also being garnished. However, on the contrary, UNICEF performed at 53% because of the additional component to construct pit latrines in schools to improve on sanitation

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

The district anticipate to realize LRR of shs 688,831,000 higher than the running budget by 266,031,000. This is because of the intended sell of land by the district. By the time of the approval of the budget the ministry had approved an appropriation of the LRR figure hence we never approved the actual. Apart from land fees and market due which increased, other sources remained same. The increments in the land fee is because the district intends to renew the lease title for the allocated land in next year hence targeting the extension fees

Central Government Transfers

The district expects to receive shs 30,050,593,000 which is less than the running year by shs 1,786,758,000 and which is 92% of the total district annual budget. conditional government transfers will contribute 83% of the central government transfers. Govt transfers and these will include UWEP, YLP, Support to PLE, URF, NTD. The reduction in the IPF for other government transfer was witnessed in the Uganda mult sectoral nutrition project which dropped by shs 316,748,000 due to closure of the project and YLP By shs 316,748,000 due to recoveries in the last FY respectively. The reduction in central government transfers was because of the pension earlier, salary earlier and gratuity for local government which was provided in the encrypted IPFs.

External Financing

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The local government expects to receive shs 2,010,333 from donor higher than the running year because of the increase in the IPFs by UNICEF and additional package to support ECD in schools, Jhpiego also increased their support by 95,000,000. However, to date the district has not received any communication from other donors in respect to their continued support like the DFID and global fund.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	133,139	126,899	142,720
District Production Services	2,467,425	1,542,095	3,344,040
District Commercial Services	17,409	9,475	0
<i>Sub- Total of allocation Sector</i>	2,617,972	1,678,469	3,486,759
Sector :Works and Transport			
District, Urban and Community Access Roads	740,294	448,858	710,306
District Engineering Services	101,830	27,078	64,587
<i>Sub- Total of allocation Sector</i>	842,124	475,936	774,893
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	31,481
<i>Sub- Total of allocation Sector</i>	0	0	31,481
Sector :Education			
Pre-Primary and Primary Education	11,121,139	7,705,222	11,664,807
Secondary Education	4,774,687	3,221,894	4,987,330
Skills Development	1,787,770	1,273,191	1,733,797
Education & Sports Management and Inspection	259,541	154,673	437,168
Special Needs Education	1,966	0	0
<i>Sub- Total of allocation Sector</i>	17,945,103	12,354,980	18,823,102
Sector :Health			
Primary Healthcare	2,109,241	1,531,141	5,290,786
District Hospital Services	363,316	248,378	368,316
Health Management and Supervision	4,931,129	3,708,656	1,518,561
<i>Sub- Total of allocation Sector</i>	7,403,686	5,488,174	7,177,663
Sector :Water and Environment			
Rural Water Supply and Sanitation	565,715	445,575	559,520
Natural Resources Management	89,352	33,280	175,210
<i>Sub- Total of allocation Sector</i>	655,067	478,855	734,730
Sector :Social Development			
Community Mobilisation and Empowerment	1,324,028	1,311,996	1,982,763
<i>Sub- Total of allocation Sector</i>	1,324,028	1,311,996	1,982,763

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Sector :Public Sector Management			
District and Urban Administration	6,005,202	4,684,199	6,805,558
Local Statutory Bodies	594,946	353,839	539,937
Local Government Planning Services	86,588	58,163	315,837
Sub- Total of allocation Sector	6,686,736	5,096,201	7,661,332
Sector :Accountability			
Financial Management and Accountability(LG)	332,823	214,627	375,878
Internal Audit Services	44,393	31,321	50,794
Sub- Total of allocation Sector	377,215	245,949	426,672

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,679,088	4,398,214	6,474,132
District Unconditional Grant (Non-Wage)	89,353	98,439	101,231
District Unconditional Grant (Wage)	645,796	465,392	461,147
General Public Service Pension Arrears (Budgeting)	187,994	187,994	326,974
Gratuity for Local Governments	1,511,472	1,133,604	1,611,472
Locally Raised Revenues	162,676	139,705	333,187
Multi-Sectoral Transfers to LLGs_NonWage	190,922	95,461	192,805
Pension for Local Governments	2,812,392	2,206,449	3,397,764
Salary arrears (Budgeting)	48,750	48,750	19,820
Urban Unconditional Grant (Wage)	29,733	22,419	29,733
Development Revenues	326,114	326,011	331,425
District Discretionary Development Equalization Grant	38,719	38,626	35,403
Multi-Sectoral Transfers to LLGs_Gou	287,395	287,385	286,022
Transitional Development Grant	0	0	10,000
Total Revenues shares	6,005,202	4,724,225	6,805,558
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	675,529	487,811	490,880
Non Wage	5,003,559	3,870,377	5,983,252

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<i>Development Expenditure</i>			
Domestic Development	326,114	326,011	331,425
External Financing	0	0	0
Total Expenditure	6,005,202	4,684,199	6,805,558

Narrative of Workplan Revenues and Expenditure

The department anticipates to run a budget of shs 6,326,731,000/=. LRR increased to shs 333,187,000/= because the District anticipates to get some LRR after the lease sale of district land to private parties.

Of the total budget, Pension and gratuity take shs.5,009,236,000/=: DDEG takes shs. 35,403,000 and its IPF also reduced because of the centralizing of the retooling work plan to planning unit .an additional 10,000,000 for Transitional development is meant for the purchase of motor cycles for inspectors. However other IPFs remained the same

The department will continue Handling court cases, monitoring government operational, responding to officail correspondences, updating of the district website, awarding of contracts for service providers, county supervision and management, filing of all official documents, printing of payslips, updating of salaries for staff

Vote :510 Iganga District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	327,823	228,061	375,878
District Unconditional Grant (Non-Wage)	97,948	74,171	88,058
District Unconditional Grant (Wage)	110,320	82,740	110,320
Locally Raised Revenues	38,856	14,650	46,500
Multi-Sectoral Transfers to LLGs_NonWage	80,699	56,500	131,000
Development Revenues	5,000	0	0
District Discretionary Development Equalization Grant	5,000	0	0
Total Revenues shares	332,823	228,061	375,878
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,320	82,740	110,320
Non Wage	217,503	131,887	265,558
Development Expenditure			
Domestic Development	5,000	0	0
External Financing	0	0	0
Total Expenditure	332,823	214,627	375,878

Narrative of Workplan Revenues and Expenditure

The department expects to run a budget of shs 375,878,000/= of which shs. 177,500,000/= is Local revenue, shs 88,058,000/= is Unconditional Non wage and shs 110,319,868 is district wage. the anticipated budget for next year is higher than the running budget by shs 123,754,000/=. There was no allocation of DDEG to the department because all the retooling component was centralized in planning unit. the department will continue Posting of books of accounts, effecting EFTs on the IFMS, processing of payments on the IFMS, budget preparation, local revenue mobilization and updating of the revenue registers

Vote :510 Iganga District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	594,946	419,641	539,937
District Unconditional Grant (Non-Wage)	341,549	277,666	310,377
District Unconditional Grant (Wage)	189,300	141,975	189,300
Locally Raised Revenues	64,097	0	40,260
Development Revenues	0	0	0
N/A			
Total Revenues shares	594,946	419,641	539,937
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	189,300	141,975	189,300
Non Wage	405,646	211,864	350,637
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	594,946	353,839	539,937

Narrative of Workplan Revenues and Expenditure

The department expects to operate a budget of shs539,936,666 less that the running year because in this year it was over the 20% of the actual of last FY. the effected sources are LRR (shs.40,260,000) and District un conditional grant(shs. 310,377,000). the department will continue to facilitate council meetings and committees, provide support to political oversights, support DSC operations, PAC, land board, and contracts committee as per the brake down: salaries to political leaders 189,300,000. the department will handle staff recruitment through the service commission, conduct council meetings, handle committees and commissions, conduct political oversight on all Government programs and also pay councillors allowances both district and sub county levels.

Vote :510 Iganga District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,508,794	1,895,338	3,383,968
District Unconditional Grant (Non-Wage)	3,120	0	0
District Unconditional Grant (Wage)	133,344	100,008	133,344
Locally Raised Revenues	10,000	0	6,000
Other Transfers from Central Government	1,692,973	1,289,287	2,619,999
Sector Conditional Grant (Non-Wage)	237,141	177,856	192,408
Sector Conditional Grant (Wage)	432,216	328,187	432,216
Development Revenues	109,178	109,178	102,792
Sector Development Grant	109,178	109,178	102,792
Total Revenues shares	2,617,972	2,004,516	3,486,759
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	565,560	428,196	565,560
Non Wage	1,943,234	1,166,059	2,818,408
Development Expenditure			
Domestic Development	109,178	84,215	102,792
External Financing	0	0	0
Total Expenditure	2,617,972	1,678,469	3,486,759

Narrative of Workplan Revenues and Expenditure

Vote :510 Iganga District**FY 2019/20**

Total expected revenue planned is shs. 3,486,759,000/= which is higher than the previous by shs. 868,787,000/= OGT is high because of the new ACDP project of 1,300,000,000/= to improve on community roads to boost agricultural production with in the district. however other sources were as the previous year.

Wage will has been maintained at shs 565,559,976

Non wage recurrent will be shs 192408472 , Non wage Development shs 109178037,

Locally raised revenues = 6000000

Other transfers from central govt will be 1,320,000,000 for projects such as the Nutrition project, Agriculture Cluster Development Project and the vegetable Oil seed project The department will continue to Establish 41 model farmers to act as learning centers for the rest of the farmers

Establish 2 demo fish ponds

Put up 190 tsetse fly traps

Renovate 1 community bulking store. This department commits to offer quality services to the people without discrimination of Age, tribe, size and disability. or ability. much emphasis to the adolescent and ECD

Vote :510 Iganga District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,413,570	4,064,076	5,558,754
Locally Raised Revenues	0	0	10,000
Sector Conditional Grant (Non-Wage)	514,441	384,578	616,625
Sector Conditional Grant (Wage)	4,899,128	3,679,498	4,932,128
Development Revenues	1,990,116	1,453,039	1,618,910
District Discretionary Development Equalization Grant	30,000	30,661	35,000
External Financing	1,906,000	1,368,262	1,460,771
Sector Development Grant	54,116	54,116	123,139
Total Revenues shares	7,403,686	5,517,115	7,177,663
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,899,128	3,679,498	4,932,128
Non Wage	514,441	384,578	626,625
Development Expenditure			
Domestic Development	84,116	56,558	158,139
External Financing	1,906,000	1,367,540	1,460,771
Total Expenditure	7,403,686	5,488,174	7,177,663

Narrative of Workplan Revenues and Expenditure

The department intends to realize shs. 7,177, 663,000/= as total revenues of which shs 4,932,128,000/= will be wage and 616,625,000 as non wage majority of which are transfers to hospital and Health facilities.

A total of 35,000,000/= is DDEG meant to renovate the District Hosiptal to kick start a private wing, shs 1,460,771,000 is external financing of which UNICEF contributes 1,160,625,000/= . there is a reduction in the expected funds from UNICEF because of UNICEFs Policy to decentralize its funds to user departments where the actual implementation is going to take place which is not like the former where all UNICEF funds were budget under health.

Vote :510 Iganga District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,833,368	12,392,555	17,439,777
District Unconditional Grant (Non-Wage)	1,966	0	0
District Unconditional Grant (Wage)	32,263	16,131	32,263
Locally Raised Revenues	21,500	0	6,000
Other Transfers from Central Government	26,000	66,718	33,000
Sector Conditional Grant (Non-Wage)	3,445,987	2,298,831	3,401,815
Sector Conditional Grant (Wage)	13,305,652	10,010,874	13,966,699
Development Revenues	1,111,736	1,115,528	1,383,325
District Discretionary Development Equalization Grant	45,273	49,065	20,000
External Financing	0	0	229,114
Sector Development Grant	1,066,463	1,066,463	1,134,212
Total Revenues shares	17,945,103	13,508,082	18,823,102
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,337,915	10,027,006	13,998,961
Non Wage	3,495,453	2,121,722	3,440,815
Development Expenditure			
Domestic Development	1,111,736	206,252	1,154,212
External Financing	0	0	229,114
Total Expenditure	17,945,103	12,354,980	18,823,102

Narrative of Workplan Revenues and Expenditure

The department anticipates to operate a budget of shs 18,823,102,000 higher than the previous budget by shs 877,999,000/= this is due to the increment in sector non wage recurrent to schools to shs. 3,401,815,000/=. the increment was caused by the enhancement of primary teachers salaries .there was an increment on the external financing(shs 229,114,000/=) due to UNICEF approach of decentralizing its monies to the user departments. DDEG reduced to 20,000,000/= because of the need to allocate to other departments.The department will spend the funds on development projects, transfer UPE,USE, and support to tertiary institutions and other requirements

Vote :510 Iganga District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	807,124	591,709	769,893
District Unconditional Grant (Non-Wage)	936	0	0
District Unconditional Grant (Wage)	37,947	46,460	81,192
Locally Raised Revenues	4,000	0	6,000
Other Transfers from Central Government	764,241	545,249	682,701
Development Revenues	35,000	36,013	5,000
District Discretionary Development Equalization Grant	35,000	36,013	5,000
Total Revenues shares	842,124	627,722	774,893
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,947	46,460	81,192
Non Wage	769,177	429,476	688,701
Development Expenditure			
Domestic Development	35,000	0	5,000
External Financing	0	0	0
Total Expenditure	842,124	475,936	774,893

Narrative of Workplan Revenues and Expenditure

The department has planned for a budget of 774,893,000/= which is lower than that of the previous financial year because of the reduction in the budget for Non wage funds for Roads maintenance. wage increased from 37,000,000/= to 81,000,000/= because of the new recruitment and allocation to match with the increments of science staff. DDEG reduced to 5,000,000/= from 35,000,000/= because of the needs to allocate funds to other departments.

Vote :510 Iganga District

FY 2019/20

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	47,765	48,948	89,268
District Unconditional Grant (Wage)	12,865	24,274	52,377
Locally Raised Revenues	2,000	0	5,469
Sector Conditional Grant (Non-Wage)	32,899	24,674	31,421
Development Revenues	517,951	517,951	470,253
District Discretionary Development Equalization Grant	0	0	20,000
Sector Development Grant	496,898	496,898	430,451
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	565,715	566,899	559,520
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,865	24,274	52,377
Non Wage	34,899	18,088	36,890
Development Expenditure			
Domestic Development	517,951	403,214	470,253
External Financing	0	0	0
Total Expenditure	565,715	445,575	559,520

Narrative of Workplan Revenues and Expenditure

The sector expects to receive a total revenue of 559,520,273 higher than the approved budget of 2018/19, the increment is mainly under wage to cater for scientists salary enhancement and locally raised revenue. There is a slight shortfall in development grant from the center.

however transition Development remained the same. Of the funds received Shs 31,420,852 is non Wage, shs 52,377,408 is wage, shs 5,469,336 is Locally raised revenue, shs 430,450,697 is Water Development Grant, and shs 19,801,980 is Transition Development,

Vote :510 Iganga District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	54,943	33,377	140,210
District Unconditional Grant (Non-Wage)	2,028	0	3,000
District Unconditional Grant (Wage)	32,547	24,410	120,000
Locally Raised Revenues	12,412	3,000	8,894
Sector Conditional Grant (Non-Wage)	7,956	5,967	8,316
Development Revenues	34,409	34,409	35,000
District Discretionary Development Equalization Grant	34,409	34,409	35,000
Total Revenues shares	89,352	67,786	175,210
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,547	24,410	120,000
Non Wage	22,396	8,870	20,210
Development Expenditure			
Domestic Development	34,409	0	35,000
External Financing	0	0	0
Total Expenditure	89,352	33,280	175,210

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive a total of over shs.175,210,000 higher than the running budget by shs 85,885,000/= and this is because of the increment in the provision for wage to match with the salaries for the scientists and the newly recruited staff, wage 120,000,000/=, DDEG is 30,000,000/= and the rest is unconditional grant Non wage. DDEG grants on procurement of tree seedlings and operationalization of the Local area physical plan of Namungalwe town board physical development plan, the Non wage grants are planned to run other departmental activities such as monitoring and inspection, sensitization of communities and others.

Vote :510 Iganga District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,324,028	1,332,516	721,925
District Unconditional Grant (Non-Wage)	1,217	0	0
District Unconditional Grant (Wage)	55,616	41,712	55,616
Locally Raised Revenues	4,000	0	4,500
Other Transfers from Central Government	1,202,568	1,245,333	597,368
Sector Conditional Grant (Non-Wage)	60,627	45,470	64,441
Development Revenues	0	0	1,260,838
External Financing	0	0	1,260,838
Total Revenues shares	1,324,028	1,332,516	1,982,763
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,616	41,712	55,616
Non Wage	1,268,412	1,270,284	666,309
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	1,260,838
Total Expenditure	1,324,028	1,311,996	1,982,763

Narrative of Workplan Revenues and Expenditure

The department is likely to receive a total of 1,982,763,000/= Unicef takes shs. 1,260,837,900/=, wage takes shs. 55,616,204/=, Non wage takes shs. 64,441,000/= and other transfer from the central government reduced to 597,368,000/= due to Government policy of channeling UWEP funds at LG as Sector Conditional Non wage. The provision of shs 1,260,837,900 from UNICEF as support to the vulnerable children activities. Partners like DVV international will provide 189,926,000 to support adult learning.

Estimates for Youth Livelihood is 422,368,686

and UWEP is estimated at 271,578,785. Other government transfers reduced from shs 1,202,568,000 to shs 597,368,000 due to government approach of changing UWEP funds to sector conditional grant non wage

Vote :510 Iganga District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	71,111	43,428	115,173
District Unconditional Grant (Non-Wage)	23,819	19,629	46,582
District Unconditional Grant (Wage)	27,732	20,799	38,770
Locally Raised Revenues	19,560	3,000	29,821
Development Revenues	15,478	15,000	200,664
District Discretionary Development Equalization Grant	15,478	15,000	52,664
External Financing	0	0	148,000
Total Revenues shares	86,588	58,428	315,837
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,732	20,799	38,770
Non Wage	43,379	22,629	76,403
Development Expenditure			
Domestic Development	15,478	14,735	52,664
External Financing	0	0	148,000
Total Expenditure	86,588	58,163	315,837

Narrative of Workplan Revenues and Expenditure

The department budget is shs 315,363,000 higher than the current year by 229,249,000 because under DDEG, all the retooling funds were planned under this department. secondly there Donor funding of shs 148,000,000 for birth registration which had been budgeted under health in the previous year was reallocated to planning by unicef. The district conditional grant wage increased by shs 10,000,000 because of the intended recruitment of the district planner and promotion of the current planner to the post of senior planner. Non wage increased to shs 46,452,000 because TPC recognized the many deliverables under planning unit like the funding the budget conference, internal assessment

Vote :510 Iganga District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	44,393	31,321	50,794
District Unconditional Grant (Non-Wage)	11,023	7,544	14,224
District Unconditional Grant (Wage)	30,370	22,777	30,370
Locally Raised Revenues	3,000	1,000	6,200
Development Revenues	0	0	0
N/A			
Total Revenues shares	44,393	31,321	50,794
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,370	22,777	30,370
Non Wage	14,023	8,544	20,424
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	44,393	31,321	50,794

Narrative of Workplan Revenues and Expenditure

The department intends to operate a budget of shs. 50,793,964 which is higher than the running F.year budget by 6,401,000 because of the additional allocation of the un conditional grant to a tune of shs 14,224,172/= and LRR of shs 6,200,000/= due to the overwhelming activities which the department intends to under take under the mandate. it is also seen that salaries shall take shs. 30,369,792/= of the total intended budget.

Vote :510 Iganga District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	31,481
District Unconditional Grant (Wage)	0	0	17,041
Sector Conditional Grant (Non-Wage)	0	0	14,440
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	31,481
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	17,041
Non Wage	0	0	14,440
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	31,481

Narrative of Workplan Revenues and Expenditure

The department expects to get shs 31,481,299. Of which shs 17,041,000 is wage and the balance is non wage for recurrent expenditure. the department is new hence there is no previous year to compare with performance. the department intend to compare the following,

1. Trade development
2. enterprise development services
3. Market linkage services
4. Cooperative mobilization outreach services
5. Tourism development services
5. Promotion and industries/SME

Vote :510 Iganga District

FY 2019/20
