

Vote: 510 Iganga District

FY 2018/19

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :

Signature :

Kawooya David

Keith Muhakanizi

(Accounting Officer)

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote: 510 Iganga District

FY 2018/19

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.

Vote: 510 Iganga District**FY 2018/19**

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 2018/19

SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	422,800	248,097	422,800
Discretionary Government Transfers	3,470,862	2,797,720	2,592,988
Conditional Government Transfers	35,651,652	26,264,346	29,244,363
Other Government Transfers	3,240,900	2,187,014	3,685,782
Donor Funding	830,000	786,771	1,906,000
Grand Total	43,616,214	32,283,947	37,851,933

Revenue Performance by end of March of the Running FY

By the end of December 2017, the district had realized a total of shs 21,122,611 of which shs 212,080,000 is locally raised revenue, shs 546,867,000 is donor funds and the balance central government transfer and line ministries.

Planned Revenues for next FY

The district has an approved budget of shs 37,517,932,000. This is lower than the current approved budget. This followed the operationalisation of Vote 624 bugweri district. out of the total budget; shs 364,799,000 is locally raised revenue, shs 2,592,988,000 is discretionary gov't transfers, shs 29,244,363,000 is conditional gov't transfer, other gov't transfers is 2,262,809,910,419,000. donor support is shs 3,022,973,000.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	6,318,612	5,321,919	6,005,202
Finance	524,817	250,154	332,823
Statutory Bodies	535,092	332,532	594,946
Production and Marketing	2,804,732	1,469,203	2,617,972
Health	5,841,829	4,555,211	7,403,686
Education	24,557,782	18,080,695	17,945,103
Roads and Engineering	832,803	715,120	842,124
Water	647,057	631,667	565,715
Natural Resources	117,893	112,715	89,352
Community Based Services	1,236,339	682,015	1,324,028
Planning	145,798	87,586	86,588
Internal Audit	53,461	31,340	44,393
Grand Total	43,616,214	32,270,159	37,851,933
<i>o/w: Wage:</i>	25,355,402	19,016,552	19,974,830
<i>Non-Wage Recurrent:</i>	15,573,585	10,646,145	13,732,122

Vote: 510 Iganga District**FY 2018/19**

<i>Domestic Devt:</i>	1,857,227	1,820,691	2,238,981
<i>Donor Devt:</i>	830,000	786,771	1,906,000

Expenditure Performance by end of March FY 2017/18

While shs 21,122,611,000 had been disbursed to departments by the end of second quarter, shs 12,677,701,000 had been spent on wage, with non wage shs 6,827,659,000 which is 87% of the funds released departments were spent. Development; shs 1,070,384,000 which is 51% of the funds released to departments were spent. With donor, shs 546,867,000 which is 100% of the funds released to the departments were spent. Overall 97% of the funds released to departments were spent and only 3% remained by end of December 2017

Planned Expenditures for the FY 2018/19

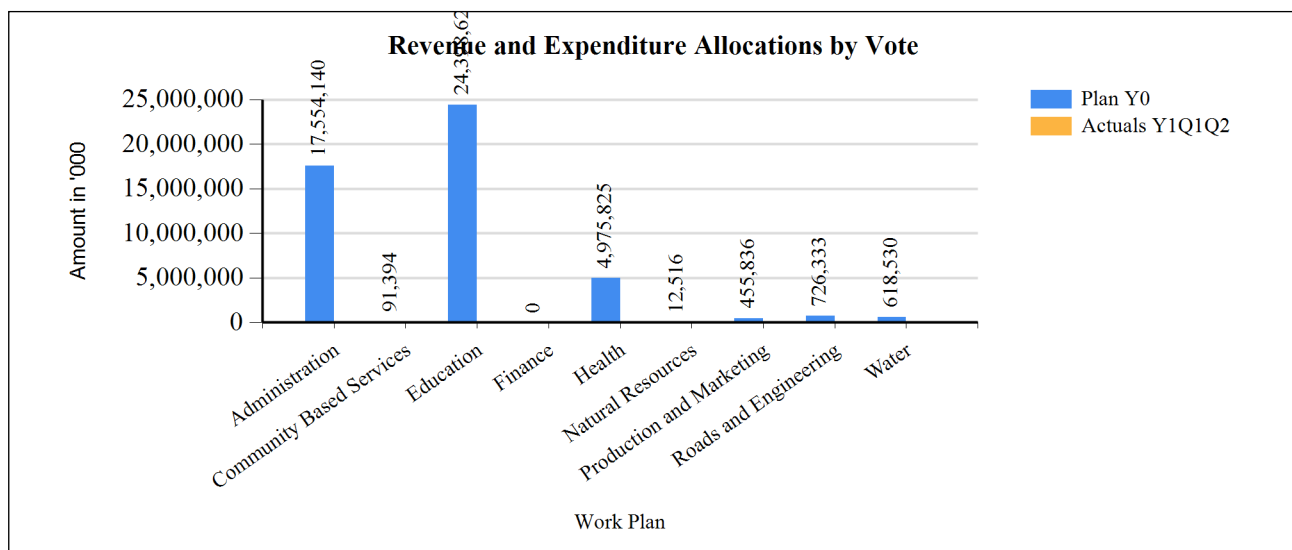
Out of the budget of shs 37,517,932,000; shs 19,974,830,000 will cater for salaries of staff, this is reduction from the current budget. This is a result of the newly created vote 624. shs 12,262,648,000 will cater for non wage recurrent costs. This includes capitulation of education institutions and support to health institutions including district general hospital. shs 2,257,481,000 will support development projects; the is includes the DDEG, Sector grant to health , education and production.e shs 3,022,973,000 will support donor projects in the district. To note however, 67.8% of the budget will be spent in 2 sectors of education and health

Medium Term Expenditure Plans

The district focuses on fast tracking productivity of the community organised groups, employment creation, improve the standards of UPE and USE, as well as health systems improvement.

Challenges in Implementation

lack of transport; its only education and health that have one double cabin pick up each. Inadequate locally raised revenue Under staffing;head of departments are filled at 50%

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
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Vote: 510 Iganga District**FY 2018/19**

1. Locally Raised Revenues	422,800	248,097	422,800
Application Fees	10,000	3,293	68,001
Business licenses	9,350	9,455	9,350
Land Fees	22,000	22,404	22,000
Local Services Tax	197,100	176,002	187,000
Market /Gate Charges	6,600	4,111	6,600
Miscellaneous receipts/income	58,306	1,052	0
Other Fees and Charges	119,444	31,780	129,849
2a. Discretionary Government Transfers	3,470,862	2,797,720	2,592,988
District Discretionary Development Equalization Grant	754,053	754,053	491,274
District Unconditional Grant (Non-Wage)	932,219	699,164	763,880
District Unconditional Grant (Wage)	1,581,455	1,186,091	1,308,101
Urban Discretionary Development Equalization Grant	24,240	24,240	0
Urban Unconditional Grant (Non-Wage)	49,223	36,918	0
Urban Unconditional Grant (Wage)	129,672	97,254	29,733
2b. Conditional Government Transfer	35,651,652	26,264,346	29,244,363
General Public Service Pension Arrears (Budgeting)	896,028	896,028	187,994
Gratuity for Local Governments	783,071	587,303	1,511,472
Pension for Local Governments	2,693,492	2,020,119	2,812,392
Salary arrears (Budgeting)	0	0	48,750
Sector Conditional Grant (Non-Wage)	6,579,252	3,972,156	4,299,051
Sector Conditional Grant (Wage)	23,644,275	17,733,206	18,636,996
Sector Development Grant	1,034,896	1,034,896	1,726,655
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	3,240,900	2,187,014	3,685,782
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	300,000
DVV International	0	0	175,000
Other	2,136,932	982,235	0
Support to PLE (UNEB)	23,000	25,825	26,000
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	1,392,973
Uganda Road Fund (URF)	0	606,731	764,241
Uganda Women Entrepreneurship Program(UWEP)	288,452	71,695	288,452
Vegetable Oil Development Project	53,400	25,310	0
Youth Livelihood Programme (YLP)	739,116	475,219	739,116
3. Donor	830,000	786,771	1,906,000
African Development Bank (ADB)	0	0	0
United Nations Children Fund (UNICEF)	600,000	719,425	1,200,000
Global Fund for HIV, TB & Malaria	50,000	1,986	50,000

Vote: 510 Iganga District**FY 2018/19**

World Health Organisation (WHO)	150,000	0	150,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	40,051	0
Jhpiego Corporation	0	0	405,000
UK Department for International Development (DFID)	0	0	101,000
District Commercial Services Support (DICOSS) Project	1,000	0	0
Food For The Hungry (U)	0	25,309	0
Gender Based Violence (GBV)	25,000	0	0
Neglected Tropical Diseases (NTDs)	1,000	0	0
Sight Savers International (Uganda)	1,000	0	0
Support to Decentralisation for Sustainability (SDS)	1,000	0	0
Food and Agricultural Organisation (FAO)	1,000	0	0
Total Revenues shares	43,616,214	32,283,947	37,851,933

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

The district realized Ugx 92,293,919 as locally raised revenue against the the approved budget of shs 422,800,204 representing 21.8%. this variation was due to poor remittance from the sub counties.

Central Government Transfers

Ugx 9,945,390,390,765 was realized in the quarter. This is higher than what was expected in the quarter. The variation was due to the fact that the district had planned for 4 quarter equal releases in all grants and yet development grants were released considering 3 quarters. In general, the district realized 100% of all the funds expected from the centre except for general public service pension arrears which was not released in the quarter.

Donor Funding

We realized 727% of the funds expected in the quarter. the over performance is attributed to unplanned funds from World bank to support nutrition and fight hidden hunger in the 100 primary schools in the district. similarly UNICEF doubled the release in the quarter.

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

The district expects shs 349,799,000 slightly lower than that of the approved in FY 2017/18. The variation is mainly due local service tax where the planned recruitment were not expected to take place because the government doesn't have money for the new recruitment except on replacement basis. similarly, other fees and charges are expected is based on the current performance of this source of revenue.

Central Government Transfers

As you can ably see from the summary table in this system, all our central government revenues were cut following the operationalisation of the new distinct of Bugweri expected in 1st July 2018 as per the phased parliamentary approval. The figures cut were across all the souses including the non wage and wage of all the sectors. All the conditional grants including recurrent and development were cut by 36.7%, This resulted into the figures reducing from the current 39.1billion to 32.2 billion shillings for the FY 2018/19. Though we have a new grant in health for development and an increase in the sector development to education. Also an increase in wage to cater the enhancement of scientist salaries. As of now, the district remained without any town council thus no IPF for urban wage and non wage as shown in the table above.

Donor Funding

Vote: 510 Iganga District

FY 2018/19

The donor support is expected to increase to 3,474,973,000 in the FY 2018/19. The variation is due to World bank support to nutrition and fight to hidden hunger in 100 primary schools in the district of shs 1.5 billion. at the same time UNICEF budget support expected to increase from the current shs 0.6billion shillings to 1.2 billion shillings. we also expect support from Global fund. To note however that where no money is indicated, the donor has closed operations in the district.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	12,040	6,020	133,139
District Production Services	2,763,692	435,148	2,467,425
District Commercial Services	29,000	15,871	17,409
<i>Sub- Total of allocation Sector</i>	2,804,732	457,038	2,617,972
Sector: Works and Transport			
District, Urban and Community Access Roads	713,569	485,555	740,294
District Engineering Services	119,234	18,871	101,830
<i>Sub- Total of allocation Sector</i>	832,803	504,426	842,124
Sector: Education			
Pre-Primary and Primary Education	16,371,447	940,269	11,121,139
Secondary Education	6,469,363	1,412,412	4,774,687
Skills Development	1,546,052	632,903	1,787,770
Education & Sports Management and Inspection	170,920	119,130	259,541
Special Needs Education	0	0	1,966
<i>Sub- Total of allocation Sector</i>	24,557,782	3,104,714	17,945,103
Sector: Health			
Primary Healthcare	359,500	200,206	2,109,241
District Hospital Services	272,179	248,783	363,316
Health Management and Supervision	5,210,149	2,746,049	4,931,129
<i>Sub- Total of allocation Sector</i>	5,841,829	3,195,037	7,403,686
Sector: Water and Environment			
Rural Water Supply and Sanitation	647,057	184,428	565,715
Natural Resources Management	117,893	87,665	89,352
<i>Sub- Total of allocation Sector</i>	764,950	272,093	655,067
Sector: Social Development			
Community Mobilisation and Empowerment	1,236,339	581,872	1,324,028
<i>Sub- Total of allocation Sector</i>	1,236,339	581,872	1,324,028
Sector: Public Sector Management			
District and Urban Administration	6,318,612	5,270,270	6,005,202

Vote: 510 Iganga District**FY 2018/19**

Local Statutory Bodies	535,092	256,872	594,946
Local Government Planning Services	145,798	59,275	86,588
<i>Sub- Total of allocation Sector</i>	<i>6,999,501</i>	<i>5,586,417</i>	<i>6,686,736</i>
Sector: Accountability			
Financial Management and Accountability(LG)	524,817	235,917	332,823
Internal Audit Services	53,461	27,706	44,393
<i>Sub- Total of allocation Sector</i>	<i>578,278</i>	<i>263,623</i>	<i>377,215</i>

Vote: 510 Iganga District

FY 2018/19

SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,810,109	4,793,803	5,679,088
District Unconditional Grant (Non-Wage)	137,243	262,731	89,353
District Unconditional Grant (Wage)	765,242	581,750	645,796
General Public Service Pension Arrears (Budgeting)	896,028	896,028	187,994
Gratuity for Local Governments	783,071	587,303	1,511,472
Locally Raised Revenues	57,254	118,458	162,676
Multi-Sectoral Transfers to LLGs_NonWage	348,108	230,161	190,922
Multi-Sectoral Transfers to LLGs_Wage	129,672	97,254	0
Pension for Local Governments	2,693,492	2,020,119	2,812,392
Salary arrears (Budgeting)	0	0	48,750
Urban Unconditional Grant (Wage)	0	0	29,733
Development Revenues	508,503	528,116	326,114
District Discretionary Development Equalization Grant	48,762	32,525	38,719
Multi-Sectoral Transfers to LLGs_Gou	459,741	495,590	287,395
Total Revenue Shares	6,318,612	5,321,919	6,005,202
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	765,242	679,004	675,529
Non Wage	5,044,867	4,092,040	5,003,559
Development Expenditure			
Domestic Development	508,503	499,226	326,114
Donor Development	0	0	0
Total Expenditure	6,318,612	5,270,270	6,005,202

Narrative of Workplan Revenues and Expenditure

Vote: 510 Iganga District

FY 2018/19

The Depart has an approved budget of shs 5,526,885,000 which is Higher than that of the last FY because of the creation of th new district Bugweri which was caved from Iganga and this reduced the mother district IPFS. Of the total budget shs 645,796,000 is district unconditional grant wage ,shs, 89,353,000 is district un conditional grant non wage. shs 187,994.000 is general service pension arrear ,shs 1, 511,572,000 is gratuity for local governments,shs 104,675,000 is local revenue, shs 2,812,392,000 is pension for local governments shs 48,750,000 is salary arrears ,shs,29,733,000 is urban unconditional grant wage ,shs 38,719,000 is DDEG..There was apostive deviation of 1.61 % attributed to allocation of monies under salary arrears and urban un conditional grant wage.there was also increase in gratuity for local governments by shs 728,401,shs 47,421,shs 118900 under local revenue and under pension for local governments.However there are also decreasese in allocation under district unconditional grant non wage,by shs 47,890 ,district unconditional grant wage by shs 119, 446, General public service arrears by shs 708, 034 and DDEG by shs 10,043 this is attributed to the fact that pensioners are reducing in number .residual arrears were provided because beneficiaries provided proper data.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	508,285	246,154	327,823
District Unconditional Grant (Non-Wage)	112,847	49,305	97,948
District Unconditional Grant (Wage)	174,311	130,733	110,320
Locally Raised Revenues	29,453	7,914	38,856
Multi-Sectoral Transfers to LLGs_NonWage	191,675	58,202	80,699
Development Revenues	16,531	4,000	5,000
District Discretionary Development Equalization Grant	13,736	4,000	5,000
Urban Discretionary Development Equalization Grant	2,795	0	0
Total Revenue Shares	524,817	250,154	332,823
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	174,311	130,733	110,320
Non Wage	333,974	101,184	217,503
Development Expenditure			
Domestic Development	16,531	4,000	5,000
Donor Development	0	0	0
Total Expenditure	524,817	235,917	332,823

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shs 332,823,000. As you can see from the table above shs 110,320,000 is wage, shs 97,948,000 iis local service tax for the sub counties. With respect to expenditure, shs 110,320,000 is wage, shs 217,503,000 is non wage and shs 5 million is development

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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Vote: 510 Iganga District

FY 2018/19

A: Breakdown of Workplan Revenues			
Recurrent Revenues	535,092	332,532	594,946
District Unconditional Grant (Non-Wage)	316,502	202,106	341,549
District Unconditional Grant (Wage)	175,220	116,168	189,300
Locally Raised Revenues	43,370	14,258	64,097
Development Revenues	0	0	0
N/A			
Total Revenue Shares	535,092	332,532	594,946
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	309,622	87,610	189,300
Non Wage	225,470	169,263	405,646
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	535,092	256,872	594,946

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shs 594,946,000 of which shs 341,594,000 is District unconditional grant non wage and shs 189,300,000 is District unconditional grant wage and shs 64,097,000 is local revenue. There is a positive deviation between the current financial years budget expectations and that of 2017/18 and this is attributed to the increase in wage by 7.3 %, non wage by 7.44 % and local revenue by 32.34 %. The percentage increase could be due to increase in political leaders salaries and increase in facilitation to members of DEC.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,726,531	1,392,001	2,508,794
District Unconditional Grant (Non-Wage)	0	0	3,120
District Unconditional Grant (Wage)	139,564	104,673	133,344
Locally Raised Revenues	18,000	879	10,000
Other Transfers from Central Government	2,190,332	1,002,473	1,692,973
Sector Conditional Grant (Non-Wage)	77,047	57,785	237,141
Sector Conditional Grant (Wage)	301,588	226,191	432,216
Development Revenues	78,202	77,202	109,178
Donor Funding	1,000	0	0
Sector Development Grant	77,202	77,202	109,178
Total Revenue Shares	2,804,732	1,469,203	2,617,972

Vote: 510 Iganga District

FY 2018/19

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	441,152	220,576	565,560
Non Wage	2,285,379	236,462	1,943,234
Development Expenditure			
Domestic Development	77,202	0	109,178
Donor Development	1,000	0	0
Total Expenditure	2,804,732	457,038	2,617,972

Narrative of Workplan Revenues and Expenditure

The department expects to get a funding of shs 2,617,972,000, of which shs 237,141,000 will be from conditional grant non wage from the center, shs 109,178,000 will be conditional development grant development, shs 432216000 will be sector conditional grant wage, and shs 1691973000 will be other transfers from central gvt, The budget for this financial year is less than that of of last financial year from shs 2804732,000 to 2616972,000. this is due to the creation of another district (Bugweri) which was curbed off from Iganga district. Sector conditional grant non wage increased from shs 77,047,000 to shs 237,141,000 because of the introduction of the extension grant by the ministry of Agriculture ans same for development. Then the district provided for shs 3,120,000 for the support to promoting commercial

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,978,325	3,739,440	5,413,570
Locally Raised Revenues	2,500	2,500	0
Other Transfers from Central Government	0	5,071	0
Sector Conditional Grant (Non-Wage)	624,823	468,618	514,441
Sector Conditional Grant (Wage)	4,351,002	3,263,251	4,899,128
Development Revenues	863,503	815,771	1,990,116
District Discretionary Development Equalization Grant	50,001	29,000	30,000
Donor Funding	803,000	786,771	1,906,000
Multi-Sectoral Transfers to LLGs_Gou	10,503	0	0
Sector Development Grant	0	0	54,116
Total Revenue Shares	5,841,829	4,555,211	7,403,686
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,351,002	2,175,501	4,899,128
Non Wage	627,323	454,666	514,441
Development Expenditure			
Domestic Development	60,503	19,000	84,116

Vote: 510 Iganga District**FY 2018/19**

Donor Development	803,000	545,870	1,906,000
Total Expenditure	5,841,829	3,195,037	7,403,686

Narrative of Workplan Revenues and Expenditure

The department expects to run a budget of shs 7,403,686,000 in FY 2018/19 more than shs 5,841,829 of the current budget. The increase in IPFs is attributed to salary enhancement of medical workers starting next FY 2018/19 also we anticipate increase in donor funding majorly from UNICEF, WHO and JHIPIEGO.. With respect to expenditure, highest age% will cater for salaries, GOU development grant of 54,116,000 will be used to complete Nawandala staff house

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	24,077,065	17,652,029	16,833,368
District Unconditional Grant (Non-Wage)	0	0	1,966
District Unconditional Grant (Wage)	50,977	38,292	32,263
Locally Raised Revenues	1,000	3,879	21,500
Other Transfers from Central Government	23,000	25,825	26,000
Sector Conditional Grant (Non-Wage)	5,010,403	3,340,269	3,445,987
Sector Conditional Grant (Wage)	18,991,685	14,243,764	13,305,652
Development Revenues	480,717	428,666	1,111,736
District Discretionary Development Equalization Grant	73,978	32,127	45,273
Locally Raised Revenues	10,200	0	0
Sector Development Grant	396,539	396,539	1,066,463
Total Revenue Shares	24,557,782	18,080,695	17,945,103
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,042,662	626,970	13,337,915
Non Wage	5,034,403	2,225,180	3,495,453
Development Expenditure			
Domestic Development	480,717	252,564	1,111,736
Donor Development	0	0	0
Total Expenditure	24,557,782	3,104,714	17,945,103

Narrative of Workplan Revenues and Expenditure

The department has a total budget of shs 17,945,103,000 which is lower than that of last FY because of the creation of a new district Bugweri which was curved from Iganga. Of the Total budget shs 17,946,103,275 of which shs 3,495,453,000 is non wage and shs 13,337,915,000 is wage. Under non wage shs 645,293,724 is for UPE capitation, shs 1,901,102,396 is USE capitation and shs 811,796,906 is for skills development .The capital development of shs 1,066,463,000 and LRR was shs. 21,500,000, DDEG was shs.45,273,000.

Payment of staff salaries, construction of new classrooms, rehabilitation of old classrooms, construction of pit latrines, monitoring and supervisions carried out.

Vote: 510 Iganga District

FY 2018/19

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	787,792	651,700	807,124
District Unconditional Grant (Non-Wage)	1,500	0	936
District Unconditional Grant (Wage)	59,959	44,969	37,947
Locally Raised Revenues	0	0	4,000
Other Transfers from Central Government	0	606,731	764,241
Sector Conditional Grant (Non-Wage)	726,333	0	0
Development Revenues	45,011	63,420	35,000
District Discretionary Development Equalization Grant	44,011	63,420	35,000
Donor Funding	1,000	0	0
Total Revenue Shares	832,803	715,120	842,124
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,959	44,969	37,947
Non Wage	727,833	459,457	769,177
Development Expenditure			
Domestic Development	44,011	0	35,000
Donor Development	1,000	0	0
Total Expenditure	832,803	504,426	842,124

Narrative of Workplan Revenues and Expenditure

The department will receive shs 842124000 and this is higher than last because the road funds IPFs where increased by the ministry. Of the funds to be recieved, shs 35000000 is for development, shs 764241000 for uganda road fund, shs 37947000 for salaries ,shs 4000000 for locally raised revenue .and Non wage of shs.936,000. expenditures are to be incurred under payment of staff salaries, maintenance of roads, construction of pit latrines.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	57,064	49,222	47,765
District Unconditional Grant (Wage)	20,328	21,670	12,865
Locally Raised Revenues	0	0	2,000
Sector Conditional Grant (Non-Wage)	36,736	27,552	32,899
Development Revenues	589,993	582,445	517,951

Vote: 510 Iganga District**FY 2018/19**

Locally Raised Revenues	8,200	652	0
Sector Development Grant	561,155	561,155	496,898
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	647,057	631,667	565,715
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	20,328	21,670	12,865
Non Wage	36,736	14,227	34,899
<i>Development Expenditure</i>			
Domestic Development	589,993	148,531	517,951
Donor Development	0	0	0
Total Expenditure	647,057	184,428	565,715

Narrative of Workplan Revenues and Expenditure

The sector expect to receive a total revenue of 565,715,000 lower than approved budget of 2017-18 by shs 81,342,000, the variation is attributed to budget cut from the center due to creation of Bugweri District. The cut is mainly under sector development grant, from 561,155,000shs 2017/18 FY to 496,898,000 shs 2018/19FY, non-wage is shs 32,899,000 from shs36,736,000 and wage is shs12,865,000 from 20,328,000

However there an increment under transition development from 20,638,000shs in 2017/18 FY to 21,053,000shs 2018/19FY and an allocation of 2,000,000 under locally raised revenue.

With respect to expenditure, 91.9% is development for the improvement of safe water coverage in the communities. The balance of 8.1% will cater salaries and operation of water office.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	90,442	49,715	54,943
District Unconditional Grant (Non-Wage)	0	0	2,028
District Unconditional Grant (Wage)	51,426	38,570	32,547
Locally Raised Revenues	26,500	1,758	12,412
Sector Conditional Grant (Non-Wage)	12,516	9,387	7,956
<i>Development Revenues</i>	27,451	63,000	34,409
District Discretionary Development Equalization Grant	27,451	63,000	34,409
Total Revenue Shares	117,893	112,715	89,352
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	51,426	38,570	32,547
Non Wage	39,016	11,144	22,396

Vote: 510 Iganga District**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	27,451	37,951	34,409
Donor Development	0	0	0
Total Expenditure	117,893	87,665	89,352

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive a total revenue share of shs. 89, 352,000. this is lower than that of last year because of the creation of a new district bugweri coved of from Iganga and this reduced the district IPFs. of the funds to be recieved, shillings 2,028,000 is Non wage shillings 32,547,000 is Wage, shillings 12,412,000 is Locally Raised Revenue, shillings 7,956,000 is Sector Conditional grant Non wage, shillings 34,409,000 is DDEG . There is a reduction in this Financial years budget revenue of shs.28,541,000 due to reductions in allocations under District Unconditional Grant Wage of shs18,879,000; LRR of shs. 14088, sector conditional grant Non wage of shs.4,560,000. However DDEG increased by shs.6,958,000 because of the need to lease government land and District Unconditional grant Non wage was allocated shs. 2,028,000. the positive deviations are due to funds from Natural Resource grants, and reductions are due to transfer of staff to newly created vote Bugweri hence the cut in wage.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,211,339	682,015	1,324,028
District Unconditional Grant (Non-Wage)	0	0	1,217
District Unconditional Grant (Wage)	87,876	65,907	55,616
Locally Raised Revenues	4,500	649	4,000
Other Transfers from Central Government	1,027,568	546,914	1,202,568
Sector Conditional Grant (Non-Wage)	91,394	68,545	60,627
Development Revenues	25,000	0	0
Donor Funding	25,000	0	0
Total Revenue Shares	1,236,339	682,015	1,324,028
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	87,876	55,116	55,616
Non Wage	1,123,462	526,756	1,268,412
Development Expenditure			
Domestic Development	0	0	0
Donor Development	25,000	0	0
Total Expenditure	1,236,339	581,872	1,324,028

Narrative of Workplan Revenues and Expenditure

Vote: 510 Iganga District

FY 2018/19

the department anticipates to receive a total revenue of shs.1,324,028,000 which is Higher than last FY's budget because of the new Integrated community learning for wealth creation(ICOLEW project)under ministry bof Gender for adult education. Conditional grant non wage alsom increased because of the increase in YLP and UWEP. Other sources reduced of the creation of the new Bugweri vote which was cut from Iganga.

of the expected total revenue, shs.1217,000 is Non wage, shs. 55616,000 is wage, shs. 4000,0000 is LRR,

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	100,351	42,744	71,111
District Unconditional Grant (Non-Wage)	53,669	19,915	23,819
District Unconditional Grant (Wage)	27,732	20,799	27,732
Locally Raised Revenues	18,949	2,030	19,560
Development Revenues	45,447	44,842	15,478
District Discretionary Development Equalization Grant	40,447	44,842	15,478
Locally Raised Revenues	5,000	0	0
Total Revenue Shares	145,798	87,586	86,588
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,732	20,799	27,732
Non Wage	72,619	19,383	43,379
Development Expenditure			
Domestic Development	45,447	19,094	15,478
Donor Development	0	0	0
Total Expenditure	145,798	59,275	86,588

Narrative of Workplan Revenues and Expenditure

.The department anticipate to have a budget of shs 86,588,299 lower than that of the running FY and this is because of the creation of a new district Bugweri coved from Iganga and this reduced the revenue envelope.

Salaries remained same because of the planned recruitment of the post of a planner to replaced the one transfered to bugweri.

DDEG also reduced because the department does not have any capital project this year

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	46,593	31,340	44,393
District Unconditional Grant (Non-Wage)	11,573	7,880	11,023
District Unconditional Grant (Wage)	28,821	22,560	30,370

Vote: 510 Iganga District**FY 2018/19**

Locally Raised Revenues	6,200	900	3,000
Development Revenues	6,868	0	0
District Discretionary Development Equalization Grant	6,868	0	0
Total Revenue Shares	53,461	31,340	44,393
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,821	22,560	30,370
Non Wage	17,773	5,146	14,023
Development Expenditure			
Domestic Development	6,868	0	0
Donor Development	0	0	0
Total Expenditure	53,461	27,706	44,393

Narrative of Workplan Revenues and Expenditure

The department has a total budget of Ugx.44,393,000. this is lower than that of last year because of the creation of a new district bugweri coved of from Iganga and this reducec the district IPFs. Out of which Ugx.30,370,000 is wage thus remaining with only Ugx.14,023,000 as operational funds. The budget reduced from last year's Ugx.53,461,000 thus a 20.4% reduction. The reduction was due to allocation cuts in local revenue (from Ugx.6,200,000 to Ugx.3,000,000), un conditional grant (from Ugx.11,573,000 to Ugx.11,023,000) and non allocation of DDEG (from Ugx.2,000,000 to Nil)