

# Vote: 511 Jinja 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](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 :



KANYESIGYE WILLIAM CAO

(Accounting Officer)

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

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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## 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.

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## 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	5,039,582	4,060,481	5,039,582
Discretionary Government Transfers	3,548,442	2,792,470	4,063,070
Conditional Government Transfers	28,857,168	20,971,456	35,757,925
Other Government Transfers	809,720	1,066,962	2,554,377
Donor Funding	837,280	239,380	564,000
Grand Total	39,092,192	29,130,748	47,978,954

### Revenue Performance by end of March of the Running FY

A total of Ugx 29,130,748,000 has been collected representing 74.5% of the planned annual budget of Ugx 39,092,192,000 for the FY 2017/2018. The Local revenue performance was at 80.6% of the local revenue budget of 5,039,582,000. The Central Government Grants received as at end of Q3 totaled to Ugx 24,830,887,000 a performance 76.6% of the budgeted 32,405,610,000.

### Planned Revenues for next FY

In the FY 2018/2019 ,Jinja District will receive a total of Ugx 47,978,954,000 representing an increment of 22.7% of the FY 2017/2018. The above increment is due to the enhancement of staff salaries hence increasing the wage provisions in the budget, increased provision of funding for pension, gratuity and arrears and increase in the transitional development grant for public sector management and Education sector development Grant. A total of Ugx 5,039,582,000 will be raised from local revenue majorly from Royalties,land fees, local service tax, interest on investment and the unspent balances on local revenue(2,514,000,000) for the construction of the District headquarters. Of the total Local revenue projected for the FY 2018/2019 , Ugx 2,377,581,996 will be spent on nonwage recurrent and Ugx 2,662,000,000 will be spent on development Activities. This could not be captured on the PBS because the whole local revenue was approved by parliament as non wage. A reallocation request will be submitted to have this amended. The Conditional Government transfers will be Ugx 35,757,925,000 and the Discretionary transfers 4,063,070,000( the increase is due to the increment in the unconditional wage transfers). The Other Government transfers will total to Ugx 2,544,277,000 from the URF and MoLGSD.

### 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	4,557,375	3,408,066	6,994,221
Finance	1,352,980	960,395	1,399,200
Statutory Bodies	951,619	708,221	995,388
Production and Marketing	773,440	724,412	1,435,191
Health	6,616,620	4,766,146	8,848,988
Education	18,410,605	13,622,302	21,365,865
Roads and Engineering	3,878,258	3,428,840	4,712,600
Water	631,477	555,840	624,026
Natural Resources	211,372	149,147	214,060

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Community Based Services	1,162,488	545,241	1,073,481
Planning	409,113	159,446	183,102
Internal Audit	136,845	102,693	132,830
<b>Grand Total</b>	<b>39,092,192</b>	<b>29,130,748</b>	<b>47,978,954</b>
<i>o/w: Wage:</i>	22,658,220	16,993,665	27,263,067
<i>Non-Wage Recurrent:</i>	11,546,285	8,017,102	17,183,277
<i>Domestic Devt:</i>	4,050,407	3,880,600	2,968,610
<i>Donor Devt:</i>	837,280	239,380	564,000

**Expenditure Performance by end of March FY 2017/18**

A total of Ugx 27,263,067,000 i.e 58% of the projected annual budget for FY 2018/19 will be spent on wages, ugx 5,563,779,000 i.e 11.8% will be spent on development activities and 14,518,108,000 (29.1%) will be spent on non wage activities.

**Planned Expenditures for the FY 2018/19**

.A total of Ugx 47,972,376,000 will be expended and is broken down into wage Ugx 27,263,067,000(57%), non wage recurrent Ugx 14,511,530,000((30%), domestic development Ugx 5,633,779,000(11.8%) and donor development 564,000,000(1.2%). The allocation to administration department has increased by 53.6% due to the increase in the budget provision for the unconditional grant wage , provision of funding for gratuity arrears and the transitional development for public sector management . The production department has been boosted by the allocation for the Agricultural Extension services. the Education and health sector allocations have increased due to the enhancement of salaries by the Central Government and provision of funding for construction of a seed school in Buwenge Sub County with a science laboratory. The Non wage Recurrent budget has increased by 25% as compared to FY 2017/2018 as a result of increase in the budget for pension and gratuity inclusive of the arrears, increase in the production non wage grant.

**Medium Term Expenditure Plans**

To construct the District headquarter offices, Construction of 5 stance latrine at Kagoma Hill p/s and emptying pitlatrine at MM Wanyange, Nanfugaki, Buyengo, Buwenge Township and Butagaya, Construction of Staff House at Bubugo P/S, St.John Kizinga, St. Matia Mulumba provide scholarships and Bursaries to pupils and students, ECD& HIV sensitization activities, improve latrine coverage to 80%, 98% of the babies immunized., awareness creation and involvement of the community in livelihood programme. Mobilization& sensitization for government programmes, Construction works on the plant/ animal clinic building at the DPMO's office- Phase V (Plastering & shuttering), Conduct workshops and capacity building for Agric. extension staffs in Farmer registration, agric statistics, value chain development and Farmer field approach, Collect livestock data from livestock service points on a monthly basis plus compiling monthly reports that are submitted to MAAIF, Deploy new impregnated tsetse fly traps & re-impregnation of the ones previously deployed in Butagaya & Budondo S/c plus conducting monthly tsetse fly catch surveys, Drilling, casting and installation of 8No. boreholes, Routine Labour Based maintenance of 146.7km of roads, to provide health services to communities in Jinja District.

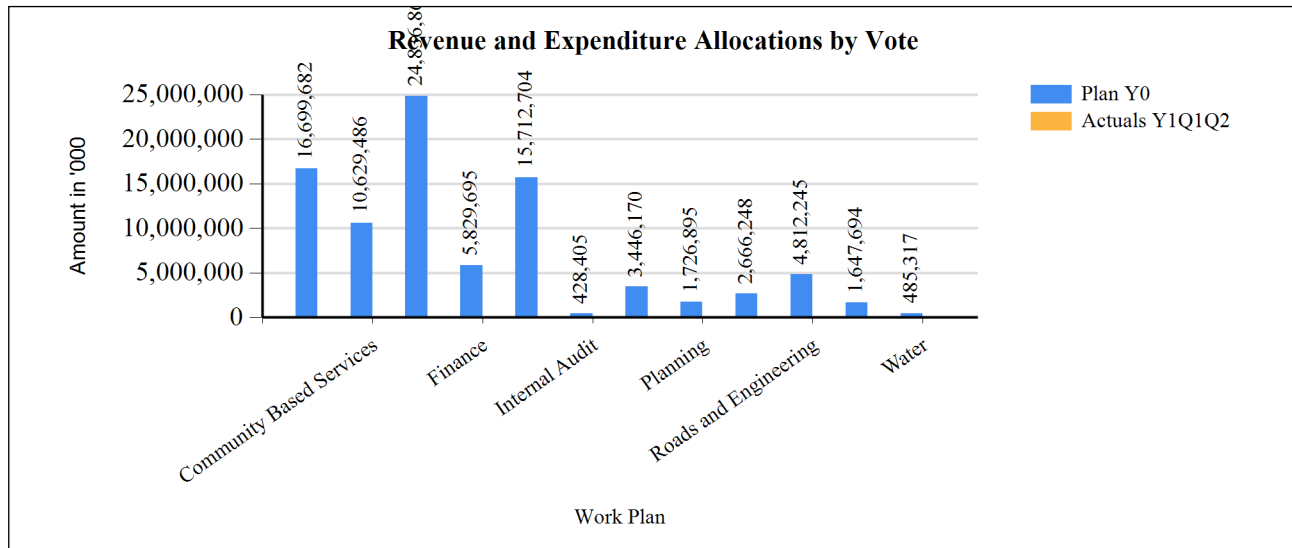
**Challenges in Implementation**

Inflation: The inflation rate affects the budget implementation by reducing the inputs that can be procured. Low staffing levels: The staffing level at the Town councils is below 70% hence affecting service delivery. Dilapidated office space: The offices need renovation to provide a conducive working environment. Inadequate wage: The District has inadequate wage bill to fill critical positions and this makes many officers to work in acting capacity and this affects programme implementation because key decisions may not be concluded in time. Lack of adequate transport for staff : There is need to secure a new vehicle for the Administration, Statutory bodies and Planning Unit. Lack of transport : Most of the facilities lack transport which affects ability of the Health workers to conduct immunization outreaches and following up of the HIV/TB patients. Feeding in schools: Lack of feeding (lunch) for pupils whig greatly affects learning process. It is very hard to impart knowledge in a hungry person hence under performance. Incomplete road equipments: The District lacks basic road equipments. The department requites complete road equipments. Lack of vital office equipments; Most of the departments lack vital equipments like digital camera, scanner, photocopiers to mention but a few.

**G1: Graph on the revenue and expenditure allocations by Department**

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## 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
<b>1. Locally Raised Revenues</b>	<b>5,039,582</b>	<b>4,060,481</b>	<b>5,039,582</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	10,750	4,440	10,750
Agency Fees	17,000	3,750	17,000
Animal & Crop Husbandry related Levies	17,090	4,055	17,090
Application Fees	20,000	8,011	20,000
Beer	0	0	1,000
Business licenses	75,768	105,147	75,768
Court Filing Fees	0	0	0
Ground rent	92,764	77,640	92,764
Group registration	8,135	0	8,135
Inspection Fees	32,570	17,593	32,570
Land Fees	367,620	101,047	367,620
Liquor licenses	2,810	90	2,810
Local Government owned Corporations	32,677	0	0
Local Hotel Tax	16,860	6,975	20,000
Local Services Tax	235,464	234,518	249,464
Lock-up Fees	5,000	0	5,000
Market /Gate Charges	44,700	41,227	54,700
Miscellaneous receipts/income	2,520,000	2,638,320	20,000
Occupational Permits	0	0	1,000

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Other Court Fees	0	0	6,578
Other Fees and Charges	15,900	7,313	0
Other licenses	6,400	2,313	0
Park Fees	156,236	17,321	156,236
Property related Duties/Fees	320,927	182,867	320,927
Refuse collection charges/Public convenience	5,400	8,640	5,400
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,823	2,074	3,823
Registration of Businesses	10,005	3,940	10,005
Rent & Rates - Non-Produced Assets – from private entities	362,500	144,614	362,500
Rent & rates – produced assets – from private entities	8,000	5,300	0
Royalties	588,000	438,283	588,000
Sale of (Produced) Government Properties/Assets	11,870	3,419	11,870
Stamp duty	38,741	1,587	0
Unspent balances – Locally Raised Revenues	0	0	2,566,000
Voluntary Transfers	12,572	0	12,572
<b>2a. Discretionary Government Transfers</b>	<b>3,548,442</b>	<b>2,792,470</b>	<b>4,063,070</b>
District Discretionary Development Equalization Grant	376,973	376,973	430,961
District Unconditional Grant (Non-Wage)	757,932	568,449	802,197
District Unconditional Grant (Wage)	1,497,119	1,122,839	1,857,270
Urban Discretionary Development Equalization Grant	147,579	147,579	143,162
Urban Unconditional Grant (Non-Wage)	301,370	226,027	295,946
Urban Unconditional Grant (Wage)	467,469	350,602	533,535
<b>2b. Conditional Government Transfer</b>	<b>28,857,168</b>	<b>20,971,456</b>	<b>35,757,925</b>
General Public Service Pension Arrears (Budgeting)	165,584	165,584	851,579
Gratuity for Local Governments	1,031,679	773,759	1,897,082
Pension for Local Governments	1,560,530	1,170,398	1,711,580
Salary arrears (Budgeting)	94,332	94,332	0
Sector Conditional Grant (Non-Wage)	4,472,521	2,408,269	4,045,934
Sector Conditional Grant (Wage)	20,693,632	15,520,224	24,872,262
Sector Development Grant	818,253	818,253	1,958,435
Transitional Development Grant	20,638	20,638	421,053
<b>2c. Other Government Transfer</b>	<b>809,720</b>	<b>1,066,962</b>	<b>2,554,377</b>
Support to PLE (UNEB)	27,000	23,309	27,000
Support to Production Extension Services	0	138,927	0
Uganda Road Fund (URF)	0	564,458	1,804,101
Uganda Women Entrepreneurship Program(UWEP)	219,509	28,964	254,360
Vegetable Oil Development Project	0	23,551	45,000
Youth Livelihood Programme (YLP)	563,211	287,753	423,916
<b>3. Donor</b>	<b>837,280</b>	<b>239,380</b>	<b>564,000</b>

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United Nations Development Programme (UNDP)	43,000	0	0
United Nations Children Fund (UNICEF)	473,280	162,488	221,000
Global Fund for HIV, TB & Malaria	240,000	67,537	103,000
World Health Organisation (WHO)	0	0	240,000
Neglected Tropical Diseases (NTDs)	60,000	0	0
Others	21,000	9,354	0
<b>Total Revenues shares</b>	<b>39,092,192</b>	<b>29,130,748</b>	<b>47,978,954</b>

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

A total of Ugx 3,590,423,000 has been collected as local revenue representing 78 % of the Annual approved budget of Ugx 5,039,582,000. This includes the proceeds of 2.5 billions from sale of land which was captured among the unspent balances from the FY 2016/17. The performances of taxi park collections have not been as forecasted due to the failure to collect as a result of the national political interventions.

**Central Government Transfers**

The receipts from central Govt transfers totaled to 7,329,623,000 representing 25.4% of the planned annual amount of Ugx 28,857,168,000. The performance was as planned.

**Donor Funding**

A total Ugx 172,641,000 has been received to date representing performance of 20.6%. This under performance is due the fact that many of the donor activities are scheduled for the 3rd quarter of the FY 2017/2018 and hence the corresponding receipt of funds.

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

The local revenue projections for the FY 2018/2019 are at Ugx. 5,039,582,000 just has projected for FY 2017/2018. The project of construction of the District headquarters would have commenced prior to the start of the the FY 2018/2019 hence affecting the revenue projections from interest earned. The major sources of revenue will be royalties with 588,000,000, miscellaneous revenue 2,566,000,000, Local service tax 235,464,000, land fees 367,620,000 and interest on investments 320,927,000.

**Central Government Transfers**

The projections for FY 2018/2019 total to Ugx 39,820,995,000 representing an increase of 24.2% . This is as a result of the increase in wage allocations and development grants allocations for the FY 2018/19 and the increased provision of allocations for gratuity, pension and gratuity arrears for the local governments.

**Donor Funding**

The Donor Funds have been projected to be U.shs 564,000,000 giving a decline of 46.4% as compared to the FY 2017/2018. This is a result of some donors preferring Off budget support to the district. The UNICEF activities under planning unit will be concluded in this FY 2017/18 and hence no provisions have been made for the FY 2018/2019.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	485,157	407,091	924,046
District Production Services	270,504	189,733	493,263



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District Commercial Services	17,780	13,074	17,882
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>773,440</i></b>	<b><i>609,897</i></b>	<b><i>1,435,191</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,339,770	715,754	2,167,211
District Engineering Services	2,538,488	970	2,545,389
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,878,258</i></b>	<b><i>716,724</i></b>	<b><i>4,712,600</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	10,471,848	7,466,384	10,659,227
Secondary Education	6,723,136	4,506,347	9,057,574
Skills Development	971,704	703,206	1,341,425
Education & Sports Management and Inspection	236,118	133,491	299,940
Special Needs Education	7,800	600	7,700
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>18,410,605</i></b>	<b><i>12,810,028</i></b>	<b><i>21,365,865</i></b>
<b>Sector: Health</b>			
Primary Healthcare	5,181,275	4,010,409	6,533,046
District Hospital Services	84,512	41,274	2,270,403
Health Management and Supervision	1,350,832	164,830	45,540
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>6,616,619</i></b>	<b><i>4,216,513</i></b>	<b><i>8,848,988</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	631,477	342,453	624,026
Natural Resources Management	211,372	135,006	214,060
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>842,849</i></b>	<b><i>477,458</i></b>	<b><i>838,086</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,162,488	497,263	1,073,481
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,162,488</i></b>	<b><i>497,263</i></b>	<b><i>1,073,481</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,557,375	2,770,355	6,994,221
Local Statutory Bodies	951,619	639,820	995,388
Local Government Planning Services	409,113	156,858	183,102
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,918,107</i></b>	<b><i>3,567,033</i></b>	<b><i>8,172,711</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	1,352,980	960,395	1,399,200
Internal Audit Services	136,845	102,693	132,830
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,489,826</i></b>	<b><i>1,063,087</i></b>	<b><i>1,532,030</i></b>

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## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,396,573</b>	<b>3,311,804</b>	<b>6,493,283</b>
District Unconditional Grant (Non-Wage)	85,544	73,000	85,544
District Unconditional Grant (Wage)	577,469	433,101	935,315
General Public Service Pension Arrears (Budgeting)	165,584	165,584	851,579
Gratuity for Local Governments	1,031,679	773,759	1,897,082
Locally Raised Revenues	145,798	104,232	200,581
Multi-Sectoral Transfers to LLGs_NonWage	586,345	363,274	604,466
Multi-Sectoral Transfers to LLGs_Wage	149,293	134,123	207,136
Pension for Local Governments	1,560,530	1,170,398	1,711,580
Salary arrears (Budgeting)	94,332	94,332	0
<b>Development Revenues</b>	<b>160,802</b>	<b>96,262</b>	<b>500,938</b>
District Discretionary Development Equalization Grant	21,168	21,168	21,168
Locally Raised Revenues	45,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	94,634	75,094	79,770
Transitional Development Grant	0	0	400,000
<b>Total Revenue Shares</b>	<b>4,557,375</b>	<b>3,408,066</b>	<b>6,994,221</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	726,761	543,486	1,142,452
Non Wage	3,669,811	2,140,878	5,350,832
<b>Development Expenditure</b>			
Domestic Development	160,802	85,991	500,938
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,557,375</b>	<b>2,770,355</b>	<b>6,994,221</b>

### Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, the department has planned to spend Ugshs. 6,994,221,295 from the different revenue sources as may be compared with the FY 2017/2018 of Ugshs. 4,537,375,000/= causing an increase in the approved Budget.

In the FY 2018/2019, we foresee yet a challenge of the big numbers of staff expected to retire but that the funds provided may not be adequate to meet their pension and gratuity benefits.

However, the funds provided gives some hope and we believe that we shall go a long-way in the settlement of pension and gratuity benefits.

Workplan Title : Finance

**Vote: 511 Jinja District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,332,456</b>	<b>949,321</b>	<b>1,385,553</b>
District Unconditional Grant (Non-Wage)	255,292	191,469	255,012
District Unconditional Grant (Wage)	105,704	79,278	105,704
Locally Raised Revenues	251,721	212,355	530,483
Multi-Sectoral Transfers to LLGs_NonWage	619,815	398,812	389,311
Multi-Sectoral Transfers to LLGs_Wage	99,923	67,406	105,043
<b>Development Revenues</b>	<b>20,524</b>	<b>11,074</b>	<b>13,647</b>
District Discretionary Development Equalization Grant	4,234	4,234	4,234
District Unconditional Grant (Non-Wage)	2,050	1,025	0
Locally Raised Revenues	5,287	0	0
Multi-Sectoral Transfers to LLGs_Gou	8,953	5,815	9,413
<b>Total Revenue Shares</b>	<b>1,352,980</b>	<b>960,395</b>	<b>1,399,200</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	205,628	146,684	210,747
Non Wage	1,126,829	802,637	1,174,806
<b>Development Expenditure</b>			
Domestic Development	20,524	11,074	13,647
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,352,980</b>	<b>960,395</b>	<b>1,399,200</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018/2019, the Department will receive a total of UGX 1,399,200,161 as compared to UGX 1,352,980,000 for the FY 2017/2018. The increase is due to the increase in the allocation for non wage and development allocations as a result of increase in local revenue projections for unspent balances from FY 2017/2018. of the funds to be received UGX 493,741,000(37%) will be multi sectoral transfers to LLGs.

A total of UGX 210,747,000(16%) will be spent on wages, UGX 1,099,059,000 (83%) on Non wage activities and UGX 16,816,000(1%) on development expenditures.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			

**Vote: 511 Jinja District****FY 2018/19**

<b>Recurrent Revenues</b>	<b>943,619</b>	<b>700,221</b>	<b>981,388</b>
District Unconditional Grant (Non-Wage)	209,680	157,260	259,927
District Unconditional Grant (Wage)	212,907	159,680	212,907
Locally Raised Revenues	264,014	196,613	264,214
Multi-Sectoral Transfers to LLGs_NonWage	257,018	186,668	244,339
<b>Development Revenues</b>	<b>8,000</b>	<b>8,000</b>	<b>14,000</b>
District Discretionary Development Equalization Grant	8,000	8,000	8,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,000
<b>Total Revenue Shares</b>	<b>951,619</b>	<b>708,221</b>	<b>995,388</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	212,907	149,859	212,907
Non Wage	730,712	481,961	768,481
<b>Development Expenditure</b>			
Domestic Development	8,000	8,000	14,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>951,619</b>	<b>639,820</b>	<b>995,388</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated UGX 995,387,967 for FY 2018/19 indicating a 2 % increment from FY 2017/18. Whereas headquarter budgetary allocations have been maintained, changes are in the Lower Local Governments this was attributed to the slight increment expected in locally raised revenue

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>679,752</b>	<b>634,595</b>	<b>1,263,302</b>
District Unconditional Grant (Wage)	142,221	106,666	142,265
Locally Raised Revenues	16,744	8,372	16,774
Multi-Sectoral Transfers to LLGs_NonWage	81,741	41,029	87,588
Multi-Sectoral Transfers to LLGs_Wage	64,393	35,061	47,973
Other Transfers from Central Government	0	162,478	45,000
Sector Conditional Grant (Non-Wage)	59,265	44,449	264,789
Sector Conditional Grant (Wage)	315,387	236,540	658,912
<b>Development Revenues</b>	<b>93,689</b>	<b>89,817</b>	<b>171,890</b>

## Vote: 511 Jinja District

FY 2018/19

District Discretionary Development Equalization Grant	8,467	8,467	8,467
Multi-Sectoral Transfers to LLGs_Gou	28,127	24,255	46,816
Sector Development Grant	57,095	57,095	116,607
<b>Total Revenue Shares</b>	<b>773,440</b>	<b>724,412</b>	<b>1,435,191</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	522,001	373,420	849,151
Non Wage	157,751	171,135	414,151
<i>Development Expenditure</i>			
Domestic Development	93,689	65,342	171,890
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>773,440</b>	<b>609,897</b>	<b>1,435,191</b>

## Narrative of Workplan Revenues and Expenditure

Revenue for the sector for FY 2018/19 amounts to UGX 1,435,191,474. there is a notable increment in the allocations to the department, this was attributed to recruitments in the department thus increase in wages secondly allocations of sector conditional grant from Central Government was increased to enable extension workers support farmers. This will be spent as follows; 849,151,178 Ugx wage, 414,150,710 Ugx Non wage and 171,889,586 Ugx Development.

## Workplan Title : Health

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>5,990,151</b>	<b>4,500,725</b>	<b>8,084,164</b>
Locally Raised Revenues	12,576	6,288	12,576
Multi-Sectoral Transfers to LLGs_NonWage	151,033	124,530	123,263
Sector Conditional Grant (Non-Wage)	380,367	285,275	380,367
Sector Conditional Grant (Wage)	5,446,175	4,084,631	7,567,958
<i>Development Revenues</i>	<b>626,469</b>	<b>265,421</b>	<b>764,825</b>
District Discretionary Development Equalization Grant	22,306	20,306	76,678
Donor Funding	543,000	176,829	543,000
Multi-Sectoral Transfers to LLGs_Gou	61,162	68,287	66,980
Sector Development Grant	0	0	78,168
<b>Total Revenue Shares</b>	<b>6,616,620</b>	<b>4,766,146</b>	<b>8,848,988</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	5,446,175	3,735,016	7,567,958
Non Wage	543,976	332,964	516,205

**Vote: 511 Jinja District****FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	83,468	52,397	221,825
Donor Development	543,000	96,136	543,000
<b>Total Expenditure</b>	<b>6,616,619</b>	<b>4,216,513</b>	<b>8,848,988</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated UGX 8,848,988,444 with details as follows, the projected revenue for the sector conditional wage UGX 7,567,958,195, PHC Non wage UGX 380,366,836, District Discretionary Grant 79,800,000, Local Revenue 12,575,999, Donors UNICEF 200,000,000, WHO 103,000,000 and Global Fund 240,000,000. there is a notable increase in the allocations and this is attributed to increase in wage allocations which is due to salary enhancements to health workers by Central Government.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>18,069,468</b>	<b>13,284,984</b>	<b>20,083,224</b>
District Unconditional Grant (Wage)	75,825	56,869	75,825
Locally Raised Revenues	41,034	15,099	41,034
Multi-Sectoral Transfers to LLGs_NonWage	10,536	2,336	9,754
Other Transfers from Central Government	27,000	22,959	27,000
Sector Conditional Grant (Non-Wage)	2,983,003	1,988,669	3,284,220
Sector Conditional Grant (Wage)	14,932,070	11,199,053	16,645,391
<b>Development Revenues</b>	<b>341,138</b>	<b>337,318</b>	<b>1,282,641</b>
Multi-Sectoral Transfers to LLGs_Gou	10,120	6,300	48,024
Sector Development Grant	331,018	331,018	1,234,618
<b>Total Revenue Shares</b>	<b>18,410,605</b>	<b>13,622,302</b>	<b>21,365,865</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,007,895	10,567,634	16,721,216
Non Wage	3,061,573	2,029,063	3,362,008
<b>Development Expenditure</b>			
Domestic Development	341,138	213,331	1,282,641
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>18,410,605</b>	<b>12,810,028</b>	<b>21,365,865</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 511 Jinja District****FY 2018/19**

FY 2018/2019 Education Dept was allocated UGX 21,365,865,253. There is a notable increment from previous FY 2017/2018 of allocation of 13.8% . The increment was attributed to Increase in development funds from Central Gov't. There is also an increase in wages of Ugx 1,713,321,432.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,216,772</b>	<b>756,063</b>	<b>4,596,373</b>
District Unconditional Grant (Wage)	95,106	71,330	95,106
Locally Raised Revenues	13,768	5,822	2,513,768
Multi-Sectoral Transfers to LLGs_NonWage	116,120	67,271	105,133
Multi-Sectoral Transfers to LLGs_Wage	61,727	47,183	78,265
Other Transfers from Central Government	0	564,458	1,804,101
Sector Conditional Grant (Non-Wage)	930,051	0	0
<b>Development Revenues</b>	<b>2,661,485</b>	<b>2,672,777</b>	<b>116,227</b>
District Discretionary Development Equalization Grant	21,000	21,000	28,901
Locally Raised Revenues	2,500,000	2,500,000	0
Multi-Sectoral Transfers to LLGs_Gou	140,485	151,777	87,326
<b>Total Revenue Shares</b>	<b>3,878,258</b>	<b>3,428,840</b>	<b>4,712,600</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	156,833	118,511	173,371
Non Wage	1,059,940	488,773	4,423,002
<b>Development Expenditure</b>			
Domestic Development	2,661,485	109,440	116,227
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,878,258</b>	<b>716,724</b>	<b>4,712,600</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated UGX 4,712,600,453 for FY 2018/2019. There is a notable increment as compared to FY 2017/2018 and this is attributed to more allocation from URF.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>69,190</b>	<b>50,787</b>	<b>67,931</b>

**Vote: 511 Jinja District****FY 2018/19**

District Unconditional Grant (Wage)	31,278	23,458	31,278
Locally Raised Revenues	3,220	1,062	3,720
Multi-Sectoral Transfers to LLGs_NonWage	153	362	0
Sector Conditional Grant (Non-Wage)	34,539	25,904	32,933
<b>Development Revenues</b>	<b>562,287</b>	<b>505,053</b>	<b>556,095</b>
District Discretionary Development Equalization Grant	54,275	54,275	6,000
Donor Funding	57,234	0	0
Sector Development Grant	430,140	430,140	529,042
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>631,477</b>	<b>555,840</b>	<b>624,026</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,278	15,566	31,278
Non Wage	37,912	12,033	36,653
<b>Development Expenditure</b>			
Domestic Development	505,053	314,854	556,095
Donor Development	57,234	0	0
<b>Total Expenditure</b>	<b>631,477</b>	<b>342,453</b>	<b>624,026</b>

**Narrative of Workplan Revenues and Expenditure**

A total of 624,026,000 is expected revenue base out of which, Shs.31,277,541 is the wage component, 32,933,372 is the non Wage recurrent component, 556,095,000 is the development component out of which 529,042,000 is the sector development grant, 21,053,000 is the Transitional Development grant and 6,000,000 is the District Discretionary Development Grant.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>193,617</b>	<b>134,179</b>	<b>195,045</b>
District Unconditional Grant (Wage)	125,768	94,326	125,768
Locally Raised Revenues	36,914	19,943	36,914
Multi-Sectoral Transfers to LLGs_NonWage	9,591	1,783	10,472
Multi-Sectoral Transfers to LLGs_Wage	13,364	12,142	14,032
Sector Conditional Grant (Non-Wage)	7,981	5,985	7,860
<b>Development Revenues</b>	<b>17,755</b>	<b>14,967</b>	<b>19,015</b>
District Discretionary Development Equalization Grant	8,467	8,467	8,467
Multi-Sectoral Transfers to LLGs_Gou	9,288	6,500	10,548
<b>Total Revenue Shares</b>	<b>211,372</b>	<b>149,147</b>	<b>214,060</b>



**Vote: 511 Jinja District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	139,132	94,326	139,800
Non Wage	54,485	25,713	55,245
<b>Development Expenditure</b>			
Domestic Development	17,755	14,967	19,015
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>211,372</b>	<b>135,006</b>	<b>214,060</b>

**Narrative of Workplan Revenues and Expenditure**

Department total planned budget is shs. 214,060,199 with shs. 139,799,675 for wages to staff, shs. 55,245,366 as Non wage, and shs. 19,015,158 as Government development grant for wetlands restoration and procurement of tree seedlings under DDEG

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,048,227</b>	<b>502,815</b>	<b>995,209</b>
District Unconditional Grant (Wage)	48,840	36,630	51,100
Locally Raised Revenues	26,870	15,251	67,653
Multi-Sectoral Transfers to LLGs_NonWage	71,936	49,697	81,933
Multi-Sectoral Transfers to LLGs_Wage	40,546	26,185	40,482
Other Transfers from Central Government	782,720	317,067	678,276
Sector Conditional Grant (Non-Wage)	77,315	57,986	75,765
<b>Development Revenues</b>	<b>114,261</b>	<b>42,426</b>	<b>78,272</b>
District Discretionary Development Equalization Grant	8,467	8,467	8,467
Donor Funding	21,000	0	21,000
Locally Raised Revenues	45,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	39,794	33,958	48,805
<b>Total Revenue Shares</b>	<b>1,162,488</b>	<b>545,241</b>	<b>1,073,481</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	89,386	62,815	91,582
Non Wage	958,841	399,249	903,627
<b>Development Expenditure</b>			
Domestic Development	93,261	35,199	57,272
Donor Development	21,000	0	21,000
<b>Total Expenditure</b>	<b>1,162,488</b>	<b>497,263</b>	<b>1,073,481</b>

# Vote: 511 Jinja District

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

Planned outputs for the year will include: payment of salary to 18 staff, repair and service of 1 vehicle and 2 motorcycles, monitoring and supervision of government interventions, provision of start up capital to 20 youth group, 25 women group, 8 PWDs groups and provision of assistive devices to 20 PWDs. 100 workplaces inspected and 200 children cases handled and settled.

### Workplan Title : Planning

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>132,070</b>	<b>86,815</b>	<b>172,275</b>
District Unconditional Grant (Non-Wage)	11,000	8,250	11,000
District Unconditional Grant (Wage)	41,894	31,421	41,894
Locally Raised Revenues	33,670	28,865	74,453
Multi-Sectoral Transfers to LLGs_NonWage	45,506	18,279	44,928
<b>Development Revenues</b>	<b>277,043</b>	<b>72,631</b>	<b>10,827</b>
District Discretionary Development Equalization Grant	4,234	4,234	4,234
Donor Funding	216,046	62,551	0
Locally Raised Revenues	45,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	11,763	5,846	6,593
<b>Total Revenue Shares</b>	<b>409,113</b>	<b>159,446</b>	<b>183,102</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	41,894	31,421	41,894
Non Wage	90,175	52,807	130,381
<b>Development Expenditure</b>			
Domestic Development	60,997	10,080	10,827
Donor Development	216,046	62,551	0
<b>Total Expenditure</b>	<b>409,113</b>	<b>156,858</b>	<b>183,102</b>

## Narrative of Workplan Revenues and Expenditure

Planning was allocated UGX 183,102,076

for Financial Year 2018/19. There is an increase in the the allocation when compared to FY 2017/18 this is attributed to the increase local revenue allocation to the department and donor funds from UNICEF will not be received as opposed to FY 2017/18 when the department was receiving funds for child birth registration exercise in the district. Allocations to lower local government services reduced due to change in priorities.

Allocations to output functions at the district has been maintained given that revenue has not changed

Of the total amount allocated to planning unit UGX 41,894,000 is wage, UGX 89,598,339 is non-wage a portion of UGX 44,928,339 from non-wage is the allocation from LLGs and UGX is 10,826,737 development allocation to the department.

### Workplan Title : Internal Audit

**Vote: 511 Jinja District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>132,612</b>	<b>98,459</b>	<b>128,596</b>
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	40,108	30,081	40,108
Locally Raised Revenues	14,700	11,025	14,700
Multi-Sectoral Transfers to LLGs_NonWage	29,580	21,351	23,185
Multi-Sectoral Transfers to LLGs_Wage	38,224	28,502	40,603
<b><i>Development Revenues</i></b>	<b>4,234</b>	<b>4,234</b>	<b>4,234</b>
District Discretionary Development Equalization Grant	4,234	4,234	4,234
<b>Total Revenue Shares</b>	<b>136,845</b>	<b>102,693</b>	<b>132,830</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	78,332	58,583	80,711
Non Wage	54,280	39,876	47,885
<b><i>Development Expenditure</i></b>			
Domestic Development	4,234	4,234	4,234
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>136,845</b>	<b>102,693</b>	<b>132,830</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated UGX 132,830,712 for FY 2018/19 there is a decrease in the allocations as compared to FY 2017/18 this is attributed to changes in district priorities