

Vote: 568 Mityana 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.

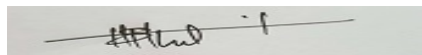
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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



J B NKATA, Chief Administrative Officer

(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.

Vote: 568 Mityana District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	690,372	354,353	838,352
Discretionary Government Transfers	3,026,944	2,405,113	3,500,374
Conditional Government Transfers	18,298,987	13,581,051	21,825,161
Other Government Transfers	0	1,161,793	1,437,735
Donor Funding	671,827	142,869	2,541,567
Grand Total	22,688,130	17,645,180	30,143,189

Revenue Performance by end of March of the Running FY

By close of quarter three of financial year 2017/2018, 78% Of the District annual budget had been realized. This is 3% above the expected 75% mark .Government transfers performance combined i.e conditional and discretionary had hit 69% of the budget ,Local revenue 51% and donor funds at 21%. The phenomenal performance of other government transfers was a result of a budget line missing against which performance had to be based.

Planned Revenues for next FY

Overall the district budget for financial year 2018/2019 is projected to be higher than that of financial year 2017/2018 by 33% . The increase can be explained by a projected increase in Local revenue come financial year 2018/2019 which is as a result of revised rates on properties i.e a contributory factor to a 21% increase. Notable also is the revision of the central government transfers owing to enhancement of salaries for Teachers, Production staff and the Health workers. This has seen the central government transfers increase by 21%. Relatedly agricultural extension staff grant has in part, contributed to the notable increase in central government transfers

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	3,297,800	2,885,186	3,299,851
Finance	469,189	285,152	362,257
Statutory Bodies	749,707	483,330	866,042
Production and Marketing	506,496	355,502	975,056
Health	4,921,529	3,566,461	7,381,328
Education	10,370,095	8,425,607	14,067,922
Roads and Engineering	812,475	760,146	1,468,231
Water	528,553	511,995	564,800
Natural Resources	590,514	125,988	178,479
Community Based Services	252,532	145,887	727,901
Planning	118,720	58,958	158,931
Internal Audit	70,517	45,951	92,391

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Grand Total	22,688,130	17,650,163	30,143,189
<i>o/w: Wage:</i>	14,196,839	10,647,629	17,432,439
<i>Non-Wage Reccurent:</i>	6,054,218	4,469,125	6,200,205
<i>Domestic Devt:</i>	1,765,245	2,390,540	3,968,980
<i>Donor Devt:</i>	671,827	142,869	2,541,567

Expenditure Performance by end of March FY 2017/18

By end of march 2018, departments expenditure performance against annual budgets had been rated as follows Administration(87%) Finance(61%) Statutory(64%) Production(70%) ,Health(72%) Education(81%),Roads (94%) ,Water(96%) Natural Resources (21%)Community (58%),Planning(50%) and internal Audit(65).It can be noted that department with development grants are ahead of other departments in expenditure performance for a reason that the policy to have all development funds disbursed by close of third quarter was fulfilled and spending by departments could be done following guidelines

Planned Expenditures for the FY 2018/19

Generally it can be noted that , majority of departments have had their budgets revised upwards for financial year 2018/2019 . On account of the District's local revenue projected increase, Administration (Shs 2,051,000 above that one for financial year 2017/2018,Statutory (a 16% increase) Community (a threefold increase),Planning(34%),Internal Audit(31%). For other departments with central government transfers including wage, their budgets for financial year 2018/2019are projected to have had their budgets increased as follows Production (93% on account of salary enhancement and an agricultural extension grant),Health (50% due to salary enhancement) Education (36% due to salary enhancement) Roads (81% due to funding policy shift at URF) .Other department are however noted to have had a drop in their budgets for 2018/2019 owing to shifts in allocation lower local governments with an eventual decrease reflected at the HLG . These departments include Natural resources and Finance

Medium Term Expenditure Plans

Medium expenditure plans are going to be informed by our DDP review report and other policy guidelines as shall be handed down by sectors

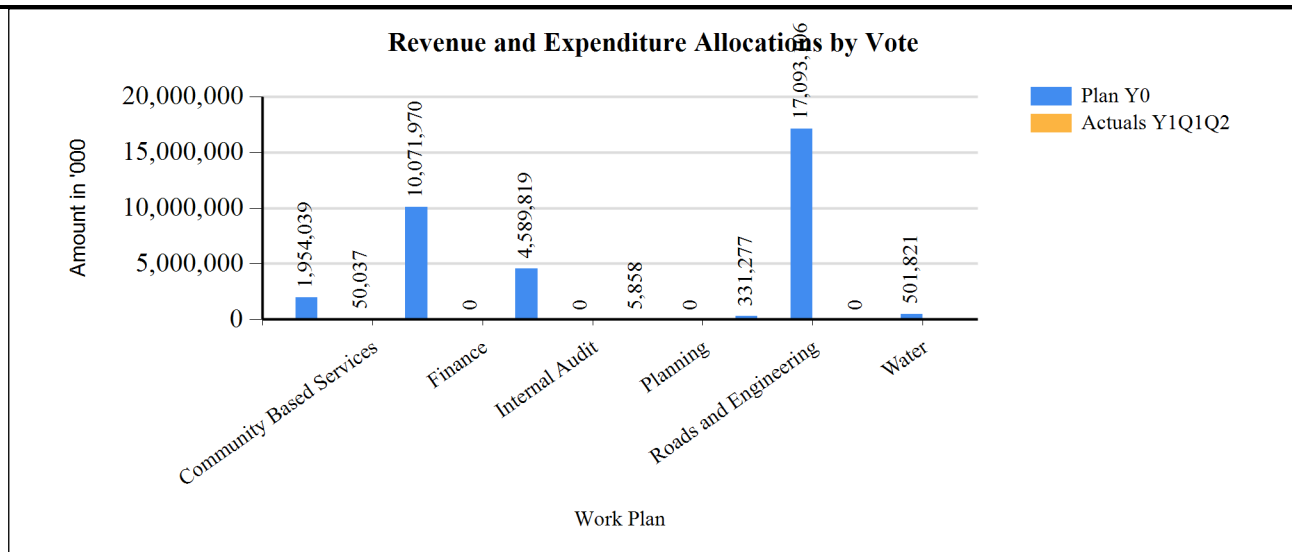
Challenges in Implementation

Means of transport for most departments continue to limit implementation and monitoring those activities planned. Impact evaluation is another area requiring attention as most interventions are implemented but with limited evaluation of impact.This is an area requiring attention so as attribution can be done

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
1. Locally Raised Revenues	690,372	354,353	838,352
Advertisements/Bill Boards	20,460	80	20,460
Animal & Crop Husbandry related Levies	14,800	11,492	14,800
Application Fees	28,600	29,726	28,600
Business licenses	102,282	21,930	139,282
Educational/Instruction related levies	13,000	205	13,000
Inspection Fees	0	25,474	40,000
Land Fees	39,107	67,944	39,107
Liquor licenses	4,200	0	4,200
Local Hotel Tax	0	2,490	0
Local Services Tax	95,689	60,668	142,679
Lock-up Fees	0	0	2,000
Market /Gate Charges	68,960	39,972	68,960
Miscellaneous and unidentified taxes	0	0	0
Miscellaneous receipts/income	22,170	5,402	22,170
Other Court Fees	2,000	0	0
Other Fees and Charges	36,200	32,907	36,200
Other licenses	40,000	7,788	19,800
Park Fees	107,730	11,175	107,730
Property related Duties/Fees	60,175	16,802	124,165
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,500	14,103	7,500
Registration of Businesses	3,500	6,196	3,500

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Stamp duty	19,800	0	0
Voluntary Transfers	4,200	0	4,200
2a. Discretionary Government Transfers	3,026,944	2,405,113	3,500,374
District Discretionary Development Equalization Grant	525,161	525,161	663,283
District Unconditional Grant (Non-Wage)	697,100	522,825	755,944
District Unconditional Grant (Wage)	1,425,729	1,069,297	1,580,480
Urban Discretionary Development Equalization Grant	14,461	14,461	20,195
Urban Unconditional Grant (Non-Wage)	35,522	26,642	35,097
Urban Unconditional Grant (Wage)	328,970	246,727	445,375
2b. Conditional Government Transfer	18,298,987	13,581,051	21,825,161
General Public Service Pension Arrears (Budgeting)	345,807	345,807	0
Gratuity for Local Governments	471,166	353,375	627,241
Pension for Local Governments	889,262	666,947	947,192
Salary arrears (Budgeting)	105,002	105,002	0
Sector Conditional Grant (Non-Wage)	2,909,975	1,642,682	2,728,961
Sector Conditional Grant (Wage)	12,442,140	9,331,605	15,406,583
Sector Development Grant	714,996	714,996	2,094,131
Transitional Development Grant	420,638	420,638	21,053
2c. Other Government Transfer	0	1,161,793	1,437,735
Other	0	702,433	0
Support to PLE (UNEB)	0	14,424	15,000
Uganda Road Fund (URF)	0	439,906	926,627
Uganda Women Entrepreneurship Program(UWEP)	0	0	176,108
Youth Livelihood Programme (YLP)	0	5,030	320,000
3. Donor	671,827	142,869	2,541,567
African Development Bank (ADB)	0	0	2,291,567
Mildmay International	0	0	250,000
Lake Victoria Environmental Management Project (LVEMP)	421,827	25,000	0
Others	250,000	117,869	0
Total Revenues shares	22,688,130	17,645,180	30,143,189

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

The District's total Local Revenue for the quarter was 78% of what had been planned. The failure to hit the 100% target was attributes to in part, seasonality on performance of some Local Revenue Sources rendering it impossible to collect effectively in quarter one. Additionally several political statements on collection on some sources by Political leaders led to refusal to pay part of tax payers. However there were some notable performances on several sources which showed higher performance than what was planned for the quarter. Such sources include Land fees, Application fees, Inspection fees. A surge in volume of transactions on those sources could not be easily be explained.

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Central Government Transfers

The phenomenal performance of other Government transfers is as a result of programming where the quarterly budget under OBT was originally under URF but on migration on Data to PBS budget performance reporting reverted to OGT against which no quarterly budget had been prepared.

Donor Funding

The District received zero funding from donors owing to late release by donors which in turn is explained by a backlog of activities from quarter one

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Projected Locally raised revenues for 2018/2019 is higher than that of financial 2017/2018 on account of new sources of revenue as a result of the newly acquired Road unit which is expected to generate local revenues for its maintenance .Elsewhere the sources of locally raised revenues have been maintained at what they were for 2017/2018

Central Government Transfers

The District Government transfers for 2018/2019 indicate 4% higher than that of financial year 2017/2018 on account of some indicative planning figure notably DDEG indicating an increase. For conditional Government transfers too indicate a 10% higher than that of financial year 2017/2018 on account of revised IPFs .

Donor Funding

The District donour budget shall be maintained at 250 million shillings as that of Financial year 2017/2018

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	6,844	0	803,953
District Production Services	488,651	243,139	165,811
District Commercial Services	11,000	5,322	5,292
<i>Sub- Total of allocation Sector</i>	<i>506,496</i>	<i>248,461</i>	<i>975,056</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	738,367	640,407	1,347,729
District Engineering Services	74,108	35,309	120,503
<i>Sub- Total of allocation Sector</i>	<i>812,475</i>	<i>675,716</i>	<i>1,468,231</i>
Sector: Education			
Pre-Primary and Primary Education	7,289,013	5,835,993	10,292,952
Secondary Education	2,560,749	1,924,664	3,202,527
Skills Development	410,561	171,885	410,561
Education & Sports Management and Inspection	108,771	100,719	161,882
Special Needs Education	1,000	0	0
<i>Sub- Total of allocation Sector</i>	<i>10,370,095</i>	<i>8,033,260</i>	<i>14,067,922</i>
Sector: Health			

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Primary Healthcare	256,214	159,490	806,864
District Hospital Services	362,602	255,073	313,458
Health Management and Supervision	4,302,713	3,151,898	6,261,006
<i>Sub- Total of allocation Sector</i>	<i>4,921,529</i>	<i>3,566,461</i>	<i>7,381,328</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	528,553	330,619	564,800
Natural Resources Management	590,514	124,868	178,479
<i>Sub- Total of allocation Sector</i>	<i>1,119,068</i>	<i>455,486</i>	<i>743,279</i>
Sector: Social Development			
Community Mobilisation and Empowerment	252,532	144,681	727,901
<i>Sub- Total of allocation Sector</i>	<i>252,532</i>	<i>144,681</i>	<i>727,901</i>
Sector: Public Sector Management			
District and Urban Administration	3,297,800	2,725,329	3,299,851
Local Statutory Bodies	749,707	408,064	866,042
Local Government Planning Services	118,720	58,958	158,931
<i>Sub- Total of allocation Sector</i>	<i>4,166,227</i>	<i>3,192,352</i>	<i>4,324,823</i>
Sector: Accountability			
Financial Management and Accountability(LG)	469,189	246,524	362,257
Internal Audit Services	70,517	45,951	92,391
<i>Sub- Total of allocation Sector</i>	<i>539,706</i>	<i>292,475</i>	<i>454,649</i>

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,962,845	2,450,404	2,967,106
District Unconditional Grant (Non-Wage)	71,232	60,678	71,232
District Unconditional Grant (Wage)	531,458	412,427	686,209
General Public Service Pension Arrears (Budgeting)	345,807	345,807	0
Gratuity for Local Governments	471,166	353,375	627,241
Locally Raised Revenues	64,179	38,311	84,179
Multi-Sectoral Transfers to LLGs_NonWage	155,769	221,131	105,677
Multi-Sectoral Transfers to LLGs_Wage	328,970	246,727	445,375
Pension for Local Governments	889,262	666,947	947,192
Salary arrears (Budgeting)	105,002	105,002	0
Development Revenues	334,955	434,781	332,745
District Discretionary Development Equalization Grant	74,179	183,021	180,682
Multi-Sectoral Transfers to LLGs_Gou	60,775	51,760	152,064
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	3,297,800	2,885,186	3,299,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	531,458	659,154	1,131,584
Non Wage	2,431,387	1,791,250	1,835,522
Development Expenditure			
Domestic Development	334,955	274,925	332,745
Donor Development	0	0	0
Total Expenditure	3,297,800	2,725,329	3,299,851

Narrative of Workplan Revenues and Expenditure

The department's budget stands at Shs 2,967,105,879 of which 38% is wage. The Department plans to coordinate various district activities, programs and projects with all departments. This will include monitoring, supervision and evaluation of projects, mentoring District and sub county staff, inducting new staff, compiling reports to be submitted to the line ministries, construction of Works yard, procurement of TV set, complete the last installment of CAO's Vehicle, procure council furniture, hold district retreat, pay salaries, pensions and gratuity.

Workplan Title : Finance

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<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	449,650	284,152	362,257
District Unconditional Grant (Non-Wage)	66,184	49,961	75,861
District Unconditional Grant (Wage)	164,480	125,732	164,480
Locally Raised Revenues	58,381	41,660	90,000
Multi-Sectoral Transfers to LLGs_NonWage	160,605	66,799	31,916
Development Revenues	19,539	1,000	0
Multi-Sectoral Transfers to LLGs_Gou	19,539	1,000	0
Total Revenue Shares	469,189	285,152	362,257
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	164,480	125,732	164,480
Non Wage	285,170	119,792	197,777
Development Expenditure			
Domestic Development	19,539	1,000	0
Donor Development	0	0	0
Total Expenditure	469,189	246,524	362,257

Narrative of Workplan Revenues and Expenditure

During budgetary allocation F/Y 2018/19 the Department registered a 21.8% increase in its total revenues comprising : a 29.9% increase in support services conditional grant N/W, 0.03% increase in multi sectoral transfers to LLGs (recurrent) , 54% increase in locally raised revenues attributed to revenue collection from property tax and revenue resource envelope of the district to enhance revenue collection and tax sensitization to create community awareness. Subsequently the increase have been translated in the expenditure lines of the department especially in the financial related management issues, records, stores and the entire financial system

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	741,957	483,330	866,042
District Unconditional Grant (Non-Wage)	307,798	240,881	379,863
District Unconditional Grant (Wage)	254,181	164,843	254,181
Locally Raised Revenues	99,676	47,996	174,976
Multi-Sectoral Transfers to LLGs_NonWage	80,302	29,611	57,022
Development Revenues	7,750	0	0
District Discretionary Development Equalization Grant	1,800	0	0

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Multi-Sectoral Transfers to LLGs_Gou	5,950	0	0
Total Revenue Shares	749,707	483,330	866,042
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	254,181	164,843	254,181
Non Wage	487,776	243,221	611,861
<i>Development Expenditure</i>			
Domestic Development	7,750	0	0
Donor Development	0	0	0
Total Expenditure	749,707	408,064	866,042

Narrative of Workplan Revenues and Expenditure

For the FY 2018/19, the Departmental budget allocation has increased as compared to the FY 2017/18. This has been as a result of a new policy shift where the LC III Councillors have been provided with Honoria. Thus the budget shall comprise of 28.3% as wage, 19.5% as Locally raised revenues, 42.4% as Unconditional grant Non-wage and 9.6% as Multi sectoral transfers.

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			
<i>Recurrent Revenues</i>	340,912	298,575	833,905
District Unconditional Grant (Non-Wage)	8,865	0	0
District Unconditional Grant (Wage)	19,841	78,998	19,841
Locally Raised Revenues	4,737	1,800	10,737
Multi-Sectoral Transfers to LLGs_NonWage	20,617	2,639	25,617
Sector Conditional Grant (Non-Wage)	44,951	33,713	270,235
Sector Conditional Grant (Wage)	241,901	181,426	507,475
<i>Development Revenues</i>	165,584	56,927	141,151
District Discretionary Development Equalization Grant	85,378	0	0
Locally Raised Revenues	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	35,780	12,501	0
Sector Development Grant	44,426	44,426	111,151
Total Revenue Shares	506,496	355,502	975,056
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	261,742	194,948	527,317
Non Wage	79,170	36,799	306,588
<i>Development Expenditure</i>			

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Domestic Development	165,584	16,714	141,151
Donor Development	0	0	0
Total Expenditure	506,496	248,461	975,056

Narrative of Workplan Revenues and Expenditure

The Departmental Overall revenues have been increased by 159% (from 376,472,169 to 975,055,864) as compared to last financial year in a bid to make the department be felt on ground and achieve the National Development Plan (NDP) II targets and Agricultural Sector Strategic Plan (AASP) for increased rural house hold incomes and improve the food and nutrition security. The increased revenues as a result of Salary enhancement for Civil servants under the Sector by 101%, increasing a budget line for the facilitation of Extension workers under Agricultural extension Grant thus increasing the Non-Wage bill recurrent by 501%. The Capital Development Grant has been enhanced by 147% to cater for capital related activities under the Department. The Local revenue to the department has been increased by 760% to support the construction of Kikandwa Daily Market Phase two. The multispectral transfers to the Lower Local governments have been increased by 24% to support production activities in the Sub Counties.

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	4,610,492	3,448,592	6,547,056
District Unconditional Grant (Non-Wage)	2,015	0	2,015
Locally Raised Revenues	1,230	0	4,730
Multi-Sectoral Transfers to LLGs_NonWage	17,427	6,228	28,870
Sector Conditional Grant (Non-Wage)	591,697	443,773	591,697
Sector Conditional Grant (Wage)	3,998,122	2,998,591	5,919,743
Development Revenues	311,038	117,869	834,273
District Discretionary Development Equalization Grant	28,001	0	0
Donor Funding	250,000	117,869	250,000
Multi-Sectoral Transfers to LLGs_Gou	33,037	0	0
Sector Development Grant	0	0	584,273
Total Revenue Shares	4,921,529	3,566,461	7,381,328
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,998,122	2,998,591	5,919,743
Non Wage	612,370	450,001	627,312
Development Expenditure			
Domestic Development	61,038	0	584,273
Donor Development	250,000	117,869	250,000
Total Expenditure	4,921,529	3,566,461	7,381,328

Vote: 568 Mityana District**FY 2018/19****Narrative of Workplan Revenues and Expenditure**

The overall Budgeted revenue for the department is 7,381,328,358 of which 80% is sector conditional Grant (wage), 8% is sector conditional Grant (non wage), 0.06% is locally raised revenues, 0.03% is District unconditional Grant (non wage), 0.34% is multi sectoral transfer LLGs (non wage), 7.9% is sector Development Grant, 3.4% is Donor Development.

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	9,931,577	7,298,210	10,860,848
District Unconditional Grant (Non-Wage)	5,292	5,270	0
District Unconditional Grant (Wage)	64,688	29,236	64,688
Locally Raised Revenues	7,000	1,000	9,000
Multi-Sectoral Transfers to LLGs_NonWage	7,592	100	10,580
Other Transfers from Central Government	0	14,424	15,000
Sector Conditional Grant (Non-Wage)	1,644,888	1,096,592	1,782,217
Sector Conditional Grant (Wage)	8,202,117	6,151,588	8,979,364
Development Revenues	438,519	1,127,397	3,207,073
Donor Funding	0	0	2,291,567
Multi-Sectoral Transfers to LLGs_Gou	13,554	0	0
Other Transfers from Central Government	0	702,433	0
Sector Development Grant	224,965	224,965	915,507
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	10,370,095	8,425,607	14,067,922
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,266,805	6,180,824	9,044,052
Non Wage	1,664,772	1,099,763	1,816,797
Development Expenditure			
Domestic Development	438,519	752,674	915,507
Donor Development	0	0	2,291,567
Total Expenditure	10,370,095	8,033,260	14,067,922

Narrative of Workplan Revenues and Expenditure

Vote: 568 Mityana District**FY 2018/19**

The Education department budget for F/Y 2018/19 will amount to shs 14,067,921,639 compared to shs 10,151,249,471 for the financial year 2017/2018 constituting 38.5% increase as follows; the Sector development Grant allocation increased from shs 224,964,690 to shs 915,506,872 to cater for inadequacies in school infrastructure.

The Locally Raised Revenue allocation to the Department also increased from shs7, 000,000 to 9,000,000/=to cater for activities like welfare, Sensitization meetings, co-curricular activities and co-funding administration of Primary leaving examinations.

Sector Conditional Grant Non-Wage had increment in Universal Secondary Education and Universal Primary Education Grants, monitoring and school inspection grant amounting to shs 1,782,216,670 as compared to shs1, 644,888,187 to boost School activities, Monitoring and inspection of Education institutions

Notably a new separate component for secondary school inspection was also introduced.

The department for F/Y 2018/19 in its Budget has rolled Uganda Teachers Support Effectiveness Project (UTSEP) funding of 2,291,566,571 to further construction of ongoing works in the five selected sites within District.

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	598,533	490,590	202,870
District Unconditional Grant (Wage)	48,032	44,344	48,032
Locally Raised Revenues	2,000	5,500	30,000
Multi-Sectoral Transfers to LLGs_NonWage	11,534	840	10,358
Other Transfers from Central Government	0	439,906	114,480
Sector Conditional Grant (Non-Wage)	536,967	0	0
Development Revenues	213,942	269,556	1,265,362
District Discretionary Development Equalization Grant	0	0	45,000
Multi-Sectoral Transfers to LLGs_Gou	213,942	269,556	408,215
Other Transfers from Central Government	0	0	812,147
Total Revenue Shares	812,475	760,146	1,468,231
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,032	44,343	48,032
Non Wage	550,501	361,817	154,838
Development Expenditure			
Domestic Development	213,942	269,556	1,265,362
Donor Development	0	0	0
Total Expenditure	812,475	675,716	1,468,231

Narrative of Workplan Revenues and Expenditure

Vote: 568 Mityana District

FY 2018/19

The Departmental planned budget for 2018/2019 stands at Shs 1,468,231,487 of which 14% is recurrent. Locally raised revenues is expected from locally raised revenue is projected to be 1.7% of planned budget, central government contribution to wage recurrent which represents 2.78%, other transfers from Local government development representing 67% (conditional grant URF), and Multisectoral transfers to LLGs contributing 25.7%. The Department plans to spend 31.8% of the planned budget on mechanized routine maintenance, 10.5% on community access roads (Sub Counties), 1.45% on emergency works, 5.46% on manual routine maintenance of district feeder roads, 25.1% on multi sectoral transfers to support road maintenance in sub counties, 10.2% on maintenance of urban roads, 5.8% on maintenance of district vehicles and plant and 1.87% on operation and administrative expenses. The above maintenance budget is focused on improving access to markets, rural water sources, health centers, schools and other government facilities. Emphasis has been focussed to gender in areas of formation of road committees by emphasizing that women occupy at least three key positions on this committee, while in the recruitment of road gangs at least 30% of the gangs recruited are women.

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	62,310	45,751	60,546
District Unconditional Grant (Wage)	26,733	19,068	26,733
Sector Conditional Grant (Non-Wage)	35,577	26,683	33,814
Development Revenues	466,244	466,244	504,254
Sector Development Grant	445,606	445,606	483,201
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	528,553	511,995	564,800
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,733	12,479	26,733
Non Wage	35,577	26,683	33,814
Development Expenditure			
Domestic Development	466,244	291,456	504,254
Donor Development	0	0	0
Total Expenditure	528,553	330,619	564,800

Narrative of Workplan Revenues and Expenditure

Financial Year 18/19, the anticipates to receive 564,800,000, and of this amount 33,813,658 is for Non-wage recurrent, 483,200,915 is for development and 21,052,632 is for transitional development sanitation. The expenditure is Non-wage recurrent is basically office operations and software activities, development grant is for construction of new water facilities in different technologies, repair and rehabilitation of old facilities and basically to increase safe water coverage and to check on functionality of water facilities, transitional development for sanitation its basically to do sensitization and awareness and to check on behavioral change of communities to improve on sanitation levels.

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
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Vote: 568 Mityana District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	138,287	75,988	153,479
District Unconditional Grant (Non-Wage)	8,179	4,800	8,179
District Unconditional Grant (Wage)	111,963	59,924	111,963
Locally Raised Revenues	3,718	5,300	18,718
Multi-Sectoral Transfers to LLGs_NonWage	8,570	1,570	8,850
Sector Conditional Grant (Non-Wage)	5,858	4,393	5,769
Development Revenues	452,227	50,000	25,000
District Discretionary Development Equalization Grant	25,000	25,000	25,000
Donor Funding	421,827	25,000	0
Multi-Sectoral Transfers to LLGs_Gou	5,400	0	0
Total Revenue Shares	590,514	125,988	178,479
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	111,963	59,924	111,963
Non Wage	26,324	14,943	41,516
Development Expenditure			
Domestic Development	30,400	25,000	25,000
Donor Development	421,827	25,000	0
Total Expenditure	590,514	124,868	178,479

Narrative of Workplan Revenues and Expenditure

The total departmental budget has dropped by 69% as compared to previous financial year. This sharp drop is attributed to the expiry of Lake Victoria Environment Management Project (LVEMPII) which had the biggest percentage of 71% in the last financial year's budget. However, the largest proportion of the current year's budget is wage with 62% of the total budget followed distantly by DDEG with 14%, then local revenue with 10.4%, multisectoral transfers with 5% and the lowest being sector conditional grant with only 3.2%

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	236,398	139,577	551,793
District Unconditional Grant (Non-Wage)	2,792	2,300	2,792
District Unconditional Grant (Wage)	145,726	86,947	145,726
Locally Raised Revenues	13,680	6,500	15,870
Multi-Sectoral Transfers to LLGs_NonWage	24,163	1,272	22,175
Other Transfers from Central Government	0	5,030	320,000
Sector Conditional Grant (Non-Wage)	50,037	37,528	45,229

Vote: 568 Mityana District**FY 2018/19**

Development Revenues	16,135	6,310	176,108
Multi-Sectoral Transfers to LLGs_Gou	16,135	6,310	0
Other Transfers from Central Government	0	0	176,108
Total Revenue Shares	252,532	145,887	727,901
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,726	86,947	145,726
Non Wage	90,671	51,424	406,067
Development Expenditure			
Domestic Development	16,135	6,310	176,108
Donor Development	0	0	0
Total Expenditure	252,532	144,681	727,901

Narrative of Workplan Revenues and Expenditure

Come financial year 2018/2019, the department projects to realize Shs 726,901,000 . Out of this 20 % shall be expended on wage and the remaining 80% for non wage .

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	108,646	55,634	134,350
District Unconditional Grant (Non-Wage)	44,746	21,015	33,811
District Unconditional Grant (Wage)	26,145	25,056	26,145
Locally Raised Revenues	17,494	6,720	44,494
Multi-Sectoral Transfers to LLGs_NonWage	20,261	2,843	29,900
Development Revenues	10,075	3,324	24,581
District Discretionary Development Equalization Grant	7,435	3,324	24,581
Multi-Sectoral Transfers to LLGs_Gou	2,640	0	0
Total Revenue Shares	118,720	58,958	158,931
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,145	25,056	26,145
Non Wage	82,501	30,578	108,205
Development Expenditure			
Domestic Development	10,075	3,324	24,581

Vote: 568 Mityana District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	118,720	58,958	158,931

Narrative of Workplan Revenues and Expenditure

The recurrent budget for planning unit for the financial year 2018/2019 is higher than that of financial year 2017/2018 by 12.9% because of the increase in Local revenue IPF .The development budget too is three fold bigger than for financial year 2017/2018 owing to budget conference proposal to equip orthopedic unit of the general hospital. Of the total budget recurrent revenue forms 83% and out of the recurrent budget wage forms 21% implying non wage recurrent forms 79%.

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	69,451	45,951	92,391
District Unconditional Grant (Non-Wage)	16,721	12,308	16,721
District Unconditional Grant (Wage)	32,483	22,723	32,483
Locally Raised Revenues	16,194	10,920	36,694
Multi-Sectoral Transfers to LLGs_NonWage	4,054	0	6,494
Development Revenues	1,066	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,066	0	0
Total Revenue Shares	70,517	45,951	92,391
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,483	22,723	32,483
Non Wage	36,969	23,228	59,909
Development Expenditure			
Domestic Development	1,066	0	0
Donor Development	0	0	0
Total Expenditure	70,517	45,951	92,391

Narrative of Workplan Revenues and Expenditure

Out of the projected departmental annual revenues of Shs92,391,000,35% is earmarked for expenditure on wage .This leaves 65% for non wage expenditure