

Vote :511 Jinja District**FY 2019/20****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

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

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

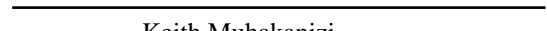
Signature :

Signature :



KANYESIGYE WILLIAM

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :511 Jinja District

FY 2019/20

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

Vote :511 Jinja District**FY 2019/20**

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 :511 Jinja District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	5,039,582	4,297,297	5,007,244
Discretionary Government Transfers	4,063,070	3,200,825	4,029,389
Conditional Government Transfers	35,757,925	27,406,419	36,493,246
Other Government Transfers	2,554,377	1,683,030	2,106,500
External Financing	564,000	56,480	564,000
Grand Total	47,978,954	36,644,051	48,200,379

Revenue Performance by end of March of the Running FY

The District Council approved a revised Budget of Uganda Shillings 47,978,954,000 as total revenue for the Financial Year 2018/2019 including the un-utilized balances brought forward from the FY 2018/2019 and all lower Council Budgets. As at the end of Quarter Three, a total of Uganda Shillings 36,644,051,000 had been collected representing 76% of the total revenue budget. The Central Government Transfers so far realized total to Shs.32,290,274,000 i.e. 76% of the budgeted Shs.36,644,051,000. Donor Funds so far realized total to U.shs.56,480,240 = i.e.10% compared to the approved budget of Shs.564, 000,000. This poor performance has been attributed to many donors changing to offering off budget support to the District. U.shs 4,297,297,000 out of the approved budget of U.shs 5,039,582,000 has been collected from the local revenue sources i.e. 85.3%.

Planned Revenues for next FY

The total amount of resources available in the Financial Year 2019/2020 is estimated at Shs: 48,200,379,000 showing an increase of 221,425,000 as compared to that of the Financial Year 2018/2019. The increase is mainly due to the grant transfers from the Central Government especially Education Sector Non-wage grant. Please note that UWEP and YLP grants from MoGLSD will not be received by the district and this explains the fall in other government transfer as well as budget cut for Community Based Services Department.88% of the budget in the Financial Year 2019/2020 is projected to be financed by Central Government Transfers amounting to Shs: 42,629,134,724= (88.4). The Local Revenue inclusive of the balances brought forward for FY 2018/2019 will contribute to 10.4%. Of the total budget and 1.2% would be provided by our donor patterns amounting to Shs.564,000,000

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	6,994,221	5,563,021	6,150,458
Finance	1,399,200	984,289	1,341,216
Statutory Bodies	995,388	828,486	1,119,870
Production and Marketing	1,435,191	1,112,774	1,505,070
Health	8,848,988	6,391,063	9,155,614
Education	21,365,865	16,105,843	22,111,928
Roads and Engineering	4,712,600	4,075,568	4,486,477
Water	624,026	604,253	656,621

Vote :511 Jinja District**FY 2019/20**

Natural Resources	214,060	164,592	379,978
Community Based Services	1,073,481	612,894	867,090
Planning	183,102	98,515	152,539
Internal Audit	132,830	102,750	149,545
Trade, Industry and Local Development	0	0	123,973
Grand Total	47,978,954	36,644,051	48,200,379
<i>o/w: Wage:</i>	<i>27,263,067</i>	<i>20,511,063</i>	<i>28,014,093</i>
<i>Non-Wage Reccurent:</i>	<i>17,183,277</i>	<i>13,080,233</i>	<i>14,062,332</i>
<i>Domestic Devt:</i>	<i>2,968,610</i>	<i>2,996,274</i>	<i>5,559,953</i>
<i>External Financing:</i>	<i>564,000</i>	<i>56,480</i>	<i>564,000</i>

Expenditure Performance by end of March FY 2018/19

By the end of March 2019 Jinja District had spent a total of Ugx 36,644,051,000 representing 84% of the funds received. The wages spent totaled to Ugx 20,511,063,000 (56.6%) Non wage Ugx 13,080,233 (40.5%) .All staff received their salaries within the period under review, Many of the projects were under implementation. Education department had unspent wage which due to teachers with wrong salary scale made by the Ministry of Public Service by lowering their salaries and failure to recruit 62 primary teachers. Health centres and schools transfers were made within the quarter. Funds that were not utilized by the end of the quarter were mainly development funds because contracts had just been awarded. It should be noted that be payments for supplies is done upon receipt of goods as agreed upon for which many had not been supplied thus unspent funds. For civil works, payment is made upon reaching an agreed stage then a certificate in raised for payment to be effected. Since most of the works had just been

Planned Expenditures for the FY 2019/20

The expenditure priority areas have been selected in line with the National Development Plan and the objectives set by the District Council in its Five Year District Development Plan for the year 2016-2020.

The following are the proposed allocations to the various sectors; Administration 6,150,457,709 with a reduction as compared to the FY 2018/2019. Finance department will receive 1,328,935,280 Statutory Bodies 1,119,870,108 with the increment arising from the increased LLGs allocation to the Sector. Production and Marketing 1,526,615,851 there is an increment which is attributed more allocation from sector grants and DDEG. Health department was allocated a total of 9,155,614,343, Education 22,111,928,081 the decrease in attributed to Sector Non-wage grant though it has more allocations from DDEG and LLGs allocation to the department. Roads 4,472,466,812 this decreased due to a decrease in the IPFs from URF. Water 656,621,548 the increase is due to the changes in the structure structure. Natural Resources has 379,978,358 there is an increase attributed to an increase in DDEG allocation. Community Based Services 866,694,767 there is a decrease in local revenue and Other Transfers from Government. Planning Unit has 144,379,863 has a decrease attributed to local revenue allocation. Internal Audit 149,544,500 there is an increase due to more Local revenue and more allocations from LLGs. Trade, Industry and Development was allocated 128,218,636

Medium Term Expenditure Plans

Vote :511 Jinja District

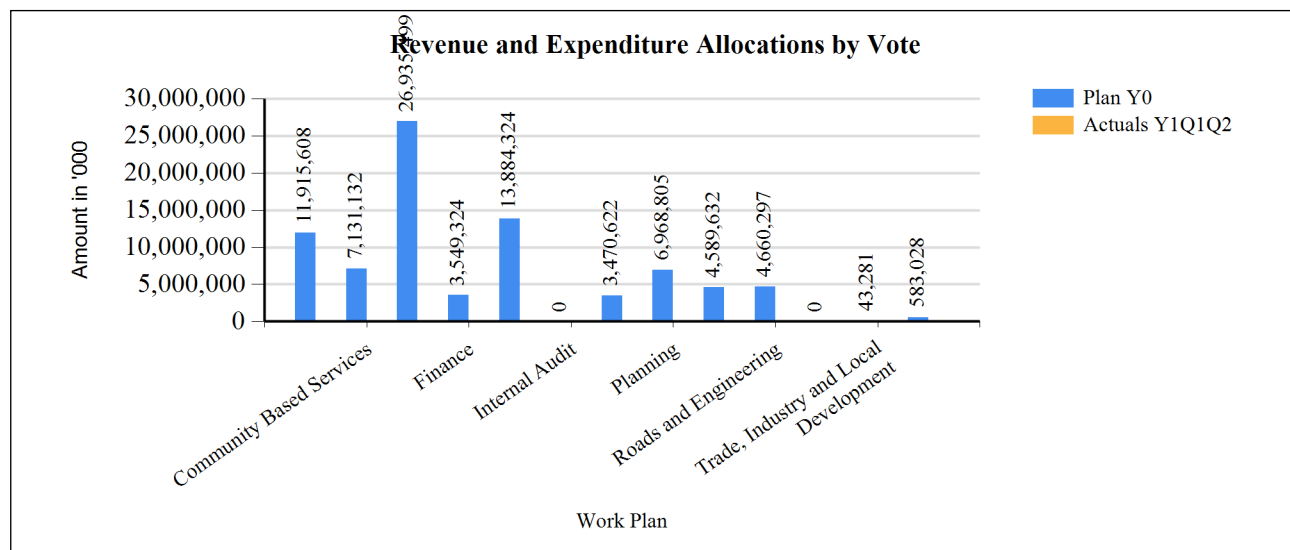
FY 2019/20

In the Medium Term Jinja District will undertake the following: The Education department will Construction of two classroom blocks with Office, store and lightening arrestors at Nakanyonyi Primary School, Bukwale Village, Nakanyonyi Ward, Bugembe Town Council, Butembe County. Construction of a 4 in one Teachers house and a four stance VIP Pit latrine at Bufuula Primary School, Bufuula A Village, Nawangoma Parish, Budondo Sub county, Kagoma County Construction of a two classroom block with Office, store and lightening arrestors at Nabirama Primary School, Butagaya Village, Bugobya Parish, Busedde Sub County, Butembe County During the Financial Year 2019/2020, the focus in the Health sector will be on improvement of infrastructure for health service delivery specifically renovation facelift for Wakitaka HC III OPD , renovation and remodeling of OPD at Bugembe HC IV and Muwumba HC II and the renovation DHO's Office and Store The Water Department will in the financial 2019/2020 implement the following projects; Drilling of boreholes in the villages of Busowoko, and Buwumain Butagaya, Nsuube and Buwagi Naikazi in Budondo. Mutai, Kalebera East, Isiri and Butegana Eastin Buwenge. Namata and Nabigwali in Buyengo. Kisasi in Busede and Kainogoga in Mafubira. Construction of One Water Borne Toilet in Kamwokya Rural Growth Centre Borehole rehabilitation to be done in all sub counties using the funds directly sent to sub counties for borehole rehabilitation

Challenges in Implementation

Inflation is affecting the level of implementation of planned outputs. The many parallel and bureaucratic systems whose information is similar thus fatigue on staff The planning figures have remained the same over years despite increased demand for public services

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	5,039,582	4,297,297	5,007,244
Advertisements/Bill Boards	10,750	5,524	10,750
Agency Fees	17,000	3,109	17,000
Animal & Crop Husbandry related Levies	17,090	8,558	17,090
Application Fees	20,000	3,895	20,000

Vote :511 Jinja District**FY 2019/20**

Beer	1,000	410	1,000
Business licenses	75,768	192,101	75,768
Court fines and Penalties - private	0	0	0
Ground rent	92,764	78,103	92,764
Group registration	8,135	5,074	8,135
Inspection Fees	32,570	32,670	32,570
Interest from private entities - Domestic	0	0	0
Land Fees	367,620	90,708	367,620
Liquor licenses	2,810	130	2,810
Local Hotel Tax	20,000	18,433	20,000
Local Services Tax	249,464	341,712	249,464
Lock-up Fees	5,000	120	5,000
Market /Gate Charges	54,700	52,546	54,700
Miscellaneous receipts/income	20,000	16,329	20,000
Occupational Permits	1,000	2,834	1,000
Other Court Fees	6,578	10,410	6,578
Other fines and Penalties – from other government units	0	0	0
Park Fees	156,236	20,763	156,236
Property related Duties/Fees	320,927	144,568	320,927
Refuse collection charges/Public convenience	5,400	8,548	5,400
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,823	6,555	3,823
Registration of Businesses	10,005	7,117	10,005
Rent & Rates - Non-Produced Assets – from private entities	362,500	245,537	362,500
Royalties	588,000	467,208	588,000
Sale of (Produced) Government Properties/Assets	11,870	3,443	11,870
Unspent balances – Locally Raised Revenues	2,566,000	2,526,170	2,566,000
Voluntary Transfers	12,572	4,724	12,572
2a. Discretionary Government Transfers	4,063,070	3,200,825	4,029,389
District Discretionary Development Equalization Grant	430,961	430,860	427,266
District Unconditional Grant (Non-Wage)	802,197	601,647	788,780
District Unconditional Grant (Wage)	1,857,270	1,400,908	1,870,910
Urban Discretionary Development Equalization Grant	143,162	143,162	136,151
Urban Unconditional Grant (Non-Wage)	295,946	221,960	272,746
Urban Unconditional Grant (Wage)	533,535	402,287	533,535
2b. Conditional Government Transfer	35,757,925	27,406,419	36,493,246
Sector Conditional Grant (Wage)	24,872,262	18,707,867	25,609,648
Sector Conditional Grant (Non-Wage)	4,045,934	2,760,989	4,314,523
Sector Development Grant	1,958,435	1,958,435	1,953,225
Transitional Development Grant	421,053	421,053	429,802

Vote :511 Jinja District**FY 2019/20**

General Public Service Pension Arrears (Budgeting)	851,579	851,579	42,569
Salary arrears (Budgeting)	0	0	55,614
Pension for Local Governments	1,711,580	1,283,685	2,090,782
Gratuity for Local Governments	1,897,082	1,422,812	1,997,082
2c. Other Government Transfer	2,554,377	1,683,030	2,106,500
Support to PLE (UNEB)	27,000	26,385	27,000
Uganda Road Fund (URF)	1,804,101	1,258,469	1,608,579
Uganda Women Entrepreneurship Program(UWEP)	254,360	48,576	0
Vegetable Oil Development Project	45,000	45,000	45,000
Youth Livelihood Programme (YLP)	423,916	304,600	425,921
3. External Financing	564,000	56,480	564,000
United Nations Children Fund (UNICEF)	221,000	0	221,000
Global Fund for HIV, TB & Malaria	103,000	56,480	0
World Health Organisation (WHO)	240,000	0	240,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	103,000
Total Revenues shares	47,978,954	36,644,051	48,200,379

Vote :511 Jinja District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

A cumulative total of Ugx 4,297,297,000 was collected as local revenue representing 85% of the annual budget of 5,039,581,996. The performance was affected by the poor collection of land related fees as the Lands office was not fully functional due to staffing gaps. Taxi parks were not operational due to political pronouncements hence affecting revenue collection. The LST collection performance has been boosted by the increment in salaries for Public servants. The collection of property rates is being affected by the poor enforcement mechanism available and negative attitude of the tax payers

Central Government Transfers

The Cumulative receipts total to Ugx 32,290,274,000 representing a performance of 51% of the annual budget of Ugx 2,554,377,011. Funds to support UNEB were not realized during the quarter under review because we normally receive the funds in quarter 3. There has not been clear explanations from line ministries as to why Funds for UWEP, YLP and URF were received in proportions less than the issued IPF. All the anticipated funds for Vegetable Oil Development Project were received this was done to enable farmers take advantage of the season to avoid losses on the farmers side due to late releases

External Financing

Ugx 56,480,000 was received by the District by the end of the period under review. The under performance is due to the fact that many donors have opted to off budget support other than direct budget support. Delays in the transaction processing due to the automation of the budget implementation process (issue of cash limits) has been cited by many donors hence preference for their direct implementation of their activities. The department of Health has been advised by the finance Committee to seek for confirmation from donors on the above issues or else the budget be revised downwards

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

In FY 2019/20 Jinja District anticipates collecting UGX 5,007,244,000 there is reduction in locally raised revenue as compared to FY 2018/19 this is attributed to interest which the District was receiving against funds that were fixed in FY 2018/19 and are no more in FY 2019/20.

The major sources of local revenue will be royalties (610,000,000), local service tax (488,185,000), land fees (338,815,000) and property related duties (310,945,000). The total local revenue will contribute to 10.2% of the total budget of Ugx 48,200,379,000.

Central Government Transfers

A total of Ugx 42,629,135,000 will be received from Central Government transfers comprising of the Discretionary transfers 4,029,389,000, conditional transfers 36,493,246,000 and other Government transfers worth Ugx. 2,106,500,000 from Uganda Road Fund, MoGLSD, Support to PLE (UNEB) and Vegetable Oil Development Project. This represents a reduction of UGX 1,695,634,000 (8.1%) as compared to the total of Ugx 47,978,954,000 for the FY 2018/2019. This is attributed to the decrease in Education Sector non-wage grant and UWEP funds which the district will not be receiving.

External Financing

Jinja District will receive a total of Ugx 564,000,000 from UNICEF, WHO and GAVI this will be in form of direct budget support.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	924,046	662,161	1,166,714
District Production Services	493,263	380,548	338,356

Vote :511 Jinja District**FY 2019/20**

District Commercial Services	17,882	10,569	0
<i>Sub- Total of allocation Sector</i>	1,435,191	1,053,278	1,505,070
Sector :Works and Transport			
District, Urban and Community Access Roads	2,167,211	1,264,103	1,986,477
District Engineering Services	2,545,389	2,521,812	2,500,000
<i>Sub- Total of allocation Sector</i>	4,712,600	3,785,915	4,486,477
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	123,973
<i>Sub- Total of allocation Sector</i>	0	0	123,973
Sector :Education			
Pre-Primary and Primary Education	10,659,227	7,200,252	11,060,492
Secondary Education	9,057,574	5,344,568	9,188,798
Skills Development	1,341,425	964,184	1,355,243
Education & Sports Management and Inspection	299,940	218,380	499,695
Special Needs Education	7,700	1,838	7,700
<i>Sub- Total of allocation Sector</i>	21,365,865	13,729,222	22,111,928
Sector :Health			
Primary Healthcare	6,533,046	4,209,918	1,279,817
District Hospital Services	2,270,403	1,566,213	199,877
Health Management and Supervision	45,540	36,828	7,675,920
<i>Sub- Total of allocation Sector</i>	8,848,988	5,812,960	9,155,614
Sector :Water and Environment			
Rural Water Supply and Sanitation	624,026	328,584	656,621
Natural Resources Management	214,060	156,125	379,978
<i>Sub- Total of allocation Sector</i>	838,086	484,709	1,036,599
Sector :Social Development			
Community Mobilisation and Empowerment	1,073,481	305,992	867,090
<i>Sub- Total of allocation Sector</i>	1,073,481	305,992	867,090
Sector :Public Sector Management			
District and Urban Administration	6,994,221	4,909,588	6,150,458
Local Statutory Bodies	995,388	619,801	1,119,870
Local Government Planning Services	183,102	98,515	152,539
<i>Sub- Total of allocation Sector</i>	8,172,711	5,627,903	7,422,867
Sector :Accountability			
Financial Management and Accountability(LG)	1,399,200	973,434	1,341,216
Internal Audit Services	132,830	99,873	149,545
<i>Sub- Total of allocation Sector</i>	1,532,030	1,073,308	1,490,761

Vote :511 Jinja District**FY 2019/20****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,493,283	5,038,732	5,651,542
District Unconditional Grant (Non-Wage)	85,544	64,157	81,543
District Unconditional Grant (Wage)	935,315	709,442	507,062
General Public Service Pension Arrears (Budgeting)	851,579	851,579	42,569
Gratuity for Local Governments	1,897,082	1,422,812	1,997,082
Locally Raised Revenues	200,581	136,063	173,298
Multi-Sectoral Transfers to LLGs_NonWage	604,466	414,737	527,707
Multi-Sectoral Transfers to LLGs_Wage	207,136	156,258	175,885
Pension for Local Governments	1,711,580	1,283,685	2,090,782
Salary arrears (Budgeting)	0	0	55,614
Development Revenues	500,938	524,289	498,915
District Discretionary Development Equalization Grant	21,168	21,168	21,501
Multi-Sectoral Transfers to LLGs_Gou	79,770	103,121	67,414
Transitional Development Grant	400,000	400,000	410,000
Total Revenues shares	6,994,221	5,563,021	6,150,458
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,142,452	798,069	682,947
Non Wage	5,350,832	3,987,230	4,968,595
Development Expenditure			
Domestic Development	500,938	124,289	498,915
External Financing	0	0	0
Total Expenditure	6,994,221	4,909,588	6,150,458

Narrative of Workplan Revenues and Expenditure

Vote :511 Jinja District**FY 2019/20**

In the FY 2019/2020, the department of Administration has planned to spend UGX.6,150,457,709/= as may be compared to the FY 2018/2019 of UGX.6,994,221,193/=. There is a decrease of 13% in the proposed Budget. there is also a decrease in the General Public Service Pension Arrears (Budgeting) since it was mostly handled in FY 2018/19 thus those demanding arrears decreased in number

The decrease is noted in wages which was after properly aligning the budget it was noted more wage was allocated to administration while other departments were getting less than they required. The money will be spent on the payment of staff salaries, pension and Gratuity, Development and Non wage recurrent expenditures.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,385,553	970,643	1,327,229
District Unconditional Grant (Non-Wage)	255,012	191,259	249,150
District Unconditional Grant (Wage)	105,704	79,278	155,713
Locally Raised Revenues	530,483	308,905	433,402
Multi-Sectoral Transfers to LLGs_NonWage	389,311	312,418	395,710
Multi-Sectoral Transfers to LLGs_Wage	105,043	78,782	93,254
Development Revenues	13,647	13,647	13,987
District Discretionary Development Equalization Grant	4,234	4,234	4,000
Multi-Sectoral Transfers to LLGs_Gou	9,413	9,413	9,987
Total Revenues shares	1,399,200	984,289	1,341,216
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	210,747	155,702	248,968
Non Wage	1,174,806	804,086	1,078,262
Development Expenditure			
Domestic Development	13,647	13,647	13,987
External Financing	0	0	0
Total Expenditure	1,399,200	973,434	1,341,216

Narrative of Workplan Revenues and Expenditure

The Department of Finance will receive a total of Ugx1,341,216.399 as the total budget for the FY 2019/2010 as compared to the Total Of Ugx 1,399,200,000 for the FY 2018/2019. The decline of 5% is due to the reduction in the IPFS as there is no unspent balance anticipated at the end of the FY 2018/2019.

The funds have been allocated to Wages 198,958,000(15%), non wage activities (84%) and development 13,987,000(1%). Of the total budget , the multi sectoral transfers to LLGs will account for Ugx 498,545,000(39.2%).

Vote :511 Jinja District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	981,388	817,486	1,111,870
District Unconditional Grant (Non-Wage)	259,927	194,945	257,331
District Unconditional Grant (Wage)	212,907	159,680	226,502
Locally Raised Revenues	264,214	224,931	276,814
Multi-Sectoral Transfers to LLGs_NonWage	244,339	237,930	347,623
Multi-Sectoral Transfers to LLGs_Wage	0	0	3,600
Development Revenues	14,000	11,000	8,000
District Discretionary Development Equalization Grant	8,000	8,000	8,000
Multi-Sectoral Transfers to LLGs_Gou	6,000	3,000	0
Total Revenues shares	995,388	828,486	1,119,870
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	212,907	159,680	230,102
Non Wage	768,481	449,120	881,768
Development Expenditure			
Domestic Development	14,000	11,000	8,000
External Financing	0	0	0
Total Expenditure	995,388	619,801	1,119,870

Narrative of Workplan Revenues and Expenditure

Statutory department was allocated Ugx 1,119,870,108 for FY 2019/20 with details as seen above. There is a notable difference of 11.1% as compared to FY 2018/19, this was attributed to increased allocation from local revenue from both head quater and LLGs

Vote :511 Jinja District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,263,302	941,390	1,343,223
District Unconditional Grant (Wage)	142,265	106,699	149,068
Locally Raised Revenues	16,774	7,688	16,774
Multi-Sectoral Transfers to LLGs_NonWage	87,588	46,257	86,078
Multi-Sectoral Transfers to LLGs_Wage	47,973	36,833	68,498
Other Transfers from Central Government	45,000	45,000	45,000
Sector Conditional Grant (Non-Wage)	264,789	198,592	318,893
Sector Conditional Grant (Wage)	658,912	500,322	658,912
Development Revenues	171,890	171,385	161,847
District Discretionary Development Equalization Grant	8,467	8,467	30,000
Multi-Sectoral Transfers to LLGs_Gou	46,816	46,311	13,900
Sector Development Grant	116,607	116,607	117,947
Total Revenues shares	1,435,191	1,112,774	1,505,070
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	849,151	629,742	876,478
Non Wage	414,151	256,484	466,745
Development Expenditure			
Domestic Development	171,890	167,051	161,847
External Financing	0	0	0
Total Expenditure	1,435,191	1,053,278	1,505,070

Narrative of Workplan Revenues and Expenditure

Vote :511 Jinja District**FY 2019/20**

The total sector budget for the FY 2019/2020 is Ugx. 1,505,070,185 out of which Ugx.1,336,594,139 is for HLG and Ugx. 168,476,046 is for LLGs. From above it should be noted that the allocation increased as compared to FY 2018/19. The changes are in the wages as a result of the salary structure also the sector non-wage grant increased thus the increase in the allocation to the department for FY 2019/20.

At the HLG, Ugx 807,980,049 will be spent on wage, Ugx. 380,667,046 on Non-wage and Ugx. 147,947,044 on development activities.

At the LLGs; Ugx. 68,498,216 will be spent on wage, Ugx. 86,077,830 on Non-wage and Ugx. 13,900,000 on development activities.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,084,164	6,112,759	8,384,589
Locally Raised Revenues	12,576	6,682	12,576
Multi-Sectoral Transfers to LLGs_NonWage	123,263	139,518	165,192
Sector Conditional Grant (Non-Wage)	380,367	282,632	605,863
Sector Conditional Grant (Wage)	7,567,958	5,683,926	7,600,958
Development Revenues	764,825	278,305	771,025
District Discretionary Development Equalization Grant	76,678	76,678	42,592
External Financing	543,000	56,480	543,000
Multi-Sectoral Transfers to LLGs_Gou	66,980	66,980	78,913
Sector Development Grant	78,168	78,168	106,519
Total Revenues shares	8,848,988	6,391,063	9,155,614
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,567,958	5,347,659	7,600,958
Non Wage	516,205	343,511	783,631
Development Expenditure			
Domestic Development	221,825	66,980	228,025
External Financing	543,000	54,810	543,000
Total Expenditure	8,848,988	5,812,960	9,155,614

Narrative of Workplan Revenues and Expenditure

Health department was allocated Ugx 9,155,613.886 with details as seen above. There is a notable increment especially in the sector non-wage grant which is meant to cover the NGO Health Centres. The increment in the wage is as a result of the new salary structure. Also important to note is that sector development and LLGs allocation to the department increased. The department will be receiving donor funds however the estimated budget has not changed from that of FY 2018/19

Vote :511 Jinja District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	20,083,224	14,823,202	20,781,828
District Unconditional Grant (Wage)	75,825	56,869	103,930
Locally Raised Revenues	41,034	17,963	35,234
Multi-Sectoral Transfers to LLGs_NonWage	9,754	6,020	9,147
Other Transfers from Central Government	27,000	26,385	27,000
Sector Conditional Grant (Non-Wage)	3,284,220	2,192,346	3,256,739
Sector Conditional Grant (Wage)	16,645,391	12,523,620	17,349,778
Development Revenues	1,282,641	1,282,641	1,330,101
District Discretionary Development Equalization Grant	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	48,024	48,024	97,301
Sector Development Grant	1,234,618	1,234,618	1,202,800
Total Revenues shares	21,365,865	16,105,843	22,111,928
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,721,216	11,279,096	17,453,708
Non Wage	3,362,008	2,241,382	3,328,120
Development Expenditure			
Domestic Development	1,282,641	208,744	1,330,101
External Financing	0	0	0
Total Expenditure	21,365,865	13,729,222	22,111,928

Narrative of Workplan Revenues and Expenditure

The Budget for the department is Shs. 22,111,928,081 there is a 3.3% increase in the budget Fy 2019-2020 as compared to FY 2018 -2019 which is attributed to increase in wage and DDEG funds worth Shs.30,000,000 which was not the case of FY 2018-2019. However, it should be noted that whereas most of the revenue to the department was maintained local revenue allocation to Education department has decreased which is due to change in District Priorities.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,596,373	3,954,324	1,875,412
District Unconditional Grant (Wage)	95,106	71,330	109,117
Locally Raised Revenues	2,513,768	2,509,841	13,268
Multi-Sectoral Transfers to LLGs_NonWage	105,133	55,986	55,230
Multi-Sectoral Transfers to LLGs_Wage	78,265	58,699	89,219
Other Transfers from Central Government	1,804,101	1,258,469	1,608,579
Development Revenues	116,227	121,244	2,611,065
District Discretionary Development Equalization Grant	28,901	23,774	4,000
Locally Raised Revenues	0	0	2,500,000
Multi-Sectoral Transfers to LLGs_Gou	87,326	97,470	107,065
Total Revenues shares	4,712,600	4,075,568	4,486,477
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	173,371	130,029	198,336
Non Wage	4,423,002	3,548,548	1,677,076
Development Expenditure			
Domestic Development	116,227	107,338	2,611,065
External Financing	0	0	0
Total Expenditure	4,712,600	3,785,915	4,486,477

Narrative of Workplan Revenues and Expenditure

Roads and Engineering anticipates receiving Ugx 4,486,476,657 during FY 2019/20 with details as seen below. The decrease in the allocation when compared to last FY is as result of decreased Uganda Road Fund Grant of UGX . Secondly there is a decrease in the allocation of DDEG. It should be noted that wage increased as a result of the new salary structure. there is also a noted increase in the LLGs allocation to the department

Vote :511 Jinja District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,931	48,158	108,359
District Unconditional Grant (Wage)	31,278	23,458	73,730
Locally Raised Revenues	3,720	0	3,220
Sector Conditional Grant (Non-Wage)	32,933	24,700	31,410
Development Revenues	556,095	556,095	548,261
District Discretionary Development Equalization Grant	6,000	6,000	0
Locally Raised Revenues	0	0	2,500
Sector Development Grant	529,042	529,042	525,959
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	624,026	604,253	656,621
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,278	23,458	73,730
Non Wage	36,653	24,700	34,630
Development Expenditure			
Domestic Development	556,095	280,426	548,261
External Financing	0	0	0
Total Expenditure	624,026	328,584	656,621

Narrative of Workplan Revenues and Expenditure

The total expected revenue for the sub-sector is Shs.656,621,000/= . There is a notable increase which was attributed to the increase in the allocations of sector wage funds.

the total allocation is composed of recurrent revenues of 108,359,000/= out of which recurrent wage is 73,730,000/= and recurrent non wage is 31,410,000/= and Development revenues of 548,261,000/= out of which Local development revenue is 2,500,000/= while transitional development revenue is 19,802,000/=.

The expected expenditure will total Shs. 656,621,000/= out of which recurrent expenditure will be Shs. 108,359,000/= and development expenditure will be 548,261,000/=.

In comparison to the FY 2018/2019, the revenue base has dropped by 5.2% due to the increase in allocation for recurrent wage and there is a notable drop in the funding for transitional development grant for sanitation.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	195,045	144,823	348,651
District Unconditional Grant (Wage)	125,768	94,326	266,051
Locally Raised Revenues	36,914	27,810	36,914
Multi-Sectoral Transfers to LLGs_NonWage	10,472	3,176	11,248
Multi-Sectoral Transfers to LLGs_Wage	14,032	13,616	26,400
Sector Conditional Grant (Non-Wage)	7,860	5,895	8,039
Development Revenues	19,015	19,769	31,327
District Discretionary Development Equalization Grant	8,467	8,467	22,827
Multi-Sectoral Transfers to LLGs_Gou	10,548	11,302	8,500
Total Revenues shares	214,060	164,592	379,978
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	139,800	107,942	292,451
Non Wage	55,245	36,882	56,201
Development Expenditure			
Domestic Development	19,015	11,302	31,327
External Financing	0	0	0
Total Expenditure	214,060	156,125	379,978

Narrative of Workplan Revenues and Expenditure

The total department budget amounted to Shs.379,978,358 with a sum of shs. 22,827,000 in DDEG funds meant for a detailed Layout of Namagera Trading centre. Local Revenue amounted to Shs 36,913,823 and Non- wage amounted to Shs. which composed the broader part of the budget while Shs. 8,039,000 Multi sectoral transfers to LLGs amounted to Shs. 11,248,000

Vote :511 Jinja District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	995,209	551,430	773,024
District Unconditional Grant (Wage)	51,100	38,325	127,939
Locally Raised Revenues	67,653	16,278	29,870
Multi-Sectoral Transfers to LLGs_NonWage	81,933	56,466	72,225
Multi-Sectoral Transfers to LLGs_Wage	40,482	30,362	39,251
Other Transfers from Central Government	678,276	353,176	425,921
Sector Conditional Grant (Non-Wage)	75,765	56,824	77,818
Development Revenues	78,272	61,465	94,066
District Discretionary Development Equalization Grant	8,467	8,467	4,000
External Financing	21,000	0	21,000
Multi-Sectoral Transfers to LLGs_Gou	48,805	52,998	69,066
Total Revenues shares	1,073,481	612,894	867,090
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	91,582	68,687	167,190
Non Wage	903,627	184,308	605,835
Development Expenditure			
Domestic Development	57,272	52,998	73,066
External Financing	21,000	0	21,000
Total Expenditure	1,073,481	305,992	867,090

Narrative of Workplan Revenues and Expenditure

During financial year 2019/2020 anticipates receiving Ugx 867,089.636 as seen above. From the table it is seen that the department allocation has decreased by Ugx 252,355,000 this was attributed to MoGLSD decision of managing UWEP funds. Please note that whereas the department allocation decreased wage allocation increased this is attributed to properly alignment of the budget to departmental needs.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	172,275	89,833	134,803
District Unconditional Grant (Non-Wage)	11,000	8,250	11,000
District Unconditional Grant (Wage)	41,894	31,421	43,551
Locally Raised Revenues	74,453	26,606	41,190
Multi-Sectoral Transfers to LLGs_NonWage	44,928	23,556	39,062
Development Revenues	10,827	8,682	17,736
District Discretionary Development Equalization Grant	4,234	4,234	7,577
Multi-Sectoral Transfers to LLGs_Gou	6,593	4,449	10,159
Total Revenues shares	183,102	98,515	152,539
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,894	31,421	43,551
Non Wage	130,381	58,412	91,252
Development Expenditure			
Domestic Development	10,827	8,682	17,736
External Financing	0	0	0
Total Expenditure	183,102	98,515	152,539

Narrative of Workplan Revenues and Expenditure

Planning anticipates receiving Ugx. 152,539,194 there is a notable decrease of 18% in the allocation to Planning Unit as compared to FY 2018/19. The decrease is attributed to decrease in local revenue allocated Planning for FY 2019/20 from Headquarter and LLGs. The anticipated budget for the recurrent activities for FY 2019/20 is Ugx 134,803,000 from this a total amount of Ugx 43,551,000 was budgeted for wage. Planning Unit anticipates receiving Ugx 7,577,000 as DDEG funds, these will be used for quarterly monitoring of district activities by various officers and renovation of Planning Unit. The increment in wage allocation is to take care of changes of level during the Financial Year.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	128,596	98,517	144,495
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	40,108	30,081	42,398
Locally Raised Revenues	14,700	17,460	19,380
Multi-Sectoral Transfers to LLGs_NonWage	23,185	15,738	35,289
Multi-Sectoral Transfers to LLGs_Wage	40,603	27,738	37,427
Development Revenues	4,234	4,234	5,050
District Discretionary Development Equalization Grant	4,234	4,234	4,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,050
Total Revenues shares	132,830	102,750	149,545
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	80,711	57,819	79,825
Non Wage	47,885	37,821	64,669
Development Expenditure			
Domestic Development	4,234	4,234	5,050
External Financing	0	0	0
Total Expenditure	132,830	99,873	149,545

Narrative of Workplan Revenues and Expenditure

Total budget for FY is Shs 49,544,500 as compared to FY 218/19 of Shs 128,596 and increase of 13%. Increase was due to LLGs allocating more funds to Audit department and Town Councils also allocated more funds in FY 2019/20.

Vote :511 Jinja District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	91,400
District Unconditional Grant (Wage)	0	0	65,851
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,789
Sector Conditional Grant (Non-Wage)	0	0	15,760
Development Revenues	0	0	32,573
Multi-Sectoral Transfers to LLGs_Gou	0	0	32,573
Total Revenues shares	0	0	123,973
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	65,851
Non Wage	0	0	25,549
Development Expenditure			
Domestic Development	0	0	32,573
External Financing	0	0	0
Total Expenditure	0	0	123,973

Narrative of Workplan Revenues and Expenditure

The department was allocated Ugx 123,973,136 as seen above. Please note that this department was a section under Production in FY 2018/19 and this explains why there is no budget for the said year.

Vote :511 Jinja District

FY 2019/20
