

Vote :535 Mayuge 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 :



KISULE MARTIN MABANDHA

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :535 Mayuge 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 :535 Mayuge 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 :535 Mayuge 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	709,479	342,124	774,322
Discretionary Government Transfers	4,122,367	3,313,645	4,116,934
Conditional Government Transfers	28,730,326	22,350,330	29,280,787
Other Government Transfers	2,459,134	2,424,746	1,496,998
External Financing	984,517	37,036	670,000
Grand Total	37,005,823	28,467,882	36,339,041

Revenue Performance by end of March of the Running FY

Cumulatively shs 28,467,882,000 was received by end of quarter three 2018-19 representing 77% performance against the District approved budget. Conditional Government Transfers had the highest out-turn (80%) and Donor funding had the lowest out-turn (4%). The low performance under locally raised revenues and donor funding is attributed to low enforcement and low release of funds by the development partners respectively.

Planned Revenues for next FY

The Budget for FY 2019/20 was prepared in line with the new public financial management Act 2015. This year's Budget registered a 1% a reduction compared to the previous FY. This reduction is majorly observed under other government transfers and external financing items which is attributed to the transfer of funds for Uganda women's Empowerment Grant (UWEP) and Youth Livelihood Programme (YLP) to centre and under external financing item programme support to birth and death registration and child protection was phased out causing a major reduction.

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	3,383,188	2,510,859	3,699,958
Finance	496,122	361,499	414,341
Statutory Bodies	615,454	476,990	636,403
Production and Marketing	2,034,441	1,543,594	1,956,664
Health	6,009,646	4,142,187	6,148,827
Education	19,386,186	14,742,122	19,413,009
Roads and Engineering	1,817,872	1,510,201	1,627,441
Water	609,819	600,092	564,492
Natural Resources	248,548	201,951	277,427
Community Based Services	1,254,724	1,410,862	384,770
Planning	1,053,905	907,176	1,024,955
Internal Audit	95,917	60,348	84,032

Vote :535 Mayuge District**FY 2019/20**

Trade, Industry and Local Development	0	0	106,721
Grand Total	37,005,823	28,467,882	36,339,041
<i>o/w: Wage:</i>	<i>21,275,968</i>	<i>16,015,046</i>	<i>22,033,258</i>
<i>Non-Wage Recurrent:</i>	<i>9,159,983</i>	<i>6,505,137</i>	<i>9,905,453</i>
<i>Domestic Devt:</i>	<i>5,585,354</i>	<i>5,910,662</i>	<i>3,730,330</i>
<i>External Financing:</i>	<i>984,517</i>	<i>37,036</i>	<i>670,000</i>

Expenditure Performance by end of March FY 2018/19

With respect to expenditures, 83% of the releases were spent, an under expenditure was observed in the community based services department at 31% because, the funds were loaded late on the IFMS through a supplementary budget. Going forward, an under expenditure was also observed under health and Education sectors because the procurement process had not been completed for the capital development projects therefore all the development funds had not been spent by end of quarter.

Planned Expenditures for the FY 2019/20

For the revenue forecast FY 2019/20, the District intends to target , maintenance of roads, improved water coverage targeting specifically the Landing sites through construction of boreholes and increased sensitization in area of hygiene and sanitation. Then lastly the district will also focus on improving Education and health services through construction of classrooms and improving sanitation in schools.

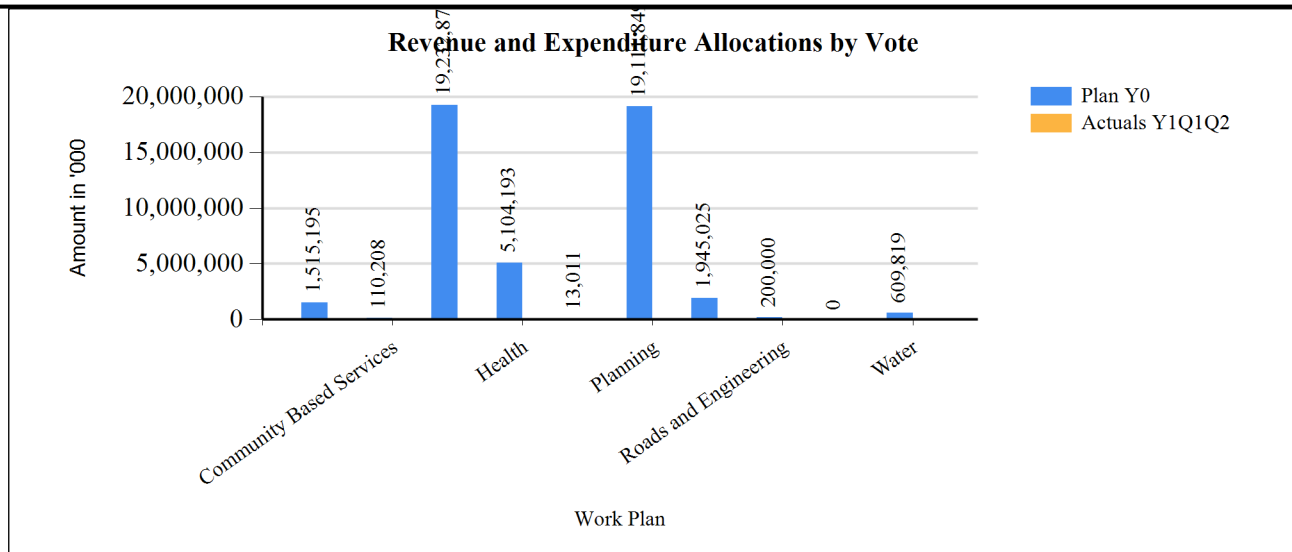
Medium Term Expenditure Plans

To contribute to the achievement of the district objectives and the SDGs goals, requires considerable time and effort to build physical and human resources. Due to the available resources, the district shall under take the following major interventions in the financial year 2019/2020. The District will focus on improvement of infrastructure i.e the road network, given that we have a road equipment, Increase safe water coverage by increasing on functional water points and constructing new sources (boreholes, shallow wells, spring wells) Emphasis will also be put on educating and sensitisation of communities and house hold members on handling water from the water source points to the point of consumption and or usage, , Implementation of the community empowerment strategy through programmes like Community driven development to foster Social, Economic and Moral advancement for sustainable development and transformation of communities mainly the poor and vulnerable. The district also plans to Ensure sustainable use of the available natural resources like sand mining through Enforcement of natural resources ordinance which was recently approved by the District. We shall also continue with rolling out of the thematic curriculum, classroom and teacher house construction to improve on the learning process.

Challenges in Implementation

While as the district projected budget seem to be big, there are a host of challenges that face the District: Tax evasion is the most pressing because it makes realization of the budget impossible, High labour turnover Due to hard to reach conditions staff tend to leave the district for better jobs elsewhere, Illegal Landing site these have been created along the vast lake shores thus hampering data and revenue collections as well as enforcement, Lack of Transport with Most departments either not owning or have no running vehicles this has led to limited supervision and monitoring which is very crucial in improving service delivery. Feeding in schools Lack of feeding (Lunch) for pupils which greatly affects the learning the learning process. It is very hard to impart knowledge in a hungry person hence under performance and also contributing greatly to the high dropout rates .Constant rains also pause a great challenge because they wash away roads and raises the concern of value for money. In summary the issues raised here suggest there is a need to look carefully at the proposed interventions to ensure the under listed does not hinder the realization of the District goals in the medium term.

G1: Graph on the revenue and expenditure allocations by Department

Vote :535 Mayuge District**FY 2019/20****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	709,479	342,124	774,322
Advance Recoveries	5,000	0	5,000
Advertisements/Bill Boards	800	0	800
Agency Fees	18,725	0	18,725
Animal & Crop Husbandry related Levies	12,994	0	12,994
Business licenses	131,184	124,627	131,184
Cess on produce	17,320	0	17,320
Ground rent	5,000	0	5,000
Inspection Fees	5,950	0	5,950
Land Fees	6,500	4,480	6,500
Liquor licenses	2,195	0	2,195
Local Hotel Tax	4,000	550	4,000
Local Services Tax	197,332	63,340	274,873
Market /Gate Charges	80,014	45,422	80,014
Occupational Permits	20,085	0	20,085
Other Fees and Charges	121,530	98,121	122,251
Park Fees	37,519	1,650	37,519
Property related Duties/Fees	8,710	185	8,710
Quarry Charges	18,554	3,088	18,554
Rates – Produced assets- from private entities	13,419	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,649	660	2,649

Vote :535 Mayuge District**FY 2019/20**

2a. Discretionary Government Transfers	4,122,367	3,313,645	4,116,934
District Discretionary Development Equalization Grant	787,583	787,399	788,164
District Unconditional Grant (Non-Wage)	1,049,445	787,084	1,035,921
District Unconditional Grant (Wage)	1,678,770	1,266,268	1,692,410
Urban Discretionary Development Equalization Grant	65,192	65,192	66,502
Urban Unconditional Grant (Non-Wage)	124,426	93,320	116,986
Urban Unconditional Grant (Wage)	416,951	314,383	416,951
2b. Conditional Government Transfer	28,730,326	22,350,330	29,280,787
Sector Conditional Grant (Wage)	19,180,247	14,434,395	19,923,897
Sector Conditional Grant (Non-Wage)	4,200,398	2,888,621	4,622,858
Sector Development Grant	3,613,433	3,613,433	2,645,862
Transitional Development Grant	221,053	242,038	219,802
General Public Service Pension Arrears (Budgeting)	0	0	26,426
Salary arrears (Budgeting)	141,787	141,787	185,726
Pension for Local Governments	705,939	529,455	888,748
Gratuity for Local Governments	667,469	500,601	767,469
2c. Other Government Transfer	2,459,134	2,380,235	1,496,998
Support to PLE (UNEB)	20,000	26,133	26,133
Uganda Road Fund (URF)	1,431,541	1,151,501	1,245,212
Uganda Women Entrepreneurship Program(UWEP)	291,074	263,168	0
Vegetable Oil Development Project	22,499	0	116,820
Youth Livelihood Programme (YLP)	574,020	939,433	58,833
Neglected Tropical Diseases (NTDs)	120,000	0	50,000
3. External Financing	984,517	37,036	670,000
United Nations Children Fund (UNICEF)	500,000	37,036	200,000
Global Fund for HIV, TB & Malaria	0	0	350,000
World Health Organisation (WHO)	290,000	0	120,000
Global Alliance for Vaccines and Immunization (GAVI)	194,517	0	0
Total Revenues shares	37,005,823	28,423,370	36,339,041

Vote :535 Mayuge District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of Quarter three, the District received Local revenues to a tune of 48% reflecting a revenue shortfall of 27%. The best performing source was Business licenses followed by other fees. It should however be noted that the many sources continue to underperform due to low enforcement specifically the District doesn't have transport means to enforce.

Central Government Transfers

By end of quarter three, The District had realized 99% against the annual budget. We observe an over performance on the youth livelihood programme (YLP) because of the supplementary funding that was approved by the District council. Going forward, as the practice has always been by ministry of Finance to front load all development funds by third quarter, thereby also contributing to an over performance.

External Financing

By end of quarter three, the District realized 4% of annual budget .This low performance was due to non realization of funds from GAVI and WHO

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

There is a projected increase of Local revenues by 9% which is majorly attributed to local service tax due to the expected increase in compliance under this source as a result of increased enforcement.

Central Government Transfers

There is a projected increase of 2% compared to last financial year budget which is attributed to increase in the sector non wage due to increase under the Education sector non wage per capita per under UPE and USE. Further the change is also as a result of the increment in the salaries for a section of some staff especially under health and Education secondary.

External Financing

The estimated figures under this line is projected to reduce by 32%, this is attributed to the reduction of the programme support to birth registration and child protection which was phased out causing a major reduction and further this is also attributed to the fact that by the time of compiling this document many Development partners had not confirmed funding for the next Financial year from donors

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	326,372	240,140	228,918
District Production Services	1,676,778	1,121,678	1,727,745
District Commercial Services	31,291	22,948	0
<i>Sub- Total of allocation Sector</i>	2,034,441	1,384,765	1,956,664
Sector :Works and Transport			
District, Urban and Community Access Roads	1,817,872	1,508,117	1,627,441
<i>Sub- Total of allocation Sector</i>	1,817,872	1,508,117	1,627,441

Vote :535 Mayuge District**FY 2019/20**

Sector :Tourism, Trade and Industry			
Commercial Services	0	0	106,721
Sub- Total of allocation Sector	0	0	106,721
Sector :Education			
Pre-Primary and Primary Education	14,380,881	9,255,985	13,330,680
Secondary Education	4,274,254	3,078,008	4,893,885
Skills Development	407,673	272,487	407,673
Education & Sports Management and Inspection	323,378	216,107	780,771
Sub- Total of allocation Sector	19,386,186	12,822,588	19,413,009
Sector :Health			
Primary Healthcare	1,394,841	193,461	1,874,332
District Hospital Services	83,355	62,516	270,118
Health Management and Supervision	4,531,450	2,596,056	4,004,377
Sub- Total of allocation Sector	6,009,646	2,852,033	6,148,827
Sector :Water and Environment			
Rural Water Supply and Sanitation	609,819	539,912	564,492
Natural Resources Management	248,548	180,117	277,427
Sub- Total of allocation Sector	858,367	720,029	841,920
Sector :Social Development			
Community Mobilisation and Empowerment	1,254,724	437,078	384,770
Sub- Total of allocation Sector	1,254,724	437,078	384,770
Sector :Public Sector Management			
District and Urban Administration	3,383,188	2,262,939	3,699,958
Local Statutory Bodies	615,454	440,027	636,403
Local Government Planning Services	1,053,905	860,461	1,024,955
Sub- Total of allocation Sector	5,052,547	3,563,427	5,361,317
Sector :Accountability			
Financial Management and Accountability(LG)	496,122	336,660	414,341
Internal Audit Services	95,917	60,348	84,032
Sub- Total of allocation Sector	592,040	397,008	498,373

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	3,320,188	2,466,672	3,662,958

Vote :535 Mayuge District**FY 2019/20**

District Unconditional Grant (Non-Wage)	92,504	105,651	120,641
District Unconditional Grant (Wage)	581,337	502,961	517,018
General Public Service Pension Arrears (Budgeting)	0	0	26,426
Gratuity for Local Governments	667,469	500,601	767,469
Locally Raised Revenues	70,500	63,495	90,816
Multi-Sectoral Transfers to LLGs_NonWage	840,448	451,573	844,038
Pension for Local Governments	705,939	529,455	888,748
Salary arrears (Budgeting)	141,787	141,787	185,726
Urban Unconditional Grant (Wage)	220,205	171,151	222,077
Development Revenues	63,000	44,187	37,000
District Discretionary Development Equalization Grant	30,000	44,187	27,000
District Unconditional Grant (Non-Wage)	33,000	0	0
Locally Raised Revenues	0	0	10,000
Total Revenues shares	3,383,188	2,510,859	3,699,958

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	801,541	594,667	739,094
Non Wage	2,518,646	1,631,606	2,923,864

Development Expenditure

Domestic Development	63,000	36,667	37,000
External Financing	0	0	0
Total Expenditure	3,383,188	2,262,939	3,699,958

Narrative of Workplan Revenues and Expenditure

The Department revenue estimate for FY 2019/20 shows an increase of 9.3% as compared to the FY 2018-19, this is attributed to especially the increase in gratuity, pension and local revenue. With regard to expenditure Over 70% of the departmental budget will be spent on salaries, pension and gratuity and the rest of the funds will facilitate the coordination, monitoring of public funds as well as mobilization of population for development.

Vote :535 Mayuge 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	496,122	361,499	414,341
District Unconditional Grant (Non-Wage)	175,760	126,310	124,795
District Unconditional Grant (Wage)	176,911	138,212	186,911
Locally Raised Revenues	52,533	55,303	51,717
Multi-Sectoral Transfers to LLGs_NonWage	40,000	0	0
Urban Unconditional Grant (Wage)	50,918	41,673	50,918
Development Revenues	0	0	0
N/A			
Total Revenues shares	496,122	361,499	414,341
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	227,829	159,653	237,829
Non Wage	268,293	177,007	176,512
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	496,122	336,660	414,341

Narrative of Workplan Revenues and Expenditure

The Finance sector budget decreased by 16% from FY 2018/19 and this is basically attributed to the major reduction in the IPFs for District non-wage and locally raised revenue item lines arising out of the budget adjustments made by the District council. In regard to expenditure the department will focus on its core objective of mobilisation, management and accounting for the use of public resources to facilitate the delivery of quality services and in this case, efforts will mainly target to increase Local revenue collections in the district

Vote :535 Mayuge 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	615,454	476,990	636,403
District Unconditional Grant (Non-Wage)	353,531	278,976	360,447
District Unconditional Grant (Wage)	198,790	141,138	198,790
Locally Raised Revenues	63,134	56,876	77,166
Development Revenues	0	0	0
N/A			
Total Revenues shares	615,454	476,990	636,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,790	141,138	198,790
Non Wage	416,665	298,889	437,613
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	615,454	440,027	636,403

Narrative of Workplan Revenues and Expenditure

The Revenue estimates for statutory bodies slightly increased by 3.4%, this is attributed to a general increment in all the revenue items thus non wage, local revenue and wage resulting from the recruitment of new Councillor. The sector will focus on the following areas in fulfilling its roles with the overall aim of promoting good governance to enhance sustainable growth and development: fighting corruption and improving compliance with accountability rules and regulations; providing effective council oversight, legislation, and District budget scrutiny. Other actors in this department like DSC will facilitate recruitment of staff to fill gaps in the district, also under the district land board the department will sensitize area land committees, ensure government land is surveyed, produce lease offers and ensure land titles are granted to the successful applicants.

Vote :535 Mayuge 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	1,859,168	1,368,321	1,776,184
District Unconditional Grant (Non-Wage)	6,820	1,705	0
District Unconditional Grant (Wage)	55,768	27,884	55,768
Locally Raised Revenues	4,329	0	0
Other Transfers from Central Government	22,499	0	116,820
Sector Conditional Grant (Non-Wage)	543,883	407,912	377,727
Sector Conditional Grant (Wage)	1,225,869	930,820	1,225,869
Development Revenues	175,274	175,274	180,480
Sector Development Grant	175,274	175,274	180,480
Total Revenues shares	2,034,441	1,543,594	1,956,664
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,281,637	888,894	1,281,637
Non Wage	577,531	396,812	494,547
Development Expenditure			
Domestic Development	175,274	99,059	180,480
External Financing	0	0	0
Total Expenditure	2,034,441	1,384,765	1,956,664

Narrative of Workplan Revenues and Expenditure

The department revenue estimate for FY 2019/20 is projected to decrease by 3.8%. This is attributed to the reduction in the non wage grant due to creation of trade and industry department which broke away with part of the sector nonwage component. With regard to expenditure the department has planned to offer gender responsive agricultural extension services and boost it with various gender empowering technologies on improved bananas, cassava for food security and cocoa seedlings for alternative income sources while protecting the environment. We intend to promote fish farming & processing, improved food nutrition through increasing animal protein sources by distributing kuroilers. We shall also promote irrigation technologies through demonstrations and improve the internal office management information systems, carry out irrigation demonstration to farmers

Vote :535 Mayuge 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	4,162,739	3,079,798	4,707,559
District Unconditional Grant (Non-Wage)	665	0	0
Locally Raised Revenues	271	0	0
Other Transfers from Central Government	120,000	44,512	50,000
Sector Conditional Grant (Non-Wage)	348,919	261,740	734,417
Sector Conditional Grant (Wage)	3,692,885	2,773,546	3,923,143
Development Revenues	1,846,906	1,062,389	1,441,267
External Financing	784,517	0	631,250
Sector Development Grant	1,062,389	1,062,389	810,017
Total Revenues shares	6,009,646	4,142,187	6,148,827
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,692,885	2,528,548	3,923,143
Non Wage	469,855	306,252	784,417
Development Expenditure			
Domestic Development	1,062,389	17,233	810,017
External Financing	784,517	0	631,250
Total Expenditure	6,009,646	2,852,033	6,148,827

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2019/20 is projected to increase by 2.3%; this is attributed to increase in the salaries for a section of staff that had been left out on the increment. Further, the sector non wage also increased as communicated from the center. However, despite the increments we also witness a reduction in donor revenue item because by the time of preparing the document other implementing partners had no financial commitment for the coming FY. Most of the funding is expected to come from the central government as PHC wage, PHC nonwage, PHC development, and the immunization grant from the donors. With regard to expenditure, the department will pay salaries, conduct outreaches, carry out family planning sensitisation, Upgrade Bukatube HCII and Muggi HC II to level III, transfer funds to Health facilities, Carry out routine immunisation, offer palliative care, Carry out sanitation and immunisation activities

Vote :535 Mayuge 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	17,560,274	12,916,210	18,265,760
District Unconditional Grant (Non-Wage)	20,737	0	12,355
District Unconditional Grant (Wage)	99,408	49,704	99,408
Locally Raised Revenues	13,165	12,970	37,645
Other Transfers from Central Government	20,000	26,133	26,133
Sector Conditional Grant (Non-Wage)	3,145,470	2,097,374	3,315,333
Sector Conditional Grant (Wage)	14,261,494	10,730,029	14,774,886
Development Revenues	1,825,912	1,825,912	1,147,249
Sector Development Grant	1,825,912	1,825,912	1,147,249
Total Revenues shares	19,386,186	14,742,122	19,413,009
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,360,902	10,535,494	14,874,294
Non Wage	3,199,372	2,056,038	3,391,466
Development Expenditure			
Domestic Development	1,825,912	231,056	1,147,249
External Financing	0	0	0
Total Expenditure	19,386,186	12,822,588	19,413,009

Narrative of Workplan Revenues and Expenditure

The Education sector revenue forecast for FY 2019/20 reflects a slight increment of 0.1% however, we notice big increment on some item lines like the sector non wage due to increase on the per capita per pupil, Salaries of secondary teachers was also enhanced but all these increments were over shadowed by the reduction of the sector development grant due to poor performance in the national assessment . With regard to expenditure emphasis has been put on construction of seed secondary schools in line with the government policy of one secondary school per sub county/Town council, transfer of USE, UPE capitation funds, will construct latrines and classrooms at selected sites, carry out routine inspection of schools, Ensure pupils and students are registered for PLE and UCE, procure 789 desks for selected schools.

Vote :535 Mayuge 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	1,617,872	1,289,216	1,427,441
District Unconditional Grant (Non-Wage)	2,802	1,401	0
District Unconditional Grant (Wage)	125,351	94,013	127,029
Locally Raised Revenues	1,779	0	0
Other Transfers from Central Government	1,431,541	1,151,501	1,245,212
Urban Unconditional Grant (Wage)	56,400	42,300	55,200
Development Revenues	200,000	220,986	200,000
Transitional Development Grant	200,000	220,986	200,000
Total Revenues shares	1,817,872	1,510,201	1,627,441
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,751	134,599	182,229
Non Wage	1,436,121	1,152,533	1,245,212
Development Expenditure			
Domestic Development	200,000	220,986	200,000
External Financing	0	0	0
Total Expenditure	1,817,872	1,508,117	1,627,441

Narrative of Workplan Revenues and Expenditure

The revenue estimate for FY 2019/20 reduced by 10% as compared to the budget of the FY 2018-19, and this is attributed to non allocation for the Local revenue, district non wage and a budget cut in URF. With regard to expenditure, most of the URF will be used in the routine mechanised maintenance and manual maintenance of selected roads respectively, allowances and salaries for staff will be paid.

Vote :535 Mayuge 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	38,908	29,181	36,575
Sector Conditional Grant (Non-Wage)	38,908	29,181	36,575
Development Revenues	570,911	570,911	527,917
Sector Development Grant	549,858	549,858	508,115
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	609,819	600,092	564,492
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	38,908	29,181	36,575
Development Expenditure			
Domestic Development	570,911	510,731	527,917
External Financing	0	0	0
Total Expenditure	609,819	539,912	564,492

Narrative of Workplan Revenues and Expenditure

The water Sector revenue forecast for FY 2019-20 is projected to decrease by 7.4%. This is attributed to the decrease in the funding under the sector development and transitional grants. The Water and Sanitation sub-sector is responsible for ensuring availability and access to safe and clean water and hygienic sanitation facilities in the rural areas. The grant will support the software activities and capital projects among them bore drilling & rehabilitation, shallow water construction.

Vote :535 Mayuge 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	229,548	179,617	260,427
District Unconditional Grant (Non-Wage)	19,300	16,831	42,560
District Unconditional Grant (Wage)	184,986	152,468	194,986
Locally Raised Revenues	12,252	560	9,112
Sector Conditional Grant (Non-Wage)	13,011	9,758	13,769
Development Revenues	19,000	22,333	17,000
District Discretionary Development Equalization Grant	19,000	22,333	17,000
Total Revenues shares	248,548	201,951	277,427
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,986	141,641	194,986
Non Wage	44,563	19,506	65,441
Development Expenditure			
Domestic Development	19,000	18,970	17,000
External Financing	0	0	0
Total Expenditure	248,548	180,117	277,427

Narrative of Workplan Revenues and Expenditure

The department revenue estimate for FY 2019/20 will increase by 8.4%, the increment is attributed to the non wage item; these funds will be advanced to the department to carry out interventions related to protection of environment as communicated in the first budget call circular. With regard to expenditure, 71% will be wage ,and the 26% will be non wage and 3% development.

Vote :535 Mayuge 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	287,630	207,595	384,770
District Unconditional Grant (Non-Wage)	4,002	1,001	6,260
District Unconditional Grant (Wage)	141,386	99,121	151,386
Locally Raised Revenues	2,541	1,446	17,340
Other Transfers from Central Government	0	0	58,833
Sector Conditional Grant (Non-Wage)	110,208	82,656	121,458
Urban Unconditional Grant (Wage)	29,493	23,371	29,493
Development Revenues	967,094	1,203,267	0
District Discretionary Development Equalization Grant	2,000	667	0
External Financing	100,000	0	0
Other Transfers from Central Government	865,094	1,202,600	0
Total Revenues shares	1,254,724	1,410,862	384,770
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,879	119,093	180,879
Non Wage	116,751	84,973	203,891
Development Expenditure			
Domestic Development	867,094	233,012	0
External Financing	100,000	0	0
Total Expenditure	1,254,724	437,078	384,770

Narrative of Workplan Revenues and Expenditure

The revenues for the FY 2019-20 reduced by 69% as compared to the FY 2018-19, and this was attributed transfer of Funds for UWEP and YLP to the center, its should also be noted that a zero allocation is observed under Donor funding because the programme support was closed and the department was not prioritised for DDEG by the budget desk. With regard to expenditure, funds will be mainly spent on monitoring government programmes, transferring funds to groups under disability grant, functionalise all youth and women groups, resettle abandoned children, train FAL learners, payment of salaries and allowances

Vote :535 Mayuge 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	156,131	88,736	178,539
District Unconditional Grant (Non-Wage)	30,027	25,980	40,818
District Unconditional Grant (Wage)	80,642	42,080	80,642
Locally Raised Revenues	19,062	9,251	30,679
Urban Unconditional Grant (Wage)	26,400	11,426	26,400
Development Revenues	897,775	818,440	846,416
District Discretionary Development Equalization Grant	271,847	255,397	273,252
External Financing	100,000	37,036	38,750
Multi-Sectoral Transfers to LLGs_Gou	525,928	526,007	534,414
Total Revenues shares	1,053,905	907,176	1,024,955
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,042	46,886	107,042
Non Wage	49,088	35,231	71,497
Development Expenditure			
Domestic Development	797,775	741,308	807,666
External Financing	100,000	37,036	38,750
Total Expenditure	1,053,905	860,461	1,024,955

Narrative of Workplan Revenues and Expenditure

The Departmental revenue estimate for FY 2019/20 reduced by 19%, this is majorly attributed to reduction in funding for UNICEF activities . The sector as the overall coordinator of the District discretionary equalization grant has prioritized most of the funds to the health and Education sector underscoring the importance of this sector in linking with other sector to achieve the vision 2040. But specifically the department will undertake payment of salaries for staff, coordinate preparation of PBS reports, prepare the BFP for 2020/2021, conduct TPC meetings, Carry out routine monitoring of population and development issues, conduct appraisal of projects, carry out monitoring of all government programmes and projects and carrying out door to door registration of all children under 5 years for issuance of birth notification cards

Vote :535 Mayuge 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	91,917	56,348	81,032
District Unconditional Grant (Non-Wage)	14,797	10,199	21,573
District Unconditional Grant (Wage)	34,192	18,687	25,094
Locally Raised Revenues	9,394	3,000	12,454
Urban Unconditional Grant (Wage)	33,535	24,462	21,910
Development Revenues	4,000	4,000	3,000
District Discretionary Development Equalization Grant	4,000	4,000	3,000
Total Revenues shares	95,917	60,348	84,032
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	67,727	43,149	47,005
Non Wage	24,191	13,199	34,027
Development Expenditure			
Domestic Development	4,000	4,000	3,000
External Financing	0	0	0
Total Expenditure	95,917	60,348	84,032

Narrative of Workplan Revenues and Expenditure

The Internal Audit Sector budget estimates for the FY 2019/20 decreased by 12.4%. This is attributed to the decrease in the wage bill both for urban and district because some staff had left the institution for green pasture elsewhere and their positions were still vacant. on the side of the expenditures, the department shall spent most of the funds on wage. The sector will Strengthen the enforcement of the existing legal framework and capacity of investigation.

Vote :535 Mayuge 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	106,721
District Unconditional Grant (Non-Wage)	0	0	8,905
District Unconditional Grant (Wage)	0	0	55,378
Locally Raised Revenues	0	0	7,907
Sector Conditional Grant (Non-Wage)	0	0	23,578
Urban Unconditional Grant (Wage)	0	0	10,953
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	106,721
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	66,331
Non Wage	0	0	40,390
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	106,721

Narrative of Workplan Revenues and Expenditure

The department being a new sector was allocated funds under the sector non wage, district non wage and wage, urban wage and local revenue. The sector condition non wage had the greater percentage as compared to the district non wage and local revenue. On average the wage grant takes the greatest percentage of the rest of the grants.

Vote :535 Mayuge District

FY 2019/20
