

Vote :541 Mubende 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.

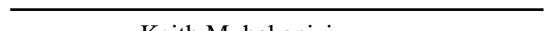
Signature :



Lilian Nakamatte

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :541 Mubende 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.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :541 Mubende 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	696,205	394,855	689,714
Discretionary Government Transfers	3,543,856	2,917,585	3,896,974
Conditional Government Transfers	18,546,373	14,587,726	18,501,419
Other Government Transfers	2,135,102	2,094,624	2,149,992
External Financing	1,000,000	117,368	884,336
Grand Total	25,921,536	20,112,158	26,122,436

Revenue Performance by end of March of the Running FY

By the end of March, 79% of the projected local revenue budget for the previous financial year had been realized. However some sources did not realize as expected especially local revenues. The key sources of local revenue such as Royalties and sale of non produced Government Properties/Assets never realized anything during the quarter under review. By the end of third Quarter, Central Government Transfers performance was at 81% against the budget for the FY 2018/19 in line with central government policy of releasing 100% against the quarterly budgets. Discretionary government transfers accounted for 14.9% of the Central Government transfers realized, while Other Government Transfers accounted for 86.1% of the total Central Government transfers realized during the period July-March 2019. Donor Funding Support from development partners accounted for only 5% of the revenues realized during the period July-March 2019. Realization of the budget was poor because most donors determine when to bring in their funds. Only UNICEF,

Planned Revenues for next FY

A total of Ushs. 26,122,436,000 has been projected as total revenue for the FY 2019/20 compared to Ushs. 25,921,536,000 during the FY 2018/19 representing an increase in the revenue forecast. The district has projected to raise Ushs 689,715,000 from locally generated sources compared to Ushs. 696,205,000 during the FY 2018/19 representing a decrease. The decrease in local revenue is mainly as a result of high budgeting in the previous year. Central government transfers will increase to 24,548,385,000 for the FY 2019/20 compared to the FY 2018/19. The increase is as a result of the increase across the board in sector condition grant(non-wage) and in pension and gratuity IPFs. Donor support will be 470,498,000. The decrease in donor funding is mainly attributed Unicef withdrawing its funding under birth registration.

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	2,945,335	2,352,724	3,879,827
Finance	399,912	245,475	447,297
Statutory Bodies	957,503	604,133	835,187
Production and Marketing	1,438,238	1,209,094	2,803,084
Health	4,570,010	3,235,333	3,800,557
Education	12,028,977	9,190,588	11,603,348
Roads and Engineering	1,323,003	1,498,789	1,009,285

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Water	571,178	553,141	562,287
Natural Resources	379,509	257,460	417,838
Community Based Services	852,964	638,778	282,043
Planning	398,070	291,989	394,771
Internal Audit	56,835	34,653	58,042
Trade, Industry and Local Development	0	0	28,872
Grand Total	25,921,536	20,112,158	26,122,436
<i>o/w: Wage:</i>	<i>13,007,947</i>	<i>9,791,714</i>	<i>13,354,330</i>
<i>Non-Wage Recurrent:</i>	<i>7,135,060</i>	<i>5,609,199</i>	<i>7,711,205</i>
<i>Domestic Devt:</i>	<i>4,778,529</i>	<i>4,593,877</i>	<i>4,172,565</i>
<i>External Financing:</i>	<i>1,000,000</i>	<i>117,368</i>	<i>884,336</i>

Expenditure Performance by end of March FY 2018/19

By the end of March, 89% of the projected local revenue budget for the previous financial year had been realized mainly due to non-realization of revenues on The key sources of local revenue such as Royalties and sale of non produced Government Properties/Assets never realized anything during the quarter under review. By the end of Second Quarter, Central Government Transfers performance was at 52% against the budget for the FY 2018/19 in line with central government policy of releasing 100% against the quarterly budgets. Discretionary government transfers accounted for 54% of the Central Government transfers realized, while Other Government Transfers accounted for 79% of the total Central Government transfers realized during the period July-December 2018. Donor Funding Support from development partners accounted for only 5% of the revenues realized during the period July-December 2018. Realization of the budget was poor because most donors determine when to bring in their funds. Only UNICEF,

Planned Expenditures for the FY 2019/20

The district plans to spend 26,122,436,000 as her budget for the FY 2019/20 out of which 13,354,330,000 on wages for staff which is silently lower than the allocation during the FY 2018/19. Despite the increase in actual resources allocated to wage, the percentage to wage reduced for the FY 2019/20 because the district does not have a tertiary institute so wage has reduced. The district also plans to spend 7,711,205,000 on non-wage recurrent activities across the departments mainly in administration, finance, statutory bodies, and community-based services, planning and internal audit compared to the 7,135,060,000 during the FY 2018/19. 4,172,565,000 of the resource envelope will go towards domestic development expenditure particularly local economic development projects and infrastructural projects in the departments of health, education, and roads compared to 4,778,529,000 allocations during the FY 2018/19 again reflecting a fairly stable policy approach by government. Only 470,498,000 of the district revenue budget will go to donor development projects/activities particularly in the health sector compared to 1,000,000,000 allocations during the FY 2018/19.

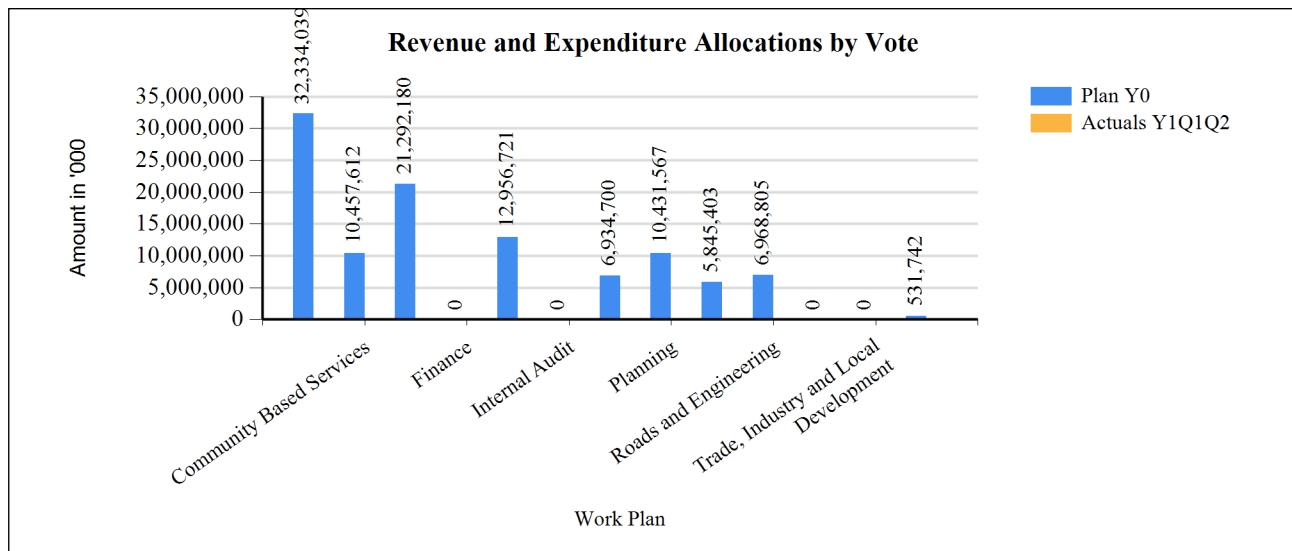
Medium Term Expenditure Plans

The District is implementing a 5 year DDP for the FYs 2015/16-2019/20 which has been aligned to the NDP II. The district plans to perform all the administrative functions, produce & submit budget performance documents to relevant ministries, collect local revenues, present before council the annual work plan and budget for FY 2019/20, conduct council meetings, ensure functionality of health facilities, construct classroom blocks, latrine stances, staff houses & supply furniture to schools and construct water supply systems & construction of GFS & Rehabilitation of boreholes, promote tree planting, and wetland restoration, support community groups, undertake, monitoring and evaluation visits to service delivery areas and development projects

Challenges in Implementation

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1) Delays in clearance of EFTs, budget reallocation, calling for supplementary requests and reimbursement. This in turn stanches on the budget where unapplied payments are charged on the budget more than once, 2) Lack of transport means by extension staff, 3) Late release of funds and increasing budget cuts for roads & water sector, 4) The Policy on the 4.5% of operational and administrative costs for roads and engineering sector 5) Unfavorable weather conditions/dry weather that leads to constant drops in water levels and increases in poor crop performance

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	696,205	344,886	689,714
Advertisements/Bill Boards	4,550	850	4,550
Agency Fees	300	3,240	300
Animal & Crop Husbandry related Levies	181,275	81,443	181,275
Business licenses	170,408	63,204	140,889
Court Filing Fees	3,420	1,853	3,420
Educational/Instruction related levies	10,626	0	10,626
Inspection Fees	81,840	3,808	81,840
Interest from private entities - Domestic	3,840	0	0
Land Fees	44,323	22,589	44,323
Local Hotel Tax	2,000	690	2,000
Local Services Tax	0	0	33,580
Market /Gate Charges	79,006	53,305	79,006
Miscellaneous receipts/income	3,774	2,935	3,774
Other Court Fees	0	0	200

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Other Fees and Charges	200	0	0
Other licenses	1,500	1,681	1,500
Park Fees	64,952	21,383	60,890
Property related Duties/Fees	22,950	73,998	22,950
Refuse collection charges/Public convenience	4,500	5,102	4,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,050	640	3,050
Registration of Businesses	1,421	1,280	1,421
Rent & rates – produced assets – from other govt. units	2,650	1,200	0
Rent & rates – produced assets – from private entities	8,090	5,685	8,090
Windfall Gains	1,530	0	1,530
2a. Discretionary Government Transfers	3,543,856	2,917,585	3,896,974
District Discretionary Development Equalization Grant	984,099	984,099	1,001,365
District Unconditional Grant (Non-Wage)	883,132	662,349	904,801
District Unconditional Grant (Wage)	1,402,638	1,057,987	1,739,035
Urban Discretionary Development Equalization Grant	27,478	27,478	27,207
Urban Unconditional Grant (Non-Wage)	49,077	36,808	48,401
Urban Unconditional Grant (Wage)	197,433	148,865	176,165
2b. Conditional Government Transfer	18,546,373	14,587,726	18,501,419
Sector Conditional Grant (Wage)	11,407,876	8,584,863	11,439,130
Sector Conditional Grant (Non-Wage)	1,956,524	1,352,000	2,498,621
Sector Development Grant	3,036,481	3,036,481	1,822,032
Transitional Development Grant	21,053	21,053	19,802
General Public Service Pension Arrears (Budgeting)	0	0	199,354
Salary arrears (Budgeting)	0	0	55,260
Pension for Local Governments	1,483,122	1,112,341	1,725,904
Gratuity for Local Governments	641,317	480,988	741,317
2c. Other Government Transfer	2,135,102	1,562,879	2,149,992
Support to PLE (UNEB)	734,419	0	25,000
Uganda Road Fund (URF)	954,683	1,094,734	702,832
Uganda Women Entrepreneurship Program(UWEP)	202,000	313,832	0
Youth Livelihood Programme (YLP)	244,000	154,313	0
Green Charcoal Project	0	0	40,000
Agriculture Cluster Development Project (ACDP)	0	0	1,382,160
3. External Financing	1,000,000	117,368	884,336
United Nations Development Programme (UNDP)	105,000	0	40,000
United Nations Children Fund (UNICEF)	180,000	107,368	405,398
World Health Organisation (WHO)	170,000	0	365,838
Global Alliance for Vaccines and Immunization (GAVI)	300,000	10,000	10,100
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	15,000	0	15,000

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Mildmay International	230,000	0	48,000
Total Revenues shares	25,921,536	19,530,444	26,122,436

Vote :541 Mubende District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of third quarter, a total of UGX 689,714,000 had been collected. This is lower than what was projected due to low collection from royalties, taxi parks and other revenue sources which were affected by political pronouncements.

Central Government Transfers

The Central Government transfers performed above target due to government commitment to realise all Development grants by the end of Third quarter and in total UGX 19,599,935, 000 representing a performance of 80%.

External Financing

By the end of third Quarter, a total of UGX 117,368,000 had been realised out of the total budget of UGX 1,000,000. This is because most sources like World health organisation, UNDP had not fulfilled their promises as expected.

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

For the FY 2019/20, the District is projecting a total of UGX 678,714,000 from locally raised revenue sources. This is slightly lower than the previous FY due to parliamentary appropriation.

Central Government Transfers

For FY 2019/20, a total of UGX24,548,386,000 is expected to be got from central government grants both recurrent, Development and other Government transfer. This represent 94% of the District Budget. Wages constitute 54% of the central government transfers, recurrent expenditure to cater for all institutions operations like UPE, USE, PHC, Sub county recurrent costs constitute 31% and only 15% will be devoted for development projects

External Financing

For the FY 2019/20, the district is expecting to realize a total of UGX 884,336,000 from the development support. These include funds from WHO meant for immunisation, Climate changes support grant, and funds from UNICEF to support education department.

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	497,980	472,719	1,146,483
District Production Services	923,024	455,858	1,656,601
District Commercial Services	17,234	13,304	0
<i>Sub- Total of allocation Sector</i>	1,438,238	941,882	2,803,084
Sector :Works and Transport			
District, Urban and Community Access Roads	1,083,251	1,226,438	733,017
District Engineering Services	239,753	229,402	276,268
<i>Sub- Total of allocation Sector</i>	1,323,003	1,455,840	1,009,285
Sector :Tourism, Trade and Industry			

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Commercial Services	0	0	28,872
<i>Sub- Total of allocation Sector</i>	0	0	28,872
Sector :Education			
Pre-Primary and Primary Education	7,763,023	4,837,131	7,352,376
Secondary Education	3,682,715	1,712,038	3,569,235
Skills Development	130,359	0	0
Education & Sports Management and Inspection	452,879	153,993	678,003
Special Needs Education	0	0	3,732
<i>Sub- Total of allocation Sector</i>	12,028,977	6,703,162	11,603,348
Sector :Health			
Primary Healthcare	3,008,858	1,415,708	503,815
Health Management and Supervision	1,561,152	205,354	3,296,742
<i>Sub- Total of allocation Sector</i>	4,570,010	1,621,062	3,800,557
Sector :Water and Environment			
Rural Water Supply and Sanitation	571,178	419,572	562,287
Natural Resources Management	379,509	257,460	417,838
<i>Sub- Total of allocation Sector</i>	950,687	677,032	980,125
Sector :Social Development			
Community Mobilisation and Empowerment	852,964	585,547	282,043
<i>Sub- Total of allocation Sector</i>	852,964	585,547	282,043
Sector :Public Sector Management			
District and Urban Administration	2,945,335	2,352,724	3,879,827
Local Statutory Bodies	957,503	604,133	835,187
Local Government Planning Services	398,070	291,989	394,771
<i>Sub- Total of allocation Sector</i>	4,300,908	3,248,847	5,109,784
Sector :Accountability			
Financial Management and Accountability(LG)	399,912	245,475	447,297
Internal Audit Services	56,835	34,653	58,042
<i>Sub- Total of allocation Sector</i>	456,747	280,127	505,338

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	2,871,659	2,294,099	3,810,585
District Unconditional Grant (Non-Wage)	108,041	81,031	110,057

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District Unconditional Grant (Wage)	90,566	152,478	571,363
General Public Service Pension Arrears (Budgeting)	0	0	199,354
Gratuity for Local Governments	641,317	480,988	741,317
Locally Raised Revenues	43,268	47,587	43,268
Multi-Sectoral Transfers to LLGs_NonWage	154,854	131,186	187,895
Multi-Sectoral Transfers to LLGs_Wage	350,491	288,488	176,165
Pension for Local Governments	1,483,122	1,112,341	1,725,904
Salary arrears (Budgeting)	0	0	55,260
Development Revenues	73,677	58,626	69,242
District Discretionary Development Equalization Grant	40,641	40,641	42,265
Multi-Sectoral Transfers to LLGs_Gou	33,036	17,985	26,977
Total Revenues shares	2,945,335	2,352,724	3,879,827
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	441,057	440,966	747,529
Non Wage	2,430,601	1,853,133	3,063,056
Development Expenditure			
Domestic Development	73,677	58,626	69,242
External Financing	0	0	0
Total Expenditure	2,945,335	2,352,724	3,879,827

Narrative of Workplan Revenues and Expenditure

In Financial 2019/20 the department plans to receive 3,879,827,000, out of which Local revenue is 43,268,00 transfers to LLG will be 187,896,000, Multi Sectoral transfers to LLGs(urban Wage) 197,433,000, Pension will be 1,725,904,000, DDEG will be 42,265,000 and for LLG will be 26,977,000.

The expenditures will be as follows : Wage will be 571,363,436,

The department will pay staff salaries, Monitor government projects, staff will be appraised, rewards and disciplinary cases will be handled, payment of utility bills will be done, Assets management will be done, information dissemination will be done through radio talk shows, recruitment of new staff and induction will be done and payroll printing and Display will be done.

Vote :541 Mubende 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	399,912	245,475	447,297
District Unconditional Grant (Non-Wage)	83,338	62,504	85,674
District Unconditional Grant (Wage)	100,617	75,464	163,438
Locally Raised Revenues	21,919	11,192	27,841
Multi-Sectoral Transfers to LLGs_NonWage	149,895	76,596	170,344
Multi-Sectoral Transfers to LLGs_Wage	44,143	19,719	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	399,912	245,475	447,297
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	144,760	95,183	163,438
Non Wage	255,152	150,292	283,859
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	399,912	245,475	447,297

Narrative of Workplan Revenues and Expenditure

The Expected District Unconditional recurrent grant wage planned to be received is 100,617,608 this expected to cater for staff salaries for the whole year. District Non-wage is 88,052,520-this includes PAF allocation to cater for financial statements and PBS. The expected local revenue is 27,841,000 planned to cater for recurrent expenses like water, electricity, staff welfare. All funds will be spent as planned.

The department expects to receive 447,297,000 next FY 2019/2020 which is slightly above than 399,912,000 for this FY 2018/2019, this is because staff in Kasambya are paid under administration under wage.

Production of final accounts.
 Production of budget 2019/2020.
 Revenue enhancement workshop
 Mobilization and collection of local revenue
 Signing of contract Agreements.

Vote :541 Mubende 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	957,503	604,133	835,187
District Unconditional Grant (Non-Wage)	371,427	278,570	374,101
District Unconditional Grant (Wage)	341,488	158,156	226,279
Locally Raised Revenues	79,340	61,471	79,340
Multi-Sectoral Transfers to LLGs_NonWage	131,552	105,937	155,467
Multi-Sectoral Transfers to LLGs_Wage	33,696	0	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	957,503	604,133	835,187
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	375,184	158,156	226,279
Non Wage	582,319	445,978	608,908
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	957,503	604,133	835,187

Narrative of Workplan Revenues and Expenditure

Vote :541 Mubende District**FY 2019/20**

The Department plans receive a total sum of 835,187, 000 million of this, 210,870,024 will cater for wage 137, 943,861 under LG Council Administration, 20, 596,152 for Chairperson DSC and 52,336,011 LG Political and Executive there is no budget under Multi- Sectoral Transfers to LLGs-Wage all funds were budgeted for at the District Headquarters. Shs 79, 340,000 is from locally raised revenues, 155,467, 000 is for Multi-Sectoral transfers to LLGs – Non Wage and shs 371,427,000 as District Unconditional Grant Non-Wage.

The department to under perform next FY 2019/2020 compared to this FY 2018/2019 because of a reduction in District Unconditional Grant (Wage) because some staff will be paid under Management like secretaries, attendants and drivers. Also they is a reduction in local revenue collection.

General staff salaries for Political Leaders, technical staff and Chairperson DSC paid, Medical expenses to staff paid, Welfare and Entertainment paid, Special Meals and Drinks, Printing, Stationery, Photocopying and Binding, Small office Equipment's procured, Telecommunications, ULGA Subscriptions paid, 6 council meetings and 1 extraordinary council meeting held, 6 committee meetings held, 6 business committee meetings held, 4 DPAC committee meetings held, 4 DLB meetings held, 4 Contacts committee meetings held, 8 DSC meetings held, minutes for Council and committees prepared and submitted to relevant line ministers, Advertising and Public relations done.

Vote :541 Mubende 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	1,192,131	978,114	1,256,811
District Unconditional Grant (Non-Wage)	2,005	1,504	2,066
District Unconditional Grant (Wage)	101,279	113,494	140,640
Locally Raised Revenues	917	219	917
Multi-Sectoral Transfers to LLGs_NonWage	47,560	15,498	24,337
Other Transfers from Central Government	0	0	80,000
Sector Conditional Grant (Non-Wage)	298,284	223,713	270,851
Sector Conditional Grant (Wage)	742,085	563,476	738,000
Development Revenues	246,107	230,981	1,546,273
District Discretionary Development Equalization Grant	63,966	63,966	63,966
Multi-Sectoral Transfers to LLGs_Gou	37,405	22,278	44,000
Other Transfers from Central Government	0	0	1,302,160
Sector Development Grant	144,737	144,737	136,147
Total Revenues shares	1,438,238	1,209,094	2,803,084
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	843,364	676,970	878,640
Non Wage	348,767	242,633	378,171
Development Expenditure			
Domestic Development	246,107	22,278	1,546,273
External Financing	0	0	0
Total Expenditure	1,438,238	941,882	2,803,084

Narrative of Workplan Revenues and Expenditure

Vote :541 Mubende District**FY 2019/20**

In the 2019/2020 Financial year, The Production Department will receive and spend a total of shs 2,803,084,000=.

Shs 878,000,000 is wage for Extension workers and District level Subject matter specialists, shs 1,382,160,000/= is program Money under the Agriculture Cluster Development Grant, shs 300,000,000/= is the Agricultural Extension Grant, shs 142,000,000/= is Production and Marketing Grant and shs 63,000,000/= is Discretionary Development Equalization Grant. The Agriculture Cluster Development Program fund of shs 1,302,160,000 will be used to work on road chokes in the high production areas whereas shs 80,000,000/= is for operational support for data collection on beneficiaries and provision of required extension services to selected beneficiaries. The Production and Marketing Grant is 55% development for construction or establishment of regulatory and disease control infrastructure while the 45% recurrent component is for disease control and surveillance, data collection, Agricultural statistics, regulation and enforcement activities. The Agricultural extension Grant has a development component for supporting model farmers and a recurrent component for supporting extension staff in sub-counties providing extension services to farmers.

Vote :541 Mubende 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	2,710,739	2,015,003	2,906,942
District Unconditional Grant (Non-Wage)	2,578	1,934	2,656
Locally Raised Revenues	917	219	917
Multi-Sectoral Transfers to LLGs_NonWage	52,956	19,506	23,877
Sector Conditional Grant (Non-Wage)	154,287	115,715	323,746
Sector Conditional Grant (Wage)	2,500,000	1,877,629	2,555,746
Development Revenues	1,859,271	1,220,330	893,615
District Discretionary Development Equalization Grant	75,906	75,906	75,906
External Financing	615,000	10,100	653,338
Multi-Sectoral Transfers to LLGs_Gou	99,963	65,922	96,656
Sector Development Grant	1,068,402	1,068,402	67,715
Total Revenues shares	4,570,010	3,235,333	3,800,557
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,500,000	1,399,615	2,555,746
Non Wage	210,738	137,374	351,196
Development Expenditure			
Domestic Development	1,244,271	73,973	240,277
External Financing	615,000	10,100	653,338
Total Expenditure	4,570,010	1,621,062	3,800,557

Narrative of Workplan Revenues and Expenditure

Health Department expects to receive a total revenue of shs. 3,800,557,000 of which 64% will be spent on staff wages, 4% on PHC Non wage, 28% on development projects and the balance (4%) spent in the LLGs.

Support supervision conducted, 303,000 outpatients treated, 16,200 inpatients admitted, 8,150 deliveries conducted and 17,200 children <1 year immunized.

The department expects to receive 4,116,978,000 next FY 2019/2020 which is less compared to 4,570,010,000 for this FY 2018/2019 and this is because the department doesn't expect to get less Donor funding of 239,500,000 next FY compared to 615,000,000 last FY.

Staff house, OPD, Laboratory, Store, Maternity, General Ward and Placenta Pit constructed at Mugungulu HCII and Kabbo HCII.

Vote :541 Mubende 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	9,686,739	7,151,218	10,062,669
District Unconditional Grant (Non-Wage)	2,864	2,148	2,864
District Unconditional Grant (Wage)	71,087	58,148	82,863
Locally Raised Revenues	15,842	13,330	15,842
Multi-Sectoral Transfers to LLGs_NonWage	18,184	8,249	27,620
Other Transfers from Central Government	25,000	0	25,000
Sector Conditional Grant (Non-Wage)	1,387,970	925,585	1,763,096
Sector Conditional Grant (Wage)	8,165,790	6,143,758	8,145,384
Development Revenues	2,342,238	2,039,370	1,540,679
District Discretionary Development Equalization Grant	58,803	90,453	73,803
External Financing	100,000	18,991	175,998
Multi-Sectoral Transfers to LLGs_Gou	123,882	108,257	136,808
Other Transfers from Central Government	709,419	471,536	0
Sector Development Grant	1,350,133	1,350,133	1,154,070
Total Revenues shares	12,028,977	9,190,588	11,603,348
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,236,878	4,944,238	8,228,247
Non Wage	1,449,861	881,001	1,834,422
Development Expenditure			
Domestic Development	2,242,238	858,931	1,364,681
External Financing	100,000	18,991	175,998
Total Expenditure	12,028,977	6,703,162	11,603,348

Narrative of Workplan Revenues and Expenditure

Vote :541 Mubende District**FY 2019/20**

The department has projected a total resource envelope of shs. 11,603,348,000 in the FY 2019/20 representing a decrease compared to the FY 2018/19. The reduction is mainly due to 1) Decrease in resource allocation to the department from sector conditional grants compared to FY 2018/19.

Out of the total budget, recurrent revenues have a total of 8,228,246,937 and development revenues have 1,154,069,863, Conditional Grant non wage of 1,759,363,354. All these funds are to be spent as planned.

The department expects to receive less revenues next FY 2019/2020 due to a reduction of sector conditional grants funds received from central government.

Vote :541 Mubende 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	1,112,341	1,220,932	871,959
District Unconditional Grant (Non-Wage)	4,010	2,256	4,131
District Unconditional Grant (Wage)	101,759	93,583	140,418
Locally Raised Revenues	917	12,000	917
Multi-Sectoral Transfers to LLGs_NonWage	50,973	18,359	23,661
Other Transfers from Central Government	954,683	1,094,734	702,832
Development Revenues	210,662	277,857	137,326
District Discretionary Development Equalization Grant	86,223	86,223	73,223
Multi-Sectoral Transfers to LLGs_Gou	124,439	191,634	64,103
Total Revenues shares	1,323,003	1,498,789	1,009,285
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,759	93,583	140,418
Non Wage	1,010,583	1,127,349	731,541
Development Expenditure			
Domestic Development	210,662	234,908	137,326
External Financing	0	0	0
Total Expenditure	1,323,003	1,455,840	1,009,285

Narrative of Workplan Revenues and Expenditure

Vote :541 Mubende District**FY 2019/20**

Total revenue is expected to be 1,000,285,000.

Under recurrent revenues, we expect to receive 1,107,452,000 whose breakdown is as follows;

Locally raised revenues= 917,000

Sector conditional Grant (Non Wage) 954,683,000

District Unconditional Grant (wage) = 124,182,000

District Unconditional Grant (Non-Wage) = 4,010,000.

Under Development revenues we expect to receive 150,336,000 whose breakdown is as follows;

Multi-Sectoral Transfers to LLGs-GoU = 64,103,000

District Discretionary Development Equalization Grant = 86,233,000.

Under recurrent expenditure, wage is expected to take 124,182,000. Non wage will take 983,270,000.

Development expenditure will include Domestic development of 150,336,000 , Donor development of 0 because the department has not got any donors.

From the above, its shown that there is a decrease in expected revenue for next FY 2019/2020 mainly because of a reduction on wage because all drivers, attendants and secretaries are to be paid under management.

Repair of parking at Finance, Construction of a VIP latrine, Opening up of Maujjo-Nyabikanda road, Rehabilitation of Garage service bay, Renovation of staff house splash apron

Vote :541 Mubende 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	76,917	58,880	78,385
District Unconditional Grant (Non-Wage)	339	170	349
District Unconditional Grant (Wage)	39,098	30,600	40,800
Sector Conditional Grant (Non-Wage)	37,481	28,110	37,236
Development Revenues	494,262	494,262	483,901
Sector Development Grant	473,209	473,209	464,099
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	571,178	553,141	562,287
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,098	30,600	40,800
Non Wage	37,819	28,280	37,585
Development Expenditure			
Domestic Development	494,262	360,692	483,901
External Financing	0	0	0
Total Expenditure	571,178	419,572	562,287

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 562,287,000, out of which recurrent revenues are, 78,375,000 and development are 485,128,000. However this is less than what the department received this FY because there is a decrease in Sector Conditional Grant (Non-Wage), Sector Development Grant and Transitional Development Grant. All these funds are expected to be spent next FY as planned.

The department plans to pay staff salaries, construct and rehabilitate Boreholes and continue with Kalonga Piped water system project.

Vote :541 Mubende 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	200,136	165,943	319,222
District Unconditional Grant (Non-Wage)	4,010	3,008	4,131
District Unconditional Grant (Wage)	127,054	137,491	228,363
Locally Raised Revenues	14,844	6,459	14,125
Multi-Sectoral Transfers to LLGs_NonWage	45,051	12,103	22,489
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	9,176	6,882	10,114
Development Revenues	179,373	91,517	98,616
District Discretionary Development Equalization Grant	26,003	26,003	30,092
External Financing	120,000	0	55,000
Multi-Sectoral Transfers to LLGs_Gou	33,370	65,514	13,524
Total Revenues shares	379,509	257,460	417,838
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,054	137,491	228,363
Non Wage	73,081	28,452	90,859
Development Expenditure			
Domestic Development	59,373	91,517	43,616
External Financing	120,000	0	55,000
Total Expenditure	379,509	257,460	417,838

Narrative of Workplan Revenues and Expenditure

Vote :541 Mubende District**FY 2019/20**

Wage shall be 417,838,000, non wage 70,738,000 Development funds (DDEG) 39,526,813 and Donor funds worth 55,000,000. These funds shall be for Payment of all departmental staff salaries for the entire financial year. There will also be training in Forestry management, tree planting, wetland and environmental management. The department shall also develop structural plans and wetland management plans. The lands sector seeks to train all area land communities and procure a computer and GPS. The department expects a decrease in revenues for next FY because of a reduction in expected donor funding.

The department envisions to Train communities in wetland, environmental forestry management and strengthen sub county area land committees. Other key outputs shall be Development of structural plans for rural growth centers, production of institutional land titles, raising of tree nursery, maintenance of district forest estates, development of wetland management plans, procurement of GPS for the Physical planning office, computer for lands registry and continued monitoring of all natural resources.

Vote :541 Mubende 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	703,660	541,863	217,453
District Unconditional Grant (Non-Wage)	2,864	2,148	2,951
District Unconditional Grant (Wage)	73,590	42,088	83,440
Locally Raised Revenues	14,125	5,552	14,125
Multi-Sectoral Transfers to LLGs_NonWage	42,214	25,167	41,031
Multi-Sectoral Transfers to LLGs_Wage	55,542	0	0
Other Transfers from Central Government	446,000	414,914	0
Sector Conditional Grant (Non-Wage)	69,326	51,994	75,907
Development Revenues	149,304	96,914	64,590
External Financing	85,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	64,304	43,683	64,590
Total Revenues shares	852,964	638,778	282,043
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	129,131	42,088	83,440
Non Wage	574,529	499,775	134,014
Development Expenditure			
Domestic Development	64,304	43,683	64,590
External Financing	85,000	0	0
Total Expenditure	852,964	585,547	282,043

Narrative of Workplan Revenues and Expenditure

Vote :541 Mubende District**FY 2019/20**

Under recurrent revenue the department will receive 282,043,000,000 where local revenue is 14,125,000, non wage , unconditioned non wage 2,864,000, wage 66,805,000 and Sector conditional non wage 75,907,000 which will be spent on wage 66,805,000 and non wage 135,301,000 and under development revenue the department is scheduled to receive other central government transfers 77,786,000 and transfers to other lower local governments 64,590,000 which will be spent on domestic development activities to a tune of 842,377,000. this will bring the total budget to 1,044,482,000 and the expenditure totaling to the same figure.

The decrease in expected revenues for next FY compared to this FY is because of a decrease in wage, and the department is not expecting donor funding in the next FY.

4 department meetings, 4 community dialogues , 4 women ,youth elderly and pwds meeting ,500 probation cases handled,50 fall up visits conducted,40 juvenile cases failed,70 youth groups supported ,70 women groups supported, 10 pwds groups supported. monitoring of government programs , 10 FAL centers monitored, study tour

Vote :541 Mubende 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	174,435	90,602	172,112
District Unconditional Grant (Non-Wage)	66,365	45,485	67,235
District Unconditional Grant (Wage)	39,476	17,331	23,727
Locally Raised Revenues	31,473	13,074	25,551
Multi-Sectoral Transfers to LLGs_NonWage	37,121	14,711	55,599
Development Revenues	223,635	201,388	222,659
District Discretionary Development Equalization Grant	56,859	56,859	63,397
External Financing	80,000	88,277	0
Multi-Sectoral Transfers to LLGs_Gou	86,776	56,252	159,262
Total Revenues shares	398,070	291,989	394,771
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,476	17,331	23,727
Non Wage	134,959	73,270	148,385
Development Expenditure			
Domestic Development	143,635	113,111	222,659
External Financing	80,000	88,277	0
Total Expenditure	398,070	291,989	394,771

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 394,771,000 for the next financial year, this includes wage of 23,108,000, non wage of 155,539,000 and development of 223,471,000.

The Departments revenue are expected to slightly increase next FY from 398,070,000 to 401,118,000 because of an increase in Development allocation and non wage allocations of LLG in the next FY.

All these funds are expected to be spent in FY 2019/20 as planned.

The department plans to pay staff salaries, comply and submit quarterly reports and work plans to line ministries, monitor government projects and comply reports, carry out Mid term review.

Vote :541 Mubende 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	56,835	34,653	58,042
District Unconditional Grant (Non-Wage)	13,060	9,724	13,339
District Unconditional Grant (Wage)	30,185	19,812	26,503
Locally Raised Revenues	10,590	4,617	13,500
Multi-Sectoral Transfers to LLGs_NonWage	3,000	500	4,700
Development Revenues	0	0	0
N/A			
Total Revenues shares	56,835	34,653	58,042
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,185	19,812	26,503
Non Wage	26,650	14,841	31,539
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	56,835	34,653	58,042

Narrative of Workplan Revenues and Expenditure

The unit will receive shs 58,041,518 for the financial 2019/20 from unconditional grant, wage as 26,502,744 shs, non wage as shs 22,031,000 inclusive of shs 4,700,000 transfer to Kasambya TC & local revenue as shs 9,507,775.

The department expects to receive less revenues compared to that received this FY because of a reduction in expected District Unconditional Grant (Wage) from 30,185,000 to 24,689,000 since one staff was transferred to Finance department.

These funds will be spent on payment of salaries, welfare of staffs, procurement, maintenance of the unit's vehicle, cycles & computer, verification of supplies, attending workshops & seminars, witnessing hand overs & take overs & various audit inspections.

Submission of 4 quarterly audit reports, audit inspections, procurement, maintenance of equipment & vehicle, attending workshops & seminars, witnessing hand overs & take overs of staffs. payment of salaries & catering for staff welfare.

Vote :541 Mubende 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	28,872
District Unconditional Grant (Wage)	0	0	11,202
Sector Conditional Grant (Non-Wage)	0	0	17,670
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	28,872
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	11,202
Non Wage	0	0	17,670
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	28,872

Narrative of Workplan Revenues and Expenditure

The Department plans to receive a total 31,548,000 under recurrent revenues for FY 2019/2020 out of which District Unconditional Grant (Non Wage) is 20,508,000. All these funds will spent as planned.

Vote :541 Mubende District

FY 2019/20
