

Vote :510 Iganga District**FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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 :



Kawooya David

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :510 Iganga District**FY 2020/21****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 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	633,831	248,430	630,290
Discretionary Government Transfers	2,596,840	1,379,935	2,823,232
Conditional Government Transfers	30,836,934	15,328,294	35,351,969
Other Government Transfers	3,933,068	648,954	7,935,089
External Financing	3,098,722	1,114,877	1,635,800
Grand Total	41,099,395	18,720,490	48,376,380

Revenue Performance by end of December of the Running FY

By the end of the 2nd quarter, the district had cumulatively realized of ushs 18,720,490,000 including multi sectoral transfers to Lower Local Governments representing 46% of the projected annual income i.e slightly lower than the aggregate projection for the first half of 50%. When decomposed by revenue category, the percentage of the budget cumulatively received was as follows: Locally raised: 39%, Discretionary government transfers: 53%, Conditional government transfers: 50% and External Financing: 50%, Other government transfers 16%, and External financing of 36%. The aggregate out turn of wage and External Financing was as per the projection for the first half of 50%. The out turn for the non-wage recurrent was slightly higher than the projection for the first half of 50% due to the excellent out turn from the sector conditional Grant non-wage recurrent (for Education department), General Public service pension arrears (Budgeting) and, salary arrears (Budgeting). The out turn for domestic development was slightly lower than the projection for the first half of 50% due to the zero out turn from Agriculture Cluster Development Project (ACDP) and Youth Livelihood Programme (YLP). Of the cumulative receipts of shs 18,720,490,000 all had been disbursed to departments

Planned Revenues for next FY

The forecast in the budget for the FY 2020/21 was based on the IPFs totaling to shs 48,376,380,000 above that of last FY 2019/20 of 41billions. Conditional Government Transfers increased from shs 30,836,934 to 35,351,969,000 and this was because the increase of the provision for gratuity for local government retired workers, increment in wages provision, pension for local government workers and salary arrears. Other government transfers also increased by shs 4,000,000,000 and this is because of the ACDP under Agriculture improvement program.

Locally raised revenue remained within the same range.

On the contrary however external financing reduced because UNICEF reduced on the activities being support because some of the where one time off like mapping exercises. This reduced from 3,098,722,000 to 1,635,800,000

Locally raised revenue remained within the same range with a reduction of only 3 millions

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	6,805,558	3,613,453	9,192,316
Finance	375,878	174,494	465,777
Statutory Bodies	539,937	259,903	611,463

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Production and Marketing	3,486,759	733,080	8,388,364
Health	7,177,663	3,574,888	7,433,116
Education	18,823,102	8,931,394	19,251,435
Roads and Engineering	774,893	326,492	775,825
Water	559,520	372,687	992,511
Natural Resources	175,210	91,091	217,558
Community Based Services	1,982,763	523,444	667,897
Planning	315,837	82,259	297,923
Internal Audit	50,794	22,905	46,707
Trade, Industry and Local Development	31,481	14,400	35,487
Grand Total	41,099,395	18,720,490	48,376,380
<i>o/w: Wage:</i>	<i>20,682,517</i>	<i>10,341,258</i>	<i>22,121,602</i>
<i>Non-Wage Recurrent:</i>	<i>15,008,672</i>	<i>5,724,698</i>	<i>22,241,128</i>
<i>Domestic Devt:</i>	<i>2,309,485</i>	<i>1,539,656</i>	<i>2,377,849</i>
<i>External Financing:</i>	<i>3,098,722</i>	<i>1,114,877</i>	<i>1,635,800</i>

Expenditure Performance by end of December FY 2019/20

.Cumulatively by the end of second quarter, of the shs 18,720,490,000 received, shs 16,938,126,000 which is 90% of the total receipt was spent of which shs 10,325,974,000, shs 4,710,252,000, 1,197,257,000 and 704,641,000 for conditional grant wage, nonwage recurrent, domestic development and external financing respectively. The unspent balance of donor development of 37% of the cumulative receipts was because at budgeting level all donor was budgeted under development yet it's a recurrent cost and this called for budget adjustments hence delaying the executions .

The unspent balance of domestic development ws because of the delays in awarding contracts for the works

Planned Expenditures for the FY 2020/21

The FY 2020/21 Focus will be on tarmacking feeder roads, improvement of water coverage in the District, Education sector through construction of Classrooms and latrines and promotion of Girl's-child and Special needs education. Improving service delivery in the Health Sector. Improving productivity through Operation Wealth Creation (OWC). Empowering of Women in leadership, Children protection, HIV/AIDS and Gender issues, Research and Innovation

Medium Term Expenditure Plans

The District Council shall pursue effective Local Economic Development (LED) in collaboration with the Private sector in order to achieve the objectives and targets in the Five-year District Development Plan for 2020/21-2024/25. We shall also formulate the Local Economic Strategy in order to guide Sustainable Production, Productivity and Value Addition, Increase the Stock and Quality of Strategic Infrastructure such as km of tarmac roads, Markets etc. Enhance Human Capital Development, and Strengthen Mechanisms for Quality, Effective and Efficient Service Delivery

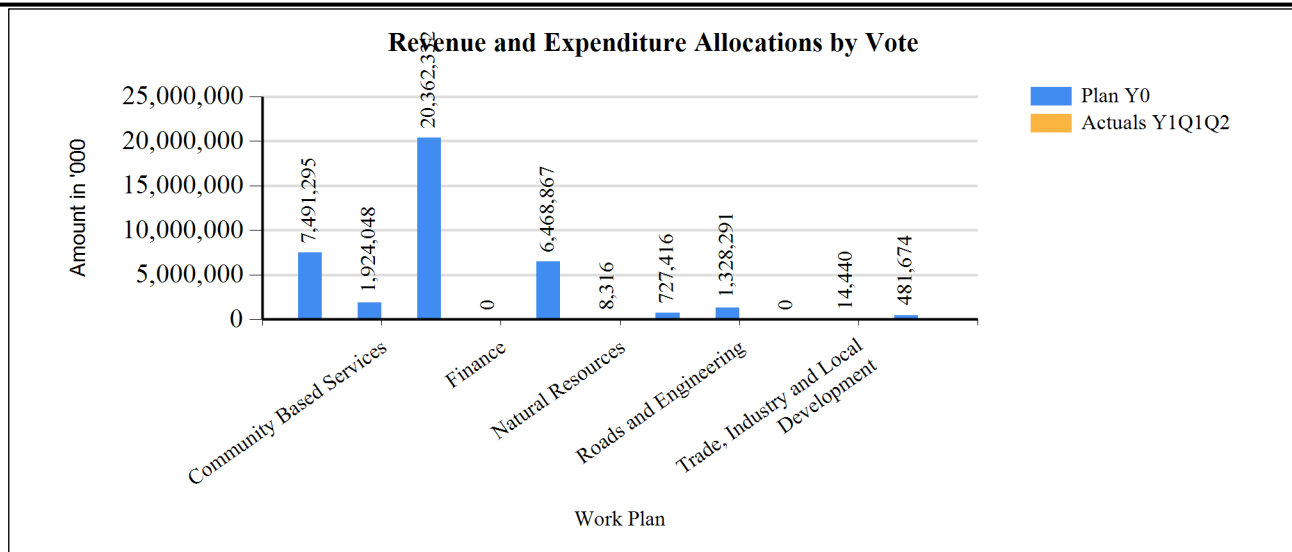
Challenges in Implementation

There are still challenges that face the District: high litigation which has effected to operations of the district because the attention is given to attending court at the expense of service delivery, high indebttness cause by court awards. Currently the district has a debt of nearly 2,500,000,000 in court awards only Lack of Computerized Tax Registration, Tax evasion is the most pressing because it makes realization of the budget impossible, enforcement, Environmental degradation and encroachment of Wetlands, inadequate Transport facilities for most departments either not owning or have no running vehicles.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	633,831	248,430	630,290
Advertisements/Bill Boards	0	0	2,000
Application Fees	40,001	8,650	45,001
Business licenses	6,450	11,197	43,350
Land Fees	22,000	5,408	52,000
Local Services Tax	157,380	153,119	257,380
Lock-up Fees	0	0	8,000
Market /Gate Charges	7,000	53,349	19,600
Other Fees and Charges	401,000	16,707	200,659
Property related Duties/Fees	0	0	2,300
2a. Discretionary Government Transfers	2,596,840	1,379,935	2,823,232
District Discretionary Development Equalization Grant	489,089	326,060	488,626
District Unconditional Grant (Non-Wage)	756,276	378,138	778,060
District Unconditional Grant (Wage)	1,321,741	660,871	1,526,812
Urban Unconditional Grant (Wage)	29,733	14,867	29,733
2b. Conditional Government Transfer	30,836,934	15,328,294	35,351,969
Sector Conditional Grant (Wage)	19,331,043	9,665,521	20,565,057
Sector Conditional Grant (Non-Wage)	4,329,466	1,597,764	4,977,118
Sector Development Grant	1,790,593	1,193,729	1,849,421
Transitional Development Grant	29,802	19,868	19,802
General Public Service Pension Arrears (Budgeting)	326,974	326,974	168,645

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Salary arrears (Budgeting)	19,820	19,820	47,834
Pension for Local Governments	3,397,764	1,698,882	3,569,458
Gratuity for Local Governments	1,611,472	805,736	4,154,634
2c. Other Government Transfer	3,933,068	648,954	7,935,089
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	300,000	0	1,000
Support to PLE (UNEB)	33,000	28,500	33,000
Uganda Road Fund (URF)	682,700	299,649	609,260
Vegetable Oil Development Project	60,000	0	0
Youth Livelihood Programme (YLP)	422,368	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	960,000	113,514	250,000
DVV International	175,000	37,437	175,000
Agriculture Cluster Development Project (ACDP)	1,300,000	169,854	6,866,829
3. External Financing	3,098,722	1,114,877	1,635,800
United Nations Children Fund (UNICEF)	2,388,722	941,708	925,800
Global Fund for HIV, TB & Malaria	100,000	10,400	100,000
World Health Organisation (WHO)	10,000	0	10,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	12,000	100,000
Jhpiego Corporation	500,000	150,769	500,000
Total Revenues shares	41,099,395	18,720,490	48,376,380

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i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of the 2nd quarter, the district had received Local Revenue amounting to Ushs 248,430,000 representing 39% of the annual Local Revenue projection for the Vote. Of these funds, Ushs 156,758,250 was Local revenue advanced to the district by the Ministry of Finance, Planning and Economic Development during the 1st Quarter and was being recovered using the actual Local Revenue receipts. Business license and market fees both performed 174%, and 762% respectively because for both there was under budgeting. However on the contrary, land fees, application fees and other fees and charges because all were linked to the lease of land of which the district is still getting clearance from the ministry of local government and ministry of finance.

Central Government Transfers

By the end of the 2nd quarter the performance of Central Government Transfers was excellent. The district had realized a cumulative out turn of 53% of the 1st half projected release from central Government Transfers i.e. above the projection for the 1st half of 50%. This excellent performance was because all development grants had been received by 66.6% of the planned annual target by the end of the 1st half. More so, 100% of the annual target for the General Public service pension arrears (Budgeting) and salary arrears (Budgeting) had been received by the end of the 1st half.

By the end of the 2nd quarter the performance of Other Government Transfers was very poor. The district had realised only 16% of the 1st half projected release from Other Government Transfers i.e. far below the projection for the 1st half of 50%. This poor performance was because all the sources of Other Government Transfers had not yielded any amount save for Support to PLE (UNEB), Uganda Road Fund (URF) and Uganda Multi-sectoral Food Security and Nutrition Project (UMFSNP) whose performance was also very at 12% because most schools which received the first disbursement of the funds had not yet accounted for the fund to warrant them receive more funds.

External Financing

By the end of the 2nd quarter, there was very good performance of External Financing. The district had realised 36% of the projected annual release from external Financing at the projection for the 1st half of 50%. This funding had been received more from United Nations Children Fund (UNICEF), Jhpiego and World GAVI.

However on the contrary other donors like Global Fund for HIV, TB & Malaria, 10 % World Health Organization (WHO) 10,000,000 was 0 % Global Alliance for Vaccines and Immunization (GAVI) of the budget of shs 100,000,000 only shs 12,000,000 contributing to 12 % cumulatively and Jhpiego Corporation of the Total budget of shs 500,000,000 only shs 150,769,000 contributing 30 % was realized. for Jhpiego poor performance was because the district failed to meet the commitment of 10% cost sharing

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The district expects to collect 630,290,000/= which is a less than the current budget by 630,000 and this because in the current year there is an anticipated sale or leasing of the district land to secure funds for payment of some court awards. The biggest contributor is local service tax at 257,380,000/=, , land fees also increased because all those who may not pay for their fees in this current year will pay next FY. Business license increased because the revenue team have come up with other strategies of collecting this . However other fees reduced because in the current year the precedes from the lease extension was budgeted under other fees

Central Government Transfers

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The district expects to receive 46,110,290,000 collectively as central government transfer arising from the discretionary government transfers (2,823,232,000/=) and conditional government transfers (35,351,969,000/=) and 7,935,089,000 for other government transfers.. The increase is attributed to for discretionary government transfer to the increase in the provision for wage for traditional staff and increment in the wages for the education staff of 12%.

Conditional government transfers (35,351,969,000/=) This sources significantly increased because of the increase in the provision for pension for retired staff and gratuity for the same category. there was also an increment in the provision for sector non wage for the health facilities and the hospital. Under health there was an increment in the sector development grant

Other government transfers also increased because of the ACDP program under which raised by shs 5,566,829,000 from shs 1,300,000,000 to shs 6,866,829,000 that significantly raised the IPF under OGT. However, other grants will perform as this current financial year

External Financing

The district expects shs 1,635,800,000 lower than the running year by shs 1,462,922,000 this is because UNICEF the highest fund reduced the activities they are supporting in the district. however other funders have remained same

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	142,720	76,228	641,513
District Production Services	3,344,040	385,659	7,746,850
<i>Sub- Total of allocation Sector</i>	3,486,759	461,887	8,388,364
Sector :Works and Transport			
District, Urban and Community Access Roads	710,306	102,736	731,568
District Engineering Services	64,587	18,302	44,257
<i>Sub- Total of allocation Sector</i>	774,893	121,037	775,825
Sector :Tourism, Trade and Industry			
Commercial Services	31,481	14,198	35,487
<i>Sub- Total of allocation Sector</i>	31,481	14,198	35,487
Sector :Education			
Pre-Primary and Primary Education	11,664,807	5,347,031	12,839,621
Secondary Education	4,987,330	2,687,943	4,028,585
Skills Development	1,733,797	739,632	1,733,770
Education & Sports Management and Inspection	437,168	61,167	649,458
<i>Sub- Total of allocation Sector</i>	18,823,102	8,835,773	19,251,435
Sector :Health			
Primary Healthcare	5,290,786	2,587,823	5,743,223
District Hospital Services	368,316	166,057	586,668
Health Management and Supervision	1,518,561	317,472	1,103,225
<i>Sub- Total of allocation Sector</i>	7,177,663	3,071,352	7,433,116
Sector :Water and Environment			
Rural Water Supply and Sanitation	559,520	336,442	992,511

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Natural Resources Management	175,210	64,985	217,558
Sub- Total of allocation Sector	734,730	401,427	1,210,070
Sector :Social Development			
Community Mobilisation and Empowerment	1,982,763	485,407	667,897
Sub- Total of allocation Sector	1,982,763	485,407	667,897
Sector :Public Sector Management			
District and Urban Administration	6,805,558	3,348,626	9,192,316
Local Statutory Bodies	539,937	217,721	611,463
Local Government Planning Services	315,837	50,535	297,923
Sub- Total of allocation Sector	7,661,332	3,616,881	10,101,702
Sector :Accountability			
Financial Management and Accountability(LG)	375,878	127,584	465,777
Internal Audit Services	50,794	19,446	46,707
Sub- Total of allocation Sector	426,672	147,030	512,484

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,474,132	3,392,503	9,108,082
District Unconditional Grant (Non-Wage)	101,231	68,927	101,833
District Unconditional Grant (Wage)	461,147	238,990	666,218
General Public Service Pension Arrears (Budgeting)	326,974	326,974	168,645
Gratuity for Local Governments	1,611,472	805,736	4,154,634
Locally Raised Revenues	333,187	170,106	242,308
Multi-Sectoral Transfers to LLGs_NonWage	192,805	48,201	127,418
Pension for Local Governments	3,397,764	1,698,882	3,569,458
Salary arrears (Budgeting)	19,820	19,820	47,834
Urban Unconditional Grant (Wage)	29,733	14,867	29,733
Development Revenues	331,425	220,950	84,234

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District Discretionary Development Equalization Grant	35,403	23,602	35,479
Multi-Sectoral Transfers to LLGs_Gou	286,022	190,682	48,755
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	6,805,558	3,613,453	9,192,316
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	490,880	253,857	695,951
Non Wage	5,983,252	2,904,087	8,412,130
<i>Development Expenditure</i>			
Domestic Development	331,425	190,682	84,234
External Financing	0	0	0
Total Expenditure	6,805,558	3,348,626	9,192,316

Narrative of Workplan Revenues and Expenditure

The department expects a total revenue of shs 9,192,316,000 which is higher than that of the current FY of shs 6,805,557,594,000. this is due to the increase in IPFs in wage, gratuity, pension and salary arrears to shs 666,218,000; 4,154,634,000; 3,569,458,000; and 47,834,000 respectively. Locally raised revenues, transfers to LLGs Non wage, general public pension arrears all declined while as transitional development grant declined to 0.

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Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	375,878	174,494	460,777
District Unconditional Grant (Non-Wage)	88,058	73,918	82,283
District Unconditional Grant (Wage)	110,320	54,076	110,320
Locally Raised Revenues	46,500	46,500	139,278
Multi-Sectoral Transfers to LLGs_NonWage	131,000	0	128,896
Development Revenues	0	0	5,000
District Discretionary Development Equalization Grant	0	0	5,000
Total Revenues shares	375,878	174,494	465,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,320	54,037	110,320
Non Wage	265,558	73,547	350,457
Development Expenditure			
Domestic Development	0	0	5,000
External Financing	0	0	0
Total Expenditure	375,878	127,584	465,777

Narrative of Workplan Revenues and Expenditure

The department anticipates a total revenue of shs 465,777,000/= for FY 20/21 which is higher than that of the current year by sh 89,899,000/= and this because of the increase in Locally raised revenue which has an inclusion of the LLGs local revenue share. There is also a provision of 5,000,000 for DDEG because there is need to provide for water tank at the district unconditional non-wage increased because one department has got many demands yet there is specific grant for the department. LRR also increased because of one need to operationalize finance local revenue enhancement plan However other sources remained the same and others slightly dwindled such as district wage.

Vote :510 Iganga District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	539,937	259,903	611,463
District Unconditional Grant (Non-Wage)	310,377	155,188	333,101
District Unconditional Grant (Wage)	189,300	94,650	189,300
Locally Raised Revenues	40,260	10,065	32,660
Multi-Sectoral Transfers to LLGs_NonWage	0	0	56,402
Development Revenues	0	0	0
N/A			
Total Revenues shares	539,937	259,903	611,463
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	189,300	94,071	189,300
Non Wage	350,637	123,650	422,163
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	539,937	217,721	611,463

Narrative of Workplan Revenues and Expenditure

The sector expects to receive shs 611,463 higher than the running budget. this is because council has a lot activities to be implemented with in the Financial year

Vote :510 Iganga District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,383,968	664,552	7,980,121
District Unconditional Grant (Wage)	133,344	62,872	133,344
Locally Raised Revenues	6,000	6,000	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	500
Other Transfers from Central Government	2,619,999	283,368	7,117,829
Sector Conditional Grant (Non-Wage)	192,408	96,204	292,232
Sector Conditional Grant (Wage)	432,216	216,108	432,216
Development Revenues	102,792	68,528	408,243
Sector Development Grant	102,792	68,528	408,243
Total Revenues shares	3,486,759	733,080	8,388,364
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	565,560	278,893	565,560
Non Wage	2,818,408	182,994	7,414,561
Development Expenditure			
Domestic Development	102,792	0	408,243
External Financing	0	0	0
Total Expenditure	3,486,759	461,887	8,388,364

Narrative of Workplan Revenues and Expenditure

The department expects to get shs 2,279,153,255. the sources will be locally raised revenues shs 4,000,000, shs 565,559,532 will be for wage (conditional and unconditional), shs 194,093,723 will be sector conditional grant non wage and shs 102,906,729 will be sector conditional grant development . The funds will be uses for paying staff salaries, implementing activities both recurrent and development in the 4 sectors of the department, namely; Agriculture, veterinary, Fisheries and entomology and also implementing the Agriculture Cluster Development project

Vote :510 Iganga District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,558,754	2,780,563	6,131,282
Locally Raised Revenues	10,000	6,186	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,275
Sector Conditional Grant (Non-Wage)	616,625	308,313	1,083,246
Sector Conditional Grant (Wage)	4,932,128	2,466,064	5,046,761
Development Revenues	1,618,910	794,325	1,301,834
District Discretionary Development Equalization Grant	35,000	23,333	17,000
External Financing	1,460,771	688,899	1,103,225
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	9,999
Sector Development Grant	123,139	82,093	161,610
Total Revenues shares	7,177,663	3,574,888	7,433,116
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,932,128	2,465,784	5,046,761
Non Wage	626,625	306,240	1,084,521
Development Expenditure			
Domestic Development	158,139	0	198,609
External Financing	1,460,771	299,328	1,103,225
Total Expenditure	7,177,663	3,071,352	7,433,116

Narrative of Workplan Revenues and Expenditure

The department budget is 6,813,392,000 lower than the running year. This is because the External financing budget reduced because UNICEF has reduced on the activities to be supported. DDEG increased because there need support the hospital

Vote :510 Iganga District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	17,439,777	8,161,919	18,573,645
District Unconditional Grant (Wage)	32,263	16,131	32,263
Locally Raised Revenues	6,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	136
Other Transfers from Central Government	33,000	28,500	33,000
Sector Conditional Grant (Non-Wage)	3,401,815	1,133,938	3,422,166
Sector Conditional Grant (Wage)	13,966,699	6,983,349	15,086,080
Development Revenues	1,383,325	769,474	677,790
District Discretionary Development Equalization Grant	20,000	13,333	12,215
External Financing	229,114	0	152,418
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	74,098
Sector Development Grant	1,134,212	756,141	429,059
Total Revenues shares	18,823,102	8,931,394	19,251,435
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,998,961	6,999,481	15,118,343
Non Wage	3,440,815	1,132,147	3,455,302
Development Expenditure			
Domestic Development	1,154,212	704,145	525,372
External Financing	229,114	0	152,418
Total Expenditure	18,823,102	8,835,773	19,251,435

Narrative of Workplan Revenues and Expenditure

The department expects to collect shs 19,251,435,000. this is higher than the running year by shs 428,333,000 and this because of the increase in provision for wage from 13,966,699,000 to shs 15,086,080,000. There is also multisectoral transfers reflected in this current budget of shs 74,098,000 which was not the case last FY. However, on the contrary, DDEG budget reduced by shs 7,800,000 as compared to last FY and this was because of the preference to a lot more funds in other departments, UNICEF support also reduced because some of the activities were one time off

Vote :510 Iganga District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	769,893	323,159	681,718
District Unconditional Grant (Wage)	81,192	22,010	81,192
Locally Raised Revenues	6,000	1,500	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	129,246
Other Transfers from Central Government	682,701	299,649	467,279
Development Revenues	5,000	3,333	94,108
District Discretionary Development Equalization Grant	5,000	3,333	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	94,108
Total Revenues shares	774,893	326,492	775,825
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,192	22,003	81,192
Non Wage	688,701	99,034	600,526
Development Expenditure			
Domestic Development	5,000	0	94,108
External Financing	0	0	0
Total Expenditure	774,893	121,037	775,825

Narrative of Workplan Revenues and Expenditure

The department expects to get shs 768,702,000 which is lower than this running year. this is because road funds IPFS reduced DDEG increased because of the reflection of the lower local government IPFS in the department workplan

Vote :510 Iganga District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	89,268	59,185	122,200
District Unconditional Grant (Wage)	52,377	43,475	52,377
Locally Raised Revenues	5,469	0	0
Sector Conditional Grant (Non-Wage)	31,421	15,710	69,823
Development Revenues	470,253	313,502	870,311
District Discretionary Development Equalization Grant	20,000	13,333	0
Sector Development Grant	430,451	286,967	850,510
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	559,520	372,687	992,511
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,377	43,458	52,377
Non Wage	36,890	1,375	69,823
Development Expenditure			
Domestic Development	470,253	291,609	870,311
External Financing	0	0	0
Total Expenditure	559,520	336,442	992,511

Narrative of Workplan Revenues and Expenditure

The sector expects to receive a total of budget of 992,511,627. more than the approved work plan for 2019/20. the enhancement is under non wage, shs 69,823,129 and Development 869,911,498 from from shs 31,420,248 and 430,464,114 respectively.

Vote :510 Iganga District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	140,210	67,758	172,558
District Unconditional Grant (Non-Wage)	3,000	1,500	4,000
District Unconditional Grant (Wage)	120,000	60,000	120,000
Locally Raised Revenues	8,894	2,100	16,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,250
Sector Conditional Grant (Non-Wage)	8,316	4,158	31,308
Development Revenues	35,000	23,333	45,000
District Discretionary Development Equalization Grant	35,000	23,333	45,000
Total Revenues shares	175,210	91,091	217,558
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	120,000	59,887	120,000
Non Wage	20,210	5,098	52,558
Development Expenditure			
Domestic Development	35,000	0	45,000
External Financing	0	0	0
Total Expenditure	175,210	64,985	217,558

Narrative of Workplan Revenues and Expenditure

The Natural Resources department will receive sh 217,558,000 higher than the running budget by sh 42,348,000. There was increase in LRR allocation because of the of need to support local revenue collection from timber and charcoal burners, DDEG. increase on allocation because of the need to continuously conduct physical planning and supporting on fencing of NR offices. There increase in the sector conditional grant non wage by shs 22,992,000 and the mult sectoral transfer reflection in the department of shs 1,256,000

Vote :510 Iganga District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	721,925	97,465	309,996
District Unconditional Grant (Wage)	55,616	27,808	55,616
Locally Raised Revenues	4,500	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,482
Other Transfers from Central Government	597,368	37,437	175,000
Sector Conditional Grant (Non-Wage)	64,441	32,220	63,898
Development Revenues	1,260,838	425,979	357,902
District Discretionary Development Equalization Grant	0	0	15,000
External Financing	1,260,838	425,979	284,660
Multi-Sectoral Transfers to LLGs_Gou	0	0	58,242
Total Revenues shares	1,982,763	523,444	667,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,616	27,797	55,616
Non Wage	666,309	52,297	254,380
Development Expenditure			
Domestic Development	0	0	73,242
External Financing	1,260,838	405,312	284,660
Total Expenditure	1,982,763	485,407	667,897

Narrative of Workplan Revenues and Expenditure

The district revenue is estimated to be shs 1,314,866,000 lower than the current budget and this because of the reduction in Donor support from UNICEF by shs 976,178,000. UNICEF is currently scaling down the support to the district OGT also reduced by shs 422,368,000 and was because of the YLP funds which where suspended and UWEP which is also being transferred directly to beneficiaries with passing through the district accounts 669,084,679. The funds are planned to be spent as follows
However other grants including salaries remained the same.

On the positive side however the budget was boosted by the reflection of the mult sectoral transfers from the lower local governments

Vote :510 Iganga District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	115,173	47,149	128,695
District Unconditional Grant (Non-Wage)	46,582	23,291	56,105
District Unconditional Grant (Wage)	38,770	19,385	38,770
Locally Raised Revenues	29,821	4,473	33,820
Development Revenues	200,664	35,109	169,228
District Discretionary Development Equalization Grant	52,664	35,109	73,730
External Financing	148,000	0	95,498
Total Revenues shares	315,837	82,259	297,923
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,770	14,044	38,770
Non Wage	76,403	25,668	89,925
Development Expenditure			
Domestic Development	52,664	10,823	73,730
External Financing	148,000	0	95,498
Total Expenditure	315,837	50,535	297,923

Narrative of Workplan Revenues and Expenditure

The Department expects to receive shs 297,923,000 lower than the current budget by shs 17,914,000. This is because for LRR and the district prioritized allocating more funds to other department.

External financing the donor UNICEF reduced on the activities to be funded this FY since the birth registration mapping exercise was done this FY.

However, on the positive side there some increments; DDEG allocation increased by shs 21,066,000 and this was because of the new guideline of increasing the monitoring percentage from 5% to 10% and also the need to rehabilitate the planning office including construction of a water borne toilet at the offices. District unconditional grant nonwage increased by shs 9,523,000 and this was because of the introduction of PBS support grant for the department.

Vote :510 Iganga District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	50,794	22,905	46,707
District Unconditional Grant (Non-Wage)	14,224	7,112	6,956
District Unconditional Grant (Wage)	30,370	14,292	30,370
Locally Raised Revenues	6,200	1,500	9,381
Development Revenues	0	0	0
N/A			
Total Revenues shares	50,794	22,905	46,707
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,370	14,192	30,370
Non Wage	20,424	5,254	16,337
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	50,794	19,446	46,707

Narrative of Workplan Revenues and Expenditure

The department expected to receive shs 46,707,000 less than the running year by shs 4,087,000 ,un conditional great reduced because the district prioritized allocating more funds to other departments like finance and administration. However other sources remained the same.

Vote :510 Iganga District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	31,481	14,400	35,487
District Unconditional Grant (Wage)	17,041	7,181	17,042
Locally Raised Revenues	0	0	4,000
Sector Conditional Grant (Non-Wage)	14,440	7,220	14,445
Development Revenues	0	0	0
N/A			
Total Revenues shares	31,481	14,400	35,487
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,041	6,978	17,042
Non Wage	14,440	7,220	18,445
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	31,481	14,198	35,487

Narrative of Workplan Revenues and Expenditure

The Department anticipate to receive 35,486,752/=Ug x. 17,042,196/= wage, 14,444,556 None wage, 4,000,000/= Locally raised. Compared to last year , this years budget is more than 4,000,000/= last there was no allocation from locally raised revenue.

Vote :510 Iganga District

FY 2020/21
