

Vote: 535 Mayuge District

FY 2018/19

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :



Kisule Martin Mabandha

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote: 535 Mayuge District

FY 2018/19

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

Vote: 535 Mayuge District

FY 2018/19

NOTE:

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

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

Vote: 535 Mayuge District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	709,479	407,381	709,479
Discretionary Government Transfers	3,738,463	3,005,823	4,122,367
Conditional Government Transfers	24,157,032	17,525,221	28,730,326
Other Government Transfers	1,080,608	1,405,165	2,459,134
Donor Funding	1,324,241	307,771	984,517
Grand Total	31,009,823	22,651,362	37,005,823

Revenue Performance by end of March of the Running FY

By end of quarter three FY 2017/18, the District realised 73% against the approved budget, Local revenue accounted for 1.7% of total amount of revenue realised, Central Government transfer accounted for 96%. While The Donor fund accounted for 1.2%. We observe an under performance in locally raised revenues at 57% and 23% donor funds against the approved budget attributed to non realise of funds by some implementing partners.

Planned Revenues for next FY

This years budget registered a 19% increment compared to the previous Financial year, this is majorly attributed to the wage enhancement of science cadres across all sectors. The other increments were also registered under pension and gratuity item due additional pension members that are planned to retire in the next Financial year on top of those who are already on the scheme. However its also imperative to note that much as the District registered an overall increment, there were specific item lines that registered decline like under donor funding we observe a 34% reduction due to phasing out of support by UNICEF to the social sector.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,393,118	2,638,971	3,383,188
Finance	326,220	275,151	496,122
Statutory Bodies	477,846	366,817	615,454
Production and Marketing	823,482	732,627	2,034,441
Health	3,853,658	2,491,853	6,009,646
Education	17,548,344	12,838,796	19,386,186
Roads and Engineering	981,365	792,609	1,817,872
Water	604,115	591,541	609,819
Natural Resources	162,479	119,801	248,548
Community Based Services	1,725,107	824,981	1,254,724
Planning	1,028,640	919,249	1,053,905

Vote: 535 Mayuge District**FY 2018/19**

Internal Audit	85,449	58,966	95,917
Grand Total	31,009,823	22,651,362	37,005,823
<i>o/w: Wage:</i>	18,778,808	14,084,106	21,275,968
<i>Non-Wage Recurrent:</i>	7,854,506	5,743,903	9,159,983
<i>Domestic Devt:</i>	3,052,268	2,515,583	5,585,354
<i>Donor Devt:</i>	1,324,241	307,771	984,517

Expenditure Performance by end of March FY 2017/18

All the funds received were directly realized to the respective cost centres with most of the departments realizing a budget out turn of above 75% except Health, Community Based services department and Natural resources. By end of quarter shs 1,607,205 bn remained unspent with most of the funds for Salaries, Pension and gratuity that had not been paid because some staff were on interdiction and therefore earning half pay, others went off the pay roll because deductions were above 50% thresh hold and finally most of the funds were for pensioners whose files had not been verified by MoPS and therefore awaiting clearance from ministry before funds are paid out to the beneficiaries.

Planned Expenditures for the FY 2018/19

For the revenue forecast FY 2018/19, the District intends to maintain its focus on mainly maintenance of roads, improved water coverage targeting specifically the Landing sites through construction of boreholes and increased sensitisation in area of hygiene and sanitation. The district will also focus on improving Education and health services through construction of classrooms and upgrading some health facilities and for that purpose the education and health sector budgets were increased by 10% and 55% respectively. Further, in line with the central government, focus will go towards enhancement of staff to improve service delivery and for that purpose starting with the science cadres allocation to the wage component was raised.

Medium Term Expenditure Plans

To contribute to the achievement of the district objectives and the SDGs, requires considerable time and effort to build physical and human resources. Due to the available resources, the district shall under take the following major interventions in the financial year 2018/2019. The District will focus on improvement of infrastructure i.e the road network, given that we have received new road equipment, increase safe water coverage by increasing on functional water points and constructing new water sources (boreholes) Emphasis will also be put on educating and sensitization of communities and house hold members on handling water from water source points to the point of consumption or usage. Implementation of community empowerment strategy through programmes like Youth livelihood programmes (YLP), UWEP, Operation wealth creation (OWC) to foster Social, Economic and Moral advancement for sustainable development and transformation of communities mainly the poor and vulnerable. The district also plans to Ensure sustainable use of the available natural resources like and mining through Enforcement of natural resources ordinance which was recently approved by the District.

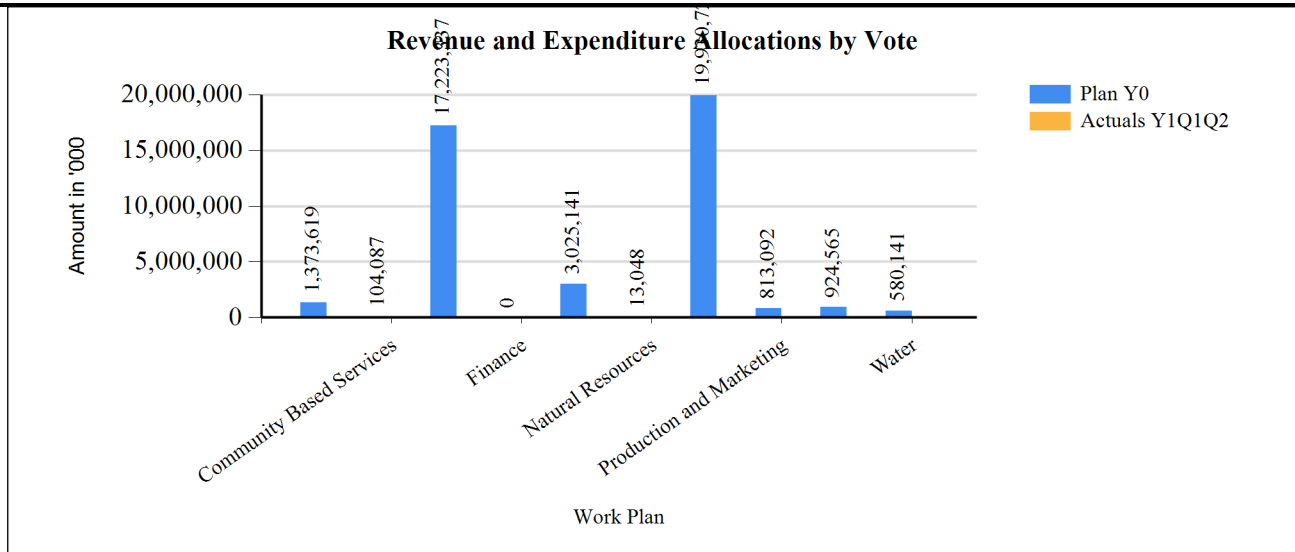
Challenges in Implementation

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

G1: Graph on the revenue and expenditure allocations by Department

Vote: 535 Mayuge District

FY 2018/19



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	709,479	407,381	709,479
Advance Recoveries	5,000	0	5,000
Advertisements/Bill Boards	16,400	0	800
Agency Fees	28,725	0	18,725
Animal & Crop Husbandry related Levies	2,110	698	12,994
Business licenses	36,065	20,186	131,184
Cess on produce	26,600	0	17,320
Ground rent	3,000	1,048	5,000
Inspection Fees	0	0	5,950
Land Fees	4,405	6,500	6,500
Liquor licenses	1,035	0	2,195
Local Hotel Tax	2,486	184	4,000
Local Services Tax	127,448	214,575	197,332
Market /Gate Charges	90,985	19,184	80,014
Occupational Permits	23,759	1,376	20,085
Other Fees and Charges	179,271	131,175	121,530
Other licenses	45,090	0	0
Park Fees	30,840	7,986	37,519
Property related Duties/Fees	23,819	373	8,710
Quarry Charges	40,033	3,636	18,554
Rates – Produced assets- from private entities	0	0	13,419
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,950	459	2,649

Vote: 535 Mayuge District**FY 2018/19**

Registration of Businesses	15,460	0	0
2a. Discretionary Government Transfers	3,738,463	3,005,823	4,122,367
District Discretionary Development Equalization Grant	744,146	744,146	787,583
District Unconditional Grant (Non-Wage)	971,123	728,342	1,049,445
District Unconditional Grant (Wage)	1,507,131	1,130,348	1,678,770
Urban Discretionary Development Equalization Grant	63,757	63,757	65,192
Urban Unconditional Grant (Non-Wage)	125,350	94,013	124,426
Urban Unconditional Grant (Wage)	326,956	245,217	416,951
2b. Conditional Government Transfer	24,157,032	17,525,221	28,730,326
General Public Service Pension Arrears (Budgeting)	229,784	229,784	0
Gratuity for Local Governments	405,330	303,998	667,469
Pension for Local Governments	654,906	491,180	705,939
Salary arrears (Budgeting)	83,599	83,599	141,787
Sector Conditional Grant (Non-Wage)	4,690,233	2,559,661	4,200,398
Sector Conditional Grant (Wage)	16,944,721	12,708,541	19,180,247
Sector Development Grant	1,027,821	1,027,821	3,613,433
Transitional Development Grant	120,638	120,638	221,053
2c. Other Government Transfer	1,080,608	1,405,165	2,459,134
Neglected Tropical Diseases (NTDs)	0	0	120,000
Other	0	76,701	0
Support to PLE (UNEB)	17,911	0	20,000
Uganda Road Fund (URF)	0	737,688	1,431,541
Uganda Women Entrepreneurship Program(UWEP)	298,314	185,982	291,074
Vegetable Oil Development Project	0	22,499	22,499
Youth Livelihood Programme (YLP)	764,383	382,296	574,020
3. Donor	1,324,241	307,771	984,517
United Nations Children Fund (UNICEF)	670,000	209,516	500,000
World Health Organisation (WHO)	290,000	84,706	290,000
Global Alliance for Vaccines and Immunization (GAVI)	194,517	0	194,517
Gender Based Violence (GBV)	29,724	0	0
Neglected Tropical Diseases (NTDs)	120,000	13,550	0
Program of All-inclusive Care for the Elderly (PACE)	20,000	0	0
Total Revenues shares	31,009,823	22,651,362	37,005,823

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

By end of quarter one 16% of locally raised revenues had been realized against the budget with Local service tax registering the best performance at 45% and the rest of the sources performing below average. We also note a zero performance from nine sources and this is attributed to the weak enforcement. Most revenues are not collected and where effort is made to collect the revenues, political interference sometimes come into play affecting the performance of this source.

Vote: 535 Mayuge District**FY 2018/19****Central Government Transfers**

This is the most reliable source of income to the District performing at 25% against the budget which represents 100% by end of quarter one 2017-18. It is however important to note that over 75% of funds received under this docket are salaries, pension and gratuity for staff. This leaves the District with little discretionary power to direct planning.

Donor Funding

The District realized a 15% performance against the budget. This under-performance is attributed to non remittance of funds by some implementing partners.

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

The District projected a decrease by 21% arising from the fact that the revenue growth under this line has remained static due its minimal performance. That coupled with the creation of the two new town councils but are not part of this document affected the revenue source projection.

Central Government Transfers

The revenue estimate under this line remained almost static, with minor reductions registered under the District unconditional grant non wage and increments under District discretionary development grant. Its important to note that the District didn't receive IPFs Gratuity yet we already have staff due to retire Financial yer 2018-19

Donor Funding

The estimate under this line is projected to reduce by 2% and this attributed to the phasing out of GBV programme support from Irish aid. The other implementing will remain on board and that is why the projected figure is much changed.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	326,372
District Production Services	791,003	628,750	1,676,778
District Commercial Services	32,479	13,475	31,291
<i>Sub- Total of allocation Sector</i>	823,482	642,225	2,034,441
Sector: Works and Transport			
District, Urban and Community Access Roads	981,365	776,672	1,817,872
<i>Sub- Total of allocation Sector</i>	981,365	776,672	1,817,872
Sector: Education			
Pre-Primary and Primary Education	12,884,066	9,446,632	14,380,881
Secondary Education	3,968,782	2,672,566	4,274,254
Skills Development	261,315	228,764	407,673
Education & Sports Management and Inspection	434,181	154,885	323,378
<i>Sub- Total of allocation Sector</i>	17,548,344	12,502,847	19,386,186
Sector: Health			
Primary Healthcare	193,460	159,663	1,394,841

Vote: 535 Mayuge District**FY 2018/19**

District Hospital Services	82,056	62,191	83,355
Health Management and Supervision	3,578,142	2,139,296	4,531,450
<i>Sub- Total of allocation Sector</i>	<i>3,853,658</i>	<i>2,361,151</i>	<i>6,009,646</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	604,115	507,547	609,819
Natural Resources Management	162,479	115,513	248,548
<i>Sub- Total of allocation Sector</i>	<i>766,594</i>	<i>623,060</i>	<i>858,367</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,725,107	813,620	1,254,724
<i>Sub- Total of allocation Sector</i>	<i>1,725,107</i>	<i>813,620</i>	<i>1,254,724</i>
Sector: Public Sector Management			
District and Urban Administration	3,393,118	1,874,354	3,383,188
Local Statutory Bodies	477,846	362,534	615,454
Local Government Planning Services	1,028,640	791,063	1,053,905
<i>Sub- Total of allocation Sector</i>	<i>4,899,604</i>	<i>3,027,951</i>	<i>5,052,547</i>
Sector: Accountability			
Financial Management and Accountability(LG)	326,220	270,289	496,122
Internal Audit Services	85,449	58,966	95,917
<i>Sub- Total of allocation Sector</i>	<i>411,669</i>	<i>329,254</i>	<i>592,040</i>

Vote: 535 Mayuge District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,237,278	2,532,427	3,320,188
District Unconditional Grant (Non-Wage)	173,801	126,345	92,504
District Unconditional Grant (Wage)	467,692	445,023	581,337
General Public Service Pension Arrears (Budgeting)	229,784	229,784	0
Gratuity for Local Governments	405,330	303,998	667,469
Locally Raised Revenues	85,133	61,613	70,500
Multi-Sectoral Transfers to LLGs_NonWage	853,854	545,670	840,448
Multi-Sectoral Transfers to LLGs_Wage	283,180	245,217	0
Pension for Local Governments	654,906	491,180	705,939
Salary arrears (Budgeting)	83,599	83,599	141,787
Urban Unconditional Grant (Wage)	0	0	220,205
Development Revenues	155,840	106,544	63,000
District Discretionary Development Equalization Grant	22,631	6,544	30,000
District Unconditional Grant (Non-Wage)	33,209	0	33,000
Transitional Development Grant	100,000	100,000	0
Total Revenue Shares	3,393,118	2,638,971	3,383,188
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	750,872	636,923	801,541
Non Wage	2,486,406	1,131,075	2,518,646
Development Expenditure			
Domestic Development	155,840	106,357	63,000
Donor Development	0	0	0
Total Expenditure	3,393,118	1,874,354	3,383,188

Narrative of Workplan Revenues and Expenditure

The department revenue estimate for FY 2018-19 almost remained static with 3 major sources of revenue that is unconditional grant, DDEG, and local revenue and 95% of the revenues are to be spent on ensuring effective service delivery in the district since many the work we do are recurrent in nature.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
-----------------------	---	--	---

Vote: 535 Mayuge District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	326,220	275,151	496,122
District Unconditional Grant (Non-Wage)	138,986	128,597	175,760
District Unconditional Grant (Wage)	130,077	102,286	176,911
Locally Raised Revenues	57,158	44,267	52,533
Multi-Sectoral Transfers to LLGs_NonWage	0	0	40,000
Urban Unconditional Grant (Wage)	0	0	50,918
Development Revenues	0	0	0
N/A			
Total Revenue Shares	326,220	275,151	496,122
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,077	102,286	227,829
Non Wage	196,143	168,003	268,293
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	326,220	270,289	496,122

Narrative of Workplan Revenues and Expenditure

The department expects to get 496,122,000 in 2018/19 FY from 326,202,000 of previous financial year showing a budget percentage increase of 66%. The increment is due to wage enhancements in the department. The wage variance from 40% FY 2017/2018 to 46% FY 2018/2019 is due staff salary increment who were elevated from U7-U5..

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	477,846	366,817	615,454
District Unconditional Grant (Non-Wage)	197,737	166,911	353,531
District Unconditional Grant (Wage)	198,790	159,500	198,790
Locally Raised Revenues	81,319	40,406	63,134
Development Revenues	0	0	0
N/A			
Total Revenue Shares	477,846	366,817	615,454
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,790	159,500	198,790

Vote: 535 Mayuge District**FY 2018/19**

Non Wage	279,056	203,034	416,665
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	477,846	362,534	615,454

Narrative of Workplan Revenues and Expenditure

The Revenue estimates for statutory bodies increased by 28%. The increment is attributed to introduction of Honoria for the LLG councillors. Over the Plan period, the sector will focus on the following areas in fulfilling its roles with the overall aim of promoting good governance to enhance sustainable growth and development: fighting corruption and improving compliance with accountability rules and regulations; providing effective council oversight, legislation, and District budget scrutiny. Other actors in this department like DSC will facilitate recruitment of staff to fill gaps in the district, also under the district land board the department will sensitize area land committees, ensure government land is surveyed, produce lease offers and ensure land titles are granted to the successful applicants.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	740,010	649,155	1,859,168
District Unconditional Grant (Non-Wage)	7,362	1,744	6,820
District Unconditional Grant (Wage)	0	0	55,768
Locally Raised Revenues	3,028	995	4,329
Other Transfers from Central Government	0	99,200	22,499
Sector Conditional Grant (Non-Wage)	83,963	62,972	543,883
Sector Conditional Grant (Wage)	645,657	484,243	1,225,869
Development Revenues	83,472	83,472	175,274
Sector Development Grant	83,472	83,472	175,274
Total Revenue Shares	823,482	732,627	2,034,441
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	645,657	458,454	1,281,637
Non Wage	94,352	155,826	577,531
Development Expenditure			
Domestic Development	83,472	27,945	175,274
Donor Development	0	0	0
Total Expenditure	823,482	642,225	2,034,441

Narrative of Workplan Revenues and Expenditure

Vote: 535 Mayuge District**FY 2018/19**

The departmental revenue increased by 147% resulting from the wage enhancement of science cadre and introduction of the agriculture extension grant development to improve service delivery. The sector aims at ensuring that there is sustainable and market-oriented production, food security and household incomes through the three subsectors, namely Crop, Animal and Fisheries Resources alongside other actors who play complementary roles in the agricultural value chain like Operation wealth creation and other government agencies which include Uganda Coffee development authority (UCDA), NARO

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,029,141	2,272,856	4,162,739
District Unconditional Grant (Non-Wage)	2,834	2,834	665
Locally Raised Revenues	1,166	1,166	271
Other Transfers from Central Government	0	0	120,000
Sector Conditional Grant (Non-Wage)	348,919	261,689	348,919
Sector Conditional Grant (Wage)	2,676,222	2,007,167	3,692,885
Development Revenues	824,517	218,997	1,846,906
Donor Funding	824,517	218,997	784,517
Sector Development Grant	0	0	1,062,389
Total Revenue Shares	3,853,658	2,491,853	6,009,646
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,676,222	1,880,659	3,692,885
Non Wage	352,919	261,513	469,855
Development Expenditure			
Domestic Development	0	0	1,062,389
Donor Development	824,517	218,979	784,517
Total Expenditure	3,853,658	2,361,151	6,009,646

Narrative of Workplan Revenues and Expenditure

The budget for FY 2018-2019 increased by 56% from 3,853,658,000/= for last FY. The increment resulted from the enhancement (37%) of salaries for health workers by government and development funding from zero last FY to 1,062,389,000/= for upgrading of HC IIs to HC IIIs and infrastructure maintenance

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	17,122,918	12,413,370	17,560,274
District Unconditional Grant (Non-Wage)	25,487	20,417	20,737

Vote: 535 Mayuge District**FY 2018/19**

District Unconditional Grant (Wage)	271,128	47,051	99,408
Locally Raised Revenues	10,481	12,057	13,165
Other Transfers from Central Government	17,911	0	20,000
Sector Conditional Grant (Non-Wage)	3,175,069	2,116,713	3,145,470
Sector Conditional Grant (Wage)	13,622,842	10,217,131	14,261,494
Development Revenues	425,426	425,426	1,825,912
Sector Development Grant	425,426	425,426	1,825,912
Total Revenue Shares	17,548,344	12,838,796	19,386,186
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,893,970	10,011,395	14,360,902
Non Wage	3,228,948	2,132,784	3,199,372
Development Expenditure			
Domestic Development	425,426	358,668	1,825,912
Donor Development	0	0	0
Total Expenditure	17,548,344	12,502,847	19,386,186

Narrative of Workplan Revenues and Expenditure

The Education sector revenue forecast for FY 2018/19 reflects an increase of 10% attributed enhancement of science cadre staff and school facilities grant for construction of classrooms to reduce pupil teacher ratio.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	981,365	792,609	1,617,872
District Unconditional Grant (Non-Wage)	3,444	1,778	2,802
District Unconditional Grant (Wage)	51,940	52,141	125,351
Locally Raised Revenues	1,416	1,002	1,779
Other Transfers from Central Government	0	737,688	1,431,541
Sector Conditional Grant (Non-Wage)	924,565	0	0
Urban Unconditional Grant (Wage)	0	0	56,400
Development Revenues	0	0	200,000
Transitional Development Grant	0	0	200,000
Total Revenue Shares	981,365	792,609	1,817,872
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,940	52,141	181,751

Vote: 535 Mayuge District**FY 2018/19**

Non Wage	929,425	724,531	1,436,121
Development Expenditure			
Domestic Development	0	0	200,000
Donor Development	0	0	0
Total Expenditure	981,365	776,672	1,817,872

Narrative of Workplan Revenues and Expenditure

The revenues for FY 2018-19 increased by 85.24% as compared to those of FY 2017-18. This is attributed to the fact that the department received a transitional grant worthy 200 million, wage increased, non wage and the URF.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,554	51,981	38,908
District Unconditional Grant (Wage)	23,973	21,545	0
Sector Conditional Grant (Non-Wage)	40,581	30,435	38,908
Development Revenues	539,561	539,561	570,911
Sector Development Grant	518,923	518,923	549,858
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	604,115	591,541	609,819
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,973	21,545	0
Non Wage	40,581	29,347	38,908
Development Expenditure			
Domestic Development	539,561	456,655	570,911
Donor Development	0	0	0
Total Expenditure	604,115	507,547	609,819

Narrative of Workplan Revenues and Expenditure

The revenues for the FY 2018-19 increased by 0.94% as compared to those of FY 2017-18 . this is attributed to the fact that there was an increase in the Demostic development. However, there was a reduction in the sector condition grant

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	152,479	109,801	229,548

Vote: 535 Mayuge District**FY 2018/19**

District Unconditional Grant (Non-Wage)	23,720	16,208	19,300
District Unconditional Grant (Wage)	105,956	79,467	184,986
Locally Raised Revenues	9,755	4,340	12,252
Sector Conditional Grant (Non-Wage)	13,048	9,786	13,011
Development Revenues	10,000	10,000	19,000
District Discretionary Development Equalization Grant	10,000	10,000	19,000
Total Revenue Shares	162,479	119,801	248,548
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,956	76,976	184,986
Non Wage	46,524	28,538	44,563
Development Expenditure			
Domestic Development	10,000	10,000	19,000
Donor Development	0	0	0
Total Expenditure	162,479	115,513	248,548

Narrative of Workplan Revenues and Expenditure

There is an increment in the revenue of 50% mainly because of the salary enhancement to the science cadres over 80% of the funds are to be spent on payment of salaries to staff

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	328,686	246,871	287,630
District Unconditional Grant (Non-Wage)	16,886	3,881	4,002
District Unconditional Grant (Wage)	172,722	154,718	141,386
Locally Raised Revenues	6,944	1,149	2,541
Multi-Sectoral Transfers to LLGs_Wage	28,046	0	0
Other Transfers from Central Government	0	9,057	0
Sector Conditional Grant (Non-Wage)	104,087	78,066	110,208
Urban Unconditional Grant (Wage)	0	0	29,493
Development Revenues	1,396,421	578,110	967,094
District Discretionary Development Equalization Grant	4,000	1,000	2,000
Donor Funding	329,724	17,890	100,000
Other Transfers from Central Government	1,062,697	559,220	865,094
Total Revenue Shares	1,725,107	824,981	1,254,724

Vote: 535 Mayuge District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	200,768	154,718	170,879
Non Wage	127,918	80,792	116,751
Development Expenditure			
Domestic Development	1,066,697	560,220	867,094
Donor Development	329,724	17,890	100,000
Total Expenditure	1,725,107	813,620	1,254,724

Narrative of Workplan Revenues and Expenditure

The revenues for FY 2018-19 reduced by 27.3% as compared to FY 2017-18. This is attributed to the fact that there was a general decrease in wage, non wage district, other transfers from the central government, donor funding

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	90,367	59,505	156,131
District Unconditional Grant (Non-Wage)	32,998	23,220	30,027
District Unconditional Grant (Wage)	43,799	30,406	80,642
Locally Raised Revenues	13,571	5,880	19,062
Urban Unconditional Grant (Wage)	0	0	26,400
Development Revenues	938,273	859,744	897,775
District Discretionary Development Equalization Grant	263,400	283,987	271,847
Donor Funding	170,000	70,884	100,000
Multi-Sectoral Transfers to LLGs_Gou	504,873	504,873	525,928
Total Revenue Shares	1,028,640	919,249	1,053,905
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,799	30,406	107,042
Non Wage	46,569	29,100	49,088
Development Expenditure			
Domestic Development	768,273	660,673	797,775
Donor Development	170,000	70,884	100,000
Total Expenditure	1,028,640	791,063	1,053,905

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate increased by 3% compared to the previous Financial year attributed to the salary enhancement for the science cadres ,10% of the overall budget will cater for the salary.

Vote: 535 Mayuge District**FY 2018/19****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	82,449	57,466	91,917
District Unconditional Grant (Non-Wage)	18,186	14,074	14,797
District Unconditional Grant (Wage)	41,054	38,210	34,192
Locally Raised Revenues	7,479	5,181	9,394
Multi-Sectoral Transfers to LLGs_Wage	15,730	0	0
Urban Unconditional Grant (Wage)	0	0	33,535
Development Revenues	3,000	1,500	4,000
District Discretionary Development Equalization Grant	3,000	1,500	4,000
Total Revenue Shares	85,449	58,966	95,917
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,054	38,210	67,727
Non Wage	41,395	19,255	24,191
Development Expenditure			
Domestic Development	3,000	1,500	4,000
Donor Development	0	0	0
Total Expenditure	85,449	58,966	95,917

Narrative of Workplan Revenues and Expenditure

The department mostly being service department, is mandated with the cost control check and to ensure that this core function is fulfilled, the department has the following interventions Audit of Primary and Secondary schools, Audit of Sub-counties, Inspection of Road works, Inspection of Water activities ,Local revenue centers, Repair and maintenance of motorcycle, Contribution to U1AA and professional development, Special investigation, ensure value for money, Inspection of DDEG activities