

Vote :571 Budaka 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 :



BATAMBUZE ABDU CHIEF
ADMINISTRATIVE OFFICER/ACCOUNTING
OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :571 Budaka 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

Vote :571 Budaka District**FY 2019/20**

monitoring, inspection, audit and feedback processes.

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 :571 Budaka 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	303,433	248,153	359,995
Discretionary Government Transfers	3,871,365	3,251,472	4,548,249
Conditional Government Transfers	15,895,817	12,253,614	17,776,320
Other Government Transfers	2,588,520	1,272,711	1,423,158
External Financing	50,000	11,440	723,019
Grand Total	22,709,135	17,037,389	24,830,740

Revenue Performance by end of March of the Running FY

Revenue performance by the end of March 2019 was Ugx 17,037,389,000 and this represented 75% of the approved budget of Ugx 22,709,135,000. The performance at source level was as follows: Locally raised revenue at 82% with Ugx 248,153,000 out of Ugx 303,433,000; Discretionary Government Transfers (DGT) at 84% with Ugx 3,251,472,000 out of Ugx 3,871,365,000 and Conditional Government Transfers (CGT) at 77% with Ugx 12,253,614,000 out of Ugx 15,895,817,000. However, Other Government Transfers (OGT) performed below the cumulative target of 75% at only 49% of the approved allocation. This arose due to none-remittances from FIEFOC (0%), NUSAF3 where the release was only Ugx 45,762,000 out of the approved allocation of Ugx 884,176,000 (5%) and external financing with only a release of Ugx 11,440,000 out of the approved allocation of Ugx 50,000,000 (23%).

Planned Revenues for next FY

The revenue forecast for FY 2019/2020 was Ugx 24,830,741,000 compared to Ugx 22,709,135,000 for FY 2018/2019 with an increment 9%. The increments were registered in all revenue sources except Other Government Transfers (OGT) where a reduction of 45% was recorded. This was attributed to UWEP and YLP funds which were not provided for in the budget due to policy changes in the implementation and disbursements. Increments in Discretionary Government Transfers (DGT) of 52% was attributed DDEG funds whose allocation was increased for both HLG and LLGs from Ugx 1,308,587,000 to Ugx 1,983,507,000. Equally CGT increment of 12% was attributed to sector conditional grant wage, non-wage and development revenues for Education, Public Service Pension Arrears, Salary Arrears, Pension for Local Governments, and Gratuity for Local Governments whose allocation was increased.

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	4,346,461	3,647,479	5,369,520
Finance	193,758	171,463	207,996
Statutory Bodies	382,907	298,640	399,797
Production and Marketing	758,552	579,257	747,077
Health	3,095,343	2,337,186	3,460,834
Education	10,616,200	8,015,098	12,112,502
Roads and Engineering	1,070,836	654,568	708,913

Vote :571 Budaka District**FY 2019/20**

Water	337,380	329,485	425,436
Natural Resources	167,410	139,101	261,739
Community Based Services	1,563,047	745,964	865,992
Planning	102,729	78,236	142,826
Internal Audit	74,513	40,913	76,513
Trade, Industry and Local Development	0	0	51,595
Grand Total	22,709,135	17,037,389	24,830,740
<i>o/w: Wage:</i>	<i>11,765,099</i>	<i>8,854,980</i>	<i>12,453,074</i>
<i>Non-Wage Reccurrent:</i>	<i>6,241,880</i>	<i>4,451,791</i>	<i>6,971,618</i>
<i>Domestic Devt:</i>	<i>4,652,156</i>	<i>3,719,178</i>	<i>4,683,030</i>
<i>External Financing:</i>	<i>50,000</i>	<i>11,440</i>	<i>723,019</i>

Expenditure Performance by end of March FY 2018/19

The cumulative performance was Ugx 17,037,389,000 out of Ugx 22,709,135,000. The wage expenditure performance was at 75% across all departments with Ugx 8,854,980,000 out of Ugx 11,765,099,000. This implied that all staff were paid salaries up to March 2019. The Non-wage expenditure performance was 71% across all departments with Ugx 4,451,791,000 out of Ugx 6,241,880,000. The performance of Administration was at 82%, Finance was at 88% and Statutory Bodies at 78%. These departments performed above the target due to outstanding obligations which were not cleared in the first and second quarter and were rolled over to the third quarter. Other departments performed below average since some of the revenue was not released in the quarter. Domestic development expenditure performance was at 80% which was above the planned cumulative target for the benefiting departments. The performance was such that out of the allocation of Ugx 4,652,156,000, a total of Ugx 3,719,178,000 was cumulatively released. The sector development grant and DDEG were released at 100% in the 3rd quarter. The financial releases as per the target was to facilitate timely implementation of development interventions in the sectors.

Planned Expenditures for the FY 2019/20

The plan for FY 2019/2020 across all departments was Ugx 24,830,741,000 and this was higher than the plan for FY 2018/2019 of Ugx 22,709,135,000 by 9%. The increments were in Education sector grants, DDEG, General Public Pension Arrears, salary arrears, pension, Gratuity and External Financing (UNICEF) as well as Result Based Financing (RBF) in Health. The expenditure for wage was Ugx 12,453,074,000 and this was over and above the FY 2018/2019 budget which was Ugx 11,765,099,000. The Non-wage expenditure for FY 2019/2020 was Ugx 6,971,619,000. This was slightly over the FY 2018/2019 with additional funding in education sector non-wage and in Administration department where additional funding was provided to cater for pension, gratuity, salary arrears and gratuity arrears. The Domestic development expenditure for FY 2019/2020 of Ugx 4,683,030,000 was higher than the FY 2018/2019 due to additional funding under DDEG and Education sector development grant for Seed school. However, the sector development grant for Health was drastically reduced to only Ugx 39,000,000 from Ugx 500,000,000. The External Financing increased from Ugx 50,000,000 for FY 2018/2019 to Ugx 723,019,000 for FY 2019/2020 as a result of increments attributed to UNICEF funded interventions in the District which was not part of the previous allocations as well as the mass measles and rubella immunization campaign scheduled for September 2019 .

Medium Term Expenditure Plans

Vote :571 Budaka District

FY 2019/20

Promote sustained commercial agricultural production and productivity and food security through agronomic practices, supply of inputs to farmers, promote value chain management including provision of storage facilities for bulk buying and selling. Provide strategic infrastructures (Roads, Electricity and ICT) as enablers to exploit the existing potentials in the primary growth sector.

Promote Human Development by providing basic services in Education sector Pre-primary, Primary secondary and skills development), Health sector (basic health care services), the Water sector and social development services for inclusive economic growth development as well as ensuring effective environment and social safeguards.

The key drivers to achieve this strategy are: Operation Wealth Creation (OWC), NUSAF3, Youth Livelihood Programme (YLP), Uganda Women Entrepreneur Programme (UWEP), Production and Marketing Grant (PMG) Discretionary Development Equalization Grant (DDEG) PHC Grants, and URF among others.

Challenges in Implementation

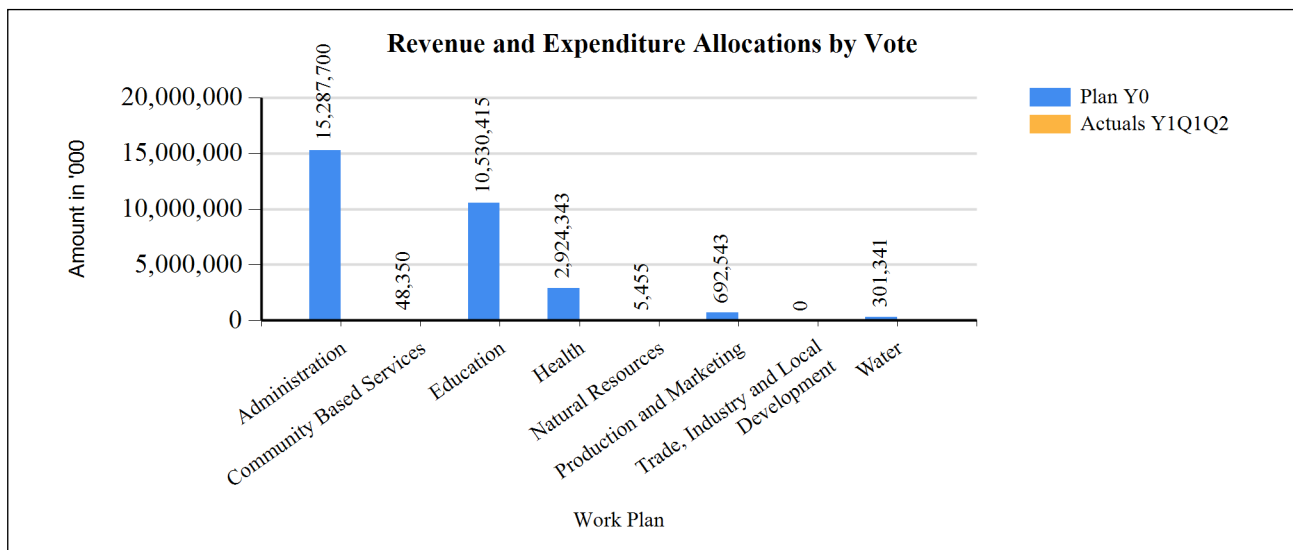
There is inadequate infrastructure as a fundamental requirement for service delivery especially in Education, Health and Administrative structures both at HLG and LLGs. Some health equipment in Budaka HCIV are not in use due to lack of qualified personnel to operate them.

Most departments do not have transport facilities for effective supervision and monitoring of Government programmes both at HLG and LLGs for vehicles, motorcycles and bicycles.

There are few responsive implementing partners to provide off-budget support to fill the perennial funding gaps of most strategic interventions especially, in Health, Education and social development Sector among others.

There is a big challenge of acquisition of land titles for Government Institutions especially those faith based foundation, out of 59 Government aided Primary schools, only 11 have land titles. There is equally an eminent challenge of acquiring adequate land for the construction of secondary seed schools in those sub-counties without them as well as HCIII facilities.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20

Vote :571 Budaka District**FY 2019/20**

1. Locally Raised Revenues	303,433	248,153	359,998
Advertisements/Bill Boards	3,497	0	3,497
Agency Fees	20,000	2,200	23,300
Animal & Crop Husbandry related Levies	13,249	8,381	13,249
Application Fees	1,750	1,411	1,750
Business licenses	21,325	37,308	48,144
Fees from appeals	500	0	500
Inspection Fees	11,000	4,024	11,000
Land Fees	11,000	6,735	24,465
Local Services Tax	65,644	73,571	66,722
Market /Gate Charges	78,464	44,213	78,464
Other Fees and Charges	58,478	31,091	68,127
Park Fees	2,500	570	2,913
Property related Duties/Fees	2,850	0	2,913
Registration of Businesses	2,400	3,565	2,400
Rent & Rates - Non-Produced Assets – from other Govt units	6,777	35,083	7,895
Sale of (Produced) Government Properties/Assets	4,000	0	4,660
2a. Discretionary Government Transfers	3,871,365	3,251,472	4,546,737
District Discretionary Development Equalization Grant	1,308,587	1,308,587	1,983,507
District Unconditional Grant (Non-Wage)	695,055	521,291	686,405
District Unconditional Grant (Wage)	1,587,350	1,197,312	1,600,990
Urban Discretionary Development Equalization Grant	53,689	53,689	54,264
Urban Unconditional Grant (Non-Wage)	81,857	61,393	76,744
Urban Unconditional Grant (Wage)	144,827	109,200	144,827
2b. Conditional Government Transfer	15,895,817	12,253,614	17,777,828
Sector Conditional Grant (Wage)	10,032,922	7,548,468	10,707,256
Sector Conditional Grant (Non-Wage)	2,667,176	1,816,703	3,141,548
Sector Development Grant	1,709,304	1,709,304	1,774,865
Transitional Development Grant	93,044	0	103,889
General Public Service Pension Arrears (Budgeting)	409,018	409,018	792,630
Salary arrears (Budgeting)	0	0	13,185
Pension for Local Governments	606,365	486,629	766,467
Gratuity for Local Governments	377,989	283,492	477,989
2c. Other Government Transfer	2,588,520	1,272,711	1,423,158
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	884,176	204,842	701,505
Support to PLE (UNEB)	10,785	17,415	10,785
Uganda Road Fund (URF)	1,029,204	607,699	585,868

Vote :571 Budaka District**FY 2019/20**

Uganda Women Entrepreneurship Program(UWEP)	178,387	85,074	0
Vegetable Oil Development Project	40,000	0	25,000
Youth Livelihood Programme (YLP)	344,969	357,681	0
Neglected Tropical Diseases (NTDs)	61,000	0	60,000
3. External Financing	50,000	11,440	723,019
United Nations Children Fund (UNICEF)	0	0	30,000
World Health Organisation (WHO)	0	0	515,031
Global Alliance for Vaccines and Immunization (GAVI)	50,000	11,440	177,988
Total Revenues shares	22,709,135	17,037,389	24,830,740

Vote :571 Budaka District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The total collections for locally raised revenue was Ugx 248,153,000 with 81% level of performance. The over-performance was attributed to Local Service Tax at 112% where the monthly deductions from staff on payroll was done. Equally, business licenses registered an increment of 175% level of performance.

Central Government Transfers

The cumulative performance of Central Government Transfers (CGT) was Ugx 16,777,797,000 with 75% level of performance of Ugx 22,355,702,000. The over performance in revenue and expenditure was attributed to Sector Development Grants and Discretionary Government Transfers (DGT) at Ugx 3,251,472,000 (84%) which was released at 100% instead of 75%. Equally, remarkable performance was registered in Central Government Transfers (CGT) at Ugx 12,253,614,000 (77%) with under performance in Other Government Transfers (OGT) at Ugx 1,272,711,000 (49%). Majority of MDAs did not release the revenue in the quarter as per their commitments.

External Financing

The performance of external financing (Donor) was Ugx 11,440,000 out of 50,000,000 at only 23% level of performance. The underperformance was attributed to non-remittance of donor funds from Global Alliance for Vaccines and Immunisations (GAVI).

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

The District expects to collect Ugx 359,000 (1.57% District budget) and this was higher than FY 2018/2019 allocation of Ugx 303,433,000. The key contributors will continue to be market/gate charges (26%), Local Service Tax (22%), other fees and charges (19%). These revenue sources contribute 67% of the total collections.

Central Government Transfers

The forecast for Central Government transfer is Ugx 23,756,625,000 (96% of the total budget of 24,830,741,000) broken down into: Discretionary Government transfers of Ugx 4,557,151,000 (19%), Conditional Government Transfers of Ugx 17,776,316,000 (75%) and Other Government Transfers of Ugx 1,423,158,000 (6%). The UWEP and YLP funds were removed from the District budget as Other Government Transfers (OGT). The allocation of NUSAF3 was reduced from Ugx 884,176,000 to Ugx 701,505,000 due to the fact that more funds were released in the FY 2018/2019 and this affected the allocation for FY 2019/2020. The sector conditional grant wage increased by 7% from Ugx 10,032,922,000 to Ugx 10,707,256,000 (43% of the District Budget while sector conditional grant non-wage increased by 18% to Ugx 3,141,548,000 from Ugx 2,667,176,000. The increment was attributed sector conditional grant non-wage for Education to cater for non-capitation grant activities.

External Financing

The allocation for external financing increased from Ugx 50,000,000 for the FY 2018/2019 to Ugx 723,019,000 for the projected FY 2019/2020. The increment was attributed to anticipated funds from UNICEF of Ugx 30,000,000 where the commitment was made as budget support for FY 2019/2020 and mass measles and rebecca campaign expected in September 2019.

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	564,706	409,263	620,227
District Production Services	182,395	98,957	126,850
District Commercial Services	11,450	4,715	0

Vote :571 Budaka District**FY 2019/20**

<i>Sub- Total of allocation Sector</i>	758,552	512,935	747,077
Sector :Works and Transport			
District, Urban and Community Access Roads	1,070,836	470,307	708,913
<i>Sub- Total of allocation Sector</i>	1,070,836	470,307	708,913
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	51,595
<i>Sub- Total of allocation Sector</i>	0	0	51,595
Sector :Education			
Pre-Primary and Primary Education	6,931,438	5,486,616	7,021,955
Secondary Education	3,633,768	1,903,585	4,918,237
Education & Sports Management and Inspection	50,994	58,417	172,311
<i>Sub- Total of allocation Sector</i>	10,616,200	7,448,618	12,112,502
Sector :Health			
Primary Healthcare	876,562	425,239	420,027
Health Management and Supervision	2,218,781	1,597,191	3,040,807
<i>Sub- Total of allocation Sector</i>	3,095,343	2,022,430	3,460,834
Sector :Water and Environment			
Rural Water Supply and Sanitation	337,380	178,464	425,436
Natural Resources Management	167,410	122,343	261,739
<i>Sub- Total of allocation Sector</i>	504,790	300,808	687,176
Sector :Social Development			
Community Mobilisation and Empowerment	1,563,047	521,353	865,992
<i>Sub- Total of allocation Sector</i>	1,563,047	521,353	865,992
Sector :Public Sector Management			
District and Urban Administration	4,346,461	3,602,521	5,369,520
Local Statutory Bodies	382,907	298,171	399,797
Local Government Planning Services	102,729	78,236	142,826
<i>Sub- Total of allocation Sector</i>	4,832,097	3,978,928	5,912,143
Sector :Accountability			
Financial Management and Accountability(LG)	193,758	171,463	207,996
Internal Audit Services	74,513	38,796	76,513
<i>Sub- Total of allocation Sector</i>	268,271	210,258	284,509

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

Vote :571 Budaka District**FY 2019/20**

Recurrent Revenues	3,272,069	2,576,089	3,747,497
District Unconditional Grant (Non-Wage)	100,500	75,481	97,519
District Unconditional Grant (Wage)	1,158,995	860,130	972,811
General Public Service Pension Arrears (Budgeting)	409,018	409,018	792,630
Gratuity for Local Governments	377,989	283,492	477,989
Locally Raised Revenues	22,000	63,320	33,745
Multi-Sectoral Transfers to LLGs_NonWage	452,375	288,820	448,325
Multi-Sectoral Transfers to LLGs_Wage	144,827	109,200	144,827
Pension for Local Governments	606,365	486,629	766,467
Salary arrears (Budgeting)	0	0	13,185
Development Revenues	1,074,392	1,071,390	1,622,023
District Discretionary Development Equalization Grant	255,180	255,469	372,438
Multi-Sectoral Transfers to LLGs_Gou	819,212	815,921	1,249,585
Total Revenues shares	4,346,461	3,647,479	5,369,520
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,303,822	969,330	1,117,638
Non Wage	1,968,247	1,606,759	2,629,859
Development Expenditure			
Domestic Development	1,074,392	1,026,432	1,622,023
External Financing	0	0	0
Total Expenditure	4,346,461	3,602,521	5,369,520

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2019/20**

The revenue estimates in the FY 2019/2020 was Ugx 5,369,520,000 compared to Ugx 4,346,461,000 for FY 2018/2019 as revenue from all sources as indicated in the tables. This was more than the FY 2018/2019 by Ugx 1,023,059,000 (19.1%).

The increment was caused by revenues from General Public Pension Arrears which was increased from Ugx 409,018,000 to Ugx 792,630,000 and Pension for local Government from Ugx 606,365,000 to Ugx 766,467,000 and Gratuity for Local Government from Ugx 377,989,000 to Ugx 477,989,000 by 20.9%.

There was an increase in development revenues from Ugx 255,180,000 to Ugx 372,438,000 (31.5%) and LLG from 819,212,000 to Ugx 1,249,585,000 by 34.4%.

The wage allocation was Ugx 1,117,638,000 compared to the FY 2018/2019 of Ugx 1,303,822,000. There were significant variations in allocation of Ugx 186,184,000, which was attributed to the reallocation of wages to the respective Departmental votes for better operation on the IFMS system.

The non-wage expenditure allocation was Ugx 2,629,859,000 compared to the FY 2018/2019 of Ugx 1,968,247,000. The increase in allocation of Ugx 661,612,000 (25.2%) was brought about among others by allocation of the following revenues: General Public Service Pension Arrears (Budgeting), increase in Pension for Local Government and Salaries arrears.

The allocation for development expenditure was Ugx 1,622,023,000 compared to FY 2018/2019 of Ugx 1,074,392,000. with an increase of Ugx 547,631,000 (33.8%).

Vote :571 Budaka 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	193,758	171,463	207,996
District Unconditional Grant (Non-Wage)	81,709	72,265	78,709
District Unconditional Grant (Wage)	94,264	70,698	95,302
Locally Raised Revenues	17,785	28,500	33,985
Development Revenues	0	0	0
N/A			
Total Revenues shares	193,758	171,463	207,996
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,264	70,698	95,302
Non Wage	99,494	100,765	112,694
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	193,758	171,463	207,996

Narrative of Workplan Revenues and Expenditure

The Finance department expects to receive and spend in the FY 2019/2020, Ugx 207,996,000 compared to Ugx 193,758,000 for FY 2018/2019 as revenues from all sources i.e. locally raised revenue, District Unconditional Grant non-wage and District conditional Grant-Wage. No budgetary allocation was provided for development revenue. There was a registered increment by 6.8% in the revenues due to the fact that the increments were made under Locally Raised Revenues from Ugx 17,785,000 to Ugx 33,985,000 with 47.7% increment. Other revenue sources remained the same as in the previous financial year.

The wage expenditure estimate was Ugx 95,302,000 compared to Ugx 94,264,000 for FY 2018/2019 with an increment of Ugx 1,038,000 (1.1%). The non-wage was Ugx 112,694,000 compared to Ugx 99,494,000 with increment of Ugx 13,200,000 (11.7%). The increment in expenditure for non-wage was attributed to increased IPFs of Locally Raised Revenues as compared to the previous year.

Vote :571 Budaka 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	382,907	298,640	399,797
District Unconditional Grant (Non-Wage)	316,074	237,056	314,164
District Unconditional Grant (Wage)	31,706	23,780	31,706
Locally Raised Revenues	35,127	37,804	53,927
Development Revenues	0	0	0
N/A			
Total Revenues shares	382,907	298,640	399,797
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,706	23,780	31,706
Non Wage	351,201	274,391	368,091
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	382,907	298,171	399,797

Narrative of Workplan Revenues and Expenditure

Statutory bodies anticipate to receive and spend Ugx 399,797,000 compared to Ugx 382,907,000 with an increase of Ugx 16,890,000 (4.2%) from the main sources as locally raised revenue, District unconditional grant non-wage and District unconditional grant wage. An increment was caused by Locally Raised Revenue which was increases from Ugx 35,127,000 to Ugx 53,927,000 in FY 2019/2020. No budgetary allocation was provided for development revenue.

The wage expenditure estimate was Ugx 31,706,000 (7.9% of the budget) which was the same allocation of the previous financial year budget of FY 2018/2019. The non-wage recurrent expenditure was Ugx 368,091,000 (92.1% budget) compared to Ugx 351,201,000 for FY 2018/2019 with a raise of Ugx 16,890,000 (4.2%). The increment was attributed to District Unconditional grant non-wage. The funds allocated may not be adequate to pay emoluments and ex-gratia of elected leaders especially the newly elected ones where the budgetary allocation was not provided. No expenditure estimates were provided under development revenues.

Vote :571 Budaka 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	571,575	432,279	563,223
Sector Conditional Grant (Non-Wage)	185,229	138,922	176,878
Sector Conditional Grant (Wage)	386,345	293,357	386,345
Development Revenues	186,977	146,977	183,854
District Discretionary Development Equalization Grant	26,009	26,009	36,009
Other Transfers from Central Government	40,000	0	25,000
Sector Development Grant	120,968	120,968	122,845
Total Revenues shares	758,552	579,257	747,077
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	386,345	293,357	386,345
Non Wage	185,229	138,920	176,878
Development Expenditure			
Domestic Development	186,977	80,658	183,854
External Financing	0	0	0
Total Expenditure	758,552	512,935	747,077

Narrative of Workplan Revenues and Expenditure

The Department of Production and Marketing expects to receive and spend in the FY 2019/2020 Ugx 747,077,000 compared to Ugx 758,552,000 for FY 2018/2019 with a variation of Ugx 11,475,000 (1.5%). The variation was due to sector conditional grant non-wage and Other Government Transfers which were reduced.

The wage expenditure was Ugx 386,345,000 compared to Ugx 386,345,000 for FY 2018/2019 and this constituted 51.7% of the total budget.

There were no variations in wage expenditure allocation as it was maintained at the FY 2018/2019 allocation. Therefore, no recruitment of new staff due to limited wage Budget.

The non-wage expenditure was Ugx 176,878,000 compared to Ugx 185,229,000 with a reduction of Ugx 8,351,000 (4.5%) and this constituted 23.7% of the total budget. The variations were attributed to the reduction in the IPFs of Sector Conditional Grant (Non-Wage) which were lower than the previous allocation.

The development expenditure was Ugx 183,854,000 with a variation of Ugx 3,123,000 (1.67%) compared to Ugx 186,977,000 for FY 2018/2019 and this constituted 24.6% of the total budget earmarked to support technological development and adaption as well as farmer institutional development (Village Agent Modal).

Vote :571 Budaka 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	2,332,078	1,705,525	2,504,705
Other Transfers from Central Government	61,000	0	60,000
Sector Conditional Grant (Non-Wage)	191,647	143,766	233,646
Sector Conditional Grant (Wage)	2,079,431	1,561,759	2,211,060
Development Revenues	763,265	631,661	956,128
District Discretionary Development Equalization Grant	60,000	60,000	90,000
External Financing	50,000	11,440	723,019
Sector Development Grant	560,221	560,221	39,221
Transitional Development Grant	93,044	0	103,889
Total Revenues shares	3,095,343	2,337,186	3,460,834
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,079,431	1,561,759	2,211,060
Non Wage	252,647	143,766	293,646
Development Expenditure			
Domestic Development	713,265	305,465	233,110
External Financing	50,000	11,440	723,019
Total Expenditure	3,095,343	2,022,430	3,460,834

Narrative of Workplan Revenues and Expenditure

The revenue forecast for Health department for FY 2019/2020 was Ugx 3,460,833,927 compare to the previous budget of FY 2018/2019 of Ugx 3,095,343,000 with an increment of Ugx 44,843,000 (1.43%). The variation was attributed to DDEG grant of 20,000,000, IPF of RBF of 515,030,880, Measles Rubella campaign of 127,987,667) and Ugx 30,000,000 from UNICEF however the PHC development was reduced from 555,219,000 to 39,211,188.

The wage expenditure estimate is 2,211,059,670 compared to Ugx 2,079,431,000 which is an increment of 131,628,670 (6%) from the previous (70.4% of the Budget) FY 2018/2019.

The non-wage recurrent expenditure estimate is Ugx 293,645,787 (6.1% of the budget). Majority of these funds are PHC-non-wage transfers to LLG facilities as per the grant guidelines and DHO office take 20%.

The development expenditure estimate is 233,109,923. The development expenditure constitutes et for sector development Grant, DDEG and Transitional Development Grant (USF). The funds were earmarked for health infrastructure development and rehabilitation of existing structures among other priorities as per the grant guidelines. The USF was for Open Free Deification (ODF) for the triggering villages is 103,888,735

The External financing of Ugx 80,000,000 constituted only 2.55% of the budget under GAVI (Ugx 50,000,000) and UNICEF (Ugx 30,000,000).

Vote :571 Budaka 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	9,785,846	7,184,744	10,752,446
Locally Raised Revenues	3,000	4,000	3,000
Other Transfers from Central Government	10,785	17,415	10,785
Sector Conditional Grant (Non-Wage)	2,204,915	1,469,977	2,628,810
Sector Conditional Grant (Wage)	7,567,146	5,693,351	8,109,851
Development Revenues	830,354	830,354	1,360,056
District Discretionary Development Equalization Grant	72,000	72,000	102,606
Sector Development Grant	758,354	758,354	1,257,450
Total Revenues shares	10,616,200	8,015,098	12,112,502
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,567,146	5,693,351	8,109,851
Non Wage	2,218,700	1,491,392	2,642,595
Development Expenditure			
Domestic Development	830,354	263,874	1,360,056
External Financing	0	0	0
Total Expenditure	10,616,200	7,448,618	12,112,502

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2019/20**

The Budget for Education for the FY 2019/2020 was Ugx 12,112,502,000 compared to Ugx 10,616,200,000 for FY 2018/2019 with an increment of Ugx 1,496,302,000 (12.4%). The variation was caused by Sector conditional grant non-wage which increased by 16.1% (Ugx 423,895,000) from Ugx. 2,204,915,000 for FY2018/19 to 2,628,810,000 for FY2019/20 due to change in the IPFs of Schools by the Ministry.

The Wage allocation increased from Ugx 7,567,146,000 for FY 2018/2019 budget to Ugx 8,109,851,000 for FY2019/2020.

The wage expenditure estimate for FY 2019/2020 of Ugx 8,109,851,000 constitute 67% of the vote budget for both primary and secondary teachers on the payroll.

The non-wage recurrent expenditure increased by 16.1% (Ugx 423,895,000) from Ugx. 2,204,915,000 for FY2018/19 to 2,628,810,000 for FY2019/20.

The non-wage constitutes 21.7% for capitation grant for U.S.E, U.P.E, inspection and general management activities as well as management of PLE, UCE and UACE among others.

The development expenditure estimates of Ugx 1,257,450,000 constitute 10.4% of the vote budget for both sector development and DDEG compared to Ugx 830,354,000 with an increment of Ugx 427,096,000 (34%).The funds were earmarked for infrastructural development in primary and secondary schools.

Vote :571 Budaka 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	1,070,836	654,568	708,913
District Unconditional Grant (Wage)	41,632	46,869	123,044
Other Transfers from Central Government	1,029,204	607,699	585,868
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,070,836	654,568	708,913
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,632	31,224	123,044
Non Wage	1,029,204	439,083	585,868
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,070,836	470,307	708,913

Narrative of Workplan Revenues and Expenditure

The revenue and expenditure estimates for Roads and Engineering sector for FY 2019/2020 was Ugx 708,913,000 compared to Ugx 1,070,836,000 for FY 2018/2019 with a reduction of Ugx. 361,923,000 (33.8%).

The reduction was attributed to adjustments in the IPFs for FY 2018/2019 by Uganda Road Fund (URF) from Ugx 1,029,204,000 to Ugx 799,695,000 then to Ugx. 585,868,000 in FY 2019/2020 as sector conditional grant for roads.

The sector of Roads and Engineering is supported by only two revenue sources i.e. District Unconditional Grant-Wage for staff salaries and sector conditional grant (non-wage) for roads.

The wage expenditure estimate for FY 2019/2020 was Ugx 123,044,000 (17.4% of the budget) compared to Ugx 41,632,000 of last FY. This was to cater for staff salaries in Works and Technical Services Department including Water sector.

The non-wage expenditure was Ugx 585,868,000 (82.6% of the budget) compared to Ugx 1,029,204,000 for FY 2018/2019 as funds for road works inclusive of District Roads, Community Access Roads and Urban Roads as well as Mechanical Imprest among other expenditure items.

The Sector has no budgetary allocation for development grant, therefore, no expenditure against the grant.

Vote :571 Budaka 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	31,580	23,685	30,087
Locally Raised Revenues	0	0	0
Sector Conditional Grant (Non-Wage)	31,580	23,685	30,087
Development Revenues	305,800	305,800	395,349
District Discretionary Development Equalization Grant	36,039	36,039	40,000
Sector Development Grant	269,761	269,761	355,349
Total Revenues shares	337,380	329,485	425,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	31,580	23,472	30,087
Development Expenditure			
Domestic Development	305,800	154,992	395,349
External Financing	0	0	0
Total Expenditure	337,380	178,464	425,436

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020 the Water Sector revenue estimates and expenditure was Ugx 425,436,000 compared to Ugx 337,380,000 of FY 2018/2019 with an increment of Ugx 88,056,000(26.1%).

The increment was attributed to sector conditional grant (development) IPFs which were increases from UGX 269,761,052 in FY 2018-19 to UGX 355,348,995 in FY 2019-20.

The non-wage expenditure estimates is Ugx 30,087,000 compared to Ugx 31,580,000 for FY 2018/2019 with a shortfall of Ugx 1,493,000. This was attributed to sector conditional grant non-wage where the IPF was reduced .

The Non-wage expenditure constitute 7% of the sector budget for office operation and software activities.

The development expenditure estimates is Ugx 395,349,000 compared to Ugx 305,800,000 for FY 2018/2019 of both sector development and DDEG.(This represents 129% of the FY 2018-19 water development budget) The increment is attributed to sector development grant whose IPF was increased. These constitute 93% of the sector budget.

This is earmarked for borehole drilling , spring construction and rehabilitation activities as well as environmental and social safeguards. The water sector wage budget is incorporated in the Works - Roads sector wage budget

Vote :571 Budaka 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	67,214	78,356	146,543
District Unconditional Grant (Non-Wage)	1,000	0	1,000
District Unconditional Grant (Wage)	59,557	74,265	138,483
Locally Raised Revenues	1,202	0	1,202
Sector Conditional Grant (Non-Wage)	5,455	4,091	5,858
Development Revenues	100,196	60,745	115,196
District Discretionary Development Equalization Grant	60,196	60,745	75,196
Other Transfers from Central Government	40,000	0	40,000
Total Revenues shares	167,410	139,101	261,739
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,557	74,265	138,483
Non Wage	7,657	3,993	8,060
Development Expenditure			
Domestic Development	100,196	44,085	115,196
External Financing	0	0	0
Total Expenditure	167,410	122,343	261,739

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2019/20**

The department of Natural Resources planned to receive and spend in all sources Ugx 261,739,000 for FY2019/20 compared to Ugx. 167,410,000 of FY2018/19. The increase in revenues was attributed to the increase in District Unconditional Grant-wage and DDEG revenues and Sector conditional grant Non-wage.

The wage expenditure estimate for FY 2019/2020 was Ugx 138,483,000 which constitute 52.9% of the budget. There was a signification variation in wage Expenditure of Ugx 78,926,000 (53.2%) where the increase was attributed by the wage increment of the science staffs.

The non-wage expenditure estimate was Ugx 8,060,000 (4.4% of the Department Budget) compared to Ugx 7,657,000 for FY2018/19 where the increase was attributed to increase in IPF of the sector Conditional grant Non-wage.

The development expenditure was Ugx 115,196,000 compared to Ugx. 100,196,000 for FY2018/2019 with an increase of 15,000,000.

The funds are for environment management (Ugx 45,000,000), lands management (Ugx 30,196,000 for land titles) and forest management (Ugx 40,000,000 for FIEFOC).

Vote :571 Budaka 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	155,516	98,367	140,487
District Unconditional Grant (Non-Wage)	1,000	0	1,000
District Unconditional Grant (Wage)	103,394	62,105	83,594
Locally Raised Revenues	2,772	0	2,772
Sector Conditional Grant (Non-Wage)	48,350	36,262	53,121
Development Revenues	1,407,532	647,597	725,505
District Discretionary Development Equalization Grant	0	0	24,000
Other Transfers from Central Government	1,407,532	647,597	701,505
Total Revenues shares	1,563,047	745,964	865,992
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,394	39,612	83,594
Non Wage	52,122	35,187	56,893
Development Expenditure			
Domestic Development	1,407,532	446,554	725,505
External Financing	0	0	0
Total Expenditure	1,563,047	521,353	865,992

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2019/20**

The revenue and expenditure for FY 2019/2020 was Ugx 865,992,015 compared to Ugx 1,563,047,000 in FY 2018/2019 with a reduction of Ugx 697,054,985 (45%).

The reduction in revenue was attributed to NUSAF3 IPFs under Other Government Transfers which were reduced from Ugx 884,176,000 to Ugx 701,504,768. The reduction was further attributed to UWEP & YLP IPFs of Ugx 186,119,109 and Ugx 338,506,222 respectively that were completely removed from the system.

The NUSAF3 IPFs reduction was a compensatory aspect as part of the funds for FY 2019/2020 were consumed in FY 2018/2019.

The wage expenditure estimate was Ugx 83,594,000 compared to Ugx 103,395,000 for FY 2018/2019. The reduction in wage expenditure of Ugx 19,801,000 (19.1%) was attributed to transfer of staff due to re-structuring exercise of Local Government where the department lost 8 staff to Administration due lack of the required qualifications.

The development expenditure estimate for FY 2019/2020 was Ugx 725,504,768 compared to Ugx 1,407,532,000 for FY 2018/2019.

The reduction was attributed to NUSAF3 IPFs that were reduced and YLP & UWEP IPFs that were completely removed from the system. This development expenditure is captured as DDEG and Other Transfers from Central Government and they constitute 83.7% of the total budget.

Vote :571 Budaka 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	69,089	42,143	94,889
District Unconditional Grant (Non-Wage)	20,740	10,370	19,740
District Unconditional Grant (Wage)	39,575	29,773	59,375
Locally Raised Revenues	8,774	2,000	15,774
Development Revenues	33,640	36,093	47,937
District Discretionary Development Equalization Grant	33,640	36,093	47,937
Total Revenues shares	102,729	78,236	142,826
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,575	29,773	59,375
Non Wage	29,514	12,370	35,514
Development Expenditure			
Domestic Development	33,640	36,093	47,937
External Financing	0	0	0
Total Expenditure	102,729	78,236	142,826

Narrative of Workplan Revenues and Expenditure

The revenue estimates in the FY 2019/2020 was Ugx 142,826,000 compared to Ugx 102,729,000 for FY 2018/2019 as revenue from all sources as indicated in the tables.

This was more than the FY 2018/2019 by Ugx 40,097,000 (28.1%). The increment was caused by District Unconditional Grant (Wage) which was increased from 39,575,000 to 59,375,000, Locally raised revenue from 8,774,000 to 15,774,000.

There was 29.8% increase in development revenues from Ugx 33,640,000 to Ugx 47,937,000.

The wage Expenditure allocation was Ugx 59,375,000 compared to the FY 2018/2019 of Ugx 39,575,000. There were significant variations in Expenditure.

The non-wage expenditure allocation was Ugx 35,514,000 compared to the FY 2018/2019 of Ugx 29,514,000.

The increase in allocation of 16.9% was brought about by increase in allocation of the following revenues: District Unconditional Grant –Wage and Locally Raised Revenue.

The allocation for development expenditure was Ugx 47,937,000 compared to FY 2018/2019 of Ugx 33,640,000. with an increase of Ugx 14,297,000 (29.8%).

Vote :571 Budaka 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	74,513	40,913	76,513
District Unconditional Grant (Non-Wage)	13,628	10,221	12,628
District Unconditional Grant (Wage)	58,227	29,692	58,227
Locally Raised Revenues	2,658	1,000	5,658
Development Revenues	0	0	0
N/A			
Total Revenues shares	74,513	40,913	76,513
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,227	27,575	58,227
Non Wage	16,286	11,221	18,286
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	74,513	38,796	76,513

Narrative of Workplan Revenues and Expenditure

The anticipations of revenue and expenditure forecast for FY 2019/2020 for Internal Audit was Ugx 76,513,000. There was an increment of Ugx 2,000,000 from the FY 2018/209 Budget of Ugx 74,513,000.

No allocation was provided for development revenue. The Internal audit depends entirely on three sources of revenue to fund the budget i.e. District Unconditional Grant wage, District Unconditional Grant no-wage and locally raised revenue.

The performance of locally raised revenue was usually unpredictable and therefore, unreliable source of revenue.

The wage expenditure was estimated at Ugx 58,227,000 (76.1% of the budget) as the FY 2018/2019 allocation. Therefore, comparatively, there were no variations in allocation for wage grant. Whereas Internal Audit has only two staff, the wage allocation is shared by staff in Budaka Town Council since the urban wage is inadequate to cater for all staff.

The non-wage expenditure was Ugx 18,286,000 and constitutes 23.9% of the total budget.

Vote :571 Budaka 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	51,595
District Unconditional Grant (Wage)	0	0	38,447
Sector Conditional Grant (Non-Wage)	0	0	13,148
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	51,595
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	38,447
Non Wage	0	0	13,148
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	51,595

Narrative of Workplan Revenues and Expenditure

The Department of Trade, Industry and LED expects to receive and spend in the FY 2019/2020 District Unconditional Grant (Wage) of Ugx 38,447,000 and Sector Conditional non -wage grant of Ugx 13,148,000 compared to Ugx. 11,522,992 for FY 2018/19 which was budgeted for under production and Marketing Department since the Department of Trade, Industry and LED had not been coded.

The planned total expenditure was Ugx 51,595,000 compared to Ugx. 11,522,992 for FY2018/19, with an increment of Ugx 40,072,008 (77.7%), the increase in the expenditure was attributed to the increase in the Sector Condition Grant-Non wage and the allocation of District Unconditional Grant-Wage.

The non-wage expenditure of Ugx 13,148,000 was for trade development and promotion services, enterprise development services, cooperative mobilization and outreach, tourism promotional services, Industrial development, sector management and monitoring as well as sector capacity development.

Vote :571 Budaka District

FY 2019/20
