

Vote :571 Budaka District

FY 2020/21

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

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

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

Signature :



BATAMBUZE ABDU

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :571 Budaka District**FY 2020/21****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 :571 Budaka District

FY 2020/21

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 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	359,998	266,737	359,998
Discretionary Government Transfers	4,546,737	3,919,496	4,310,718
Conditional Government Transfers	17,777,828	13,782,175	19,228,025
Other Government Transfers	1,423,158	657,841	1,185,562
External Financing	723,019	157,862	200,000
Grand Total	24,830,740	18,784,111	25,284,303

Revenue Performance by end of March of the Running FY

The Third quarter performance for FY 2019/2020 was Ugx 18,784,111,000 out of Ugx 24,830,740,000 with 75.6% level of performance. The over-performance arose from Discretionary Government Transfers (86.2%) due to the fact that more funds were released over and above the quarterly target.; and Conditional Government Transfers (77.5%) for both recurrent and development interventions.

However, underperformance was registered in Other Government Transfers (46.2%) and External Financing (21.8%) where MDAs did not honour their obligations.

The cumulative wage expenditure performance was Ugx 9,440,428,000 (75.8%), out of the approved allocation of Ugx 12,453,074,000 which was normal performance.

The none-wage expenditure performance was Ugx 5,170,072,000 (74.2%) of the allocation of Ugx 6,971,618,000, the underperformance arose from Locally Raised Revenue which was released in the Q2.

The Domestic Development expenditure was Ugx 4,010,020,000 (85.6%) out of Ugx 4,683,030,000. The over performance was attributed to the fact that development grants were released at 100% cumulative instead of 75% as a policy on development grant. The cumulative expenditure performance of external financing was Ugx 157,862,000 (21.8%). The funds released were for measles rubella and polio campaign which was to be conducted between 16th - 20th October 2019.

Planned Revenues for next FY

The total budget for FY 2020/2021 from all sources was Ugx 25,284,303,000 compared to Ugx 24,830,740,000 for FY 2019/2020 with an increment of Ugx 453,563,000 (1.8%). The increment was attributed to Conditional Grant Transfer by 8.8% from Ugx 17,777,828,000 to Ugx 19,340,522,000 with registered increments in wage (5.2) for Education and production wage; Sector Conditional Grant Non-wage (17.3%) and Sector Development Grant (52.9%) for Education, Production and Water. However, there was a reduction in Discretionary Government Transfers which was attributed to a reduction in DDEG funds from the Ugx 1,983,507,000 to Ugx 1,726,137,000.

Equally, there was a marked reduction in Other Government Transfers due to the effect of NUSAF3 Programme whose implementation was winding-up in the FY2019-2020. Nevertheless, there was an increase in the URF from Ugx 585,868,000 to Ugx 659,543,000 at 12.6% increase. A reduction was registered in external financing since there was no allocation under WHO for mass immunization and Result Based Financing (RBF).

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
-----------------------------------	--------------------------------	---	--------------------------------

Vote :571 Budaka District**FY 2020/21**

Administration	5,369,520	4,648,360	4,592,249
Finance	207,996	156,147	354,694
Statutory Bodies	399,797	306,829	502,611
Production and Marketing	747,077	597,785	797,094
Health	3,460,834	2,120,608	3,014,650
Education	12,112,502	9,284,744	13,415,056
Roads and Engineering	708,913	538,840	782,587
Water	425,436	417,915	781,639
Natural Resources	261,739	175,115	224,087
Community Based Services	865,992	317,041	563,102
Planning	142,826	118,919	153,634
Internal Audit	76,513	57,385	51,268
Trade, Industry and Local Development	51,595	38,696	51,632
Grand Total	24,830,740	18,778,383	25,284,303
<i>o/w: Wage:</i>	<i>12,453,074</i>	<i>9,440,428</i>	<i>13,013,747</i>
<i>Non-Wage Recurrent:</i>	<i>6,971,618</i>	<i>5,170,072</i>	<i>7,130,530</i>
<i>Domestic Devt:</i>	<i>4,683,030</i>	<i>4,010,020</i>	<i>4,940,027</i>
<i>External Financing:</i>	<i>723,019</i>	<i>157,862</i>	<i>200,000</i>

Expenditure Performance by end of March FY 2019/20

Expenditure Performance in the Third quarter was Ugx 18,778,383,000 out of Ugx 24,830,740,000 which was received on the Single Treasury Account (STA), all was transferred to the user accounts as expenditure performance. Generally, the wage performance was at Ugx 9,440,428,000 out of Ugx 12,453,074,000 with 75.8% performance level. Implicitly, all staffs on the payroll received their monthly salaries. However, new entrants had not yet been captured on the payroll. The non-wage expenditure was Ugx 5,170,072,000 out of Ugx 6,971,618,000 at 74.2% level of performance. The under performance was attributed to funds for Locally Raised Revenue which was released in Quarter two. The Development Expenditure was released at 100% level of performance as a norm for development grants release guideline for both sector and DDEG. The external financing performed at only 21.8% due to the fact that funds for Result Based Financing (RBF) were not released.

Planned Expenditures for the FY 2020/21

Vote :571 Budaka District

FY 2020/21

The total budget estimate of Ugx 25,284,303,000 is broken down into the spending areas of wage, non-wage, domestic development and external financing.

The wage component of Ugx 13,013,747,000 constitute 51.5% of the total budget for salaries for staffs on the payroll. The wage component increased by 4.5%.

The non-wage component of Ugx 7,130,530,000 constitute 28.2% of the total budget. This is more than the previous year budget by 2.3%. The increment arose from Sector conditional grant, Pension for Local Government, and Salary Arrears where allocation was increased. Majority of these funds are capitation grant transfers to schools, health facilities and LLGs for routine activities.

The domestic development component of Ugx 4,940,027,000 constitute 19.5% of the total budget. This is more than the previous year allocation by 5.5%. This is due to the fact that sector development grant for Education, Water and Production was increased. Majority of these funds are transfers to LLGs; construction of classrooms & pit latrines in the schools, Construction of the administrative block at the District and Surveying of the Government institutional land.

The external financing component of Ugx 200,000,000 constitute of 0.8% of the total budget. This is far below the previous year allocation by 72.3% due to the fact that RBF funds & Mass Immunisation for Measles-Rubella and Polio company were not allocated funds

Medium Term Expenditure Plans

- Develop value chains in Maize, mangoes, and coffee for increased food security and household income.
- Procure and distribute improved animal breeds, planting materials, fish-fry for demonstration and multiplication.
- Provide agricultural advisory services to farmers through the extension channels.
- Develop road side market, fish pounds and value addition facilities
- Establish agro-processing and industrial hub for Budaka and Iki-Iki counties
- Construct VIP latrines in schools, classrooms, staff houses, and supply school furniture
- Establish seed secondary schools in those sub county[s]/ town councils with government supported schools
- Establish technical/ vocational institutions in each constituency of Budaka and Iki-Iki counties
- Provide primary health care services as per minimum health care package
- Upgrade Kebula and Butove HCII to HCIII; Iki-Iki HCIII to HCIV and Budaka HCIV to General Hospital
- Establish piped water system in each Sub County to increase safe water coverage
- Establish power and ICT facilities in all Government institutions to promote digital technology and e-governance
- Improve access and quality of social services in all sectors as per the national standard indicators
- Develop and strengthen the capacity of the private sector as a partner in service delivery and mind set development
- Provide and promote youth friendly services as well as family planning, nutritional support and HIV/AIDS
- Promote and support planned urban development

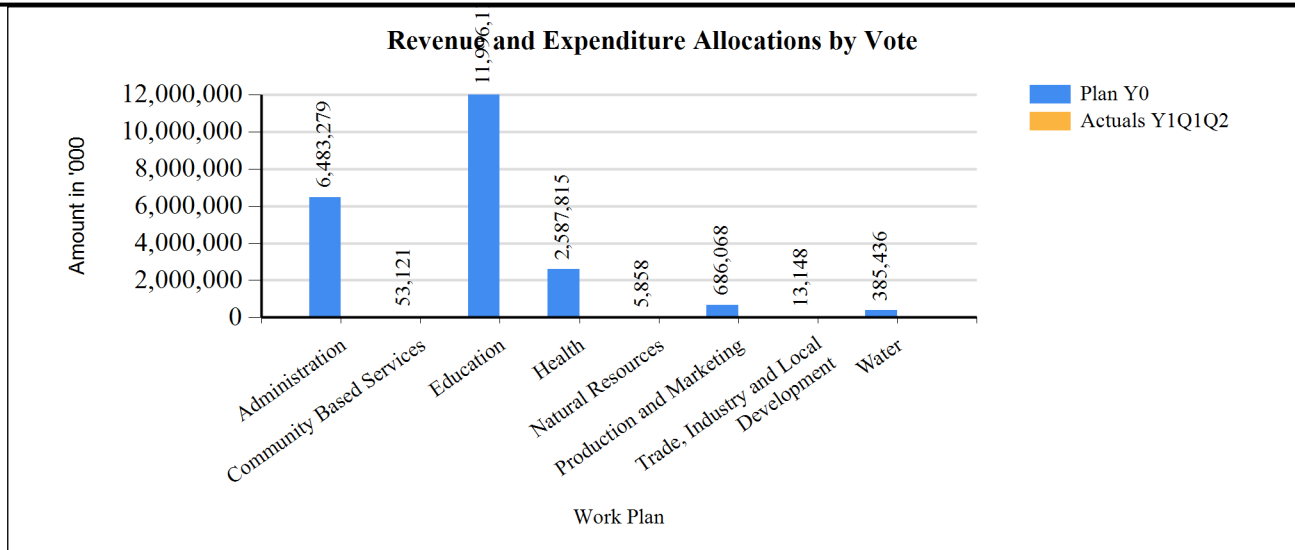
Challenges in Implementation

- Inadequate market infrastructure for locally raised revenue mobilization and collection to fund non-government priority interventions.
- Difficulty in acquisition of land title for Government institutions especially those with the foundation of the religious background
- Private sector is technically and financially weak as a partner in service delivery and development
- Unpredictable weather vagaries affect adversely the road infrastructure, crop yields and loss of livestock.
- Frequent breakdown of the road equipment affects maintenance of the road network both at the District and community access
- Poor health seeking behavior and unhygienic conditions at community and household level
- High population growth rate and fertility rate among the child bearing women adversely affect the gains of growth and development
- Parents are reluctant to provide scholastic materials and midday meals to learners at all levels and affect school performance at examination level
- Inadequate supportive infrastructure for service delivery especially in Education, Health and Administrative structure both at the District and LLGs
- Inadequate transport facilities for effective supervision and monitoring of Government programs both at the District and LLGs.

G1: Graph on the revenue and expenditure allocations by Department

Vote :571 Budaka District

FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	359,998	266,737	359,998
Advertisements/Bill Boards	3,497	0	3,497
Agency Fees	23,300	1,070	23,300
Animal & Crop Husbandry related Levies	13,249	6,334	13,249
Application Fees	1,750	870	1,750
Business licenses	48,144	15,804	48,144
Fees from appeals	500	0	500
Inspection Fees	11,000	110	11,000
Land Fees	24,465	70,965	24,465
Local Services Tax	66,722	91,721	66,722
Market /Gate Charges	78,464	41,204	78,464
Other Fees and Charges	68,127	12,170	68,127
Park Fees	2,913	1,958	2,913
Property related Duties/Fees	2,913	4,327	2,913
Registration of Businesses	2,400	7,471	2,400
Rent & Rates - Non-Produced Assets – from other Govt units	7,895	12,735	7,895
Sale of (Produced) Government Properties/Assets	4,660	0	4,660
2a. Discretionary Government Transfers	4,546,737	3,919,496	4,310,718
District Discretionary Development Equalization Grant	1,983,507	1,983,507	1,726,137
District Unconditional Grant (Non-Wage)	686,405	514,804	709,270

Vote :571 Budaka District**FY 2020/21**

District Unconditional Grant (Wage)	1,600,990	1,200,743	1,600,990
Urban Discretionary Development Equalization Grant	54,264	54,264	52,593
Urban Unconditional Grant (Non-Wage)	76,744	57,558	76,900
Urban Unconditional Grant (Wage)	144,827	108,620	144,827
2b. Conditional Government Transfer	17,777,828	13,782,175	19,228,025
Sector Conditional Grant (Wage)	10,707,256	8,131,065	11,267,930
Sector Conditional Grant (Non-Wage)	3,141,548	2,137,088	3,685,295
Sector Development Grant	1,774,865	1,774,865	2,713,832
Transitional Development Grant	103,889	0	68,280
General Public Service Pension Arrears (Budgeting)	792,630	792,630	286,742
Salary arrears (Budgeting)	13,185	13,185	26,313
Pension for Local Governments	766,467	574,850	843,971
Gratuity for Local Governments	477,989	358,492	335,663
2c. Other Government Transfer	1,423,158	657,841	1,185,562
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	20,000
Northern Uganda Social Action Fund (NUSAF)	701,505	197,384	359,185
Support to PLE (UNEB)	10,785	13,900	15,000
Uganda Road Fund (URF)	585,868	446,557	659,543
Uganda Women Entrepreneurship Program(UWEP)	0	0	23,035
Vegetable Oil Development Project	25,000	0	0
Youth Livelihood Programme (YLP)	0	0	0
Support to Production Extension Services	0	0	48,800
Neglected Tropical Diseases (NTDs)	60,000	0	60,000
3. External Financing	723,019	157,862	200,000
United Nations Children Fund (UNICEF)	30,000	0	30,000
World Health Organisation (WHO)	515,031	5,000	50,000
Global Alliance for Vaccines and Immunization (GAVI)	177,988	152,862	120,000
Total Revenues shares	24,830,740	18,784,111	25,284,303

Vote :571 Budaka District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The total collection for locally raised revenue was Ugx 266,737,000 of the approved Budget of Ugx 359,998,000 with 74.1% level of performance, the performance under performance in the revenue was due to the fact that Locally Raised Revenue for Q3 was released in Q2.

Central Government Transfers

The cumulative performance of Central Government Transfers was Ugx 18,359,512,000 with 77.3% level of performance of the approved budget of Ugx 23,747,723,000. The over-performance in revenues and expenditure was attributed to Discretionary Government Transfer which was released at 86.2% instead of 75%. Equally, over performance was registered in Conditional Government Transfers at Ugx 13,782,175,000 (77.5%) with over performance in the in General Public Service Pension Arrears at 100%. However, under performance was registered in Other Government Transfers at (46.2%) which was attributed to the fact that majority of MDAs did not release funds in the quarter as per their commitments.

External Financing

The performance of the External financing was at Ugx 157,862,000 out of Ugx 723,019,000, at only 21.8% level of performance. The under performance was attributed to the non-remittance of donor funds from United Nations Children Funds and World Health Organization.

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The District expects to collect Ugx 359,998,000 (1.4%) of the District budget of Ugx 25,284,303,000. The collection estimate is the same as the previous allocation. The key contributors will continue to be market/gate charges at 22%, Local Service Taxes at 19%, Other Charges at 19% and Business Licenses at 13.4%. These revenue sources contribute to 73.4% of the total collections indicated above.

Central Government Transfers

The forecast for Central Government transfer is Ugx 24,724,305,000 (97.8%) of the total budget of Ugx 25,284,303,000) broken down into: Discretionary Government Transfers of Ugx 4,310,718,000 (17%), Conditional Government Transfers of Ugx 19,228,025,000 (76%) and Other Government Transfers of Ugx 1,185,562,000 (4.7%). The allocation for NUSAF3 was reduced from Ugx 701,505,000 to Ugx 359,185,000 due to the fact that the programme is to wind up in the FY 2019/2020 with only concluding activities in the FY 2020/2021. The URF funds were increased from Ugx 585,868,000 for FY2019/2020 to Ugx 659,543,000 (12.6%). Generally, there is an increment of 4.1% for Central Government transfers from the previous allocation. This is attributed to increase in Conditional Government Transfers by 8.1% (Sector conditional grant wage for Education and Production Department, Salary arrears, Pension for Local Governments and sector development grant).

External Financing

The allocation for external financing reduced from Ugx723,019,000 to Ugx 200,000,000 for FY2020/2021. This is attributed to the reduction in the allocation for funds from World Health Organization (WHO) from Ugx 515,031,000 to Ugx 50,000,000 due to the effect of Result Based Financing. and Global Alliance for Vaccines and Immunization (GAVI) from Ugx 177,988,000 to Ugx 120,000,000.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	620,227	499,665	681,535

Vote :571 Budaka District**FY 2020/21**

District Production Services	126,850	84,494	115,559
<i>Sub- Total of allocation Sector</i>	747,077	584,159	797,094
Sector :Works and Transport			
District, Urban and Community Access Roads	708,913	527,324	782,587
<i>Sub- Total of allocation Sector</i>	708,913	527,324	782,587
Sector :Trade and Industry			
Commercial Services	51,595	34,685	51,632
<i>Sub- Total of allocation Sector</i>	51,595	34,685	51,632
Sector :Education			
Pre-Primary and Primary Education	7,021,955	5,131,622	7,629,139
Secondary Education	4,918,237	2,950,473	5,569,188
Education & Sports Management and Inspection	172,311	101,371	211,729
Special Needs Education	0	0	5,000
<i>Sub- Total of allocation Sector</i>	12,112,502	8,183,466	13,415,056
Sector :Health			
Primary Healthcare	420,027	298,458	489,881
Health Management and Supervision	3,040,807	1,758,184	2,524,769
<i>Sub- Total of allocation Sector</i>	3,460,834	2,056,642	3,014,650
Sector :Water and Environment			
Rural Water Supply and Sanitation	425,436	429,986	781,639
Natural Resources Management	261,739	141,357	224,087
<i>Sub- Total of allocation Sector</i>	687,176	571,343	1,005,726
Sector :Social Development			
Community Mobilisation and Empowerment	865,992	176,788	563,102
<i>Sub- Total of allocation Sector</i>	865,992	176,788	563,102
Sector :Public Sector Management			
District and Urban Administration	5,369,520	5,040,442	4,592,249
Local Statutory Bodies	399,797	276,812	502,611
Local Government Planning Services	142,826	97,488	153,634
<i>Sub- Total of allocation Sector</i>	5,912,143	5,414,743	5,248,494
Sector :Accountability			
Financial Management and Accountability(LG)	207,996	155,941	354,694
Internal Audit Services	76,513	27,849	51,268
<i>Sub- Total of allocation Sector</i>	284,509	183,790	405,962

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

Vote :571 Budaka District**FY 2020/21**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,747,497	3,006,272	2,961,518
District Unconditional Grant (Non-Wage)	97,519	76,297	122,519
District Unconditional Grant (Wage)	972,811	738,610	717,713
General Public Service Pension Arrears (Budgeting)	792,630	792,630	286,742
Gratuity for Local Governments	477,989	358,492	335,663
Locally Raised Revenues	33,745	27,204	33,374
Multi-Sectoral Transfers to LLGs_NonWage	448,325	316,385	450,396
Multi-Sectoral Transfers to LLGs_Wage	144,827	108,620	144,827
Pension for Local Governments	766,467	574,850	843,971
Salary arrears (Budgeting)	13,185	13,185	26,313
Development Revenues	1,622,023	1,642,088	1,630,731
District Discretionary Development Equalization Grant	372,438	392,504	600,049
Multi-Sectoral Transfers to LLGs_Gou	1,249,585	1,249,584	1,030,682
Total Revenues shares	5,369,520	4,648,360	4,592,249
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,117,638	859,585	862,540
Non Wage	2,629,859	2,153,615	2,098,978
Development Expenditure			
Domestic Development	1,622,023	2,027,242	1,630,731
External Financing	0	0	0
Total Expenditure	5,369,520	5,040,442	4,592,249

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2020/21**

The revenue estimates in the FY 2020/2021 is Ugx 4,592,249,000 compared to Ugx 5,369,520,000 for FY 2019/2020 as revenue from all sources as indicated in the tables. With a decline of Ugx 777,271,000 (14.5%). The decline was due to the fact that the IPFs for District Unconditional Grant (Wage), General Public Service Pension arrears and Gratuity for Local Governments were reduced by 35.5%, 63.8% and 29.8% respectively. However, the department registered an increase in Pension for LG BY 9.2% and Salary arrears by 49.9%.

The wage Expenditure allocation for FY 2020/21 is Ugx 862,540,000 compared to Ugx 1,117,638,000 of FY2019/20, With a significant variation of 22.8% in Expenditure, the decline was due to the Decentralization of wage in departments. These funds are meant for paying staff monthly salaries.

The non-wage expenditure allocation is 2,098,978,000 compared to the FY 2019/2020 of Ugx 2,629,859,000. The reduction was due to the fact that the IPFs for General Public Service Pension arrears, and Gratuity for Local Government were reduced and most of these funds are transferred to LLGs.

The allocation for development expenditure is Ugx 1,630,731,000 compared to FY 2019/2020 of Ugx 1,622,023,000. with an increment of 0.5% the increment was due to the fact that the more funds were allocated to department towards the completion of the administration block, most of these funds are transferred to LLGs.

Vote :571 Budaka District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	207,996	156,147	330,694
District Unconditional Grant (Non-Wage)	78,709	59,182	68,709
District Unconditional Grant (Wage)	95,302	71,476	228,000
Locally Raised Revenues	33,985	25,489	33,985
Development Revenues	0	0	24,000
District Discretionary Development Equalization Grant	0	0	24,000
Total Revenues shares	207,996	156,147	354,694
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	95,302	71,395	228,000
Non Wage	112,694	84,547	102,694
Development Expenditure			
Domestic Development	0	0	24,000
External Financing	0	0	0
Total Expenditure	207,996	155,941	354,694

Narrative of Workplan Revenues and Expenditure

The revenue estimates for the FY 2020/2021 is Ugx 354,694,000 compared to Ugx 207,996,000 for FY 2019/2020, therefore there is at least significant change in revenues which came as a result of allocating the department with funds more so from development grants

The wage Expenditure allocation has increased to Ugx 228,000,000 for the FY 2020/2021 due to the fact that even town council accounts staff have been budgeted for within the main department . These funds are meant to facilitate the payment of the monthly staff salaries to enable them to deliver services to the public.

The non-wage expenditure allocation is Ugx 102,694,000 compared to the FY 2019/2020 of Ugx 112,694,000. These funds are meant to facilitate the revenue mobilization, backstopping of the LLGs accountants in the updating Votes books and planning and general office coordination for the period.

The domestic development expenditure is Ugx 24,000,000, meant to procure a laptop and desktop and monitoring of projects

Vote :571 Budaka District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	399,797	306,829	502,611
District Unconditional Grant (Non-Wage)	314,164	235,623	314,164
District Unconditional Grant (Wage)	31,706	23,780	134,520
Locally Raised Revenues	53,927	47,427	53,927
Development Revenues	0	0	0
N/A			
Total Revenues shares	399,797	306,829	502,611
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,706	22,058	134,520
Non Wage	368,091	254,754	368,091
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	399,797	276,812	502,611

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive and spend a total Revenue of Ugx 502,611,000 for FY 2020/2021, compared to Ugx 399,797,000 for FY 2019/2020, with an increment of 20.5%. the increment is due to the fact that District unconditional Grant-Wage was decentralized to departments to enable Heads of department to pay their staffs.

The wage expenditure for FY2020/2021 is Ugx 134,520,000 (26.8%) of the total budget compared to Ugx 31,706,000 for FY2019/2020 with an increment of 76.4%, this is due to the fact that District unconditional Grant-Wage was decentralized to departments to enable Heads of department to pay their staffs. These funds are meant to facilitate the payment of the monthly DEC and Sub-County Chairpersons emoluments to enable them deliver services to the public.

The non-wage recurrent expenditure has been maintained to the current level of Ugx 368,091,000. These funds are meant to pay the

District and Sub-County councilors monthly emoluments and ex-gratia, and maintaining the operation of the District Chairpersons office. However, the funds allocated may not be adequate to pay emoluments and ex-gratia of elected leaders who are coming from un operationalized administrative units of Kabuna, Kadimukoli, Kakoli and Tademeri.

Vote :571 Budaka District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	563,223	438,931	674,893
Other Transfers from Central Government	0	0	48,800
Sector Conditional Grant (Non-Wage)	176,878	132,658	173,693
Sector Conditional Grant (Wage)	386,345	306,273	452,400
Development Revenues	183,854	158,854	122,202
District Discretionary Development Equalization Grant	36,009	36,009	0
Other Transfers from Central Government	25,000	0	0
Sector Development Grant	122,845	122,845	122,202
Total Revenues shares	747,077	597,785	797,094
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	386,345	306,038	452,400
Non Wage	176,878	139,425	222,493
Development Expenditure			
Domestic Development	183,854	138,696	122,202
External Financing	0	0	0
Total Expenditure	747,077	584,159	797,094

Narrative of Workplan Revenues and Expenditure

The revenue estimates in the FY 2020/2021 is Ugx 797,094,000 compared to Ugx 747,077,000 for FY 2019/2020 with an increment of 6.7%. The increment was due to the fact that the IPFs Sector conditional grant wage was increased by 17.1%.

The wage Expenditure for FY2020/2021 is Ugx 452,400,000, with significant change in Expenditure of 17.1%. These funds are meant to facilitate the payment of the monthly staff salaries to enable them deliver services to the public.

The non-wage expenditure allocation is Ugx 222,493,000 for FY2020/2021 compared to the FY 2019/2020 allocation of Ugx 176,878,000, with increment of 25.8%. The increase was due to the fact that the IPFs for Other government transfers for Smart agriculture was allocated. The 70% of the agricultural extension funds shall be transferred to the LLGs, and the 30% is to facilitate the operational costs of the department,

The Domestic development expenditure is Ugx 122,202,000 for FY2020/2021 compared to FY 2019/2020 allocation of Ugx 183,854,000, with an increment of 33.5%. These funds are meant to facilitate the procurement of the Cassava Chipper and completion of the solar drier in Budaka TC which will improve on the value addition of cassava. And also to procure the coffee processing machine to add value on the coffee production.

Vote :571 Budaka District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,504,705	1,833,524	2,629,124
Other Transfers from Central Government	60,000	0	60,000
Sector Conditional Grant (Non-Wage)	233,646	175,229	358,064
Sector Conditional Grant (Wage)	2,211,060	1,658,295	2,211,060
Development Revenues	956,128	287,084	385,527
District Discretionary Development Equalization Grant	90,000	90,000	0
External Financing	723,019	157,862	200,000
Sector Development Grant	39,221	39,221	117,247
Transitional Development Grant	103,889	0	68,280
Total Revenues shares	3,460,834	2,120,608	3,014,650
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,211,060	1,566,201	2,211,060
Non Wage	293,646	174,473	418,064
Development Expenditure			
Domestic Development	233,110	158,271	185,527
External Financing	723,019	157,697	200,000
Total Expenditure	3,460,834	2,056,642	3,014,650

Narrative of Workplan Revenues and Expenditure

The department will receive Ugx 3,014,650,000 for FY 2020/21 compared to Ugx3,460,834,000 for FY 2019/20, with a decline of Ugx 446,184,000 (12.9%). The decline in the revenues was due to the fact that IPFs for External financing and Transitional Development Grants were reduce

The planned expenditure for wage has been maintained to the current level of Ugx 2,211,060,000 with no significant change in expenditure. These funds are meant to facilitate the payment of the monthly staff salaries.

The planned Non-Wage expenditure is Ugx 418,064,000 compared to Ugx 293,646,000 for FY 2019/2020 with an increment of Ugx 124,418,000 (42.4%). The 80% of the funds shall be transferred to lower health facilities and 20% of funds is to facilitate the operations of the DHO's Office.

The domestic development expenditure is Ugx 185,527,000 compared to Ugx 233,110,000 for FY202019/20 with a decline of 47,583,000 (20.4%). These development funds are meant to start the completion of the Pediatric ward and construction of a stance pit latrine at Budaka HC4.

The expenditure for Donor development is Ugx200,000,000 for FY 2020/2021 compared to Ugx 723,019,000 for FY2019/2020 The decline is due to IPF for RBF, UNICEF, GAVI and WHO which were reduced in FY 2020/2021. The funds are meant to support the immunization outreaches, child days and maternal and child health. and support supervision of Health units

Vote :571 Budaka District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,752,446	7,934,687	11,627,585
Locally Raised Revenues	3,000	1,750	3,000
Other Transfers from Central Government	10,785	13,900	15,000
Sector Conditional Grant (Non-Wage)	2,628,810	1,752,540	3,005,115
Sector Conditional Grant (Wage)	8,109,851	6,166,498	8,604,470
Development Revenues	1,360,056	1,350,056	1,787,471
District Discretionary Development Equalization Grant	102,606	92,606	30,000
Sector Development Grant	1,257,450	1,257,450	1,757,471
Total Revenues shares	12,112,502	9,284,744	13,415,056
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,109,851	6,159,198	8,604,470
Non Wage	2,642,595	1,524,273	3,023,115
Development Expenditure			
Domestic Development	1,360,056	499,995	1,787,471
External Financing	0	0	0
Total Expenditure	12,112,502	8,183,466	13,415,056

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2020/21**

The department anticipated to receive a total revenue of Ugx 13,415,056,000 for FY 2020/21 compared to Ugx 12,112,502,000 for FY 2019/2020, with an increment of Ugx 1,302,554,000 (9.7%). The increment was due to the fact that the IPFs for Sector conditional grant wage and non-wage were increased by 6.1% and 14.3% respectively.

The anticipated expenditure for wage for FY2020/21 is Ugx 8,604,470,000 compared to Ugx 8,109,851,000 for FY2019/20, with 6.1% variation in the wage expenditure. These funds are meant to pay monthly salaries for the Teaching and Non-teaching staffs to enable them deliver services to the public.

The planned Non-Wage expenditure is Ugx 3,023,115,000 compared to Ugx 2,642,595,000 for FY 2019/2020 with an increment of Ugx 380,520,000, this is due to the fact that the IPFs for Sector conditional grant non-wage for UPE and USE was increased, Inspection of schools and 70% of the funds shall be transferred to Primary and Secondary Schools

The domestic development expenditure is Ugx 1,787,471,000 compared to Ugx 1,360,056,000 for FY2019/2020, with significant increment of 23.9%, which is due to the fact that the IPF for Sector development grant was increased for FY 2020/21. These funds are meant to facilitate the construction Nansanga and Mugiti seed schools and construction of two class room blocks in two Primary Schools will lead to Pupil – classroom ratio in schools.

Vote :571 Budaka District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	708,913	538,840	782,587
District Unconditional Grant (Wage)	123,044	92,283	123,044
Other Transfers from Central Government	585,868	446,557	659,543
Development Revenues	0	0	0
N/A			
Total Revenues shares	708,913	538,840	782,587
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	123,044	81,148	123,044
Non Wage	585,868	446,175	659,543
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	708,913	527,324	782,587

Narrative of Workplan Revenues and Expenditure

The revenue and expenditure estimates for Roads and Engineering sector for FY 2020/2021 is Ugx 782,587,000 which is higher as compared to the revised one of Ugx 708,913,000 for the previous FY 2019/2020.

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 Maintenance of roads.

The wage expenditure estimate for FY 2020/2021 is Ugx 123,044,000 (15.7% of the budget) which has reduced from 17.1% for the previous FY 2019/2020. This is to cater for staff salaries in Works and Technical Services Department including Water sector.

The non-wage expenditure is Ugx 659,543,000 (84.3% of the budget) which has increased from 82.6% for the previous FY 2019/2020 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 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	30,087	22,566	64,726
Sector Conditional Grant (Non-Wage)	30,087	22,566	64,726
Development Revenues	395,349	395,349	716,912
District Discretionary Development Equalization Grant	40,000	40,000	0
Sector Development Grant	355,349	355,349	716,912
Total Revenues shares	425,436	417,915	781,639
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	30,087	21,782	64,726
Development Expenditure			
Domestic Development	395,349	408,203	716,912
External Financing	0	0	0
Total Expenditure	425,436	429,986	781,639

Narrative of Workplan Revenues and Expenditure

The total planned budget of the sector is Ugx 781,639,000, compared to Ugx 429,986,000 with an increment of Ugx 356,203,000 (45.6%). this is due to the fact that the IPF for sector development grant and sector conditional grant non wage increased by 02% and 115% respectively

the non wage expenditure is Ugx 64,726,000 compared to ugx 30,087,000 for FY 2019/20, with an increment of 115%, these funds are meant to facilitate the office operations of water sector.

the domestic development expenditure is ugx 716,912,000 compared to ugx 395,349,000 for FY 2019/20, with an increment of 81%, these funds are meant to construct and rehabilitate boreholes in the district

Vote :571 Budaka District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	146,543	109,985	157,087
District Unconditional Grant (Non-Wage)	1,000	750	0
District Unconditional Grant (Wage)	138,483	103,863	138,483
Locally Raised Revenues	1,202	979	1,202
Sector Conditional Grant (Non-Wage)	5,858	4,393	17,402
Development Revenues	115,196	65,131	67,000
District Discretionary Development Equalization Grant	75,196	65,131	47,000
Other Transfers from Central Government	40,000	0	20,000
Total Revenues shares	261,739	175,115	224,087
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	138,483	85,565	138,483
Non Wage	8,060	5,367	18,604
Development Expenditure			
Domestic Development	115,196	50,425	67,000
External Financing	0	0	0
Total Expenditure	261,739	141,357	224,087

Narrative of Workplan Revenues and Expenditure

The department anticipated to receive Ugx 224,087,000 for FY 2020/2021 compared to Ugx 261,739,000 for FY 2019/2020, with the decline of 14.4%. The decline was due to the fact that the IPFs for DDDEG and OGTs were reduced.

The anticipated expenditure for wage is Ugx 138,483,000 for FY 2020/2021 compared to Ugx 138,483,000 for FY 2019/2020 with no significant change in the wage expenditure. These funds are meant facilitate the payment of the monthly staff salaries to enable them deliver services to the public.

The planned expenditure for Non-Wage is Ugx 18,604,000 compared to Ugx 8,060,000 for FY 2019/2020 with great increment, this is due to the fact that the IPFs for Sector conditional Grant Non-wage was increased by 197.1%. These funds are meant to assess and prepare a District wetland inventory which will help a district lay conservation strategies, and operationalize the daily departmental activities.

The domestic development expenditure was Ugx 67,000,000 compared to Ugx 115,196,000 for FY2019/2020, with significant decline of 41.8% which was due to the fact that the IPF for DDDEG and OGT were reduced for FY 2020/2021. These are meant to support integrated natural resources management in the District, setting up of tree distribution center and Surveying and titling of government institutions.

Vote :571 Budaka District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	140,487	95,657	203,917
District Unconditional Grant (Non-Wage)	1,000	750	0
District Unconditional Grant (Wage)	83,594	53,695	124,998
Locally Raised Revenues	2,772	1,371	2,772
Other Transfers from Central Government	0	0	23,035
Sector Conditional Grant (Non-Wage)	53,121	39,841	53,112
Development Revenues	725,505	221,384	359,185
District Discretionary Development Equalization Grant	24,000	24,000	0
Other Transfers from Central Government	701,505	197,384	359,185
Total Revenues shares	865,992	317,041	563,102
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	83,594	53,267	124,998
Non Wage	56,893	41,377	78,919
Development Expenditure			
Domestic Development	725,505	82,144	359,185
External Financing	0	0	0
Total Expenditure	865,992	176,788	563,102

Narrative of Workplan Revenues and Expenditure

Vote :571 Budaka District**FY 2020/21**

The Department planned to receive a total revenue of Ugx 563,102,000 for FY 2020/2021 compared to Ugx865,992,000 in FY 2019/2020 with a reduction of 35.%. The reduction in revenue was attributed to NUSAF3 IPFs under Other Government Transfers which were reduced from Ugx701,505,000 to Ugx 359,184,600 (40.7%). The reduction was further attributed to DDEG IPFs which were not allocated to CBS department.

The planned expenditure for wage is Ugx124,998,000 compared to Ugx83,594,000 for FY 2019/2020 with an increment of 49.5% in the expenditure. These funds are meant facilitate the payment of the monthly staff salaries.

The planned expenditure for Non-wage is Ugx78,919,000 compared to Ugx56,898,000 for FY 2019/2020, with an increment of 38.7%. the increment in expenditure is due to the fact that the IPFs for Sector Conditional grant Non-wage was increased slightly. these funds are meant to facilitate the coordination, supervision and monitoring of the gender, YLP, NUSAF3, and UWEP project implementation in the District.

The planned expenditure for Domestic development is Ugx 359,185,000 compared to Ugx725,000,000 for FY 2019/2020, with the shortfall of 40.8%, the decline is due to the fact that the IPFs for NUSAF3 was reduced by 40.8% and the IPFs for DDEG was not allocated. These funds are meant to facilitate the payments of the field facilitators of the watersheds in different sub-counties, the reduction in the funds will lead to slow of the implementation of the projects.

Vote :571 Budaka District

FY 2020/21

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	94,889	70,982	106,634
District Unconditional Grant (Non-Wage)	19,740	14,805	32,060
District Unconditional Grant (Wage)	59,375	44,531	58,800
Locally Raised Revenues	15,774	11,646	15,774
Development Revenues	47,937	47,937	47,000
District Discretionary Development Equalization Grant	47,937	47,937	47,000
Total Revenues shares	142,826	118,919	153,634
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,375	36,446	58,800
Non Wage	35,514	24,588	47,834
Development Expenditure			
Domestic Development	47,937	36,455	47,000
External Financing	0	0	0
Total Expenditure	142,826	97,488	153,634

Narrative of Workplan Revenues and Expenditure

The revenue estimates in the FY 2020/2021 is Ugx 153,634,000, compared to Ugx 142,826,000 for FY 2019/2020 as revenue from all sources as indicated in the tables. This is more than the FY 2019/2020 by Ugx 10,808,000 (7%). The increment is due to the fact that the District Unconditional Grant non-wage increased by 38.4%, However, District Unconditional Grant (Wage) declined by 0.97% as a result of decentralizing wage among departments. Other revenues remained the same as the current financial year 2019/2020

The wage Expenditure allocation is Ugx 58,800,000 compared to the FY 2018/2019 of Ugx 59,375,000. With a decline of 0.97%. These funds are meant to facilitate the payment of the monthly staff salaries to enable them to deliver services to the public. The non-wage expenditure allocation is Ugx 47,834,000 compared to the FY 2019/2020 of Ugx 35,514,000. With an increment of 25.8% in the allocation of District Unconditional Grant –Non-Wage. These funds are meant to facilitate the preparation of the annual work plans and Budgets, Quarterly reports, coordination of the TPC meetings and Backstopping in planning and budgeting. The allocation for development expenditure was Ugx 47,000,000 compared to FY 2019/2020 of Ugx 47,937,000. With a slight variation in the revenues. These funds are meant to facilitate the monitoring and supervision of the development projects in the District, which will lead to the better implementation of the projects

Vote :571 Budaka District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	76,513	57,385	51,268
District Unconditional Grant (Non-Wage)	12,628	9,471	8,628
District Unconditional Grant (Wage)	58,227	43,670	36,982
Locally Raised Revenues	5,658	4,243	5,658
Development Revenues	0	0	0
N/A			
Total Revenues shares	76,513	57,385	51,268
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,227	14,706	36,982
Non Wage	18,286	13,142	14,286
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	76,513	27,849	51,268

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive Ugx 51,268,000 for FY 2020/2021 compared to Ugx 76,513,000 for FY 2019/2020. The reduction is attributed to reduction in allocation of both wage and non wage.

The anticipated expenditure for wage is Ugx 36,982,000 for FY 2020/2021 compared to Ugx 58,227,000 in the FY 2019/2020. The wage allocation was based on the number of staff in the department which is limited to three. Non wage allocation reduced to Shs. 14,286,000 up from 18,286,000.

The planned Non-Wage expenditure is Ugx 14,286,000 compared to Ugx 18,286,000 for FY 2019/2020. These funds are meant to facilitate the department to coordinate the audit activities, maintenance of motor cycles, preparation of audit reports, subscriptions and procure assorted office materials.

There is no development expenditure since the department did not receive domestic development revenues.

Vote :571 Budaka District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	51,595	38,696	51,632
District Unconditional Grant (Wage)	38,447	28,835	38,449
Sector Conditional Grant (Non-Wage)	13,148	9,861	13,183
Development Revenues	0	0	0
N/A			
Total Revenues shares	51,595	38,696	51,632
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,447	24,826	38,449
Non Wage	13,148	9,859	13,183
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	51,595	34,685	51,632

Narrative of Workplan Revenues and Expenditure

The revenue estimates in the FY 2020/2021 is Ugx 51,632,000 compared to Ugx 51,595,000 for FY 2019/2020 as revenue from all sources as indicated in the tables. There is slight increment in revenues which is due to the fact that the IPFs for the sector conditional grant non-wage was increased by 0.3%.

The wage Expenditure allocation is Ugx 38,449,000 for FY2020/2021 compared to the FY 2019/2020 of Ugx 38,447,000. There were no significant variations in Expenditure.

The non-wage expenditure allocation is Ugx 13,183,000 compared to the FY 2019/2020 of Ugx 13,148,000. There is slight variation in Expenditure due to the slight increase in the IPFs of Sector Conditional Grant Non-wage.

There is no allocation for development expenditure to the department.

Vote :571 Budaka District

FY 2020/21
