

Vote :507 Busia 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.

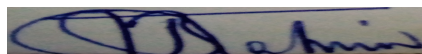
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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.

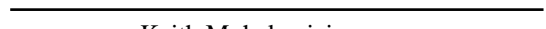
Signature :



Joseph Balisanyuka

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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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.

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NOTE:

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

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

Vote :507 Busia 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	293,157	241,644	746,988
Discretionary Government Transfers	4,204,781	3,643,279	4,049,210
Conditional Government Transfers	24,664,088	19,055,778	28,924,654
Other Government Transfers	3,064,566	1,281,016	1,136,139
External Financing	352,058	189,614	451,266
Grand Total	32,578,651	24,411,330	35,308,257

Revenue Performance by end of March of the Running FY

The District Budgeted for Ushs. 32,578,651,000 and by the end of third quarter Ushs. 24,411,330,000 (75%) had been realised of which Ushs. 22,335,879,000 (91%) of the funds realised were absorbed. All sources performed on average as expected/budgeted save for other transfers from Central Government that performed at only 42% due to the then on-going process of generating Subprojects for funding under NUSAF 3 and Youth Livelihood Programme which accounts for most of the funds under the category. Releases from Ministry of Finance, Planning and Economic Development performed as expected i.e 75% under the recurrent budget and 100% for Development cumulatively. Local Revenue performed above the target of 75% i.e 82% was realised due to good performance under Agency fees (103%), miscellaneous receipts/income at 1,021% , Local Service Tax (99%) and Royalties at 48%. Miscellaneous income was realised from Ministry of Finance, Planning and Economic Development during the quarter under review. Low performance of some items under Local Revenue was otherwise being addressed by the District Revenue Enhancement team through intensive follow-up till the outbreak of COVID-19. Local Revenue performance may otherwise not hit the 100% mark due to the low economic activities caused by the pandemic. External Financing performed fairly at 54% due to mass measles immunisation.

Planned Revenues for next FY

The District expects an increase in funding by 10.3% i.e from Ushs. 32,578,651,000 in the FY 2019/20 up to Ushs. 35,308,257,000 in the FY 2020/21 and this is mainly as a result of provision of funds to upgrade Bumunji and Tiira HC IIs and construction of seed school in Sikuda Sub-county. Local revenue is expected to increase from Ushs. 293,157,000 to Ushs. 746,988,000 which is an increase of 154.8% and this is as a result of expected land compensations, nomination fees and also ensuring that all revenues to be collected by Lower Local Governments are captured in the District Budget as provided for under the PFMA, 2015. External funding is equally expected to increase by 28% i.e from Ushs. 352,058,000 to Ushs. 451,266,000 as a result in expected increase in funding from the World Health Organisation for immunisation and Global Fund for HIV, TB and Malaria control.

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
Administration	3,823,488	3,157,449	3,670,842
Finance	330,725	255,513	779,988
Statutory Bodies	725,849	555,955	718,439
Production and Marketing	1,579,055	1,280,072	1,588,123
Health	4,534,559	3,387,932	6,936,265

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Education	16,168,366	12,324,084	18,028,147
Roads and Engineering	1,362,963	1,252,859	1,253,616
Water	521,818	506,067	832,980
Natural Resources	2,278,083	985,372	266,882
Community Based Services	997,752	530,037	752,683
Planning	173,861	113,116	395,156
Internal Audit	50,135	38,877	50,135
Trade, Industry and Local Development	31,997	23,998	35,001
Grand Total	32,578,651	24,411,330	35,308,257
<i>o/w: Wage:</i>	<i>17,894,037</i>	<i>13,771,474</i>	<i>18,918,042</i>
<i>Non-Wage Recurrent:</i>	<i>8,910,312</i>	<i>6,733,173</i>	<i>10,188,853</i>
<i>Domestic Devt:</i>	<i>5,422,244</i>	<i>3,717,070</i>	<i>5,750,097</i>
<i>External Financing:</i>	<i>352,058</i>	<i>189,614</i>	<i>451,266</i>

Expenditure Performance by end of March FY 2019/20

The District Budgeted for Ushs. 32,578,651,000 and by the end of third quarter Ushs. 24,411,330,000 (75%) had been realised of which Ushs. 22,335,879,000 (91%) of the funds realised were absorbed. The overall absorption level as noted stood at 91% which was fair with Finance having performed at 97%, Trade and Education having performed at 96% and Internal Audit at 91% as most of those funds don't go through the procurement process. Otherwise, the worst performance was registered under water i.e at 24% as most of its funds require the procurement process which was however completed at the end of first quarter and works were on-going by the end of third quarter. The District did not equally absorb all its wage as a result to delays in the recruitment process, which otherwise was on-going and many recruitments had been done especially for the teachers by end of third quarter. Otherwise, the District Accounts were subjected to a Garnish Nisi which affected timely payments during the quarter under review.

Planned Expenditures for the FY 2020/21

The District expects an increase in funding by 8.3% i.e from Ushs. 32,578,651,000 in the FY 2019/20 up to Ushs. 35,308,257,000 in the FY 2020/21 and this is mainly as a result of provision of funds to upgrade Bumunji and Sikuda HC IIs and construction of seed school in Sikuda Sub-county. There has been an increase in Local Revenue and unconditional grant to Administration Department to take care of Court costs and fines, with priority to pay Mr. Musungu Stephen in a Phased manner. Overall, wage expenditure has slightly increased to take care of any wage shortfalls during the year. External Financing has equally increased to take care of immunisation, HIV/AIDS, TB and Malaria control. The overall expenditure partners for the District shall have 53.6% to wages, 28.9% to non wage recurrent, 16.3% to Domestic Development and 1.3% to Donor Development. At Departmental level, Education has been allocated the highest share i.e 51% followed by Health at 19.7% and Administration at 10.4%. Funding for maternal health and education services are to continue in the same pattern.

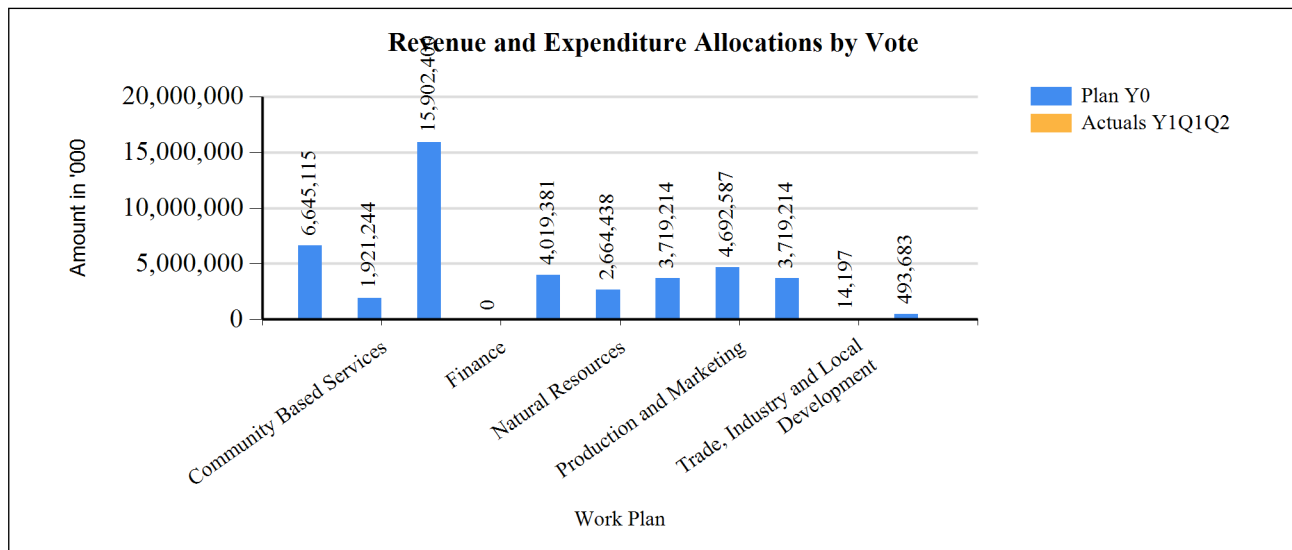
Medium Term Expenditure Plans

The District expects to continue allocating and spending funds in the medium term to provide for safe water sources, School infrastructure, health infrastructure (placenta pits, maternity units and staff housing for the midwives to address maternal and child mortality) and accessibility to markets through improved road infrastructure by way of maintaining and rehabilitating roads. These are in line with the next Five National and District strategic directions.

Challenges in Implementation

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The major constraints in implementing future plans are low staff levels which currently stand at 59% and is worse in Agriculture, Health and community based services which otherwise reach the majority of the households, poor soils, crop and animal pests and diseases affecting agriculture production and productivity leading to food insecurity and reduced household incomes which affects the vulnerable most and noting that 66% of the Households in Busia District rely on subsistence farming and employing majority women. The other constraint is Low participation of parents and community in UPE and USE activities and programmes which affects learning. Lack of sound means of transport affecting supervision and monitoring of government is another constraint anticipated to affecting implementation of future plans.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	293,157	241,644	746,988
Agency Fees	13,825	14,192	13,825
Animal & Crop Husbandry related Levies	1,999	0	0
Business licenses	8,555	541	37,715
Group registration	0	0	7,675
Inspection Fees	8,913	0	8,639
Land Fees	0	9,307	10,259
Local Hotel Tax	0	0	600
Local Services Tax	135,000	133,736	167,341
Lock-up Fees	0	0	500
Market /Gate Charges	5,943	2,158	18,918
Miscellaneous receipts/income	6,000	61,240	284,393
Other Fees and Charges	101,000	16,557	145,975

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Other fines and Penalties – from other government units	0	0	8,100
Park Fees	1,200	0	0
Property related Duties/Fees	2,722	0	0
Rates – Produced assets- from private entities	0	0	780
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	75	22,143
Royalties	8,000	3,839	18,825
Sale of (Produced) Government Properties/Assets	0	0	1,300
2a. Discretionary Government Transfers	4,204,781	3,643,279	4,049,210
District Discretionary Development Equalization Grant	1,958,771	1,958,771	1,779,859
District Unconditional Grant (Non-Wage)	865,256	648,942	888,597
District Unconditional Grant (Wage)	1,380,754	1,035,565	1,380,754
2b. Conditional Government Transfer	24,664,088	19,055,778	28,924,654
Sector Conditional Grant (Wage)	16,513,283	12,735,908	17,537,288
Sector Conditional Grant (Non-Wage)	4,292,347	2,946,380	5,172,039
Sector Development Grant	912,754	912,754	3,402,033
Transitional Development Grant	29,802	29,802	19,802
General Public Service Pension Arrears (Budgeting)	933,125	933,125	0
Salary arrears (Budgeting)	42,903	42,903	0
Pension for Local Governments	1,087,999	815,999	1,313,710
Gratuity for Local Governments	851,875	638,906	1,479,783
2c. Other Government Transfer	3,064,566	1,281,016	1,136,139
Northern Uganda Social Action Fund (NUSAF)	2,070,294	813,752	41,360
Support to PLE (UNEB)	25,000	18,536	25,000
Uganda Road Fund (URF)	486,531	422,050	530,617
Uganda Women Entrepreneurship Program(UWEP)	0	0	24,321
Vegetable Oil Development Project	24,000	0	24,000
Youth Livelihood Programme (YLP)	426,622	1,990	426,622
Global Fund	0	0	0
Neglected Tropical Diseases (NTDs)	32,119	24,688	32,119
Parish Community Associations (PCAs)	0	0	32,100
3. External Financing	352,058	189,614	451,266
United Nations Children Fund (UNICEF)	115,000	0	90,000
Global Fund for HIV, TB & Malaria	0	0	30,000
World Health Organisation (WHO)	120,000	189,614	189,000
Global Alliance for Vaccines and Immunization (GAVI)	117,058	0	142,266
Others	0	0	0
Total Revenues shares	32,578,651	24,411,330	35,308,257

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The District realised 82% of its Local Revenue budget by end of third quarter which was good due to good performance under Agency fees (103%), Local Service Tax (99%) and miscellaneous receipts/income at 1,021%. Miscellaneous receipts/income item coded funding realised from Ministry of Finance, Planning and Economic Development, but for which as a District we are yet to realise and remit to the consolidated funds. Other sources have otherwise performed below expectations such as Royalties at 48% and market dues at only 36%. Low performance of some items under Local Revenue was otherwise being addressed by the District Revenue Enhancement team through intensive follow-up till the outbreak of COVID-19. Local Revenue performance may otherwise not hit the 100% mark due to the low economic activities caused by the pandemic.

Central Government Transfers

The District realised 78.6% of its funding cumulatively from Ministry of Finance, Planning and Economic Development by end of third quarter. Recurrent budget performed at 75% while Development at 100% as expected. However, it should be noted that pension and salary arrears had all (100%) been released during the first quarter. In respect to other transfers from Central Government, the District realised only 42% which was below target. Save for PLE and Road Fund that performed well at 74% and 87% respectively, the rest performed very poorly due to delays in preparation of Sub-projects for funding under NUSAF 3 and Youth Livelihood Programme, an activity that was still on-going. Otherwise, no explanation had been given for the poor performance of the other sources from the Line Ministries.

External Financing

The District realised 54% of its External funding which was below the 75% target by end of quarter three. However, only funding for measles vaccination was realised at 158% and hence a supplementary budget was sought from Ministry of Finance, Planning and Economic Development during the second quarter. The rest of funding was expected in the fourth quarter, which otherwise may not be realised due to the COVID-19 pandemic.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Local revenue is expected to increase from Ushs. 293,157,000 to Ushs. 746,988,000 which is an increase of 154.8% and this is as a result of expected land compensations, nomination fees and also ensuring that all revenues to be collected by Lower Local Governments are captured in the District Budget as provided for under the PFMA, 2015. Local Service Tax is expected to increase from Ushs. 135,000,000 to Ushs. 167,341,000 arising from expected increase in the number of staff and corresponding salary increments especially for teachers. Equally business licences and market dues are expected to increase due to increased economic activities along the Busia-Lumino/Majanji-Namayingo tarmacked road.

Central Government Transfers

The District expects an increase in funding from Central Government under Ministry of Finance, Planning and Economic Development by 6.8% i.e from Ushs. 31,933,435,000 to Ushs. 34,110,003,000 and this is mainly as a result of provision of funds to upgrade Bumunji and Sikuda HC IIs and construction of seed school in Sikuda Sub-county. There is however a reduction in funding from other Central Government Agencies and this is specifically from the Office of the Prime Minister to fund NUSAF 3 Sub-projects since the District has been able to absorb its allocation over the past years. Government has equally provided funding under DDEG to support implementation of the Parish Model. However, the pattern of funding for other interventions has substantially remained the same.

External Financing

The District expects an increase in funding under the category by 28% i.e from Ushs. 352,058,000 up to Ushs. 451,266,000 and this is expected from GAVI, World Health Organisation towards immunisation and Global Fund for HIV, TB and Malaria control. The nature and type of interventions however remain the same, with a target to children and mothers who are the most vulnerable categories.

Table on the revenues and Budget by Sector and Programme

Vote :507 Busia District**FY 2020/21**

<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	1,159,465	821,701	1,130,167
District Production Services	419,590	349,671	457,955
<i>Sub- Total of allocation Sector</i>	1,579,055	1,171,372	1,588,123
Sector :Works and Transport			
District, Urban and Community Access Roads	1,241,876	844,229	1,134,215
District Engineering Services	121,087	93,706	119,401
<i>Sub- Total of allocation Sector</i>	1,362,963	937,935	1,253,616
Sector :Trade and Industry			
Commercial Services	31,997	23,019	35,001
<i>Sub- Total of allocation Sector</i>	31,997	23,019	35,001
Sector :Education			
Pre-Primary and Primary Education	10,151,044	7,575,628	11,493,779
Secondary Education	4,493,033	3,452,815	5,019,978
Skills Development	1,134,495	732,815	1,245,120
Education & Sports Management and Inspection	389,494	247,651	267,270
Special Needs Education	300	0	2,000
<i>Sub- Total of allocation Sector</i>	16,168,366	12,008,908	18,028,147
Sector :Health			
Primary Healthcare	749,327	372,992	2,820,250
District Hospital Services	347,357	260,518	672,730
Health Management and Supervision	3,437,874	2,354,177	3,443,285
<i>Sub- Total of allocation Sector</i>	4,534,559	2,987,687	6,936,265
Sector :Water and Environment			
Rural Water Supply and Sanitation	521,818	119,060	832,980
Natural Resources Management	2,278,083	958,652	266,882
<i>Sub- Total of allocation Sector</i>	2,799,901	1,077,712	1,099,863
Sector :Social Development			
Community Mobilisation and Empowerment	997,752	497,068	752,683
<i>Sub- Total of allocation Sector</i>	997,752	497,068	752,683
Sector :Public Sector Management			
District and Urban Administration	3,823,488	2,872,562	3,670,842
Local Statutory Bodies	725,849	440,919	718,439
Local Government Planning Services	173,861	89,950	395,156
<i>Sub- Total of allocation Sector</i>	4,723,198	3,403,431	4,784,437
Sector :Accountability			

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Financial Management and Accountability(LG)	330,725	246,917	779,988
Internal Audit Services	50,135	35,382	50,135
<i>Sub- Total of allocation Sector</i>	380,860	282,299	830,123

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

<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	3,683,788	3,017,749	3,614,842
District Unconditional Grant (Non-Wage)	89,797	67,347	100,585
District Unconditional Grant (Wage)	385,477	289,108	385,477
General Public Service Pension Arrears (Budgeting)	933,125	933,125	0
Gratuity for Local Governments	851,875	638,906	1,479,783
Locally Raised Revenues	77,426	68,970	118,753
Multi-Sectoral Transfers to LLGs_NonWage	215,187	161,391	216,535
Pension for Local Governments	1,087,999	815,999	1,313,710
Salary arrears (Budgeting)	42,903	42,903	0
Development Revenues	139,700	139,700	56,000
District Discretionary Development Equalization Grant	57,748	57,748	56,000
Multi-Sectoral Transfers to LLGs_Gou	71,952	71,952	0
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	3,823,488	3,157,449	3,670,842
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	385,477	284,652	385,477
Non Wage	3,298,311	2,498,763	3,229,365
Development Expenditure			
Domestic Development	139,700	89,148	56,000
External Financing	0	0	0
Total Expenditure	3,823,488	2,872,562	3,670,842

Narrative of Workplan Revenues and Expenditure

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The Department expects reduction in funding by 2.3% due to non provision of arrears for pension and salary for Local Government for the year 2020/21. Although there was a sharp increment in funding in local revenue by 53% and District unconditional non wage by 12%, this will cater for court issues/charges under legal Charges to address payment to Mr Musungu Stephen mainly and arrears that may attract Court Costs.

Vote :507 Busia 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	328,325	253,113	777,588
District Unconditional Grant (Non-Wage)	79,500	59,625	79,500
District Unconditional Grant (Wage)	190,405	142,804	199,046
Locally Raised Revenues	58,420	50,684	13,500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	485,542
Development Revenues	2,400	2,400	2,400
District Discretionary Development Equalization Grant	2,400	2,400	2,400
Total Revenues shares	330,725	255,513	779,988
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	190,405	142,462	199,046
Non Wage	137,920	102,055	578,542
Development Expenditure			
Domestic Development	2,400	2,400	2,400
External Financing	0	0	0
Total Expenditure	330,725	246,917	779,988

Narrative of Workplan Revenues and Expenditure

The department expects to receive an increase in the budget allocation in the next financial year 2020-21 from Ushs. 330,725,000 to Ushs. 779,988,000 which is 135.8%. This is mainly due to provision of 65% transfers to Sub-counties for Local Revenue in the next years budget. The departmental break down of revenues is as follows; Local revenue shs. 13,500,000 Non wage shs. 79,500,000 Wage shs. 199,045,809 Multisectoral transfers shs. 485,542,360 and DDEG shs. 2,400,000. The department expects to spend on the following activities; Holding Budget conference, Preparing and submitting Final accounts to Office of Auditor General and local revenue mobilisation and collection, Answering of Audit queries, monitoring of the 14 sub counties on writing of books of accounts, preparation of annual work plans and final budget for approval by council.

Vote :507 Busia 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	708,449	538,555	701,039
District Unconditional Grant (Non-Wage)	387,886	290,915	387,886
District Unconditional Grant (Wage)	256,457	192,343	256,457
Locally Raised Revenues	64,106	55,298	56,696
Development Revenues	17,400	17,400	17,400
District Discretionary Development Equalization Grant	17,400	17,400	17,400
Total Revenues shares	725,849	555,955	718,439
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	256,457	146,767	256,457
Non Wage	451,992	291,141	444,582
Development Expenditure			
Domestic Development	17,400	3,010	17,400
External Financing	0	0	0
Total Expenditure	725,849	440,919	718,439

Narrative of Workplan Revenues and Expenditure

Statutory bodies expects Ushs. 718,439,000 in the financial year 2020-21 as compared to Ushs. 725,849,000 due a reduction in Local Revenue allocation. The department plans to spend these funds as follows; Council administration shs 383,390,000(53%), District Contract committee shs5,212,000 (1 %), District Service Committee shs 63,996,000 (8.9%), District Land Board shs 7,143,000 (1 %), District Public Accounts committee Ushs 13,189,000(1.8%), District Executive Committee Ushs. 187,238,000 (26%), Standing Committee Ushs 40,871,000(5.7%) and DDEG Ushs. 17,400,000 (2.4%).

Vote :507 Busia 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	1,099,931	824,948	1,096,829
Locally Raised Revenues	0	0	3,000
Sector Conditional Grant (Non-Wage)	312,110	234,083	306,009
Sector Conditional Grant (Wage)	787,821	590,865	787,821
Development Revenues	479,124	455,124	491,293
Multi-Sectoral Transfers to LLGs_Gou	316,024	316,024	328,836
Other Transfers from Central Government	24,000	0	24,000
Sector Development Grant	139,100	139,100	138,457
Total Revenues shares	1,579,055	1,280,072	1,588,123
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	787,821	590,767	787,821
Non Wage	312,110	234,067	309,009
Development Expenditure			
Domestic Development	479,124	346,538	491,293
External Financing	0	0	0
Total Expenditure	1,579,055	1,171,372	1,588,123

Narrative of Workplan Revenues and Expenditure

The Departmental allocation for the FY 2020/2021 is expected to increase by 0.57% i.e from Ushs. 1,579,055,000 up to Ushs. 1,588,123,000 in the FY 2020/21 due to increased funding to community groups in areas of animal traction, value addition and seed multiplication under DDEG. Otherwise, funding for agricultural extension remain high even in the next FY to a tune of Ushs. 444,466,000 at both District and in all 14 Lower Local Governments which is likely to improve the food security and nutrition situation especially for the vulnerable population and wealth creation at household level if the climatic conditions remain favourable.

Vote :507 Busia 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	4,026,269	3,017,087	4,506,312
District Unconditional Grant (Non-Wage)	1,000	750	0
Locally Raised Revenues	10,000	4,300	5,000
Other Transfers from Central Government	32,119	24,688	32,119
Sector Conditional Grant (Non-Wage)	590,635	442,963	1,076,679
Sector Conditional Grant (Wage)	3,392,515	2,544,386	3,392,515
Development Revenues	508,290	370,845	2,429,953
District Discretionary Development Equalization Grant	145,000	145,000	145,000
External Financing	327,058	189,614	451,266
Sector Development Grant	36,232	36,232	1,833,687
Total Revenues shares	4,534,559	3,387,932	6,936,265
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,392,515	2,325,373	3,392,515
Non Wage	633,754	472,701	1,113,798
Development Expenditure			
Domestic Development	181,232	0	1,978,687
External Financing	327,058	189,613	451,266
Total Expenditure	4,534,559	2,987,687	6,936,265

Narrative of Workplan Revenues and Expenditure

The Departmental budget for F/Y 2020/21 increased by 53% as compared to F/Y 2019/20 i.e. from Ug Sh. 4,534,559,000 to Ug.Sh. 6,936,265,000. The department expects an increase in funding under Sector development grant to upgrade Sikuda and Bumunji HC IIs to HC IIIs, Non-wage increments and under external financing mainly to cater for Immunization, Malaria control as well as HIV/AIDS interventions. Otherwise, other areas have remained with constant financing.

Vote :507 Busia 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	15,689,031	11,844,749	17,036,540
District Unconditional Grant (Non-Wage)	7,795	5,846	0
District Unconditional Grant (Wage)	44,388	33,291	44,388
Locally Raised Revenues	4,500	3,485	4,500
Other Transfers from Central Government	25,000	18,536	25,000
Sector Conditional Grant (Non-Wage)	3,274,400	2,182,933	3,605,699
Sector Conditional Grant (Wage)	12,332,948	9,600,657	13,356,953
Development Revenues	479,335	479,335	991,607
District Discretionary Development Equalization Grant	184,283	184,283	267,450
Sector Development Grant	295,052	295,052	724,157
Total Revenues shares	16,168,366	12,324,084	18,028,147
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,377,336	9,418,775	13,401,341
Non Wage	3,311,695	2,177,524	3,635,199
Development Expenditure			
Domestic Development	479,335	412,610	991,607
External Financing	0	0	0
Total Expenditure	16,168,366	12,008,908	18,028,147

Narrative of Workplan Revenues and Expenditure

The department expects an increase in funding by 11.5% next Financial year 2020/2021 from UGx 16,168,366,000 to UGx 18,028,147,000 due to an increase in funding under DDEG programme from 184,283,000 to 267,450,000 making it 45% and under sector conditional grant (Development) increase to the department purposely for infrastructure provision and provision for seed school construction in Sikuda Sub-county. The other largest percentage of the revenue will go to paying of staff salaries (secondary, primary & tertiary institutions) and the rest of funding will be for inspecting teaching and learning in education institutions, Developing sports in schools, maintenance of buildings and facilitating supervision and invigilation of PLE.

Vote :507 Busia 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	674,550	564,447	696,928
District Unconditional Grant (Non-Wage)	21,542	16,156	21,542
District Unconditional Grant (Wage)	124,769	93,577	124,769
Locally Raised Revenues	41,708	32,664	20,000
Multi-Sectoral Transfers to LLGs_NonWage	109,285	109,285	123,925
Other Transfers from Central Government	377,246	312,765	406,692
Development Revenues	688,413	688,413	556,688
District Discretionary Development Equalization Grant	328,666	328,666	133,336
Multi-Sectoral Transfers to LLGs_Gou	359,746	359,746	423,352
Total Revenues shares	1,362,963	1,252,859	1,253,616
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,769	76,510	124,769
Non Wage	549,781	322,646	572,159
Development Expenditure			
Domestic Development	688,413	538,778	556,688
External Financing	0	0	0
Total Expenditure	1,362,963	937,935	1,253,616

Narrative of Workplan Revenues and Expenditure

The Department expects a reduction in funding from Ush 1,362,963,000 to Ushs 1,253,616,000 which is a decrease of 8% in the FY 2020/21 compared to last FY 2019/2020, of which Ush 124,769,000 Wage to cater for payment salaries of 11 staff recruited, Ush 406,692,000 under Uganda road fund was meant for routine mechanized of 94kms, manual maintenance of District roads and equipment, Ush 20,000,000 local revenue allocated to cater for vehicle maintenance and Bills for electricity and 21,542,000 District unconditional Non-wage to cater Departmental operations. Ushs.133,336,000 planned under District discretionary Development equalization Grant(DDEG) meant for completion of construction office block and pit latrine Majanji sub-county under phase II, monitoring and supervision DDEG projects and payment for retention at Buyanga and Majanji sub-counties. The District planned UGX. 123,925,000 road fund and 423,352,000 DDEG funds as transfers to 14 lower local Governments meant for Sub-county road maintenance and opening of roads.

Vote :507 Busia 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	59,646	43,894	107,447
District Unconditional Grant (Wage)	26,135	19,601	26,135
Locally Raised Revenues	2,000	660	2,000
Sector Conditional Grant (Non-Wage)	31,511	23,633	79,312
Development Revenues	462,172	462,172	725,533
Sector Development Grant	442,370	442,370	705,731
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	521,818	506,067	832,980
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,135	17,656	26,135
Non Wage	33,511	18,820	81,312
Development Expenditure			
Domestic Development	462,172	82,583	725,533
External Financing	0	0	0
Total Expenditure	521,818	119,060	832,980

Narrative of Workplan Revenues and Expenditure

The departmental budget is expected to increase by 62.6% i.e from Ushs. 521,818,000 in the FY 2019/20 up to Ushs. 832,980,000 in the FY 2020/21 due to an increase of Development and non wage grants. Otherwise, the rest of the funding and expenditure pattern has remained the same.

Vote :507 Busia 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	148,078	111,908	169,324
District Unconditional Grant (Non-Wage)	13,759	10,319	13,759
District Unconditional Grant (Wage)	118,712	89,034	118,712
Locally Raised Revenues	7,750	6,663	7,750
Sector Conditional Grant (Non-Wage)	7,857	5,893	29,103
Development Revenues	2,130,006	873,464	97,559
District Discretionary Development Equalization Grant	1,600	1,600	11,600
Multi-Sectoral Transfers to LLGs_Gou	58,112	58,112	44,599
Other Transfers from Central Government	2,070,294	813,752	41,360
Total Revenues shares	2,278,083	985,372	266,882
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	118,712	81,089	118,712
Non Wage	29,366	13,588	50,612
Development Expenditure			
Domestic Development	2,130,006	863,975	97,559
External Financing	0	0	0
Total Expenditure	2,278,083	958,652	266,882

Narrative of Workplan Revenues and Expenditure

The Department expects a huge reduction in funding by 87.98% i.e from Ushs 2,219,971,000 in FY 2019/20 down to Ushs. 266,882,000 in the FY 2020/21 due to absorption of NUSAF 3 allocations in the previous years. Although there is a slight increase in funding from sector conditional grant, the reduction under NUSAF 3 outweighs the increase.

Specifically;

1) The department expects a total non wage funding of 51,307,000 Ugx from Sector conditional grant, Local revenue and District unconditional grant. The expenditure is expected to be; Ugx 12,126,000 for District wetland planning, regulation & promotion, Ugx 7,804,770 for tree planting and afforestation, Ugx 1,289,000 for forestry regulation and inspection, Ugx 1,105,000 for Community training on wetland management, Ugx 2,817,000 for Stakeholder Environmental training and sensitization, Ugx 3,670,000 for monitoring and evaluation of Environmental compliance, Ugx 9,800,000 for land management services, Ugx 12,000,000 for river bank & wetland restoration, Ugx 1,600,000 for monitoring, supervision & appraisal of capital works and Ugx10,000,000 for surveying 3 government facilities.

2)NUSAF 3 project financing is expected to be 41,360,000 to cater for close up activities.

Vote :507 Busia 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	175,290	132,207	174,688
District Unconditional Grant (Wage)	110,652	82,989	110,652
Locally Raised Revenues	3,000	2,990	3,000
Sector Conditional Grant (Non-Wage)	61,637	46,228	61,036
Development Revenues	822,462	397,830	577,995
District Discretionary Development Equalization Grant	1,600	1,600	1,600
Multi-Sectoral Transfers to LLGs_Gou	394,240	394,240	93,352
Other Transfers from Central Government	426,622	1,990	483,043
Total Revenues shares	997,752	530,037	752,683
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,652	62,162	110,652
Non Wage	64,637	39,067	64,036
Development Expenditure			
Domestic Development	822,462	395,840	577,995
External Financing	0	0	0
Total Expenditure	997,752	497,068	752,683

Narrative of Workplan Revenues and Expenditure

The Department expects a reduction in funding by 24.6% in the next FY 2020/2021 due a reduction in allocation of DDEG/PRDP by most Lower Local Governments to agriculture based community sub-projects. Although we expect an increase in funding for Parish Community Association from the Office of prime Minister totaling UGX. 32,100,000 the reduction under District Discretionary Equalization Grant (DDEG) projects for Lower Local Governments outweighs the additional funding. More allocation has been made to supporting groups in the area of value addition, animal traction and cassava multiplication and hence budgetary shift to production. On the expenditure, Shs 64,036,000 has been allocated to cater for community based services, Shs 110,652,000 will cater for wages, Shs 1,600,000 will cater for DDEG Monitoring and Shs 450,943,240 meant for Project identification, appraisal and Funding of approved Sub- project groups selected under youth livelihood programme (YLP) and Uganda Women Entrepreneurship programme (UWEP) from Ministry Of Gender, Labour, and Social Development.

Vote :507 Busia 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	131,261	95,516	142,621
District Unconditional Grant (Non-Wage)	34,938	26,203	54,938
District Unconditional Grant (Wage)	79,823	59,867	71,183
Locally Raised Revenues	16,500	9,445	16,500
Development Revenues	42,600	17,600	252,535
District Discretionary Development Equalization Grant	17,600	17,600	30,000
External Financing	25,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	222,535
Total Revenues shares	173,861	113,116	395,156
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,823	41,631	71,183
Non Wage	51,438	32,947	71,438
Development Expenditure			
Domestic Development	17,600	15,372	252,535
External Financing	25,000	0	0
Total Expenditure	173,861	89,950	395,156

Narrative of Workplan Revenues and Expenditure

The unit expects an increase in funding by 127.3% next financial year 2020/2021 compared to FY 2019/20 i.e increased from Ushs. 173,860,915 to Ushs. 395,156,000 due to provision for Parish model implementation, data collection, monitoring and appraisals across the 14 Lower Local Governments to a tune of Ushs. 222,535,000 under DDEG transfers and Ushs. 20million to cater for the Performance Budgeting System implementation to all Planning Units. Otherwise no provision has been made under Birth Registration exercise funding under support from GOU- UNICEF, and this is due to the fact all the 16 Lower Local Government have been covered in the last 3 years save for cleaning and up-dating for which resources are being sought. However, there has been an increase in unconditional grant (Non-wage) by Ushs. 20million by Ministry of Finance, Planning and Economic Development to support Performance Budgeting System under Planning Unit. DDEG allocation has equally increased to take care of site meetings as required under the revised guidelines. On the expenditure side Ushs. 100,104,000 shall cater for management of the District Planning office inclusive of salary payment, Ushs. 72,517,000 shall cater for planning, appraisal, mentoring, monitoring and reporting of sector interventions/projects, and Production and sharing of District statistical Abstract FY 2019/2020. All statistics to be generated shall be disintegrated by gender and equity considerations.

Vote :507 Busia 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	47,735	36,477	47,735
District Unconditional Grant (Non-Wage)	13,853	10,390	13,853
District Unconditional Grant (Wage)	26,135	19,601	26,135
Locally Raised Revenues	7,747	6,486	7,747
Development Revenues	2,400	2,400	2,400
District Discretionary Development Equalization Grant	2,400	2,400	2,400
Total Revenues shares	50,135	38,877	50,135
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,135	16,745	26,135
Non Wage	21,600	16,237	21,600
Development Expenditure			
Domestic Development	2,400	2,400	2,400
External Financing	0	0	0
Total Expenditure	50,135	35,382	50,135

Narrative of Workplan Revenues and Expenditure

The Department is expected to receive 50,135,000 in FY 2020/2021 comprised of wage Ugx 26,135,000 (52%), Non wage 21,600,000 (43%) and Development Ugx 2,400,000 (4.8%)

This will be spent on payment of staff salaries during FY 2020/21 and facilitation of the departmental activities during assurance and consulting engagements. It is important to note that the same level of funding compared to last FY 2019/20 has been maintained.

Vote :507 Busia 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	31,997	23,998	35,001
District Unconditional Grant (Wage)	17,800	13,350	17,800
Locally Raised Revenues	0	0	3,000
Sector Conditional Grant (Non-Wage)	14,197	10,648	14,201
Development Revenues	0	0	0
N/A			
Total Revenues shares	31,997	23,998	35,001
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,800	12,385	17,800
Non Wage	14,197	10,635	17,201
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	31,997	23,019	35,001

Narrative of Workplan Revenues and Expenditure

The Department expects an increase in funding next Financial Year 2020/2021 by 9.4% i.e from UGx. 31,997,000 to UGx. 35,001,000 due an increase in local revenue funding to support Business Registration. Otherwise, the rest of funding shall remain at the same level of funding as compared to that of last FY 2019/2020. Specifically, UGX. 17, 800,000 is for paying staff salaries in 12 months and UGx. 17,201,000 non wage is for carrying out trade promotion and development services, Enterprise development services, Market linkage services, cooperatives Development and outreach services, industrial development services, Tourism Development services and Carrying Monitoring activities across all output areas.

Vote :507 Busia District

FY 2020/21
