

**Vote :537 Mbarara 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.

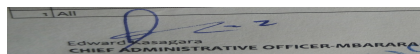
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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



Kasagara Edward - For: Chief Administrative Officer/Mbarara DLG

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

**Vote :537 Mbarara 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.

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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 :537 Mbarara 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
<b>Locally Raised Revenues</b>	971,431	786,415	1,007,859
<b>Discretionary Government Transfers</b>	2,007,031	1,566,232	2,958,073
<b>Conditional Government Transfers</b>	20,455,061	15,698,534	22,689,648
<b>Other Government Transfers</b>	917,565	450,910	2,077,268
<b>External Financing</b>	610,000	351,348	610,000
<b>Grand Total</b>	<b>24,961,088</b>	<b>18,853,438</b>	<b>29,342,849</b>

**Revenue Performance by end of March of the Running FY**

The cumulative Receipts at the end of the 3rd quarter stood at 18,853,438,000 /= (18.853Billion) representing 76% Budget performance. Reasons for over and under performance of each revenue category has been accounted for in Q3 Report. From the disbursements, 6 out of 13 work-plans achieved the target of 75% budget performance/release. The 7 that did not achieve the minimum target (75%) were Finance (53%), Community Based Services (26%), Health (72%), Roads (74%), Natural Resources (71%), Internal Audit (70%) and Trade and Industry (73%). The reasons for their under/over performance have been explained under the narratives for each work plan in Q3 report. Out of the 76% budget released, 64% was spent this implies that the expenditure within the 3rd Quarter was at 85%. The overall expenditure by category within the 3rd quarter was as follows: Wage expenditure was at 99%, Non-wage recurrent expenditure was at 84% Domestic development was at 29%, Donor/External financing at 84%. More analytical details of revenue and expenditure are provided under work plans.

**Planned Revenues for next FY**

The total budget for FY 2020/2021 is UGX 29,342,849,000/= This budget will be financed by Locally Raised Revenue of Ugx 1,007,859,000, Discretionary Government Transfers of Ugx 2,958,073,000 ,Conditional Government Transfers of Ugx 22,689,648,000, OGTs of Ugx 2,077,268,000 and Donor funding of Ugx 610,000,000.

**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	5,365,807	4,097,473	6,537,366
Finance	292,404	155,540	285,625
Statutory Bodies	726,694	543,114	771,612
Production and Marketing	798,578	611,242	919,610
Health	2,932,112	2,097,265	4,834,766
Education	12,407,886	9,479,207	12,776,713
Roads and Engineering	768,765	570,162	772,532
Water	551,035	523,051	658,749
Natural Resources	167,360	119,276	347,041
Community Based Services	537,899	138,240	977,653

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Planning	304,836	272,513	316,782
Internal Audit	54,349	38,199	64,769
Trade, Industry and Local Development	53,364	39,129	79,631
<b>Grand Total</b>	<b>24,961,088</b>	<b>18,684,410</b>	<b>29,342,849</b>
<i>o/w: Wage:</i>	<i>12,853,310</i>	<i>9,639,982</i>	<i>14,362,809</i>
<i>Non-Wage Recurrent:</i>	<i>9,311,077</i>	<i>6,563,694</i>	<i>11,525,979</i>
<i>Domestic Devt:</i>	<i>2,186,702</i>	<i>2,129,386</i>	<i>2,844,060</i>
<i>External Financing:</i>	<i>610,000</i>	<i>351,348</i>	<i>610,000</i>

**Expenditure Performance by end of March FY 2019/20**

By the end of Q3, 76% of the total budget had been received. The total expenditure by departments within the quarter was at 64% representing 85% total budget spent. The reason for not spending up to 100% was attributed to development funds. Wage expenditure was at 99% non-wage recurrent at 84% while development was at 29%. Donor funding expenditure was at 84%

**Planned Expenditures for the FY 2020/21**

The District expenditure plan for resources in FY 2020/2021 is as follows: Payment of wages will take up UGX: 14,362,809,000/= as compared to Ugx 12,853,310,000 in the FY 2019/2020. This increase was brought about by recruitment of more teachers and health workers and the enhancement of their salaries by the government. Non-Wage Recurrent Expenditure will rise from Ugx: 9,311,077,000 in FY 2019/2020 to Ugx 11,749,016,000/= to cater for payment of pensions and gratuity, transfers to LLGs and LLS and Health facilities. Domestic Development expenditure increased from Ugx: 2,186,702,000/= in FY 2019/2020 to Ugx 2,844,060,000 to cater for construction of seed secondary school and upgrade of Kicwamba HCII to HCIII. External financing expenditure remained at Ugx 610,000,000 same as for FY 2019/2020

**Medium Term Expenditure Plans**

Medium term plans include Construction of Classroom Blocks, Construction of Seed Secondary School in Bukiro Sub-County, rehabilitation of 5 primary schools, Supply of furniture (Twin Desks), intensifying school inspections and project monitoring ,construction of more OPDs, Maternity Wards and staff houses at HCIIIs, Immunization and sanitation campaigns, rehabilitation and maintenance of district feeder roads and Community Access Roads, Rehabilitation of buildings and beautification of compounds, rehabilitation and construction of water sources, Livelihood support in Agriculture through Agriculture extension Services, Commercial advisory, regulation and tourism services, mainstreaming of Gender and other Crosscutting issues like Nutrition, climate change, food security, malaria, HIV&AIDS, youth and elderly people affairs, payment of salaries, allowances, skills development through trainings and workshops, staff welfare, payment of Pensions and gratuity for retired officers, Revenue collection and management, management of markets and other revenue sources for the district. Ensuring accountability, provision of political oversight, recruitment of more work force, protection and preservation of natural resources and mitigation of climate change.

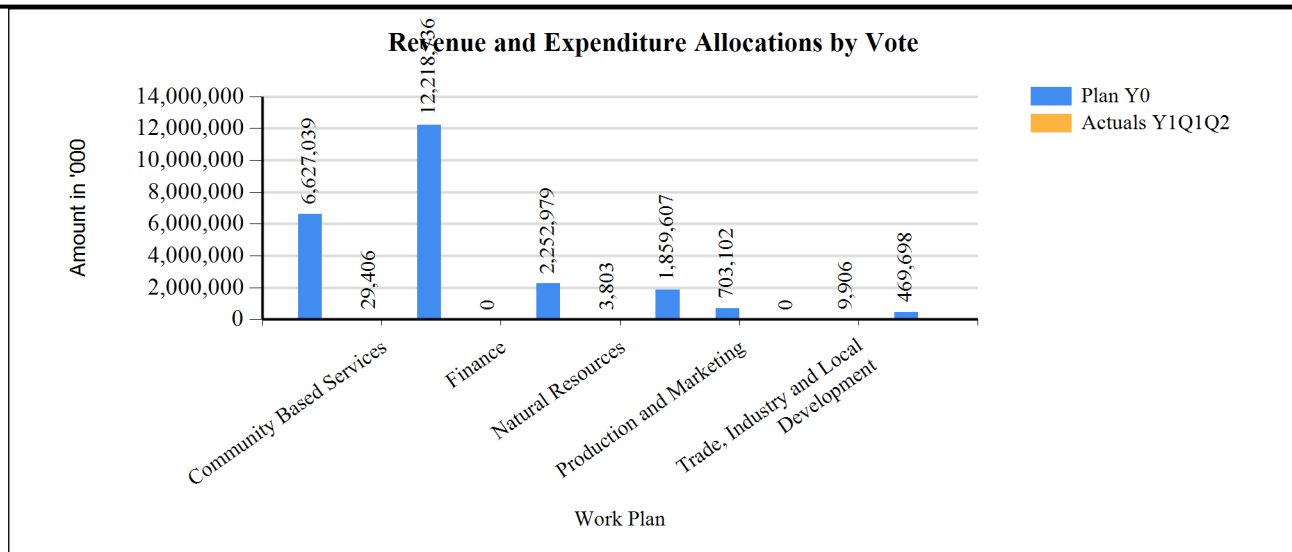
**Challenges in Implementation**

The District was divided into 2 with the formation of Rwampara District on July 1st 2019 and hence had all the Local Revenue IPFs affected. Under funding grossly affects the implementation of the District's activities and service delivery in general. Under-staffing and staff attrition is affecting service delivery. Lack of departmental vehicles especially Administration, Finance, Planning, Audit, and Statutory Bodies Departments affects coordination of services.

**G1: Graph on the revenue and expenditure allocations by Department**

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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
<b>1. Locally Raised Revenues</b>	<b>971,431</b>	<b>786,415</b>	<b>1,007,859</b>
Advance Recoveries	0	0	0
Business licenses	34,904	20,052	34,904
Educational/Instruction related levies	53,750	42,358	35,000
Inspection Fees	20,000	10,000	4,000
Land Fees	104,400	156,727	210,000
Liquor licenses	17,760	11,996	20,000
Local Services Tax	72,106	40,873	60,000
Market /Gate Charges	141,832	80,529	94,309
Other Fees and Charges	72,238	81,452	40,696
Park Fees	7,200	125	4,200
Property related Duties/Fees	0	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	34,040	18,615	7,000
Rent & Rates - Non-Produced Assets – from other Govt units	413,200	323,688	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	0
Rent & rates – produced assets – from other govt. units	0	0	497,750
<b>2a. Discretionary Government Transfers</b>	<b>2,007,031</b>	<b>1,566,232</b>	<b>2,958,073</b>
District Discretionary Development Equalization Grant	243,835	243,835	189,940
District Unconditional Grant (Non-Wage)	623,243	467,432	663,060
District Unconditional Grant (Wage)	1,139,954	854,965	2,105,073

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<b>2b. Conditional Government Transfer</b>	<b>20,455,061</b>	<b>15,698,534</b>	<b>22,689,648</b>
Sector Conditional Grant (Wage)	11,713,356	8,785,017	12,257,736
Sector Conditional Grant (Non-Wage)	2,041,406	1,414,812	2,469,665
Sector Development Grant	1,575,551	1,575,551	1,691,423
Transitional Development Grant	367,315	310,000	930,859
General Public Service Pension Arrears (Budgeting)	180,319	180,319	63,180
Pension for Local Governments	3,238,594	2,428,945	3,533,311
Gratuity for Local Governments	1,338,520	1,003,890	1,743,474
<b>2c. Other Government Transfer</b>	<b>917,565</b>	<b>450,910</b>	<b>2,077,268</b>
Support to PLE (UNEB)	13,000	13,000	23,281
Uganda Road Fund (URF)	563,303	437,910	567,784
Uganda Women Entrepreneurship Program(UWEP)	0	0	124,653
Youth Livelihood Programme (YLP)	341,262	0	341,262
Micro Projects under Luwero Rwenzori Development Programme	0	0	294,000
Uganda Sanitation Fund (USF)	0	0	57,315
Results Based Financing (RBF)	0	0	668,972
<b>3. External Financing</b>	<b>610,000</b>	<b>351,348</b>	<b>610,000</b>
United Nations Children Fund (UNICEF)	210,000	135,427	210,000
Global Fund for HIV, TB & Malaria	220,000	16,955	220,000
Global Alliance for Vaccines and Immunization (GAVI)	180,000	198,965	180,000
<b>Total Revenues shares</b>	<b>24,961,088</b>	<b>18,853,438</b>	<b>29,342,849</b>

**Vote :537 Mbarara District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The Approved Budget for Locally Raised Revenues for FY 2019/2020 was UGX: 971,431,000/= The Actual realized at the end of the 3rd Quarter was UGX: 786,415,000/= giving a percent of 81% above the expected 75%. This was good performance as expected. However, some sources which underperformed were covered up by Land Fees, Other Fees and Charges, which performed highly better than others because more receipts were obtained especially from cattle movement permits, erection of Telecom Masts, and from more landlords applying for surveying and titling of their land in anticipation of the city status that was granted to Mbarara District among other the key sources. In general, most of the sources performed at or slightly above the expected 75%

**Central Government Transfers**

The Approved Budget for FY 2019/2020 for Receipts from Central Government Transfers was UGX:23,379,657,000/= The amount received at the end of Q3 was UGX:17,715,676,000/= (75.77%) whereby: Discretionary Government transfers performed at 78% and Conditional Government Transfers at 77% and OGTs at 49%. The sources performed at the expected 75% apart from OGTs which performed at 49% which was due the fact that no funds were received for YLP and UWEP. The only receipts on this source were for URF and Support to UNEB.

**External Financing**

The Approved Budget for FY 2019/20 for External Financing was UGX: 610,000,000 and the receipts were 351,348,000 by the end of the 3rd quarter which gave the vote a 58% below the expected 75% performance because donors released less funds than expected.

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

The Budget for Locally Raised Revenues for FY 2020/2021 is UGX 1,007,859,000/= which is an increase from 971,431,000/= The increase is attributed to more revenue anticipated from the following sources; Land fees are expected to increase from 104,400,000 to Shs 210,000,000 due to anticipated increase in application for land titles due to city status. Rent and rates are also expected to rise from 413,200,000 to 497,750,000 because of the planned revision in rates by the district to its tenants - UMI, MUBS and the staff. Liquor licenses are also expected to rise from 17,760,000 to 20,000,000 as a measure to curb poverty levels as a result of alcoholism.

**Central Government Transfers**

The revenue from Central Government stands as follows: Discretionary Government transfers will be UGX: 2,958,073,000/= which is an increase compared to UGX 2,007,031,000/= for 2019/2020 attributed to an increase on District Unconditional Grant (Non Wage) from Shs 623,243,000 to Shs 663,060,000 and on District Unconditional Grant (Wage) from Shs 1,139,954,000 to 2,105,073,000 in 2020/2021. DDEG reduced from 243,834,981/= to 189,940,000/= attributed to changes in the allocation formula and low performance in LGPA Assessment.

Conditional Government transfers will be UGX: 22,689,648,000/= compared to UGX: 20,455,061,000/= the increase is due to an increase in Sector Conditional Grant (Wage from Shs 11,713,356,000 in 2019/2020 to 12,257,736,000 in 2020/2021. Sector Conditional Grant (Non Wage) increased from Shs 2,041,406,000 to Shs 2,469,665,000, Sector Development Grant increased from Shs 1,575,551,000 to Shs 1,691,423,000, Transitional Development Grant increased from 367,315,000 to 930,859,000, Pension for Local Governments increased from 3,238,954,000 to 3,533,311,000. Gratuity for Local Governments increased from 1,338,520,000 to 1,743,474,000 but still this is low from the required 3,500,000,000 for the district. General Public Service Pension Arrears (Budgeting) reduced from 180,319,000 in 2019/2020 to 63,180,000 in 2020/2021. UWEP is budgeted at 124,653,000 while YLP stays at 341,262,000 as for the last year 2019/2020. URF increased from 563,303,000 to 567,784,000 while Support to PLE (UNEB) increased from 13,000,000 to 23,281,000.

**External Financing**

The District expects UGX: 610,000,000 under external financing specifically under GAVI and UNICEF to support immunization and Health service delivery in general. The IPF for 2019/2020 did not change.



**Vote :537 Mbarara District****FY 2020/21****Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	665,628	429,764	660,348
District Production Services	132,949	74,767	259,262
<b>Sub- Total of allocation Sector</b>	<b>798,578</b>	<b>504,531</b>	<b>919,610</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	599,794	448,555	658,363
District Engineering Services	168,970	61,762	114,169
<b>Sub- Total of allocation Sector</b>	<b>768,765</b>	<b>510,317</b>	<b>772,532</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	53,364	30,843	79,631
<b>Sub- Total of allocation Sector</b>	<b>53,364</b>	<b>30,843</b>	<b>79,631</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	7,278,811	5,266,016	8,063,845
Secondary Education	3,760,657	2,271,894	3,985,876
Skills Development	1,146,039	839,054	430,069
Education & Sports Management and Inspection	222,378	118,187	296,924
<b>Sub- Total of allocation Sector</b>	<b>12,407,886</b>	<b>8,495,151</b>	<b>12,776,713</b>
<b>Sector :Health</b>			
Primary Healthcare	924,185	479,393	1,917,184
District Hospital Services	174,630	87,311	560,388
Health Management and Supervision	1,833,297	1,282,590	2,357,194
<b>Sub- Total of allocation Sector</b>	<b>2,932,112</b>	<b>1,849,294</b>	<b>4,834,766</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	551,035	151,705	658,749
Natural Resources Management	167,360	71,837	347,041
<b>Sub- Total of allocation Sector</b>	<b>718,395</b>	<b>223,542</b>	<b>1,005,790</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	537,899	125,615	977,653
<b>Sub- Total of allocation Sector</b>	<b>537,899</b>	<b>125,615</b>	<b>977,653</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	5,365,807	3,407,222	6,537,366
Local Statutory Bodies	726,694	390,282	771,612
Local Government Planning Services	304,836	238,721	316,782
<b>Sub- Total of allocation Sector</b>	<b>6,397,336</b>	<b>4,036,226</b>	<b>7,625,759</b>
<b>Sector :Accountability</b>			

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Financial Management and Accountability(LG)	292,404	134,997	285,625
Internal Audit Services	54,349	32,129	64,769
<i>Sub- Total of allocation Sector</i>	<b>346,753</b>	<b>167,125</b>	<b>350,394</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,347,587</b>	<b>4,079,253</b>	<b>6,528,975</b>
District Unconditional Grant (Non-Wage)	149,843	112,908	150,028
District Unconditional Grant (Wage)	114,602	83,551	591,178
General Public Service Pension Arrears (Budgeting)	180,319	180,319	63,180
Gratuity for Local Governments	1,338,520	1,003,890	1,743,474
Locally Raised Revenues	162,976	161,373	201,376
Multi-Sectoral Transfers to LLGs_NonWage	162,733	108,267	246,429
Pension for Local Governments	3,238,594	2,428,945	3,533,311
<b>Development Revenues</b>	<b>18,220</b>	<b>18,220</b>	<b>8,390</b>
District Discretionary Development Equalization Grant	8,220	8,220	8,390
Transitional Development Grant	10,000	10,000	0
<b>Total Revenues shares</b>	<b>5,365,807</b>	<b>4,097,473</b>	<b>6,537,366</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	114,602	83,540	591,178
Non Wage	5,232,985	3,321,627	5,937,798
<b>Development Expenditure</b>			
Domestic Development	18,220	2,055	8,390
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,365,807</b>	<b>3,407,222</b>	<b>6,537,366</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :537 Mbarara District****FY 2020/21**

The budget for Administration Department for the FY 2020/21 stands at UGX:6,537,366,000/= compared to UGX 5,365,807,000/= for FY 2019/20. The increase is attributed to an increase in funding as follows; District wage increased from Shs 114,602,000 in 2019/2020 to Shs 591,178,000 in 2020/2021. District Unconditional Grant (Non Wage) increased from Shs 149,843,000 to Shs 150,028,000, Gratuity for Local Governments also increased from Shs 1,338,520,000 to Shs 1,743,474,000, Local Revenue allocation rose from Shs 162,976,000 to Shs 201,376,000. Multi Sectoral Transfers to LLGs increased from Shs 162,733,000 in 2019/2020 to Shs 201,376,000 and Pension for LGs from Shs 3,238,594,000 to Shs 3,533,311,000 in 2020/2021. Transitional Development Grant was scrapped in the FY 2020/2021. General Public Service Pension Arrears (Budgeting) reduced from Shs 180,319,000 in 2019/2020 to Shs 63,180,000 in 2020/2021. DDEG registered a slight increase from Shs 8,220,000 to Shs 8,390,000.

The department will use the budgeted revenues to pay salaries for the department staff, cater for the monitoring and supervision of government projects, pay pensions and gratuity of retired officers as and at when they fall due. Pay for work based allowances and cater for staff welfare.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>292,404</b>	<b>155,540</b>	<b>285,625</b>
District Unconditional Grant (Non-Wage)	25,218	18,580	25,281
District Unconditional Grant (Wage)	121,425	91,819	182,864
Locally Raised Revenues	54,883	45,141	77,480
Multi-Sectoral Transfers to LLGs_NonWage	90,878	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>292,404</b>	<b>155,540</b>	<b>285,625</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	121,425	83,757	182,864
Non Wage	170,979	51,240	102,761
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>292,404</b>	<b>134,997</b>	<b>285,625</b>

**Narrative of Workplan Revenues and Expenditure**

The Finance Department Budget for FY 2020/2021 is UGX: 285,625,000/= compared to UGX 292,404,000/= for FY 2019/2020. The decrease is attributed to the scrapping off of Multi-Sectoral Transfers to LLGs \_Non Wage from the budget in the FY 2020/2021. The item was transferred to the Administration department. However, there was a slight increase in all budgeted revenue sources.

The department will use the budgeted resources to pay staff salaries, cater for staff welfare, carry out revenue enhancement exercises in sub counties, monitor revenue sources, ensure financial accountability by submitting mandatory reports to Auditor General and Ministry of Finance.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>726,694</b>	<b>543,114</b>	<b>771,612</b>
District Unconditional Grant (Non-Wage)	288,832	216,477	308,689
District Unconditional Grant (Wage)	178,961	134,971	183,540
Locally Raised Revenues	232,980	191,666	279,382
Multi-Sectoral Transfers to LLGs_NonWage	25,920	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>726,694</b>	<b>543,114</b>	<b>771,612</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	178,961	134,485	183,540
Non Wage	547,732	255,797	588,071
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>726,694</b>	<b>390,282</b>	<b>771,612</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 771,612,000/= compared to UGX 726,694,000/= for FY 2019/2020. The increase is attributed to an increase in District Unconditional Grant (Non Wage) from Shs 288,832,000 to Shs 308,689,000. District Unconditional Grant (Wage) increased from Shs 178,961,000 to Shs 183,540,000 and Local Revenue allocation rose from Shs 232,980,000 to Shs 279,382,000 in 2020/2021. The department's budget is purely recurrent.

The resource envelope will be used to pay staff salaries, cater for Councilors' allowances, pay exgratia for political leaders, allowances for oversight activities, accountability and recruitment expenses.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>729,000</b>	<b>541,664</b>	<b>850,675</b>
District Unconditional Grant (Non-Wage)	3,000	1,700	3,000
District Unconditional Grant (Wage)	71,068	54,202	182,465
Locally Raised Revenues	16,630	10,620	21,630
Multi-Sectoral Transfers to LLGs_NonWage	4,778	0	0
Sector Conditional Grant (Non-Wage)	152,140	114,105	162,195
Sector Conditional Grant (Wage)	481,384	361,038	481,384
<b>Development Revenues</b>	<b>69,578</b>	<b>69,578</b>	<b>68,935</b>
Sector Development Grant	69,578	69,578	68,935
<b>Total Revenues shares</b>	<b>798,578</b>	<b>611,242</b>	<b>919,610</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	552,453	412,027	663,850
Non Wage	176,547	65,821	186,825
<b>Development Expenditure</b>			
Domestic Development	69,578	26,683	68,935
External Financing	0	0	0
<b>Total Expenditure</b>	<b>798,578</b>	<b>504,531</b>	<b>919,610</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 919,610,000/= compared to UGX 798,578,000/= for FY 2019/2020. The increase is attributed to increase of District Unconditional Grant (Wage) from 71,068,000 to 182,465,000 and Locally Raised Revenues from 16,630,000 to 21,630,000. Sector Conditional Grant Non wage share increased from 152,140,000 to 162,195,000 in 2020/2021. Sector conditional Grant (wage) IPF of 481,384,000 did not change. Development Revenues reduced from 69,578,000 to 68,935,000. The funds will be used to pay salaries for both local and extension staff, provide extension services to sub counties, cater for staff welfare and monitoring of projects.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,067,550</b>	<b>1,548,671</b>	<b>3,613,380</b>
District Unconditional Grant (Non-Wage)	2,000	1,500	2,000
Locally Raised Revenues	2,500	2,128	7,500
Multi-Sectoral Transfers to LLGs_NonWage	2,980	0	0
Other Transfers from Central Government	0	0	726,288
Sector Conditional Grant (Non-Wage)	420,744	315,549	619,817
Sector Conditional Grant (Wage)	1,639,326	1,229,495	2,257,775
<b>Development Revenues</b>	<b>864,562</b>	<b>548,594</b>	<b>1,221,386</b>
District Discretionary Development Equalization Grant	61,653	61,653	58,886
External Financing	610,000	351,348	610,000
Sector Development Grant	35,593	35,593	96,640
Transitional Development Grant	157,315	100,000	455,859
<b>Total Revenues shares</b>	<b>2,932,112</b>	<b>2,097,265</b>	<b>4,834,766</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,639,326	1,229,397	2,257,775
Non Wage	428,224	262,503	1,355,605
<b>Development Expenditure</b>			
Domestic Development	254,562	62,439	611,386
External Financing	610,000	294,955	610,000
<b>Total Expenditure</b>	<b>2,932,112</b>	<b>1,849,294</b>	<b>4,834,766</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :537 Mbarara District****FY 2020/21**

The Department Budget for FY 2020/2021 stands at UGX: 4,834,765,685/= compared to UGX 2,932,112,000/= for FY 2019/2020. The increase is attributed to increased in Sector Conditional Grant (Non wage) from 420,744,000 to 619,817,000, Sector Conditional Grant wage increased from 1,639,326,000 to 2,257,775,000, There was a new allocation of 726,288,000 under OGTs meant for Uganda Sanitation Fund (USF) and Results Based Financing (RBF) for Hospitals and HCIV,III. There was an Increase in Transitional Development Grant from Shs 157,315,000 to 455,000,000 to cater for an upgrade of Kicwamba HCII to HCIII and 55M for sanitation promotion. Sector Development Grant also increased from Shs 35,593,000 to 96,640,000. Donor funding did not change from the previous year's IPF. DDDEG reduced from 61,653,000 for 2019/2020 to 58,886,000 for 2020/2021. Locally Raised Revenues increased from 2,500,000 to 7,500,000 while the IPF for District Unconditional Grant (Non Wage) did not change. The department will use the funds to pay salaries for Health workers, carry out disease surveillance and carry out immunization campaigns, support to Health Centres, upgrade of Kicwamba HCII to HCIII, construction of OPDs and Maternity Wards, Construction of Staff Houses and cater for staff welfare.



**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>11,176,604</b>	<b>8,247,925</b>	<b>11,294,463</b>
District Unconditional Grant (Non-Wage)	2,500	1,875	2,500
District Unconditional Grant (Wage)	94,023	70,517	115,781
Locally Raised Revenues	76,000	38,176	57,250
Multi-Sectoral Transfers to LLGs_NonWage	3,627	0	0
Other Transfers from Central Government	13,000	13,000	23,281
Sector Conditional Grant (Non-Wage)	1,394,809	929,873	1,577,074
Sector Conditional Grant (Wage)	9,592,645	7,194,484	9,518,577
<b>Development Revenues</b>	<b>1,231,282</b>	<b>1,231,282</b>	<b>1,482,250</b>
Locally Raised Revenues	0	0	4,838
Sector Development Grant	1,031,282	1,031,282	1,002,413
Transitional Development Grant	200,000	200,000	475,000
<b>Total Revenues shares</b>	<b>12,407,886</b>	<b>9,479,207</b>	<b>12,776,713</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,686,668	7,258,573	9,634,358
Non Wage	1,489,936	954,872	1,660,105
<b>Development Expenditure</b>			
Domestic Development	1,231,282	281,706	1,482,250
External Financing	0	0	0
<b>Total Expenditure</b>	<b>12,407,886</b>	<b>8,495,151</b>	<b>12,776,713</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :537 Mbarara District****FY 2020/21**

The Department Draft Budget for FY 2020/2021 stands at UGX: 12,776,713,000/= compared to UGX 12,407,886,000/= for FY 2019/2020. The slight increase is attributed to an increase in Transitional Development Grant from Shs 200,000,000 in 2019/2020 to 475,000,000 in 2020/2021 to cater for construction and completion of schools. Sector Conditional Grant (Non Wage) also increased from Shs 1,394,809,000 to 1,577,074,000. Sector Conditional Grant (Wage) reduced from 9,592,645,000 to 9,518,577,000 which was found enough to accommodate teachers recruited and their enhanced salaries. Sector Development Grant reduced from 1,031,282,000 to 1,002,413,000. OGTs (Support to UNEB) increased from 13,000,000 to 23,281,000. District Unconditional Grant (Wage) increased from 94,023,000 to 115,781,000 while Locally Raised Revenues allocated to the department reduced from 76, 000,000 to 57,250,000. The IPF for District Unconditional Grant (Non Wage) did not change from 2,500,000. There was a new allocation of Shs 4,838,000 from Locally Raised Revenues under Development Revenues to cater for capital expenditure in the year 2020/2021.

The budget will be used to pay both teachers' and local staff salaries, construction of classroom blocks, rehabilitation of schools, construction of seed school in Bukiro, inspection of schools, monitoring of projects, staff training and welfare.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>768,765</b>	<b>570,162</b>	<b>757,532</b>
District Unconditional Grant (Non-Wage)	2,000	1,500	2,000
District Unconditional Grant (Wage)	100,363	75,272	158,779
Locally Raised Revenues	100,370	55,480	28,969
Multi-Sectoral Transfers to LLGs_NonWage	2,728	0	113,047
Other Transfers from Central Government	563,303	437,910	454,738
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
Locally Raised Revenues	0	0	15,000
<b>Total Revenues shares</b>	<b>768,765</b>	<b>570,162</b>	<b>772,532</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	100,363	62,291	158,779
Non Wage	668,402	448,027	598,753
<b>Development Expenditure</b>			
Domestic Development	0	0	15,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>768,765</b>	<b>510,317</b>	<b>772,532</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 772,532,000/= compared to UGX 768,765,000/= for FY 2019/2020. The slight increase is attributed to new allocation of Shs 15,000,000 from Locally Raised Revenues under Development Revenues to cater for capital expenditure in the year 2020/2021, District Unconditional Grant (Wage) increased from 100,363,000 to 158,779,000. Locally Raised Revenues (Recurrent) reduced from 100,370,000 to 28,969,000. The IPF for District Unconditional Grant (Non Wage) did not change. Other Transfers from Central Government (URF) reduced from 563,303,000 in 2019/2020 to 454,738,000 in 2020/2021. Multi-Sectoral Transfers to LLGs\_NonWage increased from 2,728,000 in 2019/2020 to 113,047,000 in 2020/2021.

The funds will be used to pay staff salaries, cater for staff welfare, rehabilitate district feeder roads and community access roads in sub counties, rehabilitate district buildings, beautification of district headquarter compound, monitoring of works, repair and maintenance of plants and district motor vehicles

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>111,937</b>	<b>83,952</b>	<b>135,314</b>
District Unconditional Grant (Wage)	81,337	61,003	76,073
Sector Conditional Grant (Non-Wage)	30,599	22,949	59,241
<b>Development Revenues</b>	<b>439,099</b>	<b>439,099</b>	<b>523,435</b>
Sector Development Grant	439,099	439,099	523,435
<b>Total Revenues shares</b>	<b>551,035</b>	<b>523,051</b>	<b>658,749</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,337	59,003	76,073
Non Wage	30,599	15,614	59,241
<b>Development Expenditure</b>			
Domestic Development	439,099	77,088	523,435
External Financing	0	0	0
<b>Total Expenditure</b>	<b>551,035</b>	<b>151,705</b>	<b>658,749</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 658,749,000/= compared to UGX 551,035,000/= for FY 2019/2020. The increase is attributed to a increase in allocations under Sector Development Grant from 439,099,000 in 2019/2020 to 523,435,000 in 2020/2021. District Unconditional Grant (Non Wage) also increased from 30,599,000 to 59,241,000 While District Unconditional Grant (Wage) reduced from 81,337,000 to 76,073,000 in 2020/2021. The Department will spend UGX: 76,072,728/= on Wage, UGX 59,240,934on Non Wage recurrent activities and UGX:523,435,000= on development projects.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>167,360</b>	<b>119,276</b>	<b>347,041</b>
District Unconditional Grant (Non-Wage)	2,900	2,175	2,900
District Unconditional Grant (Wage)	121,935	91,451	286,964
Locally Raised Revenues	36,560	22,798	44,560
Multi-Sectoral Transfers to LLGs_NonWage	2,162	0	0
Sector Conditional Grant (Non-Wage)	3,803	2,852	12,617
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>167,360</b>	<b>119,276</b>	<b>347,041</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	121,935	58,246	286,964
Non Wage	45,425	13,592	60,077
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>167,360</b>	<b>71,837</b>	<b>347,041</b>

**Narrative of Workplan Revenues and Expenditure**

The Budget for the year 2020/2021 is Ugx 347,041,000 compared to Ugx 167,360,000 for the year 2019/2020. The increase was due to the increase in District Unconditional Grant (Wage) from 121,935,000 in 2019/2020 to 286,964,000 in 2020/2021. Locally Raised Revenues also increased from 36,560,000 in 2019/2020 to 44,560,000 in 2020/2021. Sector Conditional Grant (Non Wage) increased from 3,803,000 in 2019/2020 to 12,617,000 in 2020/2021. The IPF for District Unconditional Grant (Non Wage) did not change. The budget is purely recurrent. The funds will be used to pay staff salaries, conduct wetlands protection and restoration activities, conduct land surveys and production of physical plans. Conduct forestry activities in the district.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>537,899</b>	<b>138,240</b>	<b>977,653</b>
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	123,874	92,906	152,236
Locally Raised Revenues	31,664	19,530	31,664
Multi-Sectoral Transfers to LLGs_NonWage	6,694	0	0
Other Transfers from Central Government	341,262	0	759,915
Sector Conditional Grant (Non-Wage)	29,406	22,054	28,838
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>537,899</b>	<b>138,240</b>	<b>977,653</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	123,874	88,174	152,236
Non Wage	414,025	37,441	825,416
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>537,899</b>	<b>125,615</b>	<b>977,653</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 977,653,000/= compared to UGX 537,899,000/= for FY 2019/2020. The increase is attributed to increase in other Government transfers from 341,261,500 to 759,915,000. District Unconditional Grant (Wage) increased from 123,874,000 to 152,236,000, Locally Raised Revenues remained at Ugx 31,664,000. Sector Conditional Grant (Non Wage) reduced from 29,406,000 to 28,838,000. The IPF for District Unconditional Grant (Non Wage) did not change from 5,000,000

The funds will be used to pay staff salaries, extend grants to organized youth and women groups under YLP and UWEP and Parish Community Associations under Luwero – Rwenzori Micro Projects. They will also be used to cater for staff welfare, monitoring of youth and women groups, and other office running activities.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>130,874</b>	<b>98,552</b>	<b>182,118</b>
District Unconditional Grant (Non-Wage)	18,973	15,069	37,575
District Unconditional Grant (Wage)	68,335	51,251	79,515
Locally Raised Revenues	42,027	32,232	65,027
Multi-Sectoral Transfers to LLGs_NonWage	1,539	0	0
<b>Development Revenues</b>	<b>173,961</b>	<b>173,961</b>	<b>134,664</b>
District Discretionary Development Equalization Grant	12,331	12,331	16,625
District Unconditional Grant (Non-Wage)	0	0	1,000
Locally Raised Revenues	0	0	11,000
Multi-Sectoral Transfers to LLGs_Gou	161,631	161,631	106,040
<b>Total Revenues shares</b>	<b>304,836</b>	<b>272,513</b>	<b>316,782</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	68,335	37,942	79,515
Non Wage	62,539	37,119	102,602
<b>Development Expenditure</b>			
Domestic Development	173,961	163,661	134,664
External Financing	0	0	0
<b>Total Expenditure</b>	<b>304,836</b>	<b>238,721</b>	<b>316,782</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Draft Budget for FY 2020/2021 stands at UGX: 316,782,000/= compared to UGX 304,836,000/= for FY 2019/2020. The increase is attributed to more allocation of Local Revenue from Shs 42,027,000 to Shs 65,027,000 for 2020/2021, DDEG increased from Shs 12,331,000 to 16,625,000, District Unconditional Grant (Non Wage) also increased from Shs 18,973,000 to Shs 37,575,000. There were also new allocations under Development Revenues of Shs 1,000,000 for District Unconditional Grant (Non Wage) and Shs 11,000,000 for Locally Raised Revenues. District Unconditional Grant (Wage) increased from 68,335,000 to 79,515,000 while Multi Sectoral Transfers to LLGs\_GoU reduced from 161,631,000 to 106,040,000. The funds will be used to pay staff salaries, conduct Multi-Sectoral and PAF monitoring of District Development projects, Conduct District Budget Conference, facilitation for production of District Development Plan & Statistical Abstract. The funds also will be used to train users on PBS and cater for staff welfare.

**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>54,349</b>	<b>38,199</b>	<b>64,769</b>
District Unconditional Grant (Non-Wage)	3,298	2,140	3,361
District Unconditional Grant (Wage)	33,571	25,178	43,928
Locally Raised Revenues	17,480	10,880	17,480
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>54,349</b>	<b>38,199</b>	<b>64,769</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,571	19,192	43,928
Non Wage	20,778	12,936	20,841
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>54,349</b>	<b>32,129</b>	<b>64,769</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 64,769,000/= compared to UGX 54,349,000/= for FY 2019/2020. The slight increase is attributed to an increase in District Unconditional Grant (Wage) from 33,571,000 to 43,928,000. District Unconditional Grant (Non Wage) slightly increased from 3,298,000 to 3,361,000 while the IPF for Locally Raised Revenues remained unchanged.

The funds will be used to pay staff salaries, facilitation for auditing of district departments, sub counties, schools and Health centres. Submission of quarterly audit reports to Auditor General and MoLG. Payment for staff welfare and other office running activities.



**Vote :537 Mbarara District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>53,364</b>	<b>39,129</b>	<b>79,631</b>
District Unconditional Grant (Non-Wage)	7,000	5,250	7,000
District Unconditional Grant (Wage)	30,458	22,843	51,749
Locally Raised Revenues	6,000	3,606	11,000
Sector Conditional Grant (Non-Wage)	9,906	7,430	9,883
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>53,364</b>	<b>39,129</b>	<b>79,631</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,458	16,523	51,749
Non Wage	22,906	14,320	27,883
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>53,364</b>	<b>30,843</b>	<b>79,631</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Budget for FY 2020/2021 stands at UGX: 79,631,000/= compared to UGX 53,364,000/= for FY 2019/2020. The slight increase in the total budget was due to an increase in District Unconditional Grant (Wage) from 30,458,000 to 51,749,000, Locally Raised Revenues from 6,000,000 to 11,000,000. Sector Conditional Grant reduced from 9,906,000 to 9,883,000 while the IPF for District Unconditional Grant (Non Wage) remained at 7,000,000. The funds will be used to pay staff salaries, coordinate tourism activities in the district, and facilitate coordination of commercial advisory activities and business registration.

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**Vote :537 Mbarara District**

**FY 2020/21**

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