

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.

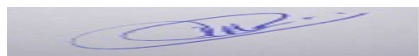
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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



Kweyamba Ruhemba - 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	971,431	607,144	1,007,859
Discretionary Government Transfers	2,007,031	1,044,155	2,345,982
Conditional Government Transfers	20,455,061	10,385,031	23,902,004
Other Government Transfers	917,565	323,059	1,194,942
External Financing	610,000	289,273	610,000
Grand Total	24,961,088	12,648,661	29,060,787

Revenue Performance by end of December of the Running FY

The cumulative Receipts at the end of the 2nd quarter stood at 12,648,661,000/= (12.64Billion) representing 51% Budget performance. Reasons for over and under performance by each revenue category has been accounted for in Q2 Report. From the disbursements, 11 out of 13 work-plans achieved the target of 50% budget performance/release. The 2 that did not achieve the minimum target (50%) were Finance (41%) and Community Based Services (18%). The reasons for their under/over performance have been explained under the narratives for each work plan in Q2 report. Out of the 51% budget released, 41% was spent this implies that the expenditure within the 2nd Quarter was at 82%. The overall expenditure by category within the 2nd quarter was as follows: Wage expenditure was at 99%, Non-wage expenditure was at 77% Domestic development was at 15%, Donor/External financing at 81%. More analytical of revenue and expenditure details are provided under work plans.

Planned Revenues for next FY

The total draft budget for FY 2020/2021 is UGX 29,060,787,000/= compared to UGX 24,961,088,000/= (14.1% increase). This is attributed to the increase in Locally Raised Revenue from 971,431,000 Million to 1,007,859,000, Discretionary Government Transfers from 2,007,031,000 to 2,345,982,000 and Conditional Government Transfers from 20,455,061,000 to 23,902,004,000 and also OGTs from 917,565,000 to 1,194,942,000. the IPF for Donor funding remained unchanged.

The budget for FY 2020/2021 will be financed by locally raised revenues of UGX: 1,007,859,000/=-, Discretionary Government Transfers UGX: 2,345,982,000 /=-, Conditional government transfers UGX: 23,902,004,000 /=- Other Government transfers UGX: 1,194,942,000/=- and UGX: 610,000,000 under External Financing.

Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	5,365,807	2,838,650	6,224,480
Finance	292,404	118,908	232,186
Statutory Bodies	726,694	425,640	770,032
Production and Marketing	798,578	411,702	1,049,591
Health	2,932,112	1,468,362	4,252,243
Education	12,407,886	6,181,551	13,368,840

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Roads and Engineering	768,765	416,720	857,370
Water	551,035	348,701	947,419
Natural Resources	167,360	87,117	283,989
Community Based Services	537,899	98,670	656,280
Planning	304,836	196,342	305,602
Internal Audit	54,349	29,011	54,412
Trade, Industry and Local Development	53,364	27,288	58,340
Grand Total	24,961,088	12,648,661	29,060,787
<i>o/w: Wage:</i>	<i>12,853,310</i>	<i>6,426,655</i>	<i>14,362,809</i>
<i>Non-Wage Recurrent:</i>	<i>9,311,077</i>	<i>4,498,935</i>	<i>10,792,301</i>
<i>Domestic Devt:</i>	<i>2,186,702</i>	<i>1,433,798</i>	<i>3,295,677</i>
<i>External Financing:</i>	<i>610,000</i>	<i>289,273</i>	<i>610,000</i>

Expenditure Performance by end of December FY 2019/20

By the end of Q2, 50.6% of the total budget had been received. The total expenditure by departments within the quarter was at 82% representing 41% total budget spent. The reason for not spending up to 100% was attributed to development funds.

Wage expenditure was at 99% non-wage at 77% while development was at 15%. No development work was undertaken during the 2nd quarter apart from software activities including payment of some retention and site supervision for works in progress. Donor funding expenditure was at 81%

Planned Expenditures for the FY 2020/21

The District expenditure plan for resources in FY 2020/2021 is as follows: Wage UGX:14,362,809,000/= non-wage UGX: 10,792,301,000/=, Domestic Development UGX: 3,295,677,000/= and External financing UGX 610,000,000. Expenditure on wage increased from 12,853,310,000 to 14,362,809,000. Non-wage expenditure increased by 1,548,122,400/= from 9,311,077,000/= to 10,792,301,000/= and Domestic Development increased by 1,108,975,000 from 2,186,702,000 to 3,295,677,000. Expenditure on External Financing/Donor remained the same as for FY 2019/2020 as the IPFs remained the same

Medium Term Expenditure Plans

Medium term plans include Education (Infrastructure-development and functionality, Construction of Classroom Blocks at Bunenero, and Rubindi Girls Primary Schools, Construction of Seed School in Bukiro Sub-County, supply of furniture and school inspection), Health (Infrastructure- development and functionality and health services Delivery), Road Rehabilitation and maintenance, Water sources rehabilitation and development, borehole drilling and rehabilitation, Livelihood support in Agriculture (Extension Services, crop production and commercial services), Construction of Lined toilets , fiscal management and accountability. The District will prioritize mainstreaming of Gender to foster gender equality and equity in service delivery. Other Crosscutting issues like Nutrition, climate change food security, malaria, HIV&AIDS, youth and elderly people affairs among others.

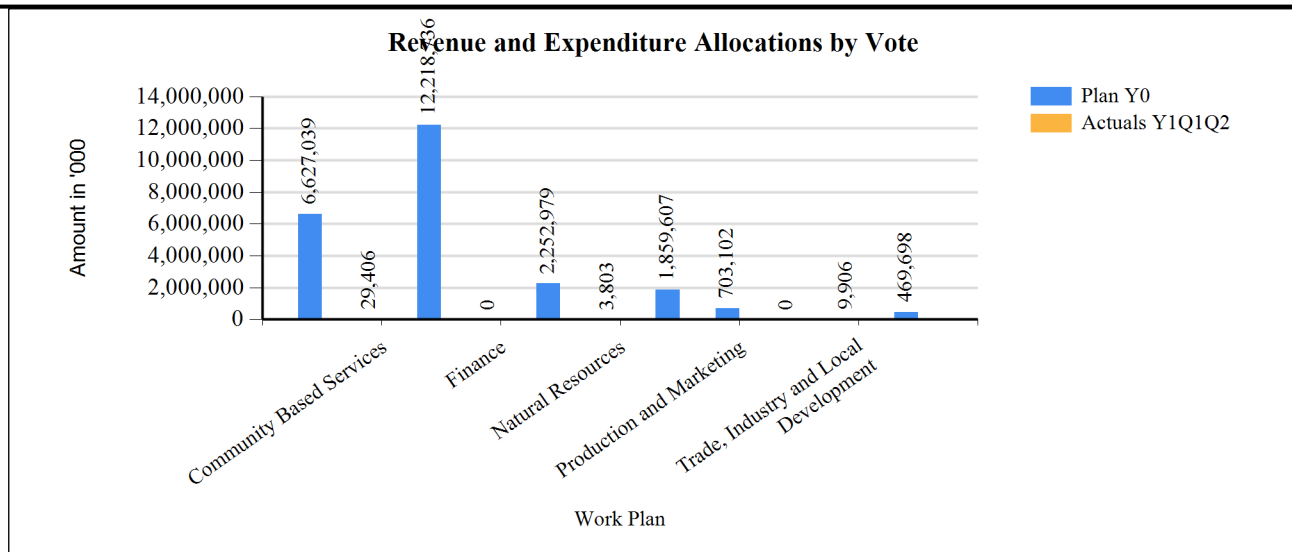
Challenges in Implementation

The District was divided into 2 with the formation of Rwampara District at July 1st 2019 and hence had all the 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 Planning, Audit, Statutory Bodies and Finance Departments affects coordination 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	971,431	607,144	1,007,859
Business licenses	34,904	17,452	34,904
Educational/Instruction related levies	53,750	26,875	35,000
Inspection Fees	20,000	10,000	4,000
Land Fees	104,400	77,218	200,000
Liquor licenses	17,760	8,880	30,000
Local Services Tax	72,106	36,013	72,106
Market /Gate Charges	141,832	70,916	94,309
Other Fees and Charges	72,238	74,769	28,590
Park Fees	7,200	125	4,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	34,040	17,020	7,000
Rent & Rates - Non-Produced Assets – from other Govt units	413,200	267,875	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	497,750
2a. Discretionary Government Transfers	2,007,031	1,044,155	2,345,982
District Discretionary Development Equalization Grant	243,835	162,557	189,940
District Unconditional Grant (Non-Wage)	623,243	311,621	663,060
District Unconditional Grant (Wage)	1,139,954	569,977	1,492,981
2b. Conditional Government Transfer	20,455,061	10,385,031	23,902,004
Sector Conditional Grant (Wage)	11,713,356	5,856,678	12,869,828

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Sector Conditional Grant (Non-Wage)	2,041,406	788,236	2,618,313
Sector Development Grant	1,575,551	1,050,368	2,141,583
Transitional Development Grant	367,315	220,874	932,315
General Public Service Pension Arrears (Budgeting)	180,319	180,319	63,180
Pension for Local Governments	3,238,594	1,619,297	3,533,311
Gratuity for Local Governments	1,338,520	669,260	1,743,474
2c. Other Government Transfer	917,565	323,059	1,194,942
Support to PLE (UNEB)	13,000	13,000	17,000
Uganda Road Fund (URF)	563,303	310,059	711,038
Uganda Women Entrepreneurship Program(UWEP)	0	0	125,643
Youth Livelihood Programme (YLP)	341,262	0	341,262
3. External Financing	610,000	289,273	610,000
United Nations Children Fund (UNICEF)	210,000	93,672	210,000
Global Fund for HIV, TB & Malaria	220,000	15,600	220,000
Global Alliance for Vaccines and Immunization (GAVI)	180,000	180,000	180,000
Total Revenues shares	24,961,088	12,648,661	29,060,787

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FY 2020/21

i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

The Approved Budget for Locally Raised Revenues for FY 2019/2020 was UGX:971,431,000/= The Actual realization at the end of the 2nd Quarter was UGX:607,144,000,000/= giving a percent of 62.5% above the expected 50%. This was good performance on average. However, some sources which under performed were covered up by Land Fees, Other Fees and Charges, which performed slightly 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 the key sources. In general, most of the sources performed at or slightly above the expected 50% .

Central Government Transfers

The Approved Budget for FY 2019/2020 for Receipts from Central Government was UGX:23,379,657,000/= The amount received at the end of Q2 was UGX:11,752,244,000/= (50%) whereby: Discretionary Government transfers performed at 52% and Conditional Government Transfers at 50.7% and OGTs at 35.2%. The sources performed at the expected 50% apart from OGTs which performed at 35% 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 289,273,000 by the end of the 2nd quarter which gave the vote a 47.4% performance.

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 200,000,000 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 licences are also expected to rise from 17,760,000 to 30,000,000 as a measure to curb poverty levels as a result of alcoholism.

Central Government Transfers

The revenue from Central Government as at Draft Budget level stands as follows: Discretionary Government transfers will be UGX: 2,345,982,000/= 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 1,492,981,000 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: 23,902,004,000/= 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 12,869,828,000 in 2020/2021. Sector Conditional Grant (Non Wage) increased from Shs 2,041,406,000 to Shs 2,618,313,000, Sector Development Grant increased from Shs 1,575,551,000 to Shs 2,141,583,000, Transitional Development Grant increased from 367,315,000 to 932,315,000, 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. UWEP is budgeted at 125,643,000 while YLP stays at 341,262,000 as for the last year 2019/2020. URF increased from 563,303,000 to 711,038,000 while Support to PLE (UNEB) increased from 13,000,000 to 17,000,000.

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.

Table on the revenues and Budget by Sector and Programme

Vote :537 Mbarara District

FY 2020/21

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	665,628	267,285	818,125
District Production Services	132,949	45,892	231,466
<i>Sub- Total of allocation Sector</i>	798,578	313,178	1,049,591
Sector :Works and Transport			
District, Urban and Community Access Roads	599,794	326,664	728,801
District Engineering Services	168,970	45,652	128,569
<i>Sub- Total of allocation Sector</i>	768,765	372,316	857,370
Sector :Tourism, Trade and Industry			
Commercial Services	53,364	21,945	58,340
<i>Sub- Total of allocation Sector</i>	53,364	21,945	58,340
Sector :Education			
Pre-Primary and Primary Education	7,278,811	3,379,428	7,808,049
Secondary Education	3,760,657	1,369,132	4,678,294
Skills Development	1,146,039	530,408	384,765
Education & Sports Management and Inspection	222,378	82,756	497,732
<i>Sub- Total of allocation Sector</i>	12,407,886	5,361,725	13,368,840
Sector :Health			
Primary Healthcare	924,185	338,531	1,400,458
District Hospital Services	174,630	43,657	500,039
Health Management and Supervision	1,833,297	845,856	2,351,746
<i>Sub- Total of allocation Sector</i>	2,932,112	1,228,044	4,252,243
Sector :Water and Environment			
Rural Water Supply and Sanitation	551,035	122,991	947,419
Natural Resources Management	167,360	73,042	283,989
<i>Sub- Total of allocation Sector</i>	718,395	196,033	1,231,409
Sector :Social Development			
Community Mobilisation and Empowerment	537,899	85,081	656,280
<i>Sub- Total of allocation Sector</i>	537,899	85,081	656,280
Sector :Public Sector Management			
District and Urban Administration	5,365,807	2,158,232	6,224,480
Local Statutory Bodies	726,694	298,069	770,032
Local Government Planning Services	304,836	165,789	305,602
<i>Sub- Total of allocation Sector</i>	6,397,336	2,622,090	7,300,114
Sector :Accountability			
Financial Management and Accountability(LG)	292,404	91,511	232,186
Internal Audit Services	54,349	23,116	54,412

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

<i>Sub- Total of allocation Sector</i>	346,753	114,627	286,599
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SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,347,587	2,829,928	6,216,090
District Unconditional Grant (Non-Wage)	149,843	74,925	150,028
District Unconditional Grant (Wage)	114,602	54,900	278,292
General Public Service Pension Arrears (Budgeting)	180,319	180,319	63,180
Gratuity for Local Governments	1,338,520	669,260	1,743,474
Locally Raised Revenues	162,976	161,373	201,376
Multi-Sectoral Transfers to LLGs_NonWage	162,733	69,854	246,429
Pension for Local Governments	3,238,594	1,619,297	3,533,311
Development Revenues	18,220	8,722	8,390
District Discretionary Development Equalization Grant	8,220	2,055	8,390
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	5,365,807	2,838,650	6,224,480
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	114,602	54,890	278,292
Non Wage	5,232,985	2,101,288	5,937,798
Development Expenditure			
Domestic Development	18,220	2,055	8,390
External Financing	0	0	0
Total Expenditure	5,365,807	2,158,232	6,224,480

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:6,224,480,000/= 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 278,292,000 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 246,429,000 and Pension for LGs from Shs 1,238,594,000 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.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	292,404	118,908	232,186
District Unconditional Grant (Non-Wage)	25,218	12,305	25,281
District Unconditional Grant (Wage)	121,425	61,463	129,425
Locally Raised Revenues	54,883	45,141	77,480
Multi-Sectoral Transfers to LLGs_NonWage	90,878	0	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	292,404	118,908	232,186
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,425	53,400	129,425
Non Wage	170,979	38,111	102,761
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	292,404	91,511	232,186

Narrative of Workplan Revenues and Expenditure

The Finance Department Draft Budget for FY 2020/2021 is UGX: 232,186,000/= compared to UGX 292,404,000/= for FY 2019/2020. The decrease is attributed to the increase in Locally Raised Revenues from Shs 54,883,000 in 2019/2020 to Shs 77,480,000 in 2020/2021. District Unconditional Grant (Wage) increased from Shs 121,425,000 in 2019/2020 to Shs 129,425,000 in 2020/2021. The budget is purely recurrent.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	726,694	425,640	770,032
District Unconditional Grant (Non-Wage)	288,832	143,744	308,689
District Unconditional Grant (Wage)	178,961	90,231	181,961
Locally Raised Revenues	232,980	191,666	279,382
Multi-Sectoral Transfers to LLGs_NonWage	25,920	0	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	726,694	425,640	770,032
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	178,961	90,103	181,961
Non Wage	547,732	207,966	588,071
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	726,694	298,069	770,032

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 770,032,000/= 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 181,961,000 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.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	729,000	365,316	822,880
District Unconditional Grant (Non-Wage)	3,000	1,500	3,000
District Unconditional Grant (Wage)	71,068	36,435	154,670
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	76,070	162,195
Sector Conditional Grant (Wage)	481,384	240,692	481,384
Development Revenues	69,578	46,385	226,712
Sector Development Grant	69,578	46,385	226,712
Total Revenues shares	798,578	411,702	1,049,591
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	552,453	273,914	636,055
Non Wage	176,547	35,773	186,825
Development Expenditure			
Domestic Development	69,578	3,490	226,712
External Financing	0	0	0
Total Expenditure	798,578	313,178	1,049,591

Narrative of Workplan Revenues and Expenditure

The Department Draft Budget for FY 2020/2021 stands at UGX: 1,049,591,442= compared to UGX 798,578,000/= for FY 2019/2020. The increase is attributed increase of development IPFs from 69,577,942= to 226,711,580 and recurrent none wage IPFS from 152,139,774= to 162,195,361= and District unconditional Grant wage share was also increase from 71,068,206 to 154,670,165 in 2020/2021. The department's budget is to be financed by locally raised revenues UGX: 16,630,000/=-, District Unconditional Grant (non-wage) UGX: 3,000,000/=-, District Unconditional Grant (wage): 154,670,165/=-, sector conditional Grant (wage): 481,384,000/=-, sector conditional Grant (non-wage): 162,195,361/=- and sector development grant of UGX:226,711,580/=-. The Department will spend UGX: 636,054,501/= (60.60%) on Wage, UGX: 186,825,361/= (17.8%) on Non-Wage recurrent activities and UGX:226,711580/=(21.6%) on Development projects.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,067,550	1,033,163	3,029,401
District Unconditional Grant (Non-Wage)	2,000	1,000	2,000
Locally Raised Revenues	2,500	2,128	7,500
Multi-Sectoral Transfers to LLGs_NonWage	2,980	0	0
Sector Conditional Grant (Non-Wage)	420,744	210,373	762,126
Sector Conditional Grant (Wage)	1,639,326	819,663	2,257,775
Development Revenues	864,562	435,199	1,222,842
District Discretionary Development Equalization Grant	61,653	41,324	58,886
External Financing	610,000	289,273	610,000
Sector Development Grant	35,593	23,729	96,640
Transitional Development Grant	157,315	80,874	457,315
Total Revenues shares	2,932,112	1,468,362	4,252,243
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,639,326	819,662	2,257,775
Non Wage	428,224	162,891	771,626
Development Expenditure			
Domestic Development	254,562	11,120	612,842
External Financing	610,000	234,372	610,000
Total Expenditure	2,932,112	1,228,044	4,252,243

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 4,252,243,131/= compared to UGX 2,932,112,000/= for FY 2019/2020. The slight increase is attributed to increased wage from Shs 1,639,326,000 to Shs 2,257,775,000, an Increase in Sector Conditional Grant (Non Wage) from Shs 420,744,000 in 2019/2020 to Shs 762,126,000, an increase in Transitional Development Grant from Shs 157,315,000 to 457,315,000 whereby the increase is to cater for an upgrade of Kicwamba HCII to HCIII. 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.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	11,176,604	5,360,696	11,874,156
District Unconditional Grant (Non-Wage)	2,500	1,250	2,500
District Unconditional Grant (Wage)	94,023	47,011	94,023
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	17,000
Sector Conditional Grant (Non-Wage)	1,394,809	464,936	1,572,715
Sector Conditional Grant (Wage)	9,592,645	4,796,323	10,130,668
Development Revenues	1,231,282	820,854	1,494,684
Locally Raised Revenues	0	0	4,838
Sector Development Grant	1,031,282	687,521	1,014,846
Transitional Development Grant	200,000	133,333	475,000
Total Revenues shares	12,407,886	6,181,551	13,368,840
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,686,668	4,835,583	10,224,691
Non Wage	1,489,936	502,883	1,649,465
Development Expenditure			
Domestic Development	1,231,282	23,259	1,494,684
External Financing	0	0	0
Total Expenditure	12,407,886	5,361,725	13,368,840

Narrative of Workplan Revenues and Expenditure

The Department Draft Budget for FY 2020/2021 stands at UGX: 13,368,840,000/= compared to UGX 12,407,886,000/= for FY 2019/2020. The slight increase is attributed to an increase in Transitional Development funds 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 (Wage) also increased from Shs 9,592,645,000 to 10,130,668,000 to accommodate more teachers recruited and their enhanced salaries.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	768,765	416,720	842,370
District Unconditional Grant (Non-Wage)	2,000	1,000	2,000
District Unconditional Grant (Wage)	100,363	50,182	100,363
Locally Raised Revenues	100,370	55,480	28,969
Multi-Sectoral Transfers to LLGs_NonWage	2,728	0	141,569
Other Transfers from Central Government	563,303	310,059	569,470
Development Revenues	0	0	15,000
Locally Raised Revenues	0	0	15,000
Total Revenues shares	768,765	416,720	857,370
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,363	48,807	100,363
Non Wage	668,402	323,509	742,007
Development Expenditure			
Domestic Development	0	0	15,000
External Financing	0	0	0
Total Expenditure	768,765	372,316	857,370

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at 2nd BCC stands at UGX: 857,370,000/= compared to UGX 768,765,000/= for FY 2019/2020. The increase is attributed to more allocations under other transfers from central government (Uganda Road Fund). The department's budget is to be financed by locally raised revenues UGX: 28,969,000/=, Other transfers from Central government (Uganda Road Fund) UGX: 659,038,000/=, District Unconditional Grant (non-wage) UGX: 2,000,000/=, District Unconditional Grant (wage) UGX: 100,363,000/=. Development revenues will be as follows: Locally raised revenues UGX: 15,000,000 for Compound Maintenance/beautification and Renovation of Chairperson's House. The Department will spend UGX: 100,363,000/= (12.04%) on wage, UGX: 742,007,000/= (82.79%) on non-wage recurrent activities and UGX15,000,000/= (5.16%) on development projects.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	111,937	55,968	144,034
District Unconditional Grant (Wage)	81,337	40,669	76,073
Sector Conditional Grant (Non-Wage)	30,599	15,300	67,961
Development Revenues	439,099	292,732	803,385
Sector Development Grant	439,099	292,732	803,385
Total Revenues shares	551,035	348,701	947,419
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,337	39,535	76,073
Non Wage	30,599	12,769	67,961
Development Expenditure			
Domestic Development	439,099	70,688	803,385
External Financing	0	0	0
Total Expenditure	551,035	122,991	947,419

Narrative of Workplan Revenues and Expenditure

The Department Draft Budget for FY 2020/2021 stands at UGX: 947,419,000/= 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 803,385,216 in 2020/2021. District Unconditional Grant (Wage) . The department's budget is to be financed by District Unconditional Grant Wage UGX , Sector Conditional Grant (non-wage): 67,961,433= and Sector Development Grant of UGX: 803,385,216=. The Department will spend UGX: 76,072,728/= on Wage, UGX 30,583,000 on Non Wage recurrent activities and UGX:67,961,433 = on development projects.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	167,360	87,117	283,989
District Unconditional Grant (Non-Wage)	2,900	1,450	2,900
District Unconditional Grant (Wage)	121,935	60,968	221,935
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	1,901	14,594
Development Revenues	0	0	0
N/A			
Total Revenues shares	167,360	87,117	283,989
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,935	60,400	221,935
Non Wage	45,425	12,641	62,054
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	167,360	73,042	283,989

Narrative of Workplan Revenues and Expenditure

Out of the planned revenues of Shs 283,989,458 Shs 221,935,248 is for payment of staff salaries, Shs 14,594,210 is sector conditional grant, Shs 44,560,000 is local revenue and Shs 2,900,000 is District Unconditional Grant. Out of the total of Shs 62,054,210 Shs 7,485,000 is for office coordination, Shs 10,200,000 is for forestry activities, Shs 6,800,000 is for environment activities, Shs 10,094,210 is for wetland activities, Shs 21,475,000 is for lands operations and Shs 6,000,000 is for physical planning.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	537,899	98,670	656,280
District Unconditional Grant (Non-Wage)	5,000	2,500	5,000
District Unconditional Grant (Wage)	123,874	61,937	123,874
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	466,904
Sector Conditional Grant (Non-Wage)	29,406	14,703	28,838
Development Revenues	0	0	0
N/A			
Total Revenues shares	537,899	98,670	656,280
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	123,874	60,759	123,874
Non Wage	414,025	24,322	532,406
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	537,899	85,081	656,280

Narrative of Workplan Revenues and Expenditure

The Department Draft Budget for FY 2020/2021 stands at UGX: 656,280,173/= compared to UGX 537,899,000/= for FY 2019/2020. The increase is attributed to Non budgeting for Multi Sectoral Transfers to LLGs for 2020/2020 and an increase in other Government transfer from 341,261,500 to 466,904,060/=. The department's budget is to be financed by locally raised revenues UGX: 31,564,000/=. Other Government Transfers (YLP and UWEP Operations) UGX: 466,904,060/=. District Unconditional Grant (non-wage) UGX: 5,000,000/=. District Unconditional Grant (wage): 123,874,000/=. and sector conditional Grant (non-wage): 28,166,000/=. The Department will spend UGX: 123,874,352/= (23.38%) on wage.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	130,874	77,164	170,937
District Unconditional Grant (Non-Wage)	18,973	10,764	37,575
District Unconditional Grant (Wage)	68,335	34,168	68,335
Locally Raised Revenues	42,027	32,232	65,027
Multi-Sectoral Transfers to LLGs_NonWage	1,539	0	0
Development Revenues	173,961	119,178	134,664
District Discretionary Development Equalization Grant	12,331	11,424	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	107,754	106,040
Total Revenues shares	304,836	196,342	305,602
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,335	26,074	68,335
Non Wage	62,539	31,960	102,602
Development Expenditure			
Domestic Development	173,961	107,754	134,664
External Financing	0	0	0
Total Expenditure	304,836	165,789	305,602

Narrative of Workplan Revenues and Expenditure

The Department Draft Budget for FY 2020/2021 stands at UGX: 305,602,000/= compared to UGX 304,836,000/= for FY 2019/2020. The slight 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.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	54,349	29,011	54,412
District Unconditional Grant (Non-Wage)	3,298	1,344	3,361
District Unconditional Grant (Wage)	33,571	16,786	33,571
Locally Raised Revenues	17,480	10,880	17,480
Development Revenues	0	0	0
N/A			
Total Revenues shares	54,349	29,011	54,412
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,571	13,353	33,571
Non Wage	20,778	9,763	20,841
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	54,349	23,116	54,412

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 54,412,152/= compared to UGX 54,349,000/= for FY 2019/2020. The slight increase is attributed to more District Unconditional Grant Non Wage (PAF). The department's budget is to be financed by locally raised revenues of UGX: 17,480,000/= District unconditional Grant (non-wage): 3,316,000/= and District Unconditional Grant (wage): 33,571,152/= The Department will spend UGX: 33,571,152/= on wage and UGX: 20,841,000/= on non wage recurrent activities

Vote :537 Mbarara 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	53,364	27,288	58,340
District Unconditional Grant (Non-Wage)	7,000	3,500	7,000
District Unconditional Grant (Wage)	30,458	15,229	30,458
Locally Raised Revenues	6,000	3,606	11,000
Sector Conditional Grant (Non-Wage)	9,906	4,953	9,883
Development Revenues	0	0	0
N/A			
Total Revenues shares	53,364	27,288	58,340
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,458	11,833	30,458
Non Wage	22,906	10,112	27,883
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	53,364	21,945	58,340

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 stands at UGX: 58,340,399/= compared to UGX 53,364,000/= for FY 2019/2020. The department's budget is to be financed by locally raised revenues of UGX: 11,000,000/= District unconditional Grant (non-wage): 7,000,000/= and District unconditional Grant (wage): 30,457,802/= and Sector Conditional Grant Non Wage of 9,882,597. The Department will spend UGX: 30,457,802/= on wage and UGX: 27,882,597/= on non wage recurrent activities

Vote :537 Mbarara District

FY 2020/21
