

Vote : 535 Mayuge District

FY 2020/21

Foreword

The Budget Framework Paper (BFP) provides the link between District overall policies and the Annual Budget. This year's budget framework paper has been developed through a process that involved wide consultation with a number of stakeholders who included political leaders, technical staffs, opinion leaders, NGOs, Local populace, Ministry of Finance planning and economic Development, in setting objectives and priorities to be implemented in the various sectors in order to realize the required services over the medium term. Stakeholders at various levels identified the needs and consequently rational distribution of the meagre District resources amongst the competing needs Growth, Employment and Prosperity and the national priorities that were communicated to us during the regional budget conference were considered. This year's Budget framework paper will employ a number of interventions ranging from construction of secondary schools and upgrading Health centre II to III to bridge the gap which is in line with the government policy of one secondary school/Health centre III for each sub county/Town council. The District will also continue with interventions in the road sector by opening new roads and rehabilitating the existing one in a bid to link increased productivity to markets; in the same vein emphasis will also be put making tourism sites accessible in a bid to promote tourism. Lastly I wish to extend my sincere gratitude to development partners like life water, RHITES EC for their continued support; Special thanks to the central government especially the Ministry of Finance, Planning and Economic Development and Ministry of Local Government and others for the continued technical guidance offered throughout the process of preparing the budget framework. On a similar note I wish also to thank the Budget Desk for coordinating the process of developing this Budget framework paper and providing technical input that enabled Mayuge District Local government to come up with this important planning document. Of course not forgetting my Colleagues the district Councillors, members of civil society the people Of course not forgetting my Colleagues the district Councillors, members of civil society, the people of Mayuge District in general for creating an enabling environment that led to the finalization of this very important document. It gives me hope that with the continued cooperation the Mayuge we want is possible. I therefore urge the implementers to always utilize the available resources in the most innovative way so as to achieve high efficiency and effectiveness for these resources.



Omar Bongo Ductoor Chairperson LC 5

10/01/2020

Vote : 535 Mayuge 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	774,322	65,646	774,322
Discretionary Government Transfers	4,116,934	1,100,456	4,144,559
Conditional Government Transfers	29,280,787	7,994,394	28,065,958
Other Government Transfers	1,496,998	222,805	1,362,581
External Funding	670,000	73,056	631,250
Grand Total	36,339,041	9,456,356	34,978,669

Revenue Performance in the First Quarter of 2019/20

By end of Quarter one 2019-20, UGX 9,456,356,000 was received representing a 26% performance against the District Approved budget of 36,339,041,000. An under performance is observed in external financing and Locally raised revenues items at 11% and 8% respectively. All the funds that received were disbursed to departments however, Water sector received the biggest percentage of 33% followed by planning and Education Departments on the other hand however, Community received the least at 20%. With respect to expenditure, 77% was spent on the overall but an under expenditure is observed under water and planning sectors and this is attributed to funds for development projects that were still under procurement.

Planned Revenues for FY 2020/21

This years budget reduced by 6% compared to last years budget, this reduction is majorly attributed to non allocation of IPFs by the central government on Gratuity for Local Governments, Transitional Development Grant, General Public Service Pension Arrears (Budgeting) and Salary arrears (Budgeting). However, its important to note as has always been the case for other Financial years, Ministry of Finance does not provide IPFs on the items outlined above something that continuously affects the revenues in the coming BFP and therefore partly explains the fall in the revenue estimates for 2020-2021.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,699,958	1,021,206	2,720,176
Finance	414,341	94,500	419,341
Statutory Bodies	636,403	139,809	636,403
Production and Marketing	1,956,664	461,059	1,846,906
Health	6,148,827	1,507,452	6,098,827
Education	19,413,009	5,235,347	19,395,955
Roads and Engineering	1,627,441	335,029	1,453,976
Water	564,492	185,116	544,824

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Natural Resources	277,427	79,829	277,478
Community Based Services	384,770	77,392	385,015
Planning	1,024,955	276,854	1,008,993
Internal Audit	84,032	18,145	84,031
Trade, Industry and Local Development	106,721	24,619	106,745
Grand Total	36,339,041	9,456,356	34,978,669
<i>o/w: Wage:</i>	<i>22,033,258</i>	<i>5,508,315</i>	<i>22,033,258</i>
<i>Non-Wage Recurrent:</i>	<i>9,905,453</i>	<i>2,634,876</i>	<i>8,800,771</i>
<i>Domestic Devt:</i>	<i>3,730,330</i>	<i>1,240,110</i>	<i>3,513,389</i>
<i>Ext. Financing:</i>	<i>670,000</i>	<i>73,056</i>	<i>631,250</i>

Expenditure Performance in the First Quarter FY 2019/20

The overall expenditure performance for all the departments in the first quarter for FY 2019/2020 was about UG.X.7,249,767,000, out of the total disbursements (UG.X7,456,356,000) during the quarter representing 76.6% releases spent. We observe that out of the cumulative expenditure made in quarter one over 70% were spent on salaries, about 26% was expenditure on non-wage recurrent, then 2.8 % was actual expenditure on development projects. In terms of absorption of funds by departments, the best performing was internal audit, Trade and industry that performed at 98% followed by Finance at 94%. The worst performing were departments that housed development funds because most projects were still under execution by contractors and therefore payments could not be made.

Planned Expenditures for The FY 2020/21

For the revenue forecast, the District Plans to spend on intervention with greater multiplier effect and high efficiency but also ensuring that they are aligned to the National Development Plan III. These interventions will include maintenance of roads that were severely affected by the long rains to ensure that markets are once again accessible, Construction of boreholes for improved access to safe water and construction of schools and health centers to ensure accessibility to education and good health. The District will also invest in the human resource through capacity building programmes and motivation of staff by timely payment of salaries.

Medium Term Expenditure Plans

The District will focus on improvement of infrastructure i.e the road network, given that we have road Equipment, Increase safe water coverage by increasing on functional water points and constructing new sources (boreholes, shallow), we shall continue to educate and sensitise communities and house hold members on handling strategy through programmes like Community driven development to foster Social, Economic and Moral advancement for sustainable development and transformation of communities mainly the poor and vulnerable. The district also plans to Ensure sustainable use of the available natural resources like sand mining through Enforcement of natural resources ordinance which was approved by the District and already gazetted

Challenges in Implementation

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There are a host of challenges that face the District: Tax evasion is the most pressing because it makes realization of the budget impossible, High labour turnover Due to hard to reach conditions, staff tend to leave the district for better jobs elsewhere, Illegal Landing site these have been created along the vast lake shores thus hampering data and revenue collections as well as enforcement, Lack of Transport with Most departments either not owning or have no running vehicles this has led to limited supervision and monitoring which is very crucial in improving service delivery. Despite the fact that the Education act stresses the role of parents to feed their children, Lack of feeding (Lunch) for pupils in schools continue to be a big problem this greatly affects the learning process because it is very hard to impart knowledge in a hungry person hence underperformance and also contributing greatly to the high dropout rates. Constant rains also pose a great challenge because they wash away roads and raises the concern of value for money. In summary the issues raised

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	774,322	65,646	774,322
Local Services Tax	274,873	9,575	274,873
Land Fees	6,500	0	6,500
Occupational Permits	20,085	0	20,085
Local Hotel Tax	4,000	60	4,000
Business licenses	131,184	15,405	131,184
Liquor licenses	2,195	460	2,195
Park Fees	37,519	150	37,519
Property related Duties/Fees	8,710	10,494	8,710
Advertisements/Bill Boards	800	60	800
Animal & Crop Husbandry related Levies	12,994	2,148	12,994
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,649	110	2,649
Agency Fees	18,725	0	18,725
Inspection Fees	5,950	0	5,950
Market /Gate Charges	80,014	16,901	80,014
Other Fees and Charges	122,251	5,714	122,251
Cess on produce	17,320	0	17,320
Ground rent	5,000	0	5,000
Advance Recoveries	5,000	0	5,000
Quarry Charges	18,554	4,568	18,554
2a. Discretionary Government Transfers	4,116,934	1,100,456	4,144,559
District Unconditional Grant (Non-Wage)	1,035,921	258,980	1,037,954
Urban Unconditional Grant (Non-Wage)	116,986	29,246	116,790
District Discretionary Development Equalization Grant	788,164	262,721	814,005
Urban Unconditional Grant (Wage)	416,951	104,238	416,951
District Unconditional Grant (Wage)	1,692,410	423,103	1,692,410
Urban Discretionary Development Equalization Grant	66,502	22,167	66,448
2b. Conditional Government Transfer	29,280,787	7,994,394	28,065,958
Sector Conditional Grant (Wage)	19,923,897	4,980,974	19,923,897

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Sector Conditional Grant (Non-Wage)	4,622,858	1,431,992	4,620,377
Sector Development Grant	2,645,862	881,954	2,632,936
Transitional Development Grant	219,802	73,267	0
General Public Service Pension Arrears (Budgeting)	26,426	26,426	0
Salary arrears (Budgeting)	185,726	185,726	0
Pension for Local Governments	888,748	222,187	888,748
Gratuity for Local Governments	767,469	191,867	0
2c. Other Government Transfer	1,496,998	222,805	1,362,581
Support to PLE (UNEB)	26,133	0	32,000
Uganda Road Fund (URF)	1,245,212	222,805	1,271,747
Vegetable Oil Development Project	116,820	0	0
Youth Livelihood Programme (YLP)	58,833	0	58,833
Neglected Tropical Diseases (NTDs)	50,000	0	0
3. External Financing	670,000	73,056	631,250
United Nations Children Fund (UNICEF)	200,000	0	200,000
Global Fund for HIV, TB & Malaria	350,000	73,056	311,250
World Health Organisation (WHO)	120,000	0	120,000
Total Revenues shares	36,339,041	9,456,356	34,978,669

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By end of quarter one the District received 8% of locally raised revenue budget. The best performing source was property related dues at 120% however, most of the other sources performed below average and this is still attributed to low enforcement from the District. Otherwise all the mechanism to support collections are in place like the natural resource ordinance which is already gazetted

Central Government Transfers

Transfers constituting 100% of the total quarterly receipts was realised. The bulk of these funds are salaries . Almost all the central government transfers performed at 100% in the quarter.

Donor Funding

The District received 11% the annual budget, this low performance due to non realization of funds from UNICEF and WHO. However funds for Malaria under Global fund were released in excess of what was provided in the budget. This was attributed to the fact that the IPF for GAVI was just anticipated.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The District maintained locally raised revenues at last years level because after comparing the actual local revenues received by the end of First quarter FY 2019-10. It was observed that the district had realised only 8% of the budget. Despite a lot of efforts put on the local revenue mobilization there were hindering factors like the natural resource ordinance much as it was gazetted, it has remained on the shelves. When the District tried to implement there was a lot of resistance and therefore the political wing put a halt on implementation of this ordinance.

Central Government Transfers

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Most conditional government transfer for the FY 2020/21 has not changed much from that of FY 2019/20 with the exception of the District Discretionary grant which registered a 5% decline.

Donor Funding

The estimated figures under this line is projected to decrease by over 5.7%, This is attributed to phasing out of the UNICEF support to the District under birth and death registration and End teenage pregnancy.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	228,918	65,978	228,918
District Production Services	1,727,745	438,066	1,617,988
<i>Sub- Total of allocation Sector</i>	1,956,664	504,044	1,846,906
Sector :Works and Transport			
District, Urban and Community Access Roads	1,627,441	406,860	1,453,976
<i>Sub- Total of allocation Sector</i>	1,627,441	406,860	1,453,976
Sector :Tourism, Trade and Industry			
Commercial Services	106,721	26,680	106,745
<i>Sub- Total of allocation Sector</i>	106,721	26,680	106,745
Sector :Education			
Pre-Primary and Primary Education	13,330,680	3,338,515	13,668,159
Secondary Education	4,893,885	1,167,073	4,893,885
Skills Development	407,673	114,945	407,673
Education & Sports Management and Inspection	780,771	298,402	416,237
Special Needs Education	0	0	10,000
<i>Sub- Total of allocation Sector</i>	19,413,009	4,918,934	19,395,955
Sector :Health			
Primary Healthcare	1,874,332	468,583	1,824,332
District Hospital Services	270,118	67,529	270,118
Health Management and Supervision	4,004,377	1,001,094	4,004,377
<i>Sub- Total of allocation Sector</i>	6,148,827	1,537,207	6,098,827
Sector :Water and Environment			
Rural Water Supply and Sanitation	564,492	209,014	544,824
Natural Resources Management	277,427	69,727	277,478
<i>Sub- Total of allocation Sector</i>	841,920	278,741	822,302
Sector :Social Development			
Community Mobilisation and Empowerment	384,770	95,583	385,015
<i>Sub- Total of allocation Sector</i>	384,770	95,583	385,015
Sector :Public Sector Management			

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District and Urban Administration	3,699,958	713,730	2,720,176
Local Statutory Bodies	636,403	159,101	636,403
Local Government Planning Services	1,024,955	179,511	1,008,993
<i>Sub- Total of allocation Sector</i>	5,361,317	1,052,342	4,365,572
Sector :Accountability			
Financial Management and Accountability(LG)	414,341	118,187	419,341
Internal Audit Services	84,032	21,258	84,031
<i>Sub- Total of allocation Sector</i>	498,373	139,445	503,372

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,662,958	994,206	2,690,176
Locally Raised Revenues	90,816	10,494	525,302
Multi-Sectoral Transfers to LLGs_NonWage	844,038	158,789	0
District Unconditional Grant (Non-Wage)	120,641	0	420,241
Urban Unconditional Grant (Non-Wage)	0	0	116,790
Urban Unconditional Grant (Wage)	222,077	58,257	222,077
District Unconditional Grant (Wage)	517,018	140,458	517,018
General Public Service Pension Arrears (Budgeting)	26,426	26,426	0
Salary arrears (Budgeting)	185,726	185,726	0
Pension for Local Governments	888,748	222,187	888,748
Gratuity for Local Governments	767,469	191,867	0
Development Revenues	37,000	27,000	30,000
Locally Raised Revenues	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	27,000	0	30,000
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	3,699,958	1,021,206	2,720,176
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	739,094	197,967	739,095
Non Wage	2,923,864	409,579	1,951,081
Development Expenditure			
Domestic Development	37,000	10,000	30,000
Donor Development	0	0	0
Total Expenditure	3,699,958	617,545	2,720,176

Narrative of Workplan Revenues and Expenditure

The department revenues for FY 2020-21 had a budget cut of 36.02% which resulted from the non release of IPFS for pension arrears and gratuity. All the funds were to be spent on payment of staff salaries for administration staff in LLGs and at the district headquarters, printing of payroll among other routine activities.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	414,341	94,500	419,341
Locally Raised Revenues	51,717	0	56,717
District Unconditional Grant (Non-Wage)	124,795	35,043	124,795
Urban Unconditional Grant (Wage)	50,918	12,730	50,918
District Unconditional Grant (Wage)	186,911	46,728	186,911
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	414,341	94,500	419,341
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	237,829	57,530	237,829
Non Wage	176,512	31,147	181,512
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	414,341	88,677	419,341

Narrative of Workplan Revenues and Expenditure

The Finance sector revenue estimate for the FY 2020/21 represents a 1.2% increase from FY2019/20 and this is basically attributed to the increase in the non-wage allocation for the department to undertake an update in the asset register across the District. In regard to expenditure the department will focus on its core objective of mobilization, management and accounting for the use of public resources to facilitate the delivery of quality services and in this case, efforts will mainly target to increase Local revenue collections in the district.

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	636,403	139,809	636,403
Locally Raised Revenues	77,166	0	77,166
District Unconditional Grant (Non-Wage)	360,447	90,112	360,447
District Unconditional Grant (Wage)	198,790	49,698	198,790
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	636,403	139,809	636,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,790	37,464	198,790
Non Wage	437,613	54,099	437,613
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	636,403	91,563	636,403

Narrative of Workplan Revenues and Expenditure

The Revenue estimate for statutory bodies has remained static. Over the Plan period, the sector will focus on the following areas in fulfilling its roles with the overall aim of promoting good governance to enhance sustainable growth and development: fighting corruption and improving compliance with accountability rules and regulations; providing effective council oversight, legislation, and District budget scrutiny. Other actors in this department like DSC will facilitate recruitment of staff to fill gaps in the district, also under the district land board the department will sensitize area land committees, ensure government land is surveyed, produce lease offers and ensure land titles are granted to the successful applicants.

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Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,776,184	400,899	1,666,152
Locally Raised Revenues	0	0	0
Other Transfers from Central Government	116,820	0	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	55,768	0	55,768
Sector Conditional Grant (Wage)	1,225,869	306,467	1,225,869
Sector Conditional Grant (Non-Wage)	377,727	94,432	384,516
Development Revenues	180,480	60,160	180,754
Other Transfers from Central Government	0	0	0
Sector Development Grant	180,480	0	180,754
Total Revenues shares	1,956,664	461,059	1,846,906
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,281,637	285,995	1,281,637
Non Wage	494,547	94,431	384,516
Development Expenditure			
Domestic Development	180,480	0	180,754
Donor Development	0	0	0
Total Expenditure	1,956,664	380,426	1,846,906

Narrative of Workplan Revenues and Expenditure

The department budgets for FY 2020-21 reduced by 5.6% compared to the budget for FY 2019-20 however this is attributed to the closure of the oil palm project which was worthy 110 millions. On the side of expenditures, the department intends to do the routine monitoring and inspection by the extension workers, procurement of a number of equipment in order to improve agriculture and raise the output as well as improve the standard of living

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,707,559	1,164,390	4,657,559
Other Transfers from Central Government	50,000	0	0
Sector Conditional Grant (Wage)	3,923,143	980,786	3,923,143
Sector Conditional Grant (Non-Wage)	734,417	183,604	734,417
Development Revenues	1,441,267	343,062	1,441,267
Other Transfers from Central Government	0	0	0
External Financing	631,250	0	631,250
Sector Development Grant	810,017	0	810,017
Total Revenues shares	6,148,827	1,507,452	6,098,827
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,923,143	806,988	3,923,143
Non Wage	784,417	153,729	734,417
Development Expenditure			
Domestic Development	810,017	3,275	810,017
Donor Development	631,250	0	631,250
Total Expenditure	6,148,827	963,992	6,098,827

Narrative of Workplan Revenues and Expenditure

The department is projected to receive a total of 6,098,827,000 shillings of which 4,657,559,000 shillings (76.4%) is sector recurrent revenues and 1,441,267,000 shillings (23.6%) is sector development revenues. 3,923,143,000 shillings (84.2%) from total recurrent revenue is PHC salary funds. 631,250,000 shillings (43.8%) from development revenues is donor funds (External financing).

Sector development revenues are mainly for upgrading of Muggi HC II to HC III, revocation of OPD of Namalege HC II, Wabulungu HC III, Construction of water born toilet at the district medical stores among others. Malaria controls and immunization activities are the primary out puts of donor funds.

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Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	18,265,760	4,852,931	18,262,036
Locally Raised Revenues	37,645	0	37,645
Other Transfers from Central Government	26,133	0	32,000
District Unconditional Grant (Non-Wage)	12,355	29,246	12,355
District Unconditional Grant (Wage)	99,408	24,852	99,408
Sector Conditional Grant (Wage)	14,774,886	3,693,721	14,774,886
Sector Conditional Grant (Non-Wage)	3,315,333	1,105,111	3,305,742
Development Revenues	1,147,249	382,416	1,133,919
Sector Development Grant	1,147,249	0	1,133,919
Total Revenues shares	19,413,009	5,235,347	19,395,955
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,874,294	3,538,506	14,874,294
Non Wage	3,391,466	958,682	3,387,742
Development Expenditure			
Domestic Development	1,147,249	9,024	1,133,919
Donor Development	0	0	0
Total Expenditure	19,413,009	4,506,211	19,395,955

Narrative of Workplan Revenues and Expenditure

The Education sector revenue forecast for FY2020/21 from the different sources reflects a slight reduction and this is attributed to the slight reduction in the sector non-wage grant arising out of the slight reduction in the enrolment. Out of this budget, 76.6% (14,774,886,000) will be spent on staff salary (primary teachers, Secondary staff, and tertiary staff and District Education staff), 08 new classroom blocks will be constructed, we shall also complete the construction of the seed secondary school at Wairasa

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Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,427,441	268,362	1,453,976
Other Transfers from Central Government	1,245,212	222,805	1,271,747
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Wage)	55,200	13,800	55,200
District Unconditional Grant (Wage)	127,029	31,757	127,029
Development Revenues	200,000	66,667	0
Other Transfers from Central Government	0	0	0
Transitional Development Grant	200,000	0	0
Total Revenues shares	1,627,441	335,029	1,453,976
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	182,229	43,711	182,229
Non Wage	1,245,212	177,867	1,271,747
Development Expenditure			
Domestic Development	200,000	66,667	0
Donor Development	0	0	0
Total Expenditure	1,627,441	288,244	1,453,976

Narrative of Workplan Revenues and Expenditure

The roads Sector revenue forecast reflects a reduction of 10% from 2019/20 budget. This is attributed to the phasing out of the transitional development grant. 12% of the budget will be for payment of salaries and the rest shall be spent on district roads, community access roads, urban roads, some portion will be for mechanical imprest and some for operational expenses.

Vote : 535 Mayuge District

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	36,575	9,144	36,578
Sector Conditional Grant (Non-Wage)	36,575	9,144	36,578
Development Revenues	527,917	175,972	508,246
Sector Development Grant	508,115	0	508,246
Transitional Development Grant	19,802	0	0
Total Revenues shares	564,492	185,116	544,824
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	36,575	8,897	36,578
Development Expenditure			
Domestic Development	527,917	104,596	508,246
Donor Development	0	0	0
Total Expenditure	564,492	113,493	544,824

Narrative of Workplan Revenues and Expenditure

The sector Revenues for FY 2020/2021 allocated are less by 19,8 Million as compared to FY 2019/2020. A budget component for Transitional Development grant whose IPF was not provided for. On the expenditure side, the sector intends to concentrate more on construction of new and rehabilitation of broken down boreholes.

Vote : 535 Mayuge District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	260,427	62,829	260,478
Locally Raised Revenues	9,112	0	9,112
District Unconditional Grant (Non-Wage)	42,560	10,640	42,560
District Unconditional Grant (Wage)	194,986	48,747	194,986
Sector Conditional Grant (Non-Wage)	13,769	3,442	13,820
Development Revenues	17,000	17,000	17,000
District Discretionary Development Equalization Grant	17,000	0	17,000
Total Revenues shares	277,427	79,829	277,478
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	194,986	42,216	194,986
Non Wage	65,441	10,702	65,492
Development Expenditure			
Domestic Development	17,000	7,852	17,000
Donor Development	0	0	0
Total Expenditure	277,427	60,770	277,478

Narrative of Workplan Revenues and Expenditure

The revenues for the department for 2020/21 budget have remained almost static because most of the IPFs have remained the same. With regard to expenditure, over 71% of the budget will go towards payment of salaries. The department will continue to prioritise tree planting and wetland management issues

Vote : 535 Mayuge District

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	384,770	77,392	385,015
Locally Raised Revenues	17,340	0	17,340
Other Transfers from Central Government	58,833	0	58,833
District Unconditional Grant (Non-Wage)	6,260	1,808	6,260
Urban Unconditional Grant (Wage)	29,493	7,373	29,493
District Unconditional Grant (Wage)	151,386	37,847	151,386
Sector Conditional Grant (Non-Wage)	121,458	30,364	121,703
Development Revenues	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	384,770	77,392	385,015
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,879	44,198	180,879
Non Wage	203,891	15,430	204,136
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	384,770	59,628	385,015

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2020/21 increased slightly by 0.06% from the previous year attributed to the slight increase in the non wage component . With respect to expenditure close to 40% of this budget is earmarked to pay salaries of staff both at the district and Sub Counties.

Vote : 535 Mayuge District

FY 2020/21

*Workplan: Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	178,539	36,965	178,539
Locally Raised Revenues	30,679	0	30,679
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
District Unconditional Grant (Non-Wage)	40,818	10,205	40,818
Urban Unconditional Grant (Wage)	26,400	6,600	26,400
District Unconditional Grant (Wage)	80,642	20,161	80,642
<i>Development Revenues</i>	846,416	239,889	830,454
Multi-Sectoral Transfers to LLGs_Gou	534,414	0	0
External Financing	38,750	0	0
District Discretionary Development Equalization Grant	273,252	0	764,005
Total Revenues shares	1,024,955	276,854	1,008,993
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	107,042	23,683	107,042
Non Wage	71,497	7,572	71,497
<i>Development Expenditure</i>			
Domestic Development	807,666	5,948	830,454
Donor Development	38,750	0	0
Total Expenditure	1,024,955	37,203	1,008,993

Narrative of Workplan Revenues and Expenditure

The Departmental revenue estimate registered 1.5% reduction, this is attributed to the phase out of Birth and Death registration programme from UNICEF . The sector as the overall coordinator of the District discretionary equalization grant has prioritized most of the funds to the education sector underscoring the importance of this sector in linking with other sector to achieve the vision 2040.

Vote : 535 Mayuge District

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	81,032	17,145	81,031
Locally Raised Revenues	12,454	0	12,454
District Unconditional Grant (Non-Wage)	21,573	5,393	21,573
Urban Unconditional Grant (Wage)	21,910	5,478	21,910
District Unconditional Grant (Wage)	25,094	6,274	25,094
<i>Development Revenues</i>	3,000	1,000	3,000
District Discretionary Development Equalization Grant	3,000	0	3,000
Total Revenues shares	84,032	18,145	84,031
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	47,005	11,476	47,004
Non Wage	34,027	5,393	34,027
<i>Development Expenditure</i>			
Domestic Development	3,000	1,000	3,000
Donor Development	0	0	0
Total Expenditure	84,032	17,869	84,031

Narrative of Workplan Revenues and Expenditure

The sector IPFs remained as of those of FY 2019-20 with just a negligible difference. Similarly the same activities were to be conducted and hence expenditure were on auditing local revenue centers, primary schools, and other development projects

Vote : 535 Mayuge District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,721	24,619	106,745
Locally Raised Revenues	7,907	0	7,907
District Unconditional Grant (Non-Wage)	8,905	2,142	8,905
Urban Unconditional Grant (Wage)	10,953	0	10,953
District Unconditional Grant (Wage)	55,378	16,583	55,378
Sector Conditional Grant (Non-Wage)	23,578	5,895	23,602
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	106,721	24,619	106,745
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,331	16,109	66,331
Non Wage	40,390	8,036	40,414
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	106,721	24,146	106,745

Narrative of Workplan Revenues and Expenditure

The departmental budget for FY 2020-21 increased by 0.02% as compared to the budget for FY 2019-20 however this is attributed to the slight increase in the sector non wage. On the side of expenditure, the department intends to pay salaries for staff, monitor all businesses in the district and promote LED