

Vote :535 Mayuge 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 :



Kisule Martin Mabandha Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



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

Signed on Date: _____

Vote :535 Mayuge 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 :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 March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	774,322	519,410	774,322
Discretionary Government Transfers	4,116,934	3,301,367	4,180,281
Conditional Government Transfers	29,280,787	22,761,789	32,827,282
Other Government Transfers	1,496,998	1,126,157	2,540,570
External Financing	670,000	264,219	505,294
Grand Total	36,339,041	27,972,943	40,827,749

Revenue Performance by end of March of the Running FY

By end of Quarter three 2019-20, UGX 27,972,943,000 was received representing a 77% 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 67% and 39% respectively. All the funds that received were disbursed to departments; the low revenues from locally raised revenues was mainly attributed low enforcement by the District.

Planned Revenues for next FY

This years budget increased by 12% compared to last years budget, this increase is majorly attributed increase in sector wage allocation under Education sector due increased wage ceiling and more funds were allocated under SFG as a result of good performance in the last years performance assessment. Most of the other revenues that include locally raised revenue will remain static due to their minimal performance in the year 2019/2020.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	3,699,958	2,732,141	3,337,841
Finance	414,341	331,330	412,341
Statutory Bodies	636,403	471,301	655,403
Production and Marketing	1,956,664	1,383,177	2,382,448
Health	6,148,827	4,567,389	7,058,719
Education	19,413,009	14,939,069	21,667,062
Roads and Engineering	1,627,441	1,466,218	1,453,976
Water	564,492	555,349	1,384,991
Natural Resources	277,427	220,857	284,379
Community Based Services	384,770	238,897	942,410
Planning	1,024,955	928,551	1,029,335
Internal Audit	84,032	58,804	83,333

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Trade, Industry and Local Development	106,721	79,859	135,509
Grand Total	36,339,041	27,972,943	40,827,749
<i>o/w: Wage:</i>	22,033,258	16,832,983	23,816,198
<i>Non-Wage Reccurent:</i>	9,905,453	7,155,411	11,117,264
<i>Domestic Devt:</i>	3,730,330	3,720,330	5,388,992
<i>External Financing:</i>	670,000	264,219	505,294

Expenditure Performance by end of March FY 2019/20

The overall expenditure performance for all the departments by third quarter for FY 2019/2020 was UG.X.24,383,863,000, out of the total disbursements (UG.X 27,972,943,000) during the quarter representing 87% releases spent. We observe that out of the cumulative expenditure made in quarter three over 65% were spent on salaries, about 26% was expenditure on non-wage recurrent, then 5% was actual expenditure on development projects. In terms of absorption of funds by departments, the best performing was internal audit, followed by roads and Engineering at 99%. 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

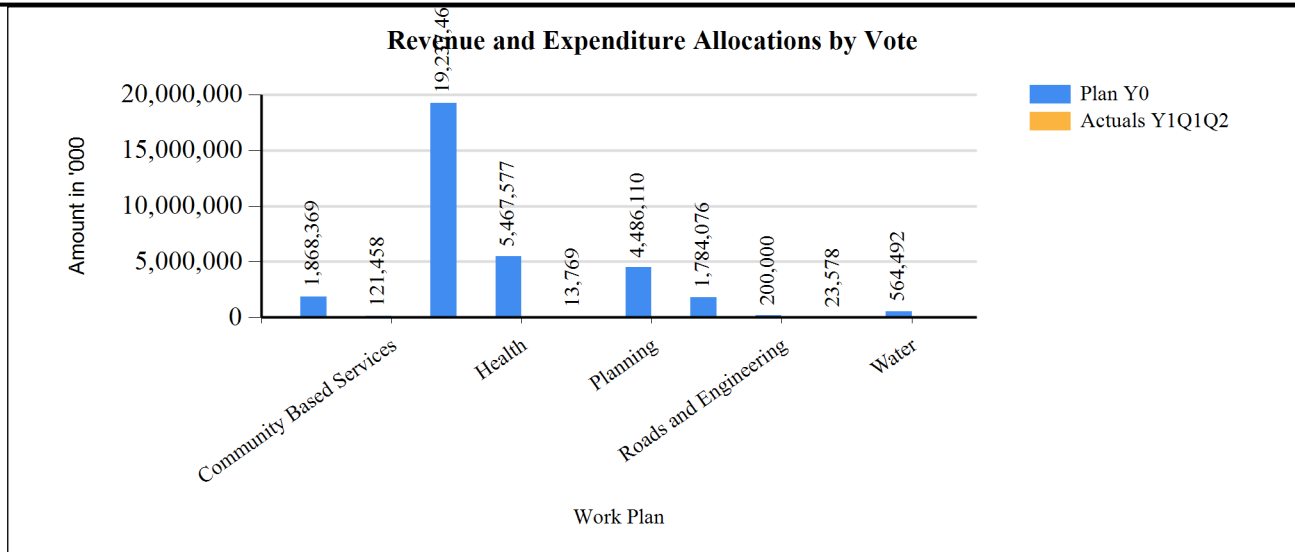
Challenges in Implementation

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

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	774,322	519,410	774,322
Advance Recoveries	5,000	0	5,000
Advertisements/Bill Boards	800	60	800
Agency Fees	18,725	0	18,725
Animal & Crop Husbandry related Levies	12,994	2,148	12,994
Business licenses	131,184	52,521	131,184
Cess on produce	17,320	0	17,320
Ground rent	5,000	42,283	5,000
Inspection Fees	5,950	0	5,950
Land Fees	6,500	2,890	6,500
Liquor licenses	2,195	1,230	2,195
Local Hotel Tax	4,000	60	4,000
Local Services Tax	274,873	43,834	274,873
Market /Gate Charges	80,014	25,398	80,014
Occupational Permits	20,085	0	20,085
Other Fees and Charges	122,251	323,288	122,251
Park Fees	37,519	150	37,519
Property related Duties/Fees	8,710	17,444	8,710
Quarry Charges	18,554	7,714	18,554
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,649	390	2,649
2a. Discretionary Government Transfers	4,116,934	3,301,367	4,180,281

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District Discretionary Development Equalization Grant	788,164	788,164	827,658
District Unconditional Grant (Non-Wage)	1,035,921	776,941	1,059,472
District Unconditional Grant (Wage)	1,692,410	1,269,308	1,692,410
Urban Discretionary Development Equalization Grant	66,502	66,502	67,288
Urban Unconditional Grant (Non-Wage)	116,986	87,739	116,502
Urban Unconditional Grant (Wage)	416,951	312,713	416,951
2b. Conditional Government Transfer	29,280,787	22,761,789	32,827,282
Sector Conditional Grant (Wage)	19,923,897	15,250,962	21,706,837
Sector Conditional Grant (Non-Wage)	4,622,858	3,190,849	5,106,545
Sector Development Grant	2,645,862	2,645,862	4,474,245
Transitional Development Grant	219,802	219,802	19,802
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	666,561	982,715
Gratuity for Local Governments	767,469	575,601	537,137
2c. Other Government Transfer	1,496,998	1,126,157	2,540,570
Support to PLE (UNEB)	26,133	0	32,000
Uganda Road Fund (URF)	1,245,212	1,126,157	1,271,747
Uganda Women Entrepreneurship Program(UWEP)	0	0	20,458
Vegetable Oil Development Project	116,820	0	540,000
Youth Livelihood Programme (YLP)	58,833	0	0
Neglected Tropical Diseases (NTDs)	50,000	0	50,365
Results Based Financing (RBF)	0	0	59,000
Parish Community Associations (PCAs)	0	0	567,000
3. External Financing	670,000	264,219	505,294
United Nations Development Programme (UNDP)	0	0	0
United Nations Children Fund (UNICEF)	200,000	0	200,000
Global Fund for HIV, TB & Malaria	350,000	264,219	16,892
World Health Organisation (WHO)	120,000	0	120,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	168,402
Total Revenues shares	36,339,041	27,972,943	40,827,749

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N/A

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	228,918	171,676	225,377
District Production Services	1,727,745	1,176,731	2,157,071
Sub- Total of allocation Sector	1,956,664	1,348,408	2,382,448
Sector :Works and Transport			
District, Urban and Community Access Roads	1,627,441	1,452,870	1,453,976
Sub- Total of allocation Sector	1,627,441	1,452,870	1,453,976
Sector :Trade and Industry			
Commercial Services	106,721	76,609	135,509
Sub- Total of allocation Sector	106,721	76,609	135,509
Sector :Education			
Pre-Primary and Primary Education	13,330,680	10,257,239	15,683,295
Secondary Education	4,893,885	3,208,524	5,308,727
Skills Development	407,673	278,723	407,673
Education & Sports Management and Inspection	780,771	238,556	267,366
Sub- Total of allocation Sector	19,413,009	13,983,041	21,667,062
Sector :Health			
Primary Healthcare	1,874,332	735,023	2,022,489
District Hospital Services	270,118	202,588	454,456
Health Management and Supervision	4,004,377	2,639,860	4,581,774
Sub- Total of allocation Sector	6,148,827	3,577,472	7,058,719
Sector :Water and Environment			
Rural Water Supply and Sanitation	564,492	223,802	1,384,991
Natural Resources Management	277,427	207,999	284,379
Sub- Total of allocation Sector	841,920	431,802	1,669,370
Sector :Social Development			
Community Mobilisation and Empowerment	384,770	213,673	942,410
Sub- Total of allocation Sector	384,770	213,673	942,410
Sector :Public Sector Management			
District and Urban Administration	3,699,958	2,281,550	3,337,841
Local Statutory Bodies	636,403	360,952	655,403
Local Government Planning Services	1,024,955	285,596	1,029,335
Sub- Total of allocation Sector	5,361,317	2,928,098	5,022,580

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Sector :Accountability			
Financial Management and Accountability(LG)	414,341	313,088	412,341
Internal Audit Services	84,032	58,804	83,333
<i>Sub- Total of allocation Sector</i>	498,373	371,892	495,675

SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,662,958	2,705,141	3,307,841
District Unconditional Grant (Non-Wage)	120,641	58,626	103,460
District Unconditional Grant (Wage)	517,018	376,420	506,894
General Public Service Pension Arrears (Budgeting)	26,426	26,426	0
Gratuity for Local Governments	767,469	575,601	537,137
Locally Raised Revenues	90,816	115,426	129,336
Multi-Sectoral Transfers to LLGs_NonWage	844,038	523,834	850,594
Pension for Local Governments	888,748	666,561	982,715
Salary arrears (Budgeting)	185,726	185,726	0
Urban Unconditional Grant (Wage)	222,077	176,520	197,705
Development Revenues	37,000	27,000	30,000
District Discretionary Development Equalization Grant	27,000	27,000	30,000
Locally Raised Revenues	10,000	0	0
Total Revenues shares	3,699,958	2,732,141	3,337,841
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	739,094	537,024	704,599
Non Wage	2,923,864	1,717,527	2,603,242
Development Expenditure			
Domestic Development	37,000	27,000	30,000
External Financing	0	0	0
Total Expenditure	3,699,958	2,281,550	3,337,841

Narrative of Workplan Revenues and Expenditure

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The department revenues for FY 2020-21 had a budget cut of 10.8% which is attributed to a reduction in IPF for gratuity Local Governments and General Public Service Pension Arrears (Budgeting). With regard to expenditure over 45% will cater for gratuity and pension for retired cadres, 15% will be spent on payment of salaries for staff in LLGs and at the district headquarters, 25% of the funds will be transferred to LLGs to support decentralized services, then the remaining funds will be for monitoring of service delivery across the District.

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	414,341	331,330	412,341
District Unconditional Grant (Non-Wage)	124,795	102,521	124,795
District Unconditional Grant (Wage)	186,911	140,184	186,911
Locally Raised Revenues	51,717	50,436	49,717
Urban Unconditional Grant (Wage)	50,918	38,189	50,918
Development Revenues	0	0	0
N/A			
Total Revenues shares	414,341	331,330	412,341
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	237,829	173,381	237,829
Non Wage	176,512	139,707	174,512
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	414,341	313,088	412,341

Narrative of Workplan Revenues and Expenditure

The Finance sector revenue estimate for the FY 2020/21 represents a 0.4% decrease from FY2019/20 and this is basically attributed to the reduction in the non-wage allocation for the department. 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.

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	636,403	471,301	655,403
District Unconditional Grant (Non-Wage)	360,447	264,177	360,447
District Unconditional Grant (Wage)	198,790	133,708	198,790
Locally Raised Revenues	77,166	73,416	96,166
Development Revenues	0	0	0
N/A			
Total Revenues shares	636,403	471,301	655,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,790	125,561	198,790
Non Wage	437,613	235,391	456,613
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	636,403	360,952	655,403

Narrative of Workplan Revenues and Expenditure

The sector received an increase in the revenues by 2.9% for the FY 2020-21 as compared to the FY 2019-20. This attributed to the fact that inauguration and the swearing in of new political office bearers effect FY 2020-21 and hence led to increase in the locally raised revenues to support the said activity. On the side of the expenditure, routine activities of conducting procurement, recruitment of staff, issuance of land titles, political monitoring were to be conducted.

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,776,184	1,202,697	2,202,611
District Unconditional Grant (Wage)	55,768	0	55,768
Other Transfers from Central Government	116,820	0	540,000
Sector Conditional Grant (Non-Wage)	377,727	283,295	380,974
Sector Conditional Grant (Wage)	1,225,869	919,402	1,225,869
Development Revenues	180,480	180,480	179,837
Sector Development Grant	180,480	180,480	179,837
Total Revenues shares	1,956,664	1,383,177	2,382,448
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,281,637	884,876	1,281,637
Non Wage	494,547	283,051	920,974
Development Expenditure			
Domestic Development	180,480	180,480	179,837
External Financing	0	0	0
Total Expenditure	1,956,664	1,348,408	2,382,448

Narrative of Workplan Revenues and Expenditure

The department budgets for FY 2020-21 increased by 21% compared to the budget for FY 2019-20 this is attributed to the funds from other government transfers specifically National oil palm project which increased to 540000000 millions. In regard to 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 Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,707,559	3,493,153	5,385,414
Other Transfers from Central Government	50,000	0	109,365
Sector Conditional Grant (Non-Wage)	734,417	550,796	1,352,907
Sector Conditional Grant (Wage)	3,923,143	2,942,357	3,923,143
Development Revenues	1,441,267	1,074,236	1,673,304
External Financing	631,250	264,219	505,294
Sector Development Grant	810,017	810,017	1,168,010
Total Revenues shares	6,148,827	4,567,389	7,058,719
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,923,143	2,574,528	3,923,143
Non Wage	784,417	548,853	1,462,272
Development Expenditure			
Domestic Development	810,017	189,872	1,168,010
External Financing	631,250	264,219	505,294
Total Expenditure	6,148,827	3,577,472	7,058,719

Narrative of Workplan Revenues and Expenditure

The department revenues for FY 2020-21 increased by 14.7% which is attributed to increase in the sector nonwage and the development grant. With regard to expenditure over 55% of the funds will be for payment of salaries and the Sector development revenues are mainly for upgrading of Muggi HC II to HC III, renovation 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.

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	18,265,760	13,791,820	19,790,907
District Unconditional Grant (Non-Wage)	12,355	29,246	12,355
District Unconditional Grant (Wage)	99,408	140,367	99,408
Locally Raised Revenues	37,645	22,781	15,125
Other Transfers from Central Government	26,133	0	32,000
Sector Conditional Grant (Non-Wage)	3,315,333	2,210,222	3,074,194
Sector Conditional Grant (Wage)	14,774,886	11,389,203	16,557,826
Development Revenues	1,147,249	1,147,249	1,876,155
Sector Development Grant	1,147,249	1,147,249	1,876,155
Total Revenues shares	19,413,009	14,939,069	21,667,062
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,874,294	11,463,465	16,657,234
Non Wage	3,391,466	2,080,432	3,133,674
Development Expenditure			
Domestic Development	1,147,249	439,144	1,876,155
External Financing	0	0	0
Total Expenditure	19,413,009	13,983,041	21,667,062

Narrative of Workplan Revenues and Expenditure

The Education sector revenue forecast for FY2020/21 from the different sources reflects an increase of 11% and this is attributed to the increase in the wage allocation for the sector due to the additional wage for new Mpungwe seed school. 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

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,427,441	1,266,218	1,453,976
District Unconditional Grant (Wage)	127,029	98,661	127,029
Other Transfers from Central Government	1,245,212	1,126,157	1,271,747
Urban Unconditional Grant (Wage)	55,200	41,400	55,200
Development Revenues	200,000	200,000	0
Transitional Development Grant	200,000	200,000	0
Total Revenues shares	1,627,441	1,466,218	1,453,976
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	182,229	136,810	182,229
Non Wage	1,245,212	1,126,155	1,271,747
Development Expenditure			
Domestic Development	200,000	189,904	0
External Financing	0	0	0
Total Expenditure	1,627,441	1,452,870	1,453,976

Narrative of Workplan Revenues and Expenditure

The departmental revenue Estimates for the FY 2020-21 reduced by 10% compared to that of FY 2019-20, this was mainly attributed to the phasing out of transitional grant. On the side of the expenditures, the funds will be used for the routine manual maintenance , routine mechanized maintenance of roads, mechanical imprest, payment of salaries among others

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	36,575	27,431	114,946
Sector Conditional Grant (Non-Wage)	36,575	27,431	114,946
Development Revenues	527,917	527,917	1,270,045
Sector Development Grant	508,115	508,115	1,250,243
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	564,492	555,349	1,384,991
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	36,575	27,432	114,946
Development Expenditure			
Domestic Development	527,917	196,371	1,270,045
External Financing	0	0	0
Total Expenditure	564,492	223,802	1,384,991

Narrative of Workplan Revenues and Expenditure

The sector Revenues for FY 2020/2021 increased by 145% as compared to FY 2019/2020. This was as a result of the increase in both the sector non wage and Domestic development Grants as a result of good performance and implementation of UGFIT programme for gravity flow schemes. 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 Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	260,427	203,005	267,379
District Unconditional Grant (Non-Wage)	42,560	39,805	21,280
District Unconditional Grant (Wage)	194,986	146,240	194,986
Locally Raised Revenues	9,112	6,634	7,112
Sector Conditional Grant (Non-Wage)	13,769	10,327	44,001
Development Revenues	17,000	17,852	17,000
District Discretionary Development Equalization Grant	17,000	17,852	17,000
Total Revenues shares	277,427	220,857	284,379
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	194,986	146,084	194,986
Non Wage	65,441	44,063	72,393
Development Expenditure			
Domestic Development	17,000	17,852	17,000
External Financing	0	0	0
Total Expenditure	277,427	207,999	284,379

Narrative of Workplan Revenues and Expenditure

The department received an increase of 2.5% in the revenues for sector conditional grant non wage for the FY 2020-21 as compared to FY 2019-20 these funds were mainly for management of wetlands.,however the the none wage under the unconditional grant reduced by 50%, on the side of the expenditure, the department will continue to perform their routine activities of issuance of permits, monitoring of wet land, offering of land titles among others.

Vote :535 Mayuge District

FY 2020/21

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	384,770	238,897	942,410
District Unconditional Grant (Non-Wage)	6,260	3,918	6,260
District Unconditional Grant (Wage)	151,386	117,783	166,818
Locally Raised Revenues	17,340	9,460	12,340
Other Transfers from Central Government	58,833	0	587,458
Sector Conditional Grant (Non-Wage)	121,458	91,093	115,922
Urban Unconditional Grant (Wage)	29,493	16,643	53,612
Development Revenues	0	0	0
N/A			
Total Revenues shares	384,770	238,897	942,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,879	134,427	220,430
Non Wage	203,891	79,246	721,980
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	384,770	213,673	942,410

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimates for FY2020- 2021 increases by 144% compared to FY 2019-2020. This is attributed to PCA program that was introduced last FY but wasn't included in the budget. With regard to expenditure, the department will implement the following, payment of FAL instructors, transfer of funds to PCA, PWD, UWEP, payment of salaries among others

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	178,539	121,736	185,390
District Unconditional Grant (Non-Wage)	40,818	29,634	71,058
District Unconditional Grant (Wage)	80,642	60,482	74,520
Locally Raised Revenues	30,679	13,569	13,412
Urban Unconditional Grant (Wage)	26,400	18,052	26,400
Development Revenues	846,416	806,814	843,946
District Discretionary Development Equalization Grant	273,252	272,519	286,131
External Financing	38,750	0	0
Multi-Sectoral Transfers to LLGs_Gou	534,414	534,296	557,814
Total Revenues shares	1,024,955	928,551	1,029,335
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,042	78,534	100,920
Non Wage	71,497	43,203	84,470
Development Expenditure			
Domestic Development	807,666	163,859	843,946
External Financing	38,750	0	0
Total Expenditure	1,024,955	285,596	1,029,335

Narrative of Workplan Revenues and Expenditure

The department realized a budget increment of 4.2% in the revenues for the FY 2020-21 as compared to 2019-20 and this was attributed to the increase under the nonwage item for the new PBS support from Ministry of Finance. The department intends will spend funds on the payment of salaries, monitoring and evaluation of projects, development of the DDP III, infrastructural development among others.

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	81,032	55,804	79,333
District Unconditional Grant (Non-Wage)	21,573	16,180	21,573
District Unconditional Grant (Wage)	25,094	14,353	25,267
Locally Raised Revenues	12,454	8,838	10,454
Urban Unconditional Grant (Wage)	21,910	16,433	22,040
Development Revenues	3,000	3,000	4,000
District Discretionary Development Equalization Grant	3,000	3,000	4,000
Total Revenues shares	84,032	58,804	83,333
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,005	30,785	47,306
Non Wage	34,027	25,019	32,027
Development Expenditure			
Domestic Development	3,000	3,000	4,000
External Financing	0	0	0
Total Expenditure	84,032	58,804	83,333

Narrative of Workplan Revenues and Expenditure

The sector IPFs for FY 2020-21 decreased by 0.83% as compared to those of FY 2019-20 and this was mainly attributed to the cut off of 2,000,000 from the locally raised revenues . However, routine activities were to be conducted which include auditing local revenue centers, primary schools, and other development projects

Vote :535 Mayuge District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,721	79,859	135,509
District Unconditional Grant (Non-Wage)	8,905	9,659	38,905
District Unconditional Grant (Wage)	55,378	41,110	56,019
Locally Raised Revenues	7,907	5,930	5,907
Sector Conditional Grant (Non-Wage)	23,578	17,684	23,602
Urban Unconditional Grant (Wage)	10,953	5,477	11,077
Development Revenues	0	0	0
N/A			
Total Revenues shares	106,721	79,859	135,509
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,331	46,587	67,095
Non Wage	40,390	30,022	68,414
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	106,721	76,609	135,509

Narrative of Workplan Revenues and Expenditure

The departmental budget for FY 2020-21 decreased by 26.9% as compared to the budget for FY 2019-20 this is attributed to the increase in the District non wage to undertake business census . On the side of expenditure, the department intends to pay salaries for staff,monitor all businesses in the district and promote LED

Vote :535 Mayuge District

FY 2020/21
