

Vote :507 Busia District

FY 2019/20

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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Balisanyuka Joseph
(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :507 Busia District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

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

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

Vote :507 Busia District**FY 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	270,158	172,338	293,157
Discretionary Government Transfers	4,020,647	3,466,149	4,204,781
Conditional Government Transfers	23,469,000	18,084,316	24,664,088
Other Government Transfers	3,483,880	2,577,512	3,064,566
External Financing	132,000	43,148	352,058
Grand Total	31,375,686	24,343,462	32,578,651

Revenue Performance by end of March of the Running FY

The District budgeted for Ushs. 31,375,686,000 and by end of third quarter Ushs. 24,343,462,000 (78%) had been realised of which Ushs. 20,844,614,000 (86%) of the funds realised were absorbed. All sources performed on average as expected save for Donor funding that performed at only 33% which was far below the target of 75%. Low performance under donor funding was due to delayed request for reimbursement. Ministry of Finance, Planning and Economic Development released 100% of the Development budget by end of 3rd Quarter, and all the non-wage and wage provision as planned. Ministry of Gender, Labour and Social Development was equally able to release 96% of the funds under Uganda Women Entrepreneurship Programme, and 101% of funds were released by Uganda Road Fund due to heavy rains. The District realised Ushs. 40million above its budget from Uganda Road Fund to fix the emergency works caused by heavy rains. Otherwise, no information had been received under the vegetable oil Development Project and Farm Income Enhancement and Forest Conservation Project as a result of zero performance. Local Revenue performance was equally low i.e at only 64% due to poor performance of a number of items and especially those whose services are privatized. Save for Local Service Tax, Business Licences, Agency and land fees, Other fees and miscellaneous items that performed at 85%, 101%, 116%, 43%, 45% and 26% respectively, other items performed at below 10%.

Planned Revenues for next FY

The District Plans to raise Ushs. 32,578,651,000 up from Ushs. 31,375,686,000 which is a 3.8% increase and this is mainly due to provision of Pension arrears, and increase in Gratuity, Pension and Sector Conditional Grant (Non-wage and wage) for both Health and Education. District Discretionary Development Equalisation Grant has equally been increased. Local Revenue is projected to increase by 8.5% mainly due to expected increase in Local Service Tax since a number of staff are to be recruited by close of the current FY 2018/2019. External Financing is to increase by 167% and this is mainly from UNICEF, WHO and GAVI to cater for immunisation. Otherwise, Central Government transfers are to form 98%, Local revenue 0.9% while donor 1.1% of the District Budget.

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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	2,509,499	1,898,649	3,823,488
Finance	345,144	242,581	330,725
Statutory Bodies	721,220	538,995	725,849
Production and Marketing	1,441,107	1,191,052	1,579,055
Health	4,809,244	3,881,515	4,534,559

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Education	15,719,685	11,890,436	16,168,366
Roads and Engineering	1,494,011	1,449,661	1,362,963
Water	593,813	577,029	521,818
Natural Resources	2,267,443	1,741,232	2,278,083
Community Based Services	1,244,403	774,694	997,752
Planning	179,981	125,352	173,861
Internal Audit	50,135	32,267	50,135
Trade, Industry and Local Development	0	0	31,997
Grand Total	31,375,686	24,343,462	32,578,651
<i>o/w: Wage:</i>	<i>17,117,221</i>	<i>12,882,491</i>	<i>17,894,037</i>
<i>Non-Wage Reccurent:</i>	<i>6,861,761</i>	<i>5,069,349</i>	<i>8,910,312</i>
<i>Domestic Devt:</i>	<i>7,264,704</i>	<i>6,348,476</i>	<i>5,422,244</i>
<i>External Financing:</i>	<i>132,000</i>	<i>43,148</i>	<i>352,058</i>

Expenditure Performance by end of March FY 2018/19

The District budgeted to spend Ushs. 31,375,686,000 and by end of third quarter Ushs. 24,343,462,000 had been realised and of which Ushs.20,844,614,000 had been absorbed which was 86% of the release. Internal Audit, Natural Resources, Administration, Finance and Education Departments performed best at 100%, 99%, 95%, 93% and 90% respectively as most funds did not require going through procurement processes. Worse performance was registered under water at only 18% due to delayed commencement of works but they were all about to be completed and hence 100% had been anticipated for absorption by end of the Financial Year. There was equally delayed procurement of works of an Outpatient Department Block and infrastructure at Majanji seed school hence a delay to absorb development funds. Equally, the District failed to absorb all its wage provision due to delayed recruitment exercise which was otherwise still on-going.

Planned Expenditures for the FY 2019/20

The District expects to spend Ushs. 32,578,651,000 up from Ushs. 31,375,585,000 which is 3.8% increase due for a provision for Pension arrears and increase in Pension, Gratuity and Sector Conditional Grant (wage and Non-wage) for salary enhancement under Health at District level and school capitation . The focus is therefore to pay off arrears for Pensioners and cater for new Pensioners that are to retire during the period under consideration. There has been an increase in Local Revenue provision and most of the increase has been allocated to cater for Court issues, Baraza and other administrative costs. There is equally an expected increase in Donor funds by 167% to cater for immunisation activities. Otherwise, there shall be no effect to the pattern of expenditure in all other areas. Education, Health, Administration, Natural Resources, Agriculture, Roads and Water shall receive the largest shares of the budget. Education is to receive 49.6%, Health 13.9% while Administration is to receive 11.7% to cater for Pensioners payments. Provision has equally been made to construct Busitema Maternity Ward during the Financial Year 2019/2020 Phase 1.

Medium Term Expenditure Plans

The medium term plans for expenditure include delivery of safe water sources, school infrastructure, health infrastructure (placenta pits, maternity units and staff housing for the midwives to address maternal and child mortality) and accessibility to markets through improved road infrastructure by way of maintaining and rehabilitating community access roads. These are in line with the District Five Year Development Plan FY 2015/2016 - 2019/2020.

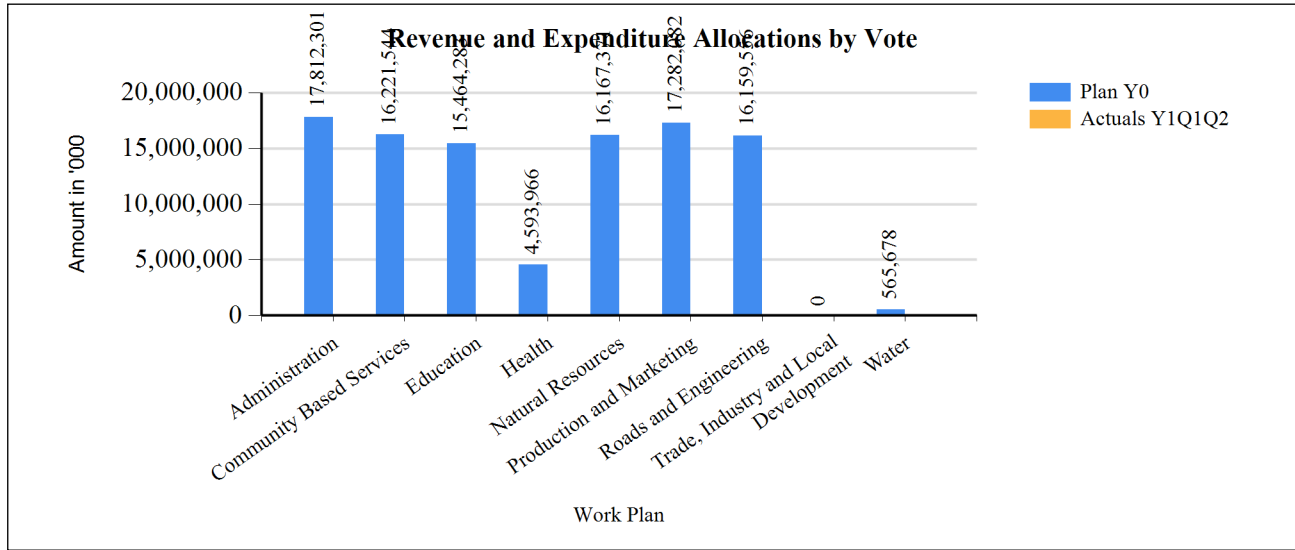
Challenges in Implementation

The major constraints include: i). Low staffing levels which currently stand at 57% of the traditional staff, 40% agriculture extension and 61% under Health. The worst levels are in community development, administration, agriculture and health. ii). Inability to attract a high number of female heads of departments leading to skewed staffing levels. Otherwise, many have occupied other positions in Health and Education departments. iii). Multiple planning and reporting formats affecting time for actual implementation of activities.

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G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	270,158	171,121	293,157
Agency Fees	13,825	16,003	13,825
Animal & Crop Husbandry related Levies	1,999	0	1,999
Business licenses	8,555	8,609	8,555
Inspection Fees	8,913	900	8,913
Land Fees	8,136	3,527	0
Local Services Tax	111,000	93,836	135,000
Market /Gate Charges	5,943	543	5,943
Miscellaneous receipts/income	5,219	1,378	6,000
Other Fees and Charges	103,400	46,326	101,000
Park Fees	446	0	1,200
Property related Duties/Fees	2,722	0	2,722
Royalties	0	0	8,000
2a. Discretionary Government Transfers	4,020,647	3,466,149	4,204,781
District Discretionary Development Equalization Grant	1,779,229	1,779,229	1,958,771
District Unconditional Grant (Non-Wage)	874,305	655,729	865,256
District Unconditional Grant (Wage)	1,367,113	1,031,191	1,380,754
2b. Conditional Government Transfer	23,469,000	18,084,316	24,664,088
Sector Conditional Grant (Wage)	15,750,108	11,851,299	16,513,283

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Sector Conditional Grant (Non-Wage)	3,384,000	2,311,310	4,292,347
Sector Development Grant	2,661,095	2,661,095	912,754
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	0	0	933,125
Salary arrears (Budgeting)	0	0	42,903
Pension for Local Governments	900,871	675,653	1,087,999
Gratuity for Local Governments	751,875	563,906	851,875
2c. Other Government Transfer	3,483,880	2,545,393	3,064,566
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	2,070,294	1,601,547	2,070,294
Support to PLE (UNEB)	16,500	17,554	25,000
Uganda Road Fund (URF)	664,053	672,859	486,531
Uganda Women Entrepreneurship Program(UWEP)	242,411	233,308	0
Vegetable Oil Development Project	24,000	0	24,000
Youth Livelihood Programme (YLP)	426,622	20,126	426,622
Neglected Tropical Diseases (NTDs)	0	0	32,119
3. External Financing	132,000	41,823	352,058
United Nations Children Fund (UNICEF)	132,000	41,823	115,000
World Health Organisation (WHO)	0	0	120,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	117,058
Total Revenues shares	31,375,686	24,308,801	32,578,651

Vote :507 Busia District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The District realised 64% of its Local Revenue i.e Ushs. 172,338,000 out of the budget of Ushs. 270,158,137 which was below the cumulative target of 75% and thus not good. Although some items performed above target such as Local service Tax at 85%, Business licences at 101% and Agency fees at 116%, other fees performed at only 45%, Land fees at 26% and many performed at zero percent due to delayed procurement of service providers and equally failure by some Lower Local Governments in remitting to the District an issue that management is following up.

Central Government Transfers

The District realised 74% of its annual budget under other Central Government transfers which was good. Support to PLE (UNEB) performed at 106% cumulatively while Uganda Road Fund released up to 101% and this was as a result of additional funding to a tune of Ushs. 40million to cater for emergency works destroyed by rains. Uganda Women Entrepreneurship Programme and NUSAF 3 equally performed well due to timely submission of Sub-projects for funding. However, other sources performed poorly i.e below 5% with Vegetable oil and Farm Income Enhancement and Forest Conservation Project performing at zero level and no official communication had been received to the effect. The District however expected funding to Youth Groups in the 4th quarter as most Sub-projects had been submitted to the Ministry for funding.

External Financing

The District realised 33% of the Donor funds and specifically from UNICEF which was far below the target due to delayed request for reimbursement. The District however expected to realise additional funding in the 4th quarter.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The District expects to realise an increase in Local Revenue realisation of Ushs. 22,999,000 (of 8.5%) i.e Ushs.293,157,000 in the FY 2019/20 as compared to the budgetary figure of Ushs. 270,158,000 for the FY 2018/2019. The District expects to realise the funds from Local Service Tax as a number of staff are expected to be recruited. Equally, the District expects to realise funds from Park fees upon completion of Musiita - Namayingo - Busia Road tarmacking. The rest of the other items are expected to perform at the level of the FY 2018/2019.

Central Government Transfers

The District expects an increase in Central Government transfers by 3.1% i.e from Ushs. 30,973,527,000 up to Ushs. 31,933,435,000 and this is mainly because of the provision of funds for Pension and salary arrears and more funding has equally been provided for Pension and Gratuity for Local Governments and salary enhancement for Health workers at District level. Sector Conditional Grant (Non-wage) has equally been slightly increased mainly for education sector although there is a reduction in Sector Development Grant for both Health and Education sectors. Other Transfers from Central Government are expected to reduce from Ushs. 3,483,880,000 to Ushs. 3,064,566,000 due to non-provision of funds under Uganda Women Entrepreneurship Grant (UWEG) to the District. The rest of the items under this category have not substantially changed as per the figures for Financial Year 2018/2019.

External Financing

The District expects a major increase in external financing of 167% i.e from Ushs. 132,000,000 in the FY 2018/2019 upwards to Ushs. 352,058,000 for the FY 2019/2020 and this is expected to come from UNICEF, World Health Organisation and Global Alliance for Vaccines and Immunization. The reduction in funding under UNICEF is because of 100% coverage of all the 16 Lower Local Governments in registering Birth. What remains in cleaning and routine activities for Birth registration and hence expected reduction in that area. Otherwise, the major increase of Donor funding is due to planned mass immunization exercise.

Table on the revenues and Budget by Sector and Programme

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<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,030,475	643,097	1,159,465
District Production Services	399,652	335,662	419,590
District Commercial Services	10,980	8,235	0
<i>Sub- Total of allocation Sector</i>	1,441,107	986,994	1,579,055
Sector :Works and Transport			
District, Urban and Community Access Roads	1,303,901	1,059,727	1,241,876
District Engineering Services	190,110	161,803	121,087
<i>Sub- Total of allocation Sector</i>	1,494,011	1,221,529	1,362,963
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	31,997
<i>Sub- Total of allocation Sector</i>	0	0	31,997
Sector :Education			
Pre-Primary and Primary Education	9,843,226	7,058,083	10,151,044
Secondary Education	4,459,680	2,710,294	4,493,033
Skills Development	1,210,350	777,483	1,134,495
Education & Sports Management and Inspection	206,129	116,217	389,494
Special Needs Education	300	0	300
<i>Sub- Total of allocation Sector</i>	15,719,685	10,662,076	16,168,366
Sector :Health			
Primary Healthcare	1,427,429	488,565	749,327
District Hospital Services	169,872	84,936	347,357
Health Management and Supervision	3,211,944	2,364,003	3,437,874
<i>Sub- Total of allocation Sector</i>	4,809,244	2,937,504	4,534,559
Sector :Water and Environment			
Rural Water Supply and Sanitation	593,813	103,737	521,818
Natural Resources Management	2,267,443	1,729,598	2,278,083
<i>Sub- Total of allocation Sector</i>	2,861,256	1,833,335	2,799,901
Sector :Social Development			
Community Mobilisation and Empowerment	1,244,403	650,448	997,752
<i>Sub- Total of allocation Sector</i>	1,244,403	650,448	997,752
Sector :Public Sector Management			
District and Urban Administration	2,509,499	1,823,341	3,823,488
Local Statutory Bodies	721,220	395,045	725,849
Local Government Planning Services	179,981	103,479	173,861
<i>Sub- Total of allocation Sector</i>	3,410,701	2,321,865	4,723,198

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Sector :Accountability			
Financial Management and Accountability(LG)	345,144	224,982	330,725
Internal Audit Services	50,135	32,267	50,135
<i>Sub- Total of allocation Sector</i>	395,279	257,249	380,860

SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,378,892	1,768,041	3,683,788
District Unconditional Grant (Non-Wage)	68,985	51,739	89,797
District Unconditional Grant (Wage)	353,841	271,522	385,477
General Public Service Pension Arrears (Budgeting)	0	0	933,125
Gratuity for Local Governments	751,875	563,906	851,875
Locally Raised Revenues	89,363	44,754	77,426
Multi-Sectoral Transfers to LLGs_NonWage	213,957	160,468	215,187
Pension for Local Governments	900,871	675,653	1,087,999
Salary arrears (Budgeting)	0	0	42,903
Development Revenues	130,607	130,607	139,700
District Discretionary Development Equalization Grant	57,748	57,748	57,748
Multi-Sectoral Transfers to LLGs_Gou	72,859	72,859	71,952
Transitional Development Grant	0	0	10,000
Total Revenues shares	2,509,499	1,898,649	3,823,488
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	353,841	265,368	385,477
Non Wage	2,025,051	1,442,895	3,298,311
Development Expenditure			
Domestic Development	130,607	115,078	139,700
External Financing	0	0	0
Total Expenditure	2,509,499	1,823,341	3,823,488

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Narrative of Workplan Revenues and Expenditure

The department allocation has increased by 52.4% for the FY 2019/20 compared to FY 2018/19 i.e from Ushs. 2,509,499,000 to Ushs. 3,823,488,000 due to provision for pension and salary arrears, transitional development grant and general increase of gratuity and pension funding. Although the Local Revenue allocation has decreased, the department has been provided with an increase in the unconditional grant to cater for two Barazas, Court/Legal processes, and more allocation for internet services and subscription. More allocation has equally been provided for recruitment of two Sub-county Chiefs. Otherwise, other revenue sources have substantially remained the same and equally the expenditure provision has not substantially changed save for the increment mentioned above.

Vote :507 Busia District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	345,144	242,581	328,325
District Unconditional Grant (Non-Wage)	76,770	57,578	79,500
District Unconditional Grant (Wage)	209,953	150,725	190,405
Locally Raised Revenues	58,420	34,278	58,420
Development Revenues	0	0	2,400
District Discretionary Development Equalization Grant	0	0	2,400
Total Revenues shares	345,144	242,581	330,725
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	209,953	133,414	190,405
Non Wage	135,191	91,568	137,920
Development Expenditure			
Domestic Development	0	0	2,400
External Financing	0	0	0
Total Expenditure	345,144	224,982	330,725

Narrative of Workplan Revenues and Expenditure

The department will realise a decrease of 4.2% in funding for the FY 2019/20 as compared to the previous year i.e FY 2018/19. This is mainly as a result of a reduction in funding to wage for accounts staff that is relatively staffed and hence prioritisation has been to Administration to recruit Sub-county and Parish Chiefs. The other areas of expenditure have substantially not changed. Ushs. 235million shall cater for LG Financial Management Services, Ushs. 20million for revenue management and collection, 12million for expenditure management services and 30million for Integrated Financial Management System maintenance.

Vote :507 Busia District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	708,449	526,223	708,449
District Unconditional Grant (Non-Wage)	421,822	312,831	387,886
District Unconditional Grant (Wage)	256,457	192,343	256,457
Locally Raised Revenues	30,170	21,050	64,106
Development Revenues	12,771	12,771	17,400
District Discretionary Development Equalization Grant	12,771	12,771	17,400
Total Revenues shares	721,220	538,995	725,849
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	256,457	108,995	256,457
Non Wage	451,992	281,973	451,992
Development Expenditure			
Domestic Development	12,771	4,077	17,400
External Financing	0	0	0
Total Expenditure	721,220	395,045	725,849

Narrative of Workplan Revenues and Expenditure

The departmental budget allocation for the FY 2019/2020 has slightly increased by 0.6% due to the increase in DDEG re-tooling budget to cater for IT equipment. Although unconditional grant wage has reduced, the corresponding reduction has been off-set with the increase in Local Revenue. The department expects Ugx 725,849,000 out of which shs 380,600,000 will cater for council administration services, shs 182,139,000 for political and executive oversight and shs 40,075,000 for standing committees. The development grant (DDEG-Re-tooling component) has been allocated shs 17.4 millions.

Vote :507 Busia District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	981,820	755,765	1,099,931
Sector Conditional Grant (Non-Wage)	193,999	145,499	312,110
Sector Conditional Grant (Wage)	787,821	598,204	787,821
Development Revenues	459,288	435,288	479,124
Multi-Sectoral Transfers to LLGs_Gou	294,582	294,582	316,024
Other Transfers from Central Government	24,000	0	24,000
Sector Development Grant	140,706	140,706	139,100
Total Revenues shares	1,441,107	1,191,052	1,579,055
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	787,821	531,189	787,821
Non Wage	193,999	144,200	312,110
Development Expenditure			
Domestic Development	459,288	311,604	479,124
External Financing	0	0	0
Total Expenditure	1,441,107	986,994	1,579,055

Narrative of Workplan Revenues and Expenditure

The Departmental allocation for the FY 2019/20 has increased by 9.6% as compared to the FY 2018/2019 budget due to increase in sector conditional grant (Non-wage) and DDEG/PRDP allocations to LLGs. The Departmental is expected to have receipts of Shs 1,579,055,000 of which 787,820,591 is wage and Shs 316,024,078 will be transferred to the LLGs under DDEG. The expenditure pattern has thus not substantially changed save for the increase in the grant to cater for more agricultural supervision and reporting

Vote :507 Busia District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,536,564	2,648,102	4,026,269
District Unconditional Grant (Non-Wage)	1,000	500	1,000
Locally Raised Revenues	10,000	0	10,000
Other Transfers from Central Government	0	0	32,119
Sector Conditional Grant (Non-Wage)	363,308	272,584	590,635
Sector Conditional Grant (Wage)	3,162,257	2,375,017	3,392,515
Development Revenues	1,272,680	1,233,414	508,290
District Discretionary Development Equalization Grant	114,278	114,277	145,000
External Financing	90,000	18,616	327,058
Sector Development Grant	1,068,402	1,068,402	36,232
Total Revenues shares	4,809,244	3,881,515	4,534,559
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,162,257	2,332,351	3,392,515
Non Wage	374,308	212,393	633,754
Development Expenditure			
Domestic Development	1,182,680	375,470	181,232
External Financing	90,000	17,291	327,058
Total Expenditure	4,809,244	2,937,504	4,534,559

Narrative of Workplan Revenues and Expenditure

The department allocation is expected to reduce by 5.7% in allocations of 2019/20 FY compared to the previous Financial Year 2018/19. The decrease is mainly in the sector development grant as funding for upgrade of Health Centre II to HC III has not been provided save for wage to operationalise Buwembe and Majanji HC IIIs. However, donor development is expected to increase as a result of expected funding for immunisation. On the expenditure side, 88.8% of the budget estimates will be recurrent expenditure while 11.2% will be development expenditure. Of the recurrent expenditure, 84.3% is to cover wages.

Vote :507 Busia District

FY 2019/20

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	14,595,042	10,765,838	15,689,031
District Unconditional Grant (Non-Wage)	7,795	11,096	7,795
District Unconditional Grant (Wage)	42,324	38,484	44,388
Locally Raised Revenues	4,500	4,500	4,500
Other Transfers from Central Government	16,500	17,554	25,000
Sector Conditional Grant (Non-Wage)	2,723,892	1,816,126	3,274,400
Sector Conditional Grant (Wage)	11,800,031	8,878,079	12,332,948
Development Revenues	1,124,643	1,124,598	479,335
District Discretionary Development Equalization Grant	184,283	184,238	184,283
Sector Development Grant	940,360	940,360	295,052
Total Revenues shares	15,719,685	11,890,436	16,168,366
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,842,355	8,588,316	12,377,336
Non Wage	2,752,687	1,816,280	3,311,695
Development Expenditure			
Domestic Development	1,124,643	257,480	479,335
External Financing	0	0	0
Total Expenditure	15,719,685	10,662,076	16,168,366

Narrative of Workplan Revenues and Expenditure

The Department shall receive an increase in funding of 2.8% in the Financial Year 2019/2020 as compared to the previous year due to an additional allocation to wage, capitation, and supervision funds during Primary Leaving Examination exercise. Although the sector development grant has reduced, the increase in wage and capitation outweighs the decrease. The District shall not construct an additional seed school in the FY 19/20. The pattern of expenditure shall thus increase in the areas indicated.

Vote :507 Busia District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	852,072	807,675	674,550
District Unconditional Grant (Non-Wage)	21,542	18,155	21,542
District Unconditional Grant (Wage)	124,769	93,577	124,769
Locally Raised Revenues	41,708	23,083	41,708
Multi-Sectoral Transfers to LLGs_NonWage	149,160	149,160	109,285
Other Transfers from Central Government	514,892	523,699	377,246
Development Revenues	641,940	641,986	688,413
District Discretionary Development Equalization Grant	356,663	356,709	328,666
Multi-Sectoral Transfers to LLGs_Gou	285,277	285,277	359,746
Total Revenues shares	1,494,011	1,449,661	1,362,963
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,769	82,789	124,769
Non Wage	727,302	559,155	549,781
Development Expenditure			
Domestic Development	641,940	579,585	688,413
External Financing	0	0	0
Total Expenditure	1,494,011	1,221,529	1,362,963

Narrative of Workplan Revenues and Expenditure

The department expects a reduction in funding of Ushs. 131million which is 8.8% due to a decrease in allocation under DDEG funding at District level and Uganda Road Fund for the FY 2019/20. Otherwise, the pattern of road works expenditure has not substantially changed as compared to that of FY 2018/2019. On the expenditure side Ushs.230.5million is to be spent on administrative operations; Ush 243million is earmarked for District Road maintenance, Ushs. 230million for maintenance of community access roads while Ushs. 326 million is earmarked for Road Construction and rehabilitation and construction of the first Phase of Majanji Sub-county Administration Block.

Vote :507 Busia District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	61,133	44,350	59,646
District Unconditional Grant (Wage)	26,135	19,601	26,135
Locally Raised Revenues	2,000	0	2,000
Sector Conditional Grant (Non-Wage)	32,998	24,749	31,511
Development Revenues	532,679	532,679	462,172
Sector Development Grant	511,627	511,627	442,370
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	593,813	577,029	521,818
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,135	10,800	26,135
Non Wage	34,998	19,217	33,511
Development Expenditure			
Domestic Development	532,679	73,720	462,172
External Financing	0	0	0
Total Expenditure	593,813	103,737	521,818

Narrative of Workplan Revenues and Expenditure

In the Financial year 2019/20, the sector expects a decrease in funding by 13.8% of its budgetary provision for FY 2019/2020 compared to last FY 2018/19 due reduction in the Development grant i.e from Ushs. 532,679,000 to Ushs. 462,172,000. Other areas of funding and expenditure have not substantially changed.

Vote :507 Busia District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	134,554	117,090	148,078
District Unconditional Grant (Non-Wage)	13,759	10,319	13,759
District Unconditional Grant (Wage)	105,231	82,293	118,712
Locally Raised Revenues	7,750	18,617	7,750
Sector Conditional Grant (Non-Wage)	7,815	5,861	7,857
Development Revenues	2,132,888	1,624,142	2,130,006
District Discretionary Development Equalization Grant	1,200	1,200	1,600
Multi-Sectoral Transfers to LLGs_Gou	21,395	21,395	58,112
Other Transfers from Central Government	2,110,294	1,601,547	2,070,294
Total Revenues shares	2,267,443	1,741,232	2,278,083
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,231	82,293	118,712
Non Wage	29,324	23,564	29,366
Development Expenditure			
Domestic Development	2,132,888	1,623,742	2,130,006
External Financing	0	0	0
Total Expenditure	2,267,443	1,729,598	2,278,083

Narrative of Workplan Revenues and Expenditure

In the 2019/20 FY, the Natural Resources Department expects to realise and spend UGX 2,278,083,000 up from Ushs. 2,267,443,000 a slight increase of 0.47% to cater for wage and establishment of Tree Nurseries in Lower Local Governments. On the expenditure side, these funds are to cater for improved household income and food security i.e Ushs. 2,070,294,000 under NUSAF 3, Ushs. 58,112,000 for tree planting and management, Environmental management activities will take Ushs. 7.8million while Land management shall receive Ushs.9.8 million and UGX 125.8million will be spent on office running and payment of staff wages.

Vote :507 Busia District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	207,433	153,324	175,290
District Unconditional Grant (Wage)	142,445	106,834	110,652
Locally Raised Revenues	3,000	0	3,000
Sector Conditional Grant (Non-Wage)	61,988	46,491	61,637
Development Revenues	1,036,970	621,369	822,462
District Discretionary Development Equalization Grant	1,200	1,200	1,600
Multi-Sectoral Transfers to LLGs_Gou	366,736	366,736	394,240
Other Transfers from Central Government	669,034	253,433	426,622
Total Revenues shares	1,244,403	774,694	997,752
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,445	47,261	110,652
Non Wage	64,988	35,664	64,637
Development Expenditure			
Domestic Development	1,036,970	567,524	822,462
External Financing	0	0	0
Total Expenditure	1,244,403	650,448	997,752

Narrative of Workplan Revenues and Expenditure

The Department expects a reduction of 19.8% in funding for the next year's budget as compared to the previous Financial Year 2018/2019 mainly due to Policy change in transferring UWEP funds directly and equally to a reduction in wage allocation as some funds have been allocated to support other departments in the area of recruiting Administration staff. The rest of the revenue sources shall not significantly change.

Vote :507 Busia District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	130,144	92,983	131,261
District Unconditional Grant (Non-Wage)	34,821	26,116	34,938
District Unconditional Grant (Wage)	79,823	59,867	79,823
Locally Raised Revenues	15,500	7,000	16,500
Development Revenues	49,837	32,369	42,600
District Discretionary Development Equalization Grant	7,837	7,837	17,600
External Financing	42,000	24,532	25,000
Total Revenues shares	179,981	125,352	173,861
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,823	48,836	79,823
Non Wage	50,321	25,727	51,438
Development Expenditure			
Domestic Development	7,837	4,384	17,600
External Financing	42,000	24,532	25,000
Total Expenditure	179,981	103,479	173,861

Narrative of Workplan Revenues and Expenditure

The Unit expects a decrease in funding of 3.4% next Financial Year as compared to the FY 2018/2019. Despite an increase in DDEG allocation to cater for appraisal of projects under DDEG programme, the overall budgetary allocation is expected to reduce due to reduction in funding under external financing from UNICEF. This is because all Sub-counties have been reached under mass registration of Birth, and what remains is cleaning the data and routine exercises. Otherwise, for the rest of funding sources the budget is expected to remain the same.

Vote :507 Busia District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	47,735	29,867	47,735
District Unconditional Grant (Non-Wage)	13,853	6,927	13,853
District Unconditional Grant (Wage)	26,135	15,946	26,135
Locally Raised Revenues	7,747	6,994	7,747
Development Revenues	2,400	2,400	2,400
District Discretionary Development Equalization Grant	2,400	2,400	2,400
Total Revenues shares	50,135	32,267	50,135
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,135	15,946	26,135
Non Wage	21,600	13,921	21,600
Development Expenditure			
Domestic Development	2,400	2,400	2,400
External Financing	0	0	0
Total Expenditure	50,135	32,267	50,135

Narrative of Workplan Revenues and Expenditure

The department allocation for the FY 2019/2020 has been maintained at the level of the Financial Year 2018/2019 which stands at Ushs. 50,135,000 and specifically Ushs. 29,135,000 (58%) will cater for management services, Ushs. 18,600,000 (37%) for Internal Audit activities while Ushs. 2,400,000 has been allocated to carry out value for money Audit under DDEG.

Vote :507 Busia District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	31,997
District Unconditional Grant (Wage)	0	0	17,800
Sector Conditional Grant (Non-Wage)	0	0	14,197
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	31,997
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	17,800
Non Wage	0	0	14,197
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	31,997

Narrative of Workplan Revenues and Expenditure

This is a newly created Department and shall start operations independently in the Financial Year 2019/2020. The department has been allocated Ushs. 31,930,000 to cater for both wage and non-wage recurrent of which wage is to take 46.4% while Non-wage 53.6%

Vote :507 Busia District

FY 2019/20
