

Vote :536 Mbale 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 :



EKACHELAN ESAU-CHIEF ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :536 Mbale 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 :536 Mbale 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	1,184,563	503,571	1,184,564
Discretionary Government Transfers	6,282,269	5,219,886	6,615,285
Conditional Government Transfers	34,048,474	25,932,758	36,127,580
Other Government Transfers	4,720,496	1,718,386	5,753,219
External Financing	872,548	196,204	854,043
Grand Total	47,108,350	33,570,805	50,534,691

Revenue Performance by end of March of the Running FY

By the end of third quarter of the FY 2018/19, the District had received a cumulative total of UGX 33,570,805,000 representing 71% of its total planned annual budget. The revenue sources were; Local revenue worth UGX 503,571,000 (43%), Discretionary Government transfers worth UGX 5,219,886,000 (83%), Conditional Government transfers of UGX 25,932,758,000 (76%), Other Government transfers worth UGX 1,718,386,000 (36%) and Donor fund worth UGX 196,204,000 (22%). The district did not realize its expected revenue because most sources performed below 50%. The expected local revenue was not realized because the district did not receive funds from premises rented out to Bugema Barracks. OGT under performed because less funds were realized from NUSAF while no revenue was acquired from FIEFCO, Support to Production Extension Services and Makerere University Walter Reed Project (MUWRP). On addition, most of the donor revenue was not realized from sources like World Health Organization, African Development Bank, USAID, Aids Care foundation among others.

Planned Revenues for next FY

In the FY 2019/2020, the district expects to receive a total of UGX 50,534,691,000. The FY 2019/2020 budget has increased by 7.2% compared to the approved budget of UGX 47,108,350,000 in the FY 2018/19. The revenues are expected to come from Locally Raised revenue (UGX 1,184,564,000), Discretionary government transfers (UGX 6,615,285,000), conditional government transfers (UGX 36,127,580,000), Other government transfers (UGX 5,753,219,000) and Donor funding (UGX 854,043,000). The revenues have increased due to increase in Other Government Transfers like the presidential ledge to cater for construction of Maumbe Mukhwana Memorial school and more funding expected from Agriculture Cluster Development Project (ACDP) to cater for road works. Sector conditional grants increased by 6.1% due to increment in conditional wage for teachers and health workers, and also an increment in pension and sector conditional non wage.

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	9,840,367	7,814,925	10,544,368
Finance	820,316	332,857	793,832
Statutory Bodies	1,034,945	726,675	1,026,788
Production and Marketing	1,566,496	1,234,927	2,949,332
Health	6,462,136	4,541,976	6,613,716

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Education	20,285,823	15,283,927	22,439,398
Roads and Engineering	1,600,144	1,256,834	1,254,607
Water	1,191,697	1,045,490	1,192,356
Natural Resources	387,914	171,984	427,072
Community Based Services	1,254,176	712,179	999,781
Planning	2,578,627	323,496	2,157,337
Internal Audit	85,707	53,928	87,394
Trade, Industry and Local Development	0	0	48,709
Grand Total	47,108,350	33,499,198	50,534,691
<i>o/w: Wage:</i>	<i>23,421,556</i>	<i>17,612,056</i>	<i>24,153,702</i>
<i>Non-Wage Reccurent:</i>	<i>15,735,335</i>	<i>11,303,390</i>	<i>18,282,911</i>
<i>Domestic Devt:</i>	<i>7,078,911</i>	<i>4,387,547</i>	<i>7,244,035</i>
<i>External Financing:</i>	<i>872,548</i>	<i>196,204</i>	<i>854,043</i>

Expenditure Performance by end of March FY 2018/19

By the end of Third quarter of the FY 2018/19, Mbale district had spent a total of UGX 30,120,049,000 representing 64% of the planned annual budget. Of this UGX 17,458,919,000 (75%) was spent on payment of staff salaries was spent on wages, UGX 10,790,839,000 (69%) was spent on nonwage activities , UGX 1,706,260,000 (24%) was spent on domestic development activities while UGX 166,983,000 (19%) was spent on donor development like Birth registration.

The district under performed due to delays in procurement process since the contracts committee had not been constituted by that time and hence most development projects were not worked on.

Planned Expenditures for the FY 2019/20

In the FY 2019/20, Mbale district projects to spend a total of UGX 50,534,691,000 on a number of activities across various departments. The expenditures per department will be as follows; Administration (UGX 10,544,368,000), Finance (UGX 793,832,000), Statutory (UGX 1,026,788,000), Production and marketing (UGX 2,949,332,000), Health (UGX 6,613,716,000), Education (UGX 22,439,398,000), Roads and engineering (UGX 1,254,607,000), Water (UGX 1,192,356,000), Natural resources (UGX 427,072,000), Community based services (UGX 999,781,000), Planning (UGX 2,157,337,000) , Audit (UGX 87,394,000) and trade and industry (UGX 48,709,000). Of these expenditures, UGX 24,153,702,000 is expected to be spent on wages, UGX 18,282,911,000 on nonwage recurrent, UGX 6,918,741,000 on domestic development while UGX 854,043,000 on donor development.

Medium Term Expenditure Plans

The medium term expenditure plans includes construction of maternity wards, Outpatient departments, immunization and HCT outreaches, provision of referral services, comprehensive HIV prevention services. it also includes developing small scale irrigation sites, develop dairy, bee keeping and fisheries industry to help in household income enhancement, drill bore holes, construct gravity flow scheme, promote socio-economic development which maintain or enhance environmental quality and resource productivity, promote sustainable utilization of wetlands, rehabilitate and maintenance of district roads, construction of classrooms and pit latrines, construction of Bubenstye seed school, strengthen school monitoring and inspection, conduct budget conference, develop DDP 3.

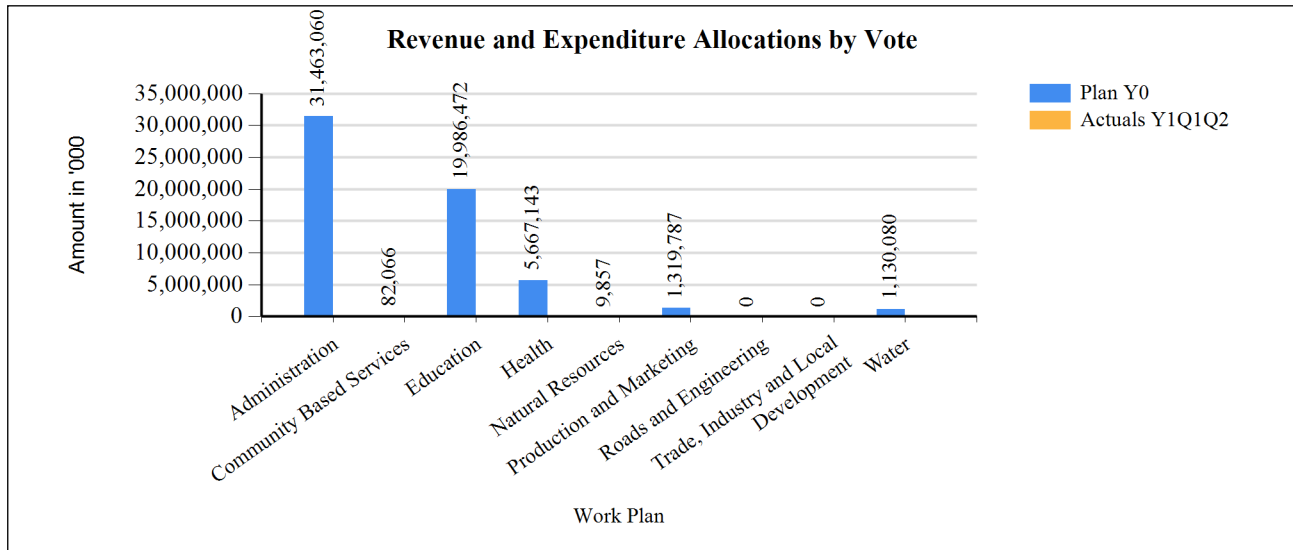
Challenges in Implementation

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1. Low capacity of contractors, local contractors have low capacity both financial and technically to timely implement works in the district leading to failure to meet the set targets. 2. Lack of staff houses both for teachers and health workers which leads to late coming and early departure hence poor performance. 3. Inadequate funding for health centers; the funding given to health centers is very low to run them in year. 4. Inadequate road construction equipment, road construction unit has only one grader and dumper truck hence cannot effectively be used to handle all the road works in the district. 5. Poor operation and maintenance of water and sanitation facilities, communities are generally reluctant to contribute towards operation and maintenance and sometimes deliberately vandalize water and sanitation facilities.6. Many unfunded priorities.

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	1,184,563	492,031	1,184,564
Advertisements/Bill Boards	630	525	630
Agency Fees	15,000	23,253	15,000
Animal & Crop Husbandry related Levies	300	0	300
Business licenses	12,176	2,108	12,176
Inspection Fees	2,500	0	2,500
Interest from private entities - Domestic	15,000	474	15,000
Land Fees	79,000	216,820	79,000
Liquor licenses	1,030	0	1,030
Local Hotel Tax	1,720	0	1,720
Local Services Tax	120,148	136,620	120,148
Market /Gate Charges	6,328	4,437	6,328
Other Fees and Charges	126,000	9,007	126,000
Other licenses	126	0	126

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Park Fees	4,130	118	4,130
Property related Duties/Fees	2,000	0	2,000
Rates – Produced assets- from private entities	790,826	58,302	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,150	295	3,150
Registration of Businesses	3,300	21,992	3,300
Rent & Rates - Non-Produced Assets – from private entities	1,000	640	1,000
Rent & rates – produced assets – from private entities	0	0	790,826
Royalties	100	12,159	100
Sale of (Produced) Government Properties/Assets	100	5,282	100
2a. Discretionary Government Transfers	6,282,269	5,219,886	6,615,285
District Discretionary Development Equalization Grant	1,903,247	1,903,247	2,245,720
District Unconditional Grant (Non-Wage)	1,197,817	898,363	1,189,380
District Unconditional Grant (Wage)	2,350,349	1,772,830	2,363,990
Urban Discretionary Development Equalization Grant	80,116	80,116	75,867
Urban Unconditional Grant (Non-Wage)	182,329	136,746	171,918
Urban Unconditional Grant (Wage)	568,411	428,584	568,411
2b. Conditional Government Transfer	34,048,474	25,932,758	36,127,580
Sector Conditional Grant (Wage)	20,502,796	15,422,986	21,221,302
Sector Conditional Grant (Non-Wage)	4,921,595	3,363,379	5,856,441
Support Services Conditional Grant (Non-Wage)	520,000	390,000	520,000
Sector Development Grant	2,229,962	2,229,962	1,979,402
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	406,023	406,023	405,568
Salary arrears (Budgeting)	56,284	56,284	105,231
Pension for Local Governments	3,737,814	2,803,361	4,256,887
Gratuity for Local Governments	1,652,946	1,239,710	1,752,946
2c. Other Government Transfer	4,720,496	1,620,517	5,753,219
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	2,222,450	55,300	1,759,755
Support to PLE (UNEB)	25,000	21,463	25,000
Uganda Road Fund (URF)	1,368,918	1,065,017	1,013,063
Uganda Women Entrepreneurship Program(UWEP)	300,000	296,948	0
Vegetable Oil Development Project	0	0	73,648
Youth Livelihood Programme (YLP)	602,045	181,788	602,045
Makerere School of Public Health	0	0	68,000
Uganda Aids Commission	0	0	30,000
Support to Production Extension Services	157,083	0	0
Avian Influenza Project	0	0	4,527

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Makerere University Walter Reed Project (MUWRP)	5,000	0	5,000
Development Response to Displacement Impacts Project (DRDIP)	0	0	750,020
Agriculture Cluster Development Project (ACDP)	0	0	1,382,160
3. External Financing	872,548	189,604	854,043
African Development Bank (ADB)	130,000	0	0
International Bank for Reconstruction and Development (IBRD)	10,000	0	0
United Nations Development Programme (UNDP)	73,648	1,486	157,083
United Nations Children Fund (UNICEF)	200,000	188,118	258,560
World Health Organisation (WHO)	400,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	400,000
Danish International Development Agency (DANIDA)	0	0	10,000
United States Agency for International Development (USAID)	2,000	0	2,000
UK Department for International Development (DFID)	26,400	0	26,400
Aids Health Care Foundation (AHF)	30,500	0	0
Total Revenues shares	47,108,350	33,454,796	50,534,691

Vote :536 Mbale District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

For Locally raised revenue, by the end of third quarter of the FY 2018/19, Mbale district had received a cumulative total of UGX 503,571,000 representing 43% of its planned annual revenue. The major sources of local revenues were; royalties worthy UGX 12,159,000 (12159 %), Local service tax of UGX 136,620,000 (114%), Land fees of UGX 216,820,000 (274%) Rates from produced assets- from private entities worth UGX 58,302 (7%), registration of Business worth UGX 21,992,000 (666%) and Agency fees of UGX 23,253,000 (155%). The district was able to raise more revenue from these revenues due to increased mobilization and commitment of the revenue enhancement team.

Despite the fact that the district managed to raise higher revenues in sources mentioned above, it was not able to raise its targeted revenue because it realized very little local revenue in most revenue sources like park fees worth (UGX 118,000), birth registration (UGX 295,000), Interest from private entities - Domestic (UGX 474,000). On addition, the district did not realize funds from sources like Local Hotel Tax ,Liquor licenses, Property related Duties/Fees and non realization of rental funds from Bugema barracks officers who occupy the district premises.

Central Government Transfers

For Central government transfers, by the end of Quarter three, Mbale district had received a cumulative total of UGX 1,718,386,000 indicating 24% of its approved budget. The revenue sources under this included; UWEP worth UGX 296,948,000 (99%) , YLP worth UGX 181,788,000 (30%), URF of UGX 1,065,017,000 (78%), Support to PLE-UNEB worth UGX 21,463,000 (86%), Uganda Wildlife Authority worth UGX 12,159,000. The district also received funds from Vegetable Oil Development Project (VODP) worth UGX 60,000,000 and Other- funds from OPM worth UGX 25,710,000 was for resettlement of landslides victims in Bunambutye in Bulambuli district. Despite the fact that the district had received the above revenue, it did not realize its expected revenues because no revenue was realized from sources like Support to Production Extension Services, Farm Income Enhancement and Forest Conservation (FIEFOC) Project, Makerere University Walter Reed Project (MUWRP) and above all the NUSAF money received was too little than the expected

External Financing

For donor funding, by the end of third quarter, the District had received a cumulative total of UGX 196,204,000 represented by 22% of its annual budget. The District received funds from only two sources which included UNICEF worth UGX 188,118,000 represented by 94% and United Nations Development Programmed worth UGX 1,486,000 represented by 2%. The district had not received funds from African Development Bank (ADB), International Bank for Reconstruction and Development (IBRD) and World Health Organisation (WHO) by third quarter. Therefore this accounted for low donor fund performance.

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

In the FY 2019/2020 , the District expects to receive and spend a total local revenue of UGX 1,184,564,000 of which development will be worth UGX 325,294,000 while recurrent revenue of UGX 859,270,000 .The major revenue sources include Rent & rates produced assets from private entities ,Other Fees and Charges,Local Services Tax, Land Fees and Agency Fees.

Central Government Transfers

The district expects to receive and spend a total of UGX 48,496,084,000 under central government transfers. Of this, UGX 5,753,219,000 will be from other government transfers, UGX 36,127,580,000 will be conditional government transfers and UGX 6,615,285,000 will be discretionary government transfers. OGT revenues sources expected include NUSAF, FIEFCO, support to PLE UNEB, YLP, Uganda Road Fund, Makerere University Walter Reed Project (MUWRP), AVIAN FLU, VODP II ,Uganda Sanitation Fund (USF) and Uganda Aids Commission. These revenues have slightly increased compared to that of FY 2018/19 as a result of an increment in DDEG Fund and the presidential pledge for construction of Maumbe Mukhwana memorial school.

External Financing

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In the FY 2019/2020, the district expects to receive and spend a total Donor fund of UGX 854,043,000 .The donor revenue is expected to come from UNICEF,Global Alliance for Vaccines and Immunization (GAVI) ,United Nations Development program (UNDP), USAID,UK Department for International Development (DFID),Danish International Development Agency (DANIDA). The donor revenue has reduced by 2.1% compared to the FY 2018/19.

Table on the revenues and Budget by Sector and Programme

<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	851,028	664,142	988,735
District Production Services	694,381	316,163	1,960,597
District Commercial Services	21,088	13,733	0
<i>Sub- Total of allocation Sector</i>	1,566,496	994,038	2,949,332
Sector :Works and Transport			
District, Urban and Community Access Roads	1,557,144	1,064,232	1,227,607
District Engineering Services	43,000	0	27,000
<i>Sub- Total of allocation Sector</i>	1,600,144	1,064,232	1,254,607
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	48,709
<i>Sub- Total of allocation Sector</i>	0	0	48,709
Sector :Education			
Pre-Primary and Primary Education	11,747,754	8,255,664	11,968,323
Secondary Education	6,976,499	4,558,594	7,797,912
Skills Development	1,238,929	918,704	2,132,245
Education & Sports Management and Inspection	311,185	200,885	526,659
Special Needs Education	11,457	5,402	14,259
<i>Sub- Total of allocation Sector</i>	20,285,823	13,939,249	22,439,398
Sector :Health			
Primary Healthcare	6,402,136	4,155,912	6,573,220
District Hospital Services	60,000	45,000	0
Health Management and Supervision	0	0	40,496
<i>Sub- Total of allocation Sector</i>	6,462,136	4,200,912	6,613,716
Sector :Water and Environment			
Rural Water Supply and Sanitation	671,697	69,930	672,356
Urban Water Supply and Sanitation	520,000	260,000	520,000
Natural Resources Management	387,914	154,200	427,072
<i>Sub- Total of allocation Sector</i>	1,579,612	484,129	1,619,428
Sector :Social Development			
Community Mobilisation and Empowerment	1,254,176	699,019	999,781
<i>Sub- Total of allocation Sector</i>	1,254,176	699,019	999,781

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Sector :Public Sector Management			
District and Urban Administration	9,840,367	7,557,092	10,544,368
Local Statutory Bodies	1,034,945	544,644	1,026,788
Local Government Planning Services	2,578,627	304,853	2,157,337
Sub- Total of allocation Sector	13,453,939	8,406,589	13,728,492
Sector :Accountability			
Financial Management and Accountability(LG)	820,316	280,904	793,832
Internal Audit Services	85,707	53,928	87,394
Sub- Total of allocation Sector	906,023	334,832	881,226

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	8,449,389	6,422,943	8,819,635
District Unconditional Grant (Non-Wage)	181,162	133,935	176,162
District Unconditional Grant (Wage)	1,098,763	824,073	810,028
General Public Service Pension Arrears (Budgeting)	406,023	406,023	405,568
Gratuity for Local Governments	1,652,946	1,239,710	1,752,946
Locally Raised Revenues	212,211	123,848	206,359
Multi-Sectoral Transfers to LLGs_NonWage	535,774	409,402	538,043
Multi-Sectoral Transfers to LLGs_Wage	568,411	426,308	568,411
Pension for Local Governments	3,737,814	2,803,361	4,256,887
Salary arrears (Budgeting)	56,284	56,284	105,231
Development Revenues	1,390,978	1,391,982	1,724,733
District Discretionary Development Equalization Grant	197,462	198,467	202,285
Multi-Sectoral Transfers to LLGs_Gou	1,193,516	1,193,515	1,512,448
Transitional Development Grant	0	0	10,000
Total Revenues shares	9,840,367	7,814,925	10,544,368
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,667,174	1,108,278	1,378,439

Vote :536 Mbale District**FY 2019/20**

Non Wage	6,782,215	5,163,661	7,441,196
Development Expenditure			
Domestic Development	1,390,978	1,285,153	1,724,733
External Financing	0	0	0
Total Expenditure	9,840,367	7,557,092	10,544,368

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of UGX 10,544,368,000 as compared to 2018/19 Budget of UGX 9,840,367,000. The 2019/2020 budget has increased by 7.2% due to increment in the DDEG, provision of transitional development fund and increment in nonwage allocated to the department. The revenues include Unconditional nonwage of UGX 176,162,000, Wage of UGX 810,028,000, Pension arrears of UGX 405,568,000, Gratuity of UGX 1,752,946,000, Local revenue of UGX 206,359,000, multi sector transfers non wage recurrent of UGX 538,043,000, UGX 568,411,000 urban wage, General public pension of UGX 4,256,887,000, salary arrears of UGX 105,231,000. District DDEG of UGX 202,285,000, DDEG multi- sectoral transfers of UGX 1,512,448,000 and Transitional development grant worth UGX 10,000,000.

In the FY 2019/2020, Administration department expects to spend a total of UGX 10,544,368,000 of which UGX 1,378,439,000 will be spent on payment of staff salaries, UGX 7,441,196,000 on non wage activities while UGX 1,724,733,000 on domestic development.

Vote :536 Mbale 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	400,316	332,857	518,539
District Unconditional Grant (Non-Wage)	101,743	80,232	101,743
District Unconditional Grant (Wage)	211,270	158,452	244,501
Locally Raised Revenues	87,303	94,172	172,295
Development Revenues	420,000	0	275,294
Locally Raised Revenues	420,000	0	275,294
Total Revenues shares	820,316	332,857	793,832
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	211,270	158,452	244,501
Non Wage	189,046	122,452	274,038
Development Expenditure			
Domestic Development	420,000	0	275,294
External Financing	0	0	0
Total Expenditure	820,316	280,904	793,832

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, Finance department expects to receive UGX 793,832,000 compared to 2018/19 budget worth UGX 820,316,000. The expected revenue has dropped by 3.2% because some of the local revenue has been allocated to other departments to cater for emerging issues in Works department for renovation of Buildings, Planning for MTR, and Statutory for council activities. The department's expected revenue sources include; Local revenue of UGX 447,589,000, district unconditional grant Non wage of UGX 274,038,000 and district unconditional grant Wage of UGX. 244,501,000.

In the FY 2019/2020, the department plans to spend a total of UGX 793,832,000 of which UGX 244,501,000 will be for payment of staff salaries, UGX 274,038,000 on nonwage activities while UGX 275,294,000 will be spent on domestic development activities that is construction of flats

Vote :536 Mbale 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	1,034,945	726,675	1,026,788
District Unconditional Grant (Non-Wage)	510,005	380,341	500,041
District Unconditional Grant (Wage)	306,869	230,152	325,012
Locally Raised Revenues	218,071	116,182	201,735
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,034,945	726,675	1,026,788
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	306,869	230,152	325,012
Non Wage	728,076	314,492	701,776
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,034,945	544,644	1,026,788

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the department expects to receive a total of UGX 1,026,788,000 as compared to the 2018/19 Budget of UGX 1,034,945 ,000. There has been a reduction of 0.79% in the expected revenue due to a drop in the local revenue allocated to the department . The revenues are expected to come from sources like local revenue worth UGX 201,735,000, District unconditional grant wage of UGX 325,012,000 and District unconditional grant non wage UGX 500,041,000.

In the FY 2019/2020, the department plans to spend a total of UGX 1,026,788,000 of which UGX 325,012,000 will be spent on payment of staff salaries, UGX 701,776,000 will be spent on non wage activities.

Vote :536 Mbale 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	1,252,866	941,611	2,649,504
District Unconditional Grant (Non-Wage)	3,888	2,917	2,688
District Unconditional Grant (Wage)	132,436	99,327	225,414
Locally Raised Revenues	16,736	9,000	10,736
Other Transfers from Central Government	0	0	1,382,160
Sector Conditional Grant (Non-Wage)	507,920	380,940	436,621
Sector Conditional Grant (Wage)	591,885	449,426	591,885
Development Revenues	313,630	293,316	299,829
District Discretionary Development Equalization Grant	20,000	13,333	0
External Financing	73,648	0	0
Other Transfers from Central Government	0	0	78,175
Sector Development Grant	219,982	219,982	221,653
Total Revenues shares	1,566,496	1,234,927	2,949,332
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	724,321	543,241	817,299
Non Wage	528,545	390,798	1,832,205
Development Expenditure			
Domestic Development	239,982	60,000	299,829
External Financing	73,648	0	0
Total Expenditure	1,566,496	994,038	2,949,332

Narrative of Workplan Revenues and Expenditure

Vote :536 Mbale District**FY 2019/20**

In the financial year 2019/2020, the department plans to receive a total of UGX 2,949,332,000 as compared to the 2018/19 budget of UGX 1,631,179,000. The revenues have increased by 88% compared to FY 2018/2019 budget due to increase in wage allocated to the sector and increased funding under Agriculture Cluster Development Project (ACDP) meant for road works. The expected revenue sources include Local revenue worth UGX 10,736,000, District unconditional grant non wage of UGX 2,688,000, District unconditional grant wage worth UGX 225,414,000, Sector conditional grant wage worth UGX 591,885,000, Sector conditional non wage of UGX 436,621,000, OGT worth UGX 1,460,335,000 including VODPII, Avian flu, Agriculture Cluster Development Project (ACDP) and sector development grant of UGX 221,653,000.

The department expects to spend a total of UGX 2,949,332,000 of which UGX 817,298,624 will be spent on staff salaries, UGX 1,832,205,000 on non wage activities while UGX 299,829,000 on domestic development.

Vote :536 Mbale 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	5,590,874	4,190,010	5,759,760
District Unconditional Grant (Non-Wage)	1,000	250	1,000
Locally Raised Revenues	18,937	6,000	14,000
Other Transfers from Central Government	0	0	68,000
Sector Conditional Grant (Non-Wage)	319,883	239,949	392,706
Sector Conditional Grant (Wage)	5,251,054	3,943,812	5,284,054
Development Revenues	871,262	351,966	853,956
District Discretionary Development Equalization Grant	216,656	210,318	326,446
External Financing	558,400	45,442	484,960
Sector Development Grant	96,206	96,206	42,550
Total Revenues shares	6,462,136	4,541,976	6,613,716
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,251,054	3,938,291	5,284,054
Non Wage	339,820	242,259	475,706
Development Expenditure			
Domestic Development	312,862	0	368,996
External Financing	558,400	20,362	484,960
Total Expenditure	6,462,136	4,200,912	6,613,716

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of UGX 6,613,716,000 in the FY 2019/2020 as compared to the approved budget of UGX 6,462,136,000 in the FY 2018/19. The expected budget has increased by 2.3% due to increase in the expected donor fund revenues and wage. However, there has been a drop in the sector conditional development grant by 55%. Of the expected revenues, UGX 5,284,054,000 will be sector conditional grant wage, UGX 1,000,000 will be District Unconditional grant non wage, UGX 392,706,000 will be sector conditional grant non wage, UGX 14,000,000 will be locally raised revenue, UGX 484,960,000 will be donor fund revenue, UGX 42,550,000 will be sector development grant, UGX 326,446,000 will be DDEG and UGX 68,000,000 will be other government transfers.

The department expects to spend a total of UGX 6,613,716,000 where by UGX 5,284,054,000 will be used for payment of staff salaries, UGX 475,706,000 will be spent on nonwage activities including PHC transfers to lower level facilities, construction of an OPD at Lwasso and Bumasikye, UGX 484,960,000 will be spent on donor development activities while UGX 368,996,000 on Domestic development.

Vote :536 Mbale 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	18,747,866	13,757,636	20,362,193
District Unconditional Grant (Non-Wage)	10,000	4,180	10,000
District Unconditional Grant (Wage)	63,208	47,406	80,581
Locally Raised Revenues	21,143	6,200	17,143
Other Transfers from Central Government	25,000	21,463	25,000
Sector Conditional Grant (Non-Wage)	3,968,658	2,648,639	4,884,106
Sector Conditional Grant (Wage)	14,659,857	11,029,748	15,345,363
Development Revenues	1,537,957	1,526,291	2,077,205
District Discretionary Development Equalization Grant	180,000	168,333	164,000
Other Transfers from Central Government	0	0	750,020
Sector Development Grant	1,357,957	1,357,958	1,163,185
Total Revenues shares	20,285,823	15,283,927	22,439,398
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,723,065	11,077,154	15,425,944
Non Wage	4,024,801	2,670,278	4,936,249
Development Expenditure			
Domestic Development	1,537,957	191,817	2,077,205
External Financing	0	0	0
Total Expenditure	20,285,823	13,939,249	22,439,398

Narrative of Workplan Revenues and Expenditure

Vote :536 Mbale District**FY 2019/20**

In the 2019/20 FY, Department of Education expects to receive a total income of UGX. 22,443,398,000 of which UGX. 10,000,000 is District Unconditional Grant (Non-Wage); UGX. 17,143,000 is locally raised revenues; UGX. 15,345,363,000 is Sector Conditional Grant (Wage); UGX 4,884,106,000 is Sector Conditional Grant (Non-Wage); UGX 775 25,000,000 is Other Government transfers; UGX. 80,581,000 is District Unconditional Grant (Wage); District Discretionary Development Equalization Grant is UGX. 164,000,000, Other Govt Transfers (Presidential pledge) UX. 750,020,000 and Sector development Grant is UGX. 1,163,185,000.

The department expects to spend a total of UGX 22,443,398,000 of which UGX. 15,425,944,000 on Wage; UGX 4,936,249,000 on Non-Wage Recurrent activities and UGX. 2,077,205,000 on Domestic Development.

The increase in budget compared to the FY 2018/19 is as a result of an increase in sector conditional transfer non wage and wage funds.

Vote :536 Mbale 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	1,497,144	1,139,501	1,204,607
District Unconditional Grant (Wage)	90,211	67,658	130,672
Locally Raised Revenues	38,015	6,825	60,872
Other Transfers from Central Government	1,368,918	1,065,017	1,013,063
Development Revenues	103,000	117,333	50,000
District Discretionary Development Equalization Grant	93,000	117,333	40,000
External Financing	10,000	0	10,000
Total Revenues shares	1,600,144	1,256,834	1,254,607
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,211	67,658	130,672
Non Wage	1,406,933	969,780	1,073,936
Development Expenditure			
Domestic Development	93,000	26,794	40,000
External Financing	10,000	0	10,000
Total Expenditure	1,600,144	1,064,232	1,254,607

Narrative of Workplan Revenues and Expenditure

The total budget for the Financial year 2019/2020 is expected to be UGX.1,254,607,000 compared to the approved budget of the FY 2018/19 of UGX 1,600,144,000. The expected budget has dropped by 21.6% due to a reduction in the URF IPF. The expected revenue breakdown is as follows; UGX. 1,191,750,000 will be recurrent revenue while UGX 50,000,000 will be development revenues . Of this revenue, UGX 60,872,000 will be Locally raised revenue , UGX. 1,013,063,000 will be Other transfers from the central Government , UGX 130,671,624 will be district unconditional grant wage ,UGX 40,000,000 will be DDEG while donor fund will be UGX 10,000,000 .

The department expects to spend a total of UGX 1,254,607,000 in the FY 2019/2020. Of this UGX 1,073,936,000 will be spent on non wage activities including URF fund meant for maintenance of District roads , Community Access roads and urban roads, UGX 130,671,624 will be spent on payment of staff salaries, UGX 10,000,000 on donor development activities while UGX 40,000,000 will be payment for activities conducted on the bridges.

Vote :536 Mbale 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	584,829	438,622	590,539
District Unconditional Grant (Wage)	31,618	23,713	38,809
Sector Conditional Grant (Non-Wage)	33,211	24,908	31,730
Support Services Conditional Grant (Non-Wage)	520,000	390,000	520,000
Development Revenues	606,869	606,869	601,817
District Discretionary Development Equalization Grant	30,000	30,000	30,000
Sector Development Grant	555,816	555,816	552,015
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	1,191,697	1,045,490	1,192,356
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,618	23,713	38,809
Non Wage	553,211	275,817	551,730
Development Expenditure			
Domestic Development	606,869	30,400	601,817
External Financing	0	0	0
Total Expenditure	1,191,697	329,930	1,192,356

Narrative of Workplan Revenues and Expenditure

In the FY 2019/20, the department expects to receive a total of UGX 1,192,356,000 compared to that of FY 2018/19 budget worth UGX 1,191,697,000 . The expected total grant has increased by 0.06% because the department has not been allocated DDEG funds however, the sector conditional grant Non wage and Transitional development grant has also reduced. The expected revenue sources are District unconditional grant Wage (UGX 38,809,116), Sector condition non-wage(UGX 31,730,195), Support services conditional grant non-wage(UGX 520,000,000), Sector development grant UGX 552,014,659) and Transitional development grant (UGX 19,802,980).

The department plans to spend a total of UGX 1,192,356,000 in the FY 2019. Of this, a total of UGX 38,809,000 will be spent on payment of staff salaries, UGX 551,730,000 on non- wage activities including transfers to urban water and UGX 601,817,000 on domestic development activities.

Vote :536 Mbale 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	159,832	107,295	204,110
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	130,403	97,803	130,403
Locally Raised Revenues	19,571	2,100	16,571
Other Transfers from Central Government	0	0	45,000
Sector Conditional Grant (Non-Wage)	9,857	7,393	10,135
Development Revenues	228,083	64,689	222,962
District Discretionary Development Equalization Grant	26,000	25,333	15,880
External Financing	0	0	157,083
Locally Raised Revenues	0	0	50,000
Other Transfers from Central Government	202,083	37,869	0
Total Revenues shares	387,914	171,984	427,072
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,403	97,803	130,403
Non Wage	29,428	9,464	73,706
Development Expenditure			
Domestic Development	228,083	46,933	65,880
External Financing	0	0	157,083
Total Expenditure	387,914	154,200	427,072

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, Natural resources department expects to receive a total UGX 427,072,000 compared to UGX 387,914,000 in the FY 2018/19. There has been a slight increase in the total expected revenue due to increase in the Local revenue allocated to the department. The revenues for FY 2019/2020 include district unconditional grant wage (UGX 130,403,000), District unconditional grant non wage (UGX 2,000,000), sector conditional grant nonwage (UGX 10,135,000), other government transfers (UGX 45,000,000), Local revenue of UGX 66,571,000 and donor revenue (UGX 157,083,000)

The department expects to spend a total of UGX 427,072,000 of which UGX 130,403,000 will be spent on payment of staff salaries, UGX 73,706,000 on nonwage activities, UGX 65,880,000 on domestic development activities while UGX 157,083,000 on Donor development activities.

Vote :536 Mbale 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	1,212,743	701,246	997,781
District Unconditional Grant (Non-Wage)	14,500	10,203	14,131
District Unconditional Grant (Wage)	189,410	142,057	242,269
Locally Raised Revenues	24,722	8,700	24,722
Other Transfers from Central Government	902,045	478,736	632,045
Sector Conditional Grant (Non-Wage)	82,066	61,550	84,614
Development Revenues	41,433	10,933	2,000
District Discretionary Development Equalization Grant	10,933	10,933	0
External Financing	30,500	0	2,000
Total Revenues shares	1,254,176	712,179	999,781
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	189,410	142,057	242,269
Non Wage	1,023,334	556,962	755,512
Development Expenditure			
Domestic Development	10,933	0	0
External Financing	30,500	0	2,000
Total Expenditure	1,254,176	699,019	999,781

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the department plans to receive a total of UGX 999,781,000 compared to the approved Budget of UGX 1,254,176,000 in the FY 2018/19. The total expected revenue for the FY 2019/2020 has reduced by 20% because of the reduction in sector unconditional grant non wage, no DDEG was allocated to the department. All this arise as a result of reduction in the central government grants allocated to the district. The expected revenue include Local revenue worth UGX 24,722,000, other transfers from the central Government of UGX 632,045,000, District unconditional grants (Non wage) of UGX 14,131,000, District unconditional grant (Wage) UGX 242,269,000, Sector conditional grant (Non Wage) of 84,614,000. Donor fund worth UGX 2,000,000.

The department expects to spend a total of UGX 999,781,000 of which UGX 242,269,000 will be spent on payment of staff salaries, UGX 755,512,000 on Non-wage activities including transfers to YLP groups, support to youth councils, Honoraria for FAL instructors while UGX 2,000,000 will be spent on donor development activities.

Vote :536 Mbale 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	140,381	103,123	167,054
District Unconditional Grant (Non-Wage)	71,773	56,728	74,773
District Unconditional Grant (Wage)	44,942	33,707	56,416
Locally Raised Revenues	23,665	12,688	35,865
Development Revenues	2,438,247	220,373	1,990,282
District Discretionary Development Equalization Grant	15,797	15,797	30,528
External Financing	200,000	149,276	200,000
Other Transfers from Central Government	2,222,450	55,300	1,759,755
Total Revenues shares	2,578,627	323,496	2,157,337
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,942	33,707	56,416
Non Wage	95,438	59,362	110,638
Development Expenditure			
Domestic Development	2,238,247	65,163	1,790,282
External Financing	200,000	146,621	200,000
Total Expenditure	2,578,627	304,853	2,157,337

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the department expects to receive a total of UGX 2,157,337,000 as compared to the total budget of UGX 2,578,627,000 in the FY 2018/19. The 2019/2020 budget has dropped by 16.3% because the department received a lower IPF for NUSAF3 projects as compared to that of the FY 2018/19. The funds are expected to come from local revenue (UGX 35,865,000), District unconditional grant non wage (UGX 74,773,000), District unconditional grant Wage (UGX 56,416,000), Donor fund (UGX 200,000,000), Central Government transfers (UGX 1,759,755,000) and DDEG (UGX 30,528,000).

In the FY 2019/2020, the department expects to spend a total of UGX 2,157,337,000. Of this, UGX 56,416,000 is expected to be spent on payment of staff salaries, 110,638,000 will be spent on non wage activities, UGX 1,790,282,000 will be spent on NUSAF projects, DDEG mult sector monitoring activities and development of DDP3 while UGX 200,000,000 will be spent on UNICEF donor activities i.e registration of children under 5 years.

Vote :536 Mbale 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	85,707	53,928	87,394
District Unconditional Grant (Non-Wage)	13,000	9,113	13,000
District Unconditional Grant (Wage)	51,218	38,414	52,905
Locally Raised Revenues	21,489	6,401	21,489
Development Revenues	0	0	0
N/A			
Total Revenues shares	85,707	53,928	87,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,218	38,414	52,905
Non Wage	34,489	15,514	34,489
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	85,707	53,928	87,394

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the department expects to receive a total of UGX 87,394,000. Of this UGX 13,000,000 is to come from district unconditional grant nonwage, UGX 52,905,000 is district unconditional grant wage and Local revenue worth UGX 21,489,000.

The department expects to spend a total of UGX 87,394,000 of which UGX 52,905,000 will be spent on payment of staff salaries and UGX 34,489,000 will be spent on non wage activities like Staff training, procurement of Books periodicals and newspapers, Welfare and entertainment for the staff, Printing and photocopying services, procurement of stationery, Subscription for internal audit association, The budget for the FY 2019/2020 has slightly increased due to increased wage allocation as compared to that of FY 2018/19.

Vote :536 Mbale 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	48,709
District Unconditional Grant (Non-Wage)	0	0	1,200
District Unconditional Grant (Wage)	0	0	26,979
Locally Raised Revenues	0	0	4,000
Sector Conditional Grant (Non-Wage)	0	0	16,530
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	48,709
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	26,979
Non Wage	0	0	21,730
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	48,709

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, Trade, industry and local development department expects to receive a total of UGX 48,709,000 from Sources like Local revenue (UGX 4,000,000), District unconditional grant (UGX 1,200,000), District unconditional grant wage (UGX 26,979,000) and sector conditional grant non wage (UGX 16,530,000).

In the FY 2019/2020, the department expects to spend a total of UGX 48,709,000 of which UGX 26,979,000 will be spent on payment of staff salaries while UGX 21,730,000 will be spent on non wage activities like trainings and market linkage activities.

Vote :536 Mbale District

FY 2019/20
