

DEFINING BUDGET TERMS AND FORMATS

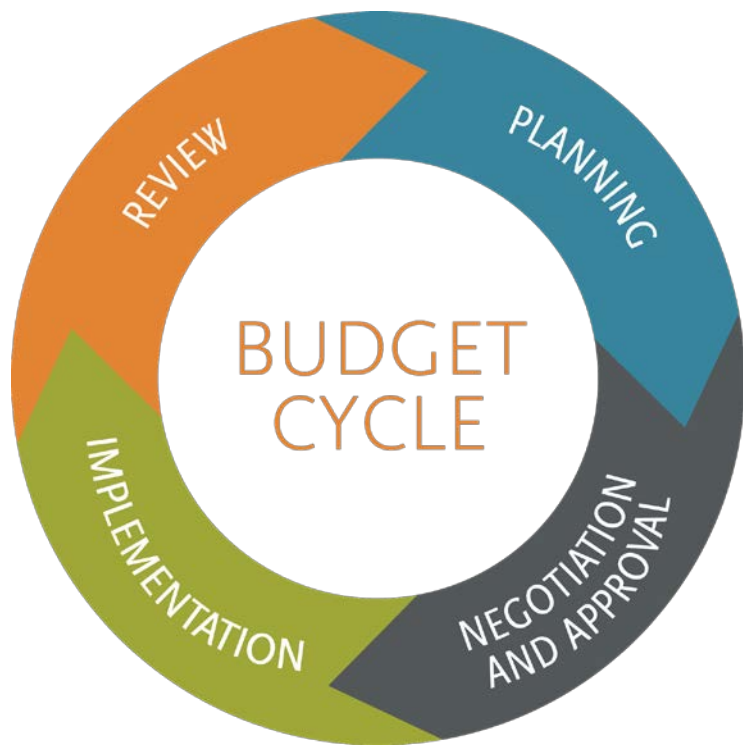
Nutrition Budget and Expenditure Analysis Workshop

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Budget Cycle



- Nearly all countries follow a yearly budget cycle
- Common “years”
 - January - December
 - July - June
 - October - September

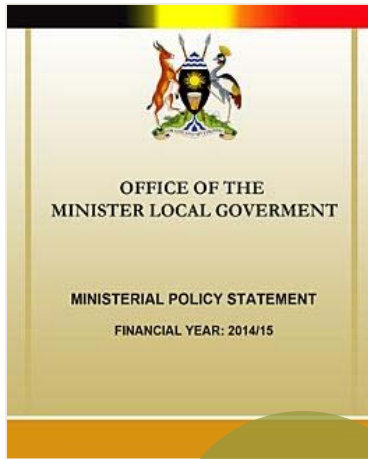


Budget Terminology

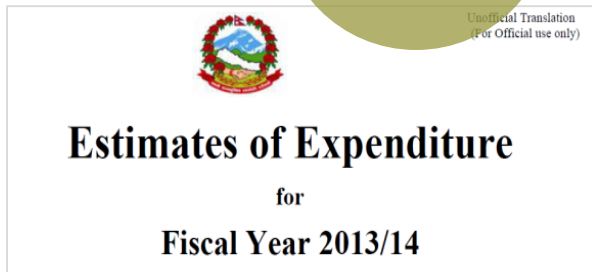
- Allocations (or Planned Spending, Approved Budget)
- Commitment
- Expenditures (or Spending, Out-turn)
- Disbursement
- On- Budget
- Off-Budget



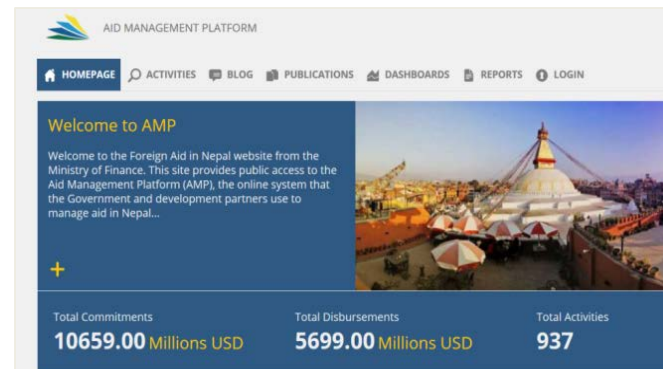
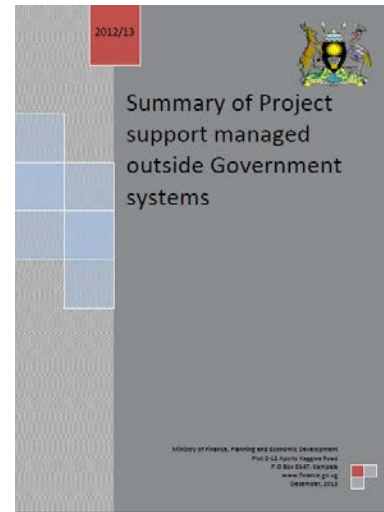
On-Budget



Sector/
Ministry
Workplans



Off-Budget



On Budget Formats

Heading	Source	Mode Of Payment	2014/15	2015/16	Total Budget	GoN	Foreign		Priority Code	Strategy Code
			Actual Expenditure	Revised			Grant	Loan		
370 Ministry of Health			24,531,292	32,623,575	40,563,027	30,973,590	9,589,437			
370011 Ministry of Health and Population			59,405	68,071	70,878	70,678			P1	07
3700113 Recurrent			59,405	68,071	70,878	70,678				
21111 Salary	GoN	Cash	36,745	43,858	41,817	41,817				
21113 Dearness Allowance	GoN	Cash	1,239	1,368	1,440	1,440				
21119 Other Allowance	GoN	Cash	83	427	450	450				
21121 Clothing	GoN	Cash	773	855	900	900				
22111 Water and Electricity	GoN	Cash	1,248	1,145	4,104	4,104				

SUMMARY BY MDAs

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1.	0521	FEDERAL MINISTRY OF HEALTH	217,472,115,158	3,940,432,929	221,412,548,087	28,650,342,987	250,062,891,075
			217,472,115,158	3,940,432,929	221,412,548,087	28,650,342,987	250,062,891,075

SUMMARY BY FUNDS

NO	CODE	FUND	TOTAL ALLOCATION
1.	021	MAIN ENVELOP - PERSONNEL	217,472,115,158
2.	022	MAIN ENVELOP - OVERHEAD	3,940,432,929
3.	031	CAPITAL DEVELOPMENT FUND MAIN	28,650,342,987
			250,062,891,075



On Budget Formats

Vote Function: 08 05 Pharmaceutical and other Supplies

Project 1141 Gavi Vaccines and HSSP

Project, Programme Vote Function Output <i>UShs Thousand</i>	2015/16		2016/17	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Dec (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
08 05 76 Purchase of Office and ICT Equipment, including Software	35 new districts have email connectivity	The Computers have been delivered by UNICEF at NMS and pending e-mail connectivity	35 new districts have email connectivity	
Total	100,000	0	148,000	
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>External Financing</i>	<i>100,000</i>	<i>0</i>	<i>148,000</i>	

Heading	Source	Mode Of Payment	2014/15	2015/16	Total Budget	GoN	Foreign	
			Actual Expenditure	Revised			Grant	Loan
	230101	GEFMAT- General	Direct	112	3,032			
22411				19,828	35,337	26,333	18,068	8,265
		GoN	Cash	5,452	8,483	18,068	18,068	
	222201	Norway - General	Direct	714	1,369			
	230101	GEFMAT- General	Direct	13,862	25,485	8,265		8,265
22511		GoN	Cash	2,300		1,000	1,000	
22512					6,176			



On Budget Formats

HEAD 46/01 MINISTRY OF HEALTH - HUMAN RESOURCE AND ADMINISTRATION

Programmes under this Head will be accounted for by the Permanent Secretary, Ministry of Health

	2016		Total Authorised	2017
	Approved Estimates	Supplementary Estimates or Savings Declared		
	ZMW	ZMW	ZMW	ZMW
01 Administration				
Programme: 5000 Personal Emoluments				
Activities:				
001 Salaries Division I	152,497,734	-	152,497,734	184,395,064
002 Salaries Division II	18,140,122	-	18,140,122	21,696,511
003 Salaries Division III	8,483,842	-	8,483,842	10,147,108
005 Other Emoluments	9,785,399	-	9,785,399	38,024,952
007 Recruitment of Health Workers	73,863,532	-	73,863,532	137,000,000
Programme Total	262,770,629	-	262,770,629	391,263,635



Notes to Remember

- Try to align your analysis to provide results during formulation of the next year's budget
- Ensure the data you are gathering is all from the same year of analysis
- Get familiar with the terms you see in your budget of interest to ensure you are pulling the right data
- Make sure you know how expenditures, personnel, and sub-national transfers are documented in national budgets.

