

**Vote :504 Bugiri District****FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://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](http://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 :

Signature :



EZARUKU KAZIMIRO  
CHIEF ADMINISTRATIVE OFFICER - BUGIRI

Ezaruku Kazimiro - Chief Administrative Officer,  
Bugiri District

(Accounting Officer)

Signed on Date: \_\_\_\_\_

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

Signed on Date: \_\_\_\_\_

**Vote :504 Bugiri District****FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

**PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability**

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

**Vote :504 Bugiri District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	362,118	333,814	368,176
<b>Discretionary Government Transfers</b>	3,772,845	3,018,120	3,816,604
<b>Conditional Government Transfers</b>	25,041,256	19,293,603	27,826,263
<b>Other Government Transfers</b>	5,226,728	1,772,829	6,126,459
<b>External Financing</b>	168,895	277,389	386,549
<b>Grand Total</b>	<b>34,571,841</b>	<b>24,695,755</b>	<b>38,524,052</b>

**Revenue Performance by end of March of the Running FY**

By the end of the quarter the district had received 24,695,755,000/= which was 71.4% of the district annual budget. The under performance is attributed to the poor performance of Other government transfers at 33.9% instead of the anticipated 75%. This is further attributed to non receipt of funds from Vegetable Oil, YLP and a very low performance of ACDP at 11.4%. In entirety local revenue performed at 92.2%, Discretionary government transfers at 80%, conditional government transfers at 77%, Other Government Transfers at 33.9% and lastly External Funding at 164.2% of their annual budgets.

**Planned Revenues for next FY**

The district anticipates to receive 38,524,052,000/= consolidated from 368,176,000/= (0.95%) as local revenue, 3,816,604,000/= (9.9%) as discretionary government transfers, 27,826,263,000/= (72.2%) as conditional government transfers, 6,126,459,000/= (15.9%) as other government transfers and 386,549,000/= (1%) as external financing. There is also an increment in the budget by 11.4% as compared to the current budget. The good performance is attributed to increments conditioned grants of wage (4.5%), non wage (23.3%), development (69.4%), Road fund and new grants of RBF (Result Based Financing), PCA (Parish Community Association). Of those funds, 20,551,761,000 (53.3%) will be spent on wages of staff, 13,209,194,000/= (%34.3) will be spent as non wage, 4,376,548,000/= (11.4%) as development for mainly capital projects and lastly 386,549,000/= (1%) as external financing.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	3,022,001	2,326,543	2,735,809
Finance	589,293	484,749	440,415
Statutory Bodies	769,413	595,889	813,378
Production and Marketing	3,543,898	1,304,199	1,864,455
Health	5,518,766	4,352,535	7,476,624
Education	17,338,192	12,830,065	17,906,921
Roads and Engineering	1,598,760	1,337,986	3,146,276
Water	698,224	674,241	1,396,936
Natural Resources	309,463	195,711	357,530

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Community Based Services	830,250	322,391	411,854
Planning	245,298	192,137	226,116
Internal Audit	53,720	38,000	58,522
Trade, Industry and Local Development	54,562	41,309	1,689,215
<b>Grand Total</b>	<b>34,571,841</b>	<b>24,695,755</b>	<b>38,524,052</b>
<i>o/w: Wage:</i>	<i>19,748,647</i>	<i>15,013,510</i>	<i>20,551,761</i>
<i>Non-Wage Recurrent:</i>	<i>10,796,533</i>	<i>6,197,583</i>	<i>13,209,194</i>
<i>Domestic Devt:</i>	<i>3,857,766</i>	<i>3,207,273</i>	<i>4,376,548</i>
<i>External Financing:</i>	<i>168,895</i>	<i>277,389</i>	<i>386,549</i>

**Expenditure Performance by end of March FY 2019/20**

The department expenditure performance was as follows; Administration 76%, Finance 82%, Statutory bodies 71%, production 32%, health 78%, education 71%, works 83%, water 95%, natural resources 60%, community 39%, planning 67%, audit 67%, trade, industry and local economic development 47%. Absorption was poorest in Production and community simply because of the most anticipated funds like YLP, UWEP, ACDP haven't been received by the district or receipted, but not yet used due to procurement issues.

**Planned Expenditures for the FY 2020/21**

The District depend majorly on Central Government transfers for the delivery of services and as such cognizant of guidelines from the Centre. The Departments of Education, Health and administration share 81.9% of the District budget, but of which 83.5% is wage and pensions. The district still utilizes over 60% of its budget on wage and pensions with the balance doing service delivery in the departments. There are also no major changes, with only a new capital project of Budhaya Seed Secondary School and new Grants of PCA and RBF

**Medium Term Expenditure Plans**

The mission of the District is "Optimal utilisation of resources to deliver quality services and improve the quality of life of the populace". The plans to achieve the above include; delivery of quality accessible health services, enhance production and productivity to improve food security and household incomes, enhance numeracy and literacy and provision roads to improve accessibility to service provision points, markets and welfare.

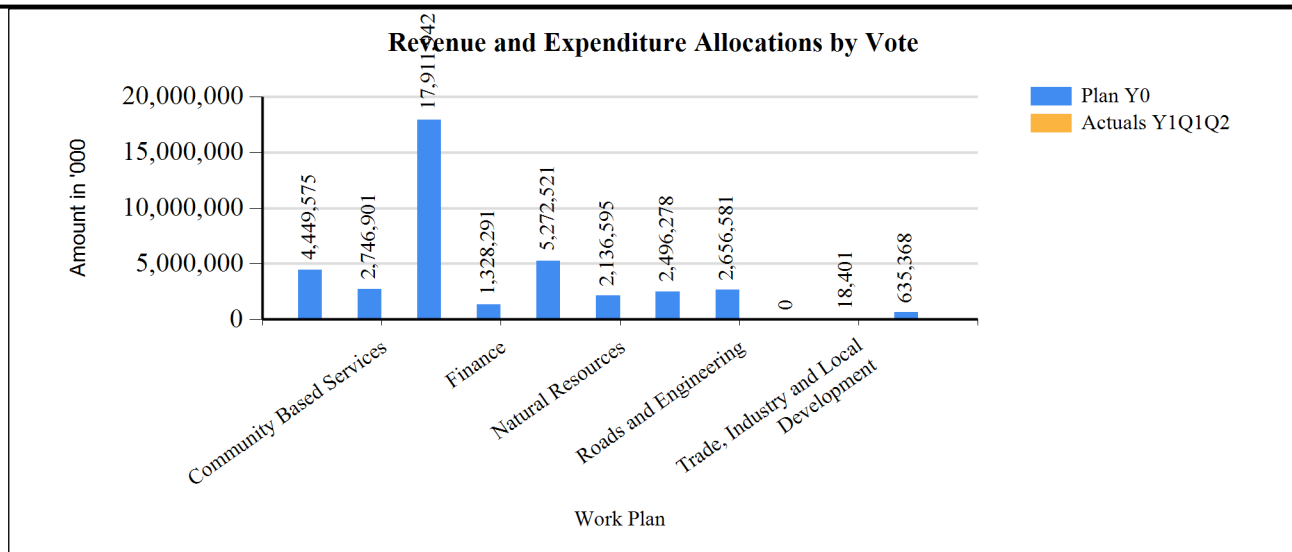
**Challenges in Implementation**

The district has a very poor road network which hinders the easy and timely movement of people, goods and services. The politicking has also divided people along different lines in that its difficult to get to a common genuine goal. There is also power/electricity instability in the district and if unchecked is bound to stall many projects in the near by future. The supply of piped water is still a problem, there is NWSC but the infrastructure is still under developed

**G1: Graph on the revenue and expenditure allocations by Department**

## Vote :504 Bugiri District

FY 2020/21



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>362,118</b>	<b>333,814</b>	<b>368,176</b>
Advertisements/Bill Boards	100	0	100
Agency Fees	15,100	0	0
Animal & Crop Husbandry related Levies	12,000	850	12,000
Application Fees	5,500	0	5,500
Business licenses	42,365	3,379	53,728
Educational/Instruction related levies	900	0	0
Ground rent	9,525	660	9,525
Land Fees	6,742	0	6,742
Liquor licenses	1,390	100	0
Local Services Tax	156,603	265,764	180,641
Market /Gate Charges	40,096	3,600	40,096
Miscellaneous receipts/income	8,807	0	0
Other Fees and Charges	32,394	58,949	42,394
Park Fees	2,188	0	0
Property related Duties/Fees	17,440	0	17,440
Refuse collection charges/Public convenience	2,100	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,510	250	0
Registration of Businesses	4,359	262	10
<b>2a. Discretionary Government Transfers</b>	<b>3,772,845</b>	<b>3,018,120</b>	<b>3,816,604</b>
District Discretionary Development Equalization Grant	753,944	753,944	771,328

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District Unconditional Grant (Non-Wage)	891,763	668,823	918,140
District Unconditional Grant (Wage)	2,127,137	1,595,353	2,127,137
<b>2b. Conditional Government Transfer</b>	<b>25,041,256</b>	<b>19,293,603</b>	<b>27,826,263</b>
Sector Conditional Grant (Wage)	17,621,510	13,418,157	18,424,624
Sector Conditional Grant (Non-Wage)	3,609,139	2,492,706	4,450,199
Sector Development Grant	1,997,811	1,997,811	3,384,418
Transitional Development Grant	19,802	19,802	19,802
Salary arrears (Budgeting)	33,768	33,768	0
Pension for Local Governments	948,530	723,337	1,086,949
Gratuity for Local Governments	810,695	608,022	460,271
<b>2c. Other Government Transfer</b>	<b>5,226,728</b>	<b>1,772,829</b>	<b>6,126,459</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	100,000	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Support to PLE (UNEB)	20,700	19,954	20,700
Uganda Road Fund (URF)	1,245,749	954,979	2,796,331
Uganda Women Entrepreneurship Program(UWEP)	0	0	40,356
Vegetable Oil Development Project	65,000	0	0
Youth Livelihood Programme (YLP)	511,910	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	600,000	185,151	125,000
Neglected Tropical Diseases (NTDs)	0	0	20,000
District Commercial Services Support (DICOSS) Project	1,086,208	435,715	201,000
Uganda Sanitation Fund (USF)	0	0	0
Agriculture Cluster Development Project (ACDP)	1,557,160	177,030	481,000
Results Based Financing (RBF)	0	0	835,572
Parish Community Associations (PCAs)	0	0	1,606,500
<b>3. External Financing</b>	<b>168,895</b>	<b>277,389</b>	<b>386,549</b>
United Nations Children Fund (UNICEF)	0	44,758	150,000
Global Fund for HIV, TB & Malaria	0	0	52,335
Global Alliance for Vaccines and Immunization (GAVI)	168,895	232,632	184,214
<b>Total Revenues shares</b>	<b>34,571,841</b>	<b>24,695,755</b>	<b>38,524,052</b>

**Vote :504 Bugiri District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of the quarter three the district had absorbed 333,814,000/= of the local revenue and this was 92.2% of the district LR budget. The increment in relation to Q2 absorption is from LLG and mainly the HLG because of the issuance of a cash limit of about 135,000,000/= from MOFPED.

**Central Government Transfers**

The district received 22,311,723,000/= which constituted Discretionary Government Transfers (3,018,120,000/=) and conditional government transfers (19,293,603,000/=). Central government transfers performed at 75% of its annual budget and 71.4% of the district budget. The good performance is because of 100% release of development grants including additional funds in education and health sector conditional wages and 100% release of salary areas the previous quarter

**External Financing**

Cumulatively, the district had received 277,389,000 by the end of q.3 and this accounted for over 150% of tis budget and 1.12% of the receipted funds by the district. In q.3, 44,757,000/= were receipt and these were funds from UNICEF for immunization purposes

**ii) Planned Revenues for FY 2020/21****Locally Raised Revenues**

The district expects to collect 368,176,000/= which is a 1.7% increment in relation to the current budget. The biggest contributor is local service tax at 180,641,000/=-, which is 100% increment in LST and 49% of next financial year's local revenue budget. There is also a 26.8% noticeable increment in business licenses and a 30.9% increment in other fees and charges

**Central Government Transfers**

The district expects to receive 37,805,385,000 collectively as central government transfer arising from the discretionary government transfers (3,816,604,000/=-) , conditional government transfers (27,862,322,000/=-) and other government transfers 6,126,459,000/=-. This is also a 11.1% increase in the allocation as compared to the current budget. The increase is attributed to a enhancements in the conditional government transfers specifically the increments in all sector development grants (69.4%) including conditioned wages of education and health (4.5%), other government transfers (uganda road fund, new grants like PCA,RBF etc) and lastly the conditional sector grant- non wage (23.3%) more so health, though there are reductions in gratuity by about 50%. However, other grants will perform as this current financial year like the transitional development.

**External Financing**

The district expects to receive 386,549,000/= as external financing arising from Global fund for HIV, TB & Malaria totaling to ug. 52,335,000/=-, Global Alliance for Vaccines and Immunisation (GAVI) totaling to 184,214,000/= and UNICEF 150,000,000/=-. There is an overall increment in external financing by about 128.9% in relation to the current financial year.

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	761,358	559,842	821,358
District Production Services	2,782,540	574,872	1,043,097
<b>Sub- Total of allocation Sector</b>	<b>3,543,898</b>	<b>1,134,714</b>	<b>1,864,455</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,596,520	1,320,691	3,143,256



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District Engineering Services	2,240	250	3,020
<i>Sub- Total of allocation Sector</i>	<b>1,598,760</b>	<b>1,320,941</b>	<b>3,146,276</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	54,562	43,215	1,689,215
<i>Sub- Total of allocation Sector</i>	<b>54,562</b>	<b>43,215</b>	<b>1,689,215</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	11,751,717	8,857,706	12,302,373
Secondary Education	3,776,889	2,241,372	4,928,114
Skills Development	1,278,208	790,148	201,000
Education & Sports Management and Inspection	531,377	382,171	475,435
<i>Sub- Total of allocation Sector</i>	<b>17,338,192</b>	<b>12,271,397</b>	<b>17,906,921</b>
<b>Sector :Health</b>			
Primary Healthcare	497,172	351,593	884,471
District Hospital Services	2,222,680	1,671,260	2,889,767
Health Management and Supervision	2,798,913	2,257,516	3,702,387
<i>Sub- Total of allocation Sector</i>	<b>5,518,766</b>	<b>4,280,369</b>	<b>7,476,624</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	698,224	662,486	1,396,936
Natural Resources Management	309,463	187,293	357,530
<i>Sub- Total of allocation Sector</i>	<b>1,007,688</b>	<b>849,780</b>	<b>1,754,467</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	830,250	321,555	411,854
<i>Sub- Total of allocation Sector</i>	<b>830,250</b>	<b>321,555</b>	<b>411,854</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,022,001	2,311,741	2,735,809
Local Statutory Bodies	769,413	543,574	813,378
Local Government Planning Services	245,298	164,952	226,116
<i>Sub- Total of allocation Sector</i>	<b>4,036,713</b>	<b>3,020,268</b>	<b>3,775,303</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	589,293	483,753	440,415
Internal Audit Services	53,720	36,195	58,522
<i>Sub- Total of allocation Sector</i>	<b>643,013</b>	<b>519,947</b>	<b>498,937</b>

**SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>2,885,963</b>	<b>2,240,577</b>	<b>2,643,710</b>
District Unconditional Grant (Non-Wage)	136,620	102,465	125,727
District Unconditional Grant (Wage)	805,561	604,171	813,768
Gratuity for Local Governments	810,695	608,022	460,271
Locally Raised Revenues	11,370	21,095	24,016
Multi-Sectoral Transfers to LLGs_NonWage	139,418	147,719	132,977
Pension for Local Governments	948,530	723,337	1,086,949
Salary arrears (Budgeting)	33,768	33,768	0
<b>Development Revenues</b>	<b>136,038</b>	<b>85,966</b>	<b>92,099</b>
District Discretionary Development Equalization Grant	35,563	35,563	34,320
Multi-Sectoral Transfers to LLGs_Gou	100,475	50,403	57,779
<b>Total Revenues shares</b>	<b>3,022,001</b>	<b>2,326,543</b>	<b>2,735,809</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	805,561	597,832	813,768
Non Wage	2,080,402	1,634,883	1,829,942
<b>Development Expenditure</b>			
Domestic Development	136,038	79,026	92,099
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,022,001</b>	<b>2,311,741</b>	<b>2,735,809</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget is 2,735,809,000/=for financial year 2020/2021 and this is a 9.4% reduction in relation to the current budget. The poor performance is attributed to the 43.2% reduction in gratuity, 0% allocation of salary arrears, though there is a slight increment in pension of about 14.6% and 111% increment in the allocation of LR . Of the total district budget .29.7% will be spent on the payment of staff salaries, 39.7 will be spent on the payment of pension and 16.8% on gratuity for retired cadres and 13.7% will be spent on the day to day operation of the administration department. Generally there has been an increase in the pension funds though a decrease in the gratuity funds

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>582,422</b>	<b>453,981</b>	<b>437,212</b>
District Unconditional Grant (Non-Wage)	119,201	89,401	131,010
District Unconditional Grant (Wage)	289,902	217,427	190,165
Locally Raised Revenues	84,934	64,017	22,650
Multi-Sectoral Transfers to LLGs_NonWage	88,386	83,137	93,387
<b>Development Revenues</b>	<b>6,871</b>	<b>30,768</b>	<b>3,203</b>
Multi-Sectoral Transfers to LLGs_Gou	6,871	30,768	3,203
<b>Total Revenues shares</b>	<b>589,293</b>	<b>484,749</b>	<b>440,415</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	289,902	216,431	190,165
Non Wage	292,520	236,554	247,047
<b>Development Expenditure</b>			
Domestic Development	6,871	30,768	3,203
External Financing	0	0	0
<b>Total Expenditure</b>	<b>589,293</b>	<b>483,753</b>	<b>440,415</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget for fy 2020/21 is 440,415,000/= which is a 25.3% reduction in relation to this financial year's budget. The reduction is because of 34.4% reduction in wage and over 300% reduction in LR., though there is a slight increment in District unconditional grant-NW by 10%. Funds will be used to pay wage (43.2%), operation of department (56.1%) like IFMS cost, revenue mobilization.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>768,541</b>	<b>590,889</b>	<b>795,378</b>
District Unconditional Grant (Non-Wage)	286,177	214,633	292,434
District Unconditional Grant (Wage)	249,368	187,026	251,977
Locally Raised Revenues	151,860	115,850	165,950
Multi-Sectoral Transfers to LLGs_NonWage	81,136	73,381	85,017
<b>Development Revenues</b>	<b>872</b>	<b>5,000</b>	<b>18,000</b>
District Discretionary Development Equalization Grant	0	0	18,000
Multi-Sectoral Transfers to LLGs_Gou	872	5,000	0
<b>Total Revenues shares</b>	<b>769,413</b>	<b>595,889</b>	<b>813,378</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	249,368	168,624	251,977
Non Wage	519,173	369,950	543,401
<b>Development Expenditure</b>			
Domestic Development	872	5,000	18,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>769,413</b>	<b>543,574</b>	<b>813,378</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget for the fy 2020/21 is 813,378,000/= and this is a 5.7% increment in relation to the current financial year. The slight increment is attributed to the 9.3% anticipated increment in LR, and 2.2% increment in DUG-NW. 30.9% will be spent on wage and 66.8% as non wage and 2.2% as development which will be used for renovation of old court hall

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,383,838</b>	<b>1,152,910</b>	<b>1,705,399</b>
District Unconditional Grant (Non-Wage)	0	0	1,200
District Unconditional Grant (Wage)	15,200	11,400	52,215
Locally Raised Revenues	930	0	4,367
Multi-Sectoral Transfers to LLGs_NonWage	12,760	4,738	8,800
Other Transfers from Central Government	2,322,160	362,181	606,000
Sector Conditional Grant (Non-Wage)	271,429	203,572	271,459
Sector Conditional Grant (Wage)	761,358	571,019	761,358
<b>Development Revenues</b>	<b>160,061</b>	<b>151,289</b>	<b>159,056</b>
District Discretionary Development Equalization Grant	10,000	10,000	0
Multi-Sectoral Transfers to LLGs_Gou	14,861	6,090	24,500
Sector Development Grant	135,199	135,199	134,556
<b>Total Revenues shares</b>	<b>3,543,898</b>	<b>1,304,199</b>	<b>1,864,455</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	776,558	572,499	813,573
Non Wage	2,607,279	447,441	891,826
<b>Development Expenditure</b>			
Domestic Development	160,061	114,774	159,056
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,543,898</b>	<b>1,134,714</b>	<b>1,864,455</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a total budget of 1,864,455,000/= for next fy 2020/21. There is a big reduction of about 47.4% in relation to the current budget. The big reduction is mainly attributed to a 78.6% reduction of other government transfers, though there a significant increment in the district unconditional grant wage of about 340% now that all production district headquarters staff are drawing there salary from that wage grant not the extension wage. 43.6% Will be used to pay wages, 47.8% as non wage (operations) and 8.5% as development.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,133,737</b>	<b>3,867,104</b>	<b>6,676,636</b>
District Unconditional Grant (Non-Wage)	3,000	2,250	3,003
Locally Raised Revenues	1,550	0	3,367
Multi-Sectoral Transfers to LLGs_NonWage	2,300	0	800
Other Transfers from Central Government	0	0	855,572
Sector Conditional Grant (Non-Wage)	614,968	461,212	1,196,092
Sector Conditional Grant (Wage)	4,511,919	3,403,641	4,617,802
<b>Development Revenues</b>	<b>385,029</b>	<b>485,431</b>	<b>799,988</b>
District Discretionary Development Equalization Grant	62,000	62,000	139,000
External Financing	168,895	277,389	386,549
Multi-Sectoral Transfers to LLGs_Gou	8,500	408	0
Sector Development Grant	145,634	145,634	274,439
<b>Total Revenues shares</b>	<b>5,518,766</b>	<b>4,352,535</b>	<b>7,476,624</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,511,919	3,403,641	4,617,802
Non Wage	621,818	455,840	2,058,834
<b>Development Expenditure</b>			
Domestic Development	216,134	143,498	413,439
External Financing	168,895	277,389	386,549
<b>Total Expenditure</b>	<b>5,518,766</b>	<b>4,280,369</b>	<b>7,476,624</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to get a total of UGX 7,476,624,000/= which is a 35.5% increment in relation to the FY 2019/20. The increment is attributed to the 88.4% increment in the sector development grant, 124.2% increment in DDEG, 128.9% increment in external financing majorly because of a new grant of Result Based Financing and a 94.5% increment in the sector conditional grant non wage and lastly 2.3% increment in the sector wage allocations to the Sector. 61.8% of the expected revenues will be used to pay staff salaries and the rest of the funds used for the delivery of Health services in the District.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>15,033,925</b>	<b>11,244,499</b>	<b>15,901,149</b>
District Unconditional Grant (Non-Wage)	4,208	3,156	6,254
District Unconditional Grant (Wage)	86,422	64,817	85,345
Locally Raised Revenues	0	0	3,458
Multi-Sectoral Transfers to LLGs_NonWage	4,750	0	0
Other Transfers from Central Government	20,700	19,954	20,700
Sector Conditional Grant (Non-Wage)	2,569,613	1,713,075	2,739,928
Sector Conditional Grant (Wage)	12,348,233	9,443,497	13,045,464
<b>Development Revenues</b>	<b>2,304,266</b>	<b>1,585,567</b>	<b>2,005,772</b>
Multi-Sectoral Transfers to LLGs_Gou	83,568	15,362	38,946
Other Transfers from Central Government	1,086,208	435,715	201,000
Sector Development Grant	1,134,489	1,134,489	1,765,827
<b>Total Revenues shares</b>	<b>17,338,192</b>	<b>12,830,065</b>	<b>17,906,921</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	12,434,655	9,460,693	13,130,809
Non Wage	2,599,270	1,647,264	2,770,340
<b>Development Expenditure</b>			
Domestic Development	2,304,266	1,163,440	2,005,772
External Financing	0	0	0
<b>Total Expenditure</b>	<b>17,338,192</b>	<b>12,271,397</b>	<b>17,906,921</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget for the fy 2020/21 will be 17,906,921,000/=, which is a 3.3% increment in relation to the budget for the current financial year. The slight increment is attributed to a 6.6% increments in the sector conditional grant non wage, sector conditional grant wage (5.6%) and sector development grant (55.6%). However, it can be noted that there is a reduction in the allocation of other government transfers to the department this time round by over 300% as there is little hope that MOE will release any funds for the continued construction of Engineer Kauliza Technical Institute. 73.3% will be spent on wage, 15.5% s non wage and 11.2% as development

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,343,882</b>	<b>1,027,709</b>	<b>2,951,038</b>
District Unconditional Grant (Non-Wage)	1,000	750	0
District Unconditional Grant (Wage)	95,893	71,920	154,707
Locally Raised Revenues	1,240	0	0
Other Transfers from Central Government	1,245,749	954,979	2,796,331
<b>Development Revenues</b>	<b>254,878</b>	<b>310,277</b>	<b>195,238</b>
District Discretionary Development Equalization Grant	123,547	123,547	3,020
Multi-Sectoral Transfers to LLGs_Gou	131,331	186,730	192,218
<b>Total Revenues shares</b>	<b>1,598,760</b>	<b>1,337,986</b>	<b>3,146,276</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	95,893	71,316	154,707
Non Wage	1,247,989	955,190	2,796,331
<b>Development Expenditure</b>			
Domestic Development	254,878	294,435	195,238
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,598,760</b>	<b>1,320,941</b>	<b>3,146,276</b>

**Narrative of Workplan Revenues and Expenditure**

The sector projected budget FY2020/21 is Ushs3,146,276,000/= which is a 96.8% increment in relation to the current financial year's budget. Though there is a reduction in DDEG by over to almost nothing (99% reduction), the big increment is attributed to Uganda Road Fund that increased by 124.5% .Funds are mainly geared towards tarmacking roads in Nankoma Town Council. The department plans to expend all funds of which 4.9% will be wage, 88.9% as road funds for road works and 6.2% as development but for mainly road works in Lower Local governments. The main revenue source is Uganda Road Fund (URF) which resources are earmarked for Routine Mechanised Maintenance, Periodic Maintenance of the District road network, Clearance of Bottlenecks on District Roads, Mechanical Imprest, Removal of Bottlenecks on Community Access Roads, Tarmacking of roads in Nankoma Town Council and Office operations.



**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>95,934</b>	<b>71,951</b>	<b>167,538</b>
District Unconditional Grant (Wage)	62,856	47,143	69,600
Sector Conditional Grant (Non-Wage)	33,078	24,808	97,938
<b>Development Revenues</b>	<b>602,291</b>	<b>602,291</b>	<b>1,229,398</b>
Sector Development Grant	582,489	582,489	1,209,596
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>698,224</b>	<b>674,241</b>	<b>1,396,936</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	62,856	47,040	69,600
Non Wage	33,078	16,494	97,938
<b>Development Expenditure</b>			
Domestic Development	602,291	598,952	1,229,398
External Financing	0	0	0
<b>Total Expenditure</b>	<b>698,224</b>	<b>662,486</b>	<b>1,396,936</b>

**Narrative of Workplan Revenues and Expenditure**

The unit plans to spend 1,396,936,000/= for the next financial year 2020/21 and this is an increase of about 100% in relation to the current unit's budget. The increment is attributed to the enhancement of the sector development grant by about 100% and the sector conditional grant non wage by 196.1%. Transitional development was static. 5% of the budget shall be spent on wages, 7% non wage activities and 88% on development activities mainly borehole drilling.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>250,419</b>	<b>155,253</b>	<b>291,009</b>
District Unconditional Grant (Non-Wage)	13,247	9,297	4,006
District Unconditional Grant (Wage)	180,962	135,722	238,454
Locally Raised Revenues	1,860	1,737	8,733
Multi-Sectoral Transfers to LLGs_NonWage	3,020	0	3,490
Other Transfers from Central Government	40,000	0	0
Sector Conditional Grant (Non-Wage)	11,330	8,498	36,326
<b>Development Revenues</b>	<b>59,044</b>	<b>40,458</b>	<b>66,521</b>
District Discretionary Development Equalization Grant	32,039	32,039	56,859
Multi-Sectoral Transfers to LLGs_Gou	27,005	8,419	9,663
<b>Total Revenues shares</b>	<b>309,463</b>	<b>195,711</b>	<b>357,530</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	180,962	127,348	238,454
Non Wage	69,458	19,526	52,555
<b>Development Expenditure</b>			
Domestic Development	59,044	40,419	66,521
External Financing	0	0	0
<b>Total Expenditure</b>	<b>309,463</b>	<b>187,293</b>	<b>357,530</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget is 357,530,000/= which is 15.4% increment in relation to the current budget. The good performance is attributed to the remarkable increment in wage (31.8%) ,wetland conditional grant (sector conditional grant non wage) by over 200%, DDEG increased by 77.5% and Local revenue allocations by about 370%. The largest expenditure will be made on wage (66.7%) of the budget, 14.7% as non wage for wet land activities and 18.6% as DDEG in both LLGs and at the district. The wet land grant will used for wetland preservation and tree planting activities, 16% DDEG will be spent on surveying and physical planning ,2.5% local revenue is for forestry patrols, lunch allowance for the support staff and community sensitization and 1.2% UCG will do office operations and arbitration of land issues.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>765,416</b>	<b>187,254</b>	<b>305,034</b>
District Unconditional Grant (Non-Wage)	3,663	2,747	5,006
District Unconditional Grant (Wage)	147,340	110,505	139,268
Locally Raised Revenues	2,480	1,000	8,733
Multi-Sectoral Transfers to LLGs_NonWage	9,704	5,262	21,729
Other Transfers from Central Government	511,910	0	40,356
Sector Conditional Grant (Non-Wage)	90,320	67,740	89,941
<b>Development Revenues</b>	<b>64,833</b>	<b>135,137</b>	<b>106,821</b>
Multi-Sectoral Transfers to LLGs_Gou	64,833	135,137	106,821
<b>Total Revenues shares</b>	<b>830,250</b>	<b>322,391</b>	<b>411,854</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	147,340	109,712	139,268
Non Wage	618,077	76,707	165,765
<b>Development Expenditure</b>			
Domestic Development	64,833	135,137	106,821
External Financing	0	0	0
<b>Total Expenditure</b>	<b>830,250</b>	<b>321,555</b>	<b>411,854</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipated budget for the fy 2020/21 is 411,854,000/= which is 50.4% reduction in relation to the current budget. The reduction is attributed to the nil IPF of other government transfers (YLP) which the ministry of Gender and Labour hasn't availed. However, there are increments in LR (252.4%) and DUG-NW (36.7%) though not significant. 33.8% of the budget will be used to pay wages, 40% as non wage and lastly 25.9%, which DDEG in LLGs which will be used to support social livelihood programs.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>194,820</b>	<b>141,658</b>	<b>141,116</b>
District Unconditional Grant (Non-Wage)	52,155	39,116	79,091
District Unconditional Grant (Wage)	134,056	100,542	45,050
Locally Raised Revenues	8,609	2,000	16,975
<b>Development Revenues</b>	<b>50,478</b>	<b>50,478</b>	<b>85,000</b>
District Discretionary Development Equalization Grant	50,478	50,478	85,000
<b>Total Revenues shares</b>	<b>245,298</b>	<b>192,137</b>	<b>226,116</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	134,056	82,486	45,050
Non Wage	60,764	39,350	96,066
<b>Development Expenditure</b>			
Domestic Development	50,478	43,116	85,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>245,298</b>	<b>164,952</b>	<b>226,116</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget is 226,116,000/= which is 7.8% reduction in relation to the current financial year. This is attributed to the over 100% reduction in wage because planners were put off the science payroll. However, there are significant increments in DUG-NW by 51.6%, LR by over 100% and DDEG by 68.4%. 19.9% of the budget will be spent on wages, 42.5% on recurrent activities (non wage), and 37.6% on development activities like retooling, monitoring, operation and maintenance of the the main administration block and commissioning of project of the previous year.

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>51,720</b>	<b>36,000</b>	<b>56,522</b>
District Unconditional Grant (Non-Wage)	14,495	10,871	14,009
District Unconditional Grant (Wage)	33,505	25,129	29,413
Locally Raised Revenues	3,720	0	13,100
<b>Development Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
District Discretionary Development Equalization Grant	2,000	2,000	2,000
<b>Total Revenues shares</b>	<b>53,720</b>	<b>38,000</b>	<b>58,522</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,505	23,558	29,413
Non Wage	18,215	10,637	27,109
<b>Development Expenditure</b>			
Domestic Development	2,000	2,000	2,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>53,720</b>	<b>36,195</b>	<b>58,522</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget is 58,522,000/= which is an 8.9% increment in relation to this financial year's budget. The increment is attributed to increments in LR of over 250% . The unit plans to spend 50.3% on wage, 46.3% as non wage for operation of department and 3.4% as development (DDEG).

**Vote :504 Bugiri District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>54,562</b>	<b>41,309</b>	<b>1,689,215</b>
District Unconditional Grant (Non-Wage)	8,540	6,405	3,752
District Unconditional Grant (Wage)	26,071	19,553	57,174
Locally Raised Revenues	1,550	1,550	3,275
Other Transfers from Central Government	0	0	1,606,500
Sector Conditional Grant (Non-Wage)	18,401	13,801	18,514
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>54,562</b>	<b>41,309</b>	<b>1,689,215</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,071	19,263	57,174
Non Wage	28,491	23,952	1,632,041
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>54,562</b>	<b>43,215</b>	<b>1,689,215</b>

**Narrative of Workplan Revenues and Expenditure**

The department's anticipated budget for next financial year 2020/21 will be 1,689,215,000/= of which this is a 2995.96% increment in relation to the previous budget. The increment is attributed to increments in LR (111.3%), sector conditional grant increment by 0.6% , wage increment by 119.3% and a new grant to the department; Parish Community Association (PCA) totaling to 1,606,500,000/=. 3.4% of the budget will be used to pay wages. The Department is also earmarked to implement the Parish Community Association(PCA) with an estimated budget of 1,606,500,000 (96.6%).

**Vote :504 Bugiri District**

**FY 2020/21**

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