

Vote :567 Bukwo District**FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Balaba Swaibu

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :567 Bukwo 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.

Vote :567 Bukwo District**FY 2020/21**

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 :567 Bukwo District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	319,822	77,706	343,288
Discretionary Government Transfers	3,272,685	2,668,435	3,386,311
Conditional Government Transfers	15,881,896	12,494,237	18,416,673
Other Government Transfers	2,446,717	197,365	7,150,753
External Financing	0	0	900,000
Grand Total	21,921,120	15,437,742	30,197,025

Revenue Performance by end of March of the Running FY

The approved budget is 21.9 billion and the cumulative receipt was 5.38% billion contributing 25% of the approved budget. The percentage of the budget received was highest in Conditional Government Transfers with 28% of its approved budget followed by Discretionary Government with 27% of the its approved budget due to release of 33% of development grants to expedite implementation of capital projects and 100% of the approved budget for Salary arrears (Budgeting) to ensure that all eligible staff for payment of salary arrears are paid at once. Locally Raised Revenues realized was 77.7 million shillings because Ministry of Finance planning and Economic Development released 77.7 million shillings in order to warrant funds as an advance payment which will be paid back by the district. The district did not realize funds from Other Government Transfers due to delay in community to Generate groups under NUSAF III and also delay by Uganda Road fund to release funds.

Planned Revenues for next FY

The approved budget will increase by 8.2 billion shillings (37.36%) from the approved budget of FY 2019/20. The increase is due to increase Other Government Transfers by 4.7 billion to cater for Agricultural Cluster Development Project, Support to Primary leaving examination supervision and NUSAFIII project. Locally raised revenues is expected to increase by 23.3 million shillings because assessment of tax to be collected projected this increase by this additional budget. Conditional Government Transfers increased will increase by 2.4 billion to cater for construction of World Bank schools and health facilities. Discretionary Government Transfers will increase by 113.8 billion shillings to cater for payment of salaries. External Financing is expected to increase by 900 million shillings due to commitment of implementing partners to support the district on reduction Female Genital Mutilation, Gender and orphans related activities.

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	1,588,555	1,124,525	2,892,411
Finance	263,417	195,004	302,814
Statutory Bodies	671,420	451,683	676,850
Production and Marketing	2,292,765	652,598	6,822,956
Health	4,373,893	3,637,209	5,662,735
Education	10,174,034	7,781,944	10,720,405
Roads and Engineering	823,824	413,058	534,534

Vote :567 Bukwo District**FY 2020/21**

Water	295,678	291,402	955,183
Natural Resources	105,662	76,996	130,088
Community Based Services	1,095,135	628,443	1,213,635
Planning	132,523	107,418	174,957
Internal Audit	74,003	53,857	77,411
Trade, Industry and Local Development	30,213	23,605	33,046
Grand Total	21,921,120	15,437,742	30,197,025
<i>o/w: Wage:</i>	<i>11,892,998</i>	<i>8,919,749</i>	<i>12,517,523</i>
<i>Non-Wage Recurrent:</i>	<i>6,176,815</i>	<i>2,817,595</i>	<i>6,392,079</i>
<i>Domestic Devt:</i>	<i>3,851,307</i>	<i>3,700,398</i>	<i>10,387,423</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>900,000</i>

Expenditure Performance by end of March FY 2019/20

Only 3.35 billion shillings was spent contributing 15% of the cumulative release to the departments. In terms of source, about 84% of the releases was spent on wages because of incomplete records of staff, 75% of non-wage release was spent due to limited capacity in the use of Integrated Financial Management System and ex-gratia for local council one and two which will be paid in fourth quarter and 1% of the releases for domestic development was spent because mandatory procurement process which was in advert stage

Planned Expenditures for the FY 2020/21

The approved budget will increase by 8.2 billion shillings (37.36%) from the approved budget of FY 2019/20. These funds will be used to fund wealth creation activities and improvement of infrastructure in Government institutions like completion of Chesimat OPD block construction, construction of council hall Phase V, Construction of Classrooms, rehabilitation and maintenance of roads. Supply of tree seedlings and technologies to the community, payment of salaries and pension to staff, finally there is planned expenditure on improvement of health care services and education services in the district

Medium Term Expenditure Plans

Increase access to better social services from 93.3% to 95.1%, Improve on the economic infrastructure from 40.2% to 50%, Increase Household incomes 20%, Reduce environmental degradation from 5% by using the natural resource base sustainability, Improve on the level of functional literacy from 3%, Reduce HIV prevalence rate from 1%, increase access to clean water by 1%, improve sanitation by 5%.

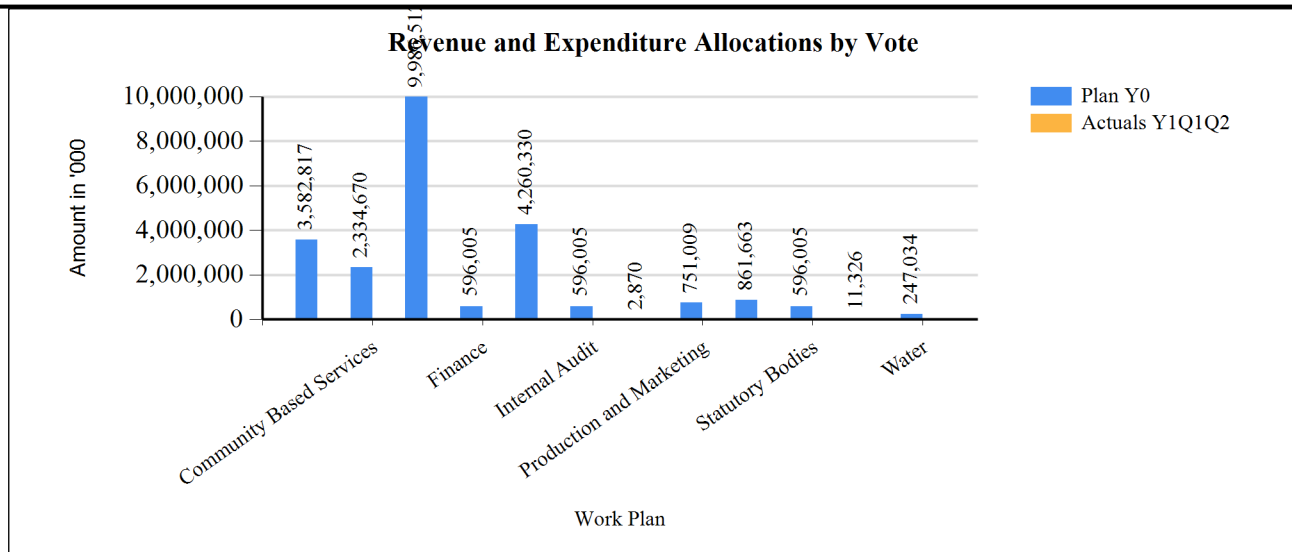
Challenges in Implementation

The Major constraints faced in implementing district future plans are; Poor roads including un tarmacked Kapchorwa-Suam road, Under staffing in critical positions for instance there are only three Doctors in the district, Low budget allocated to the district and little locally raised revenues collected due to limited tax base and no commitment to enforce tax payers, no bank in the district leading to distant banking services in Kapchorwa district and disasters like landslides which destroy crops

G1: Graph on the revenue and expenditure allocations by Department

Vote :567 Bukwo 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
1. Locally Raised Revenues	319,822	77,706	343,288
Advance Recoveries	0	0	2,000
Advertisements/Bill Boards	2,000	500	0
Agency Fees	0	0	0
Animal & Crop Husbandry related Levies	10,000	2,500	10,000
Application Fees	10,200	2,550	10,200
Business licenses	20,000	5,000	20,000
Land Fees	2,420	605	2,420
Local Hotel Tax	15,010	3,753	15,010
Local Services Tax	125,883	26,471	146,349
Market /Gate Charges	20,000	5,000	20,000
Miscellaneous receipts/income	18,957	4,739	21,957
Other Fees and Charges	32,000	8,000	32,000
Park Fees	5,000	1,250	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	3,500	3,000
Registration of Businesses	14,000	3,500	14,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	29,352
Rent & Rates - Non-Produced Assets – from private entities	29,352	7,338	0
Royalties	12,000	3,000	12,000
2a. Discretionary Government Transfers	3,272,685	2,668,435	3,386,311

Vote :567 Bukwo District**FY 2020/21**

District Discretionary Development Equalization Grant	831,463	831,463	829,603
District Unconditional Grant (Non-Wage)	615,970	461,978	639,721
District Unconditional Grant (Wage)	1,573,312	1,179,984	1,665,490
Urban Discretionary Development Equalization Grant	24,221	24,221	23,704
Urban Unconditional Grant (Non-Wage)	37,236	27,927	37,310
Urban Unconditional Grant (Wage)	190,483	142,862	190,483
2b. Conditional Government Transfer	15,881,896	12,494,237	18,416,673
Sector Conditional Grant (Wage)	10,129,204	7,596,903	10,661,550
Sector Conditional Grant (Non-Wage)	2,312,089	1,584,545	2,902,935
Sector Development Grant	2,824,912	2,824,912	3,547,920
Transitional Development Grant	19,802	19,802	19,802
Salary arrears (Budgeting)	80,085	80,085	0
Pension for Local Governments	197,154	149,003	368,836
Gratuity for Local Governments	318,649	238,987	915,630
2c. Other Government Transfer	2,446,717	197,365	7,150,753
Northern Uganda Social Action Fund (NUSAF)	466,521	0	1,058,096
Support to PLE (UNEB)	0	0	20,000
Uganda Road Fund (URF)	367,856	197,365	367,856
Uganda Women Entrepreneurship Program(UWEP)	0	0	8,000
Youth Livelihood Programme (YLP)	310,180	0	15,315
Agriculture Cluster Development Project (ACDP)	1,302,160	0	5,681,486
3. External Financing	0	0	900,000
United Nations Children Fund (UNICEF)	0	0	388,000
United Nations Population Fund (UNPF)	0	0	300,000
World Health Organisation (WHO)	0	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	112,000
Total Revenues shares	21,921,120	15,437,742	30,197,025

Vote :567 Bukwo District

FY 2020/21

i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The District in the first quarter realized 77.7 million shillings as Locally Raised Revenue against a total Budget for Locally Raised Revenue of UGX 319.8 representing 24% of the approved budget. This was because Ministry of Finance planning and Economic Development released 77.7 million shillings in order to warrant funds as an advance payment which will be paid back by the district. The deviation was due to over estimation of revenues from Local Service Tax. Though however, Registration (e.g. Births, Deaths, Marriages, etc.) fees was under estimated, its budget is small compared to other sources like Local Service Tax. Therefore the high percentage of 117% have little effect on the overall collection

Central Government Transfers

The District have cumulatively realized UGX 19.15 billion shillings representing 27.70% of the approved budget for Central Government Transfers. This was because, though other sources of revenues were released as planned, development grants were released 33% of the respective approved budget to expedite implementation of capital projects. It was also noted that 100% of Salary arrears (Budgeting) was released to enable payment of salary arrears at once.

External Financing

No funds received under external financing in quarter one.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Approved budget for locally raised revenues is 343.2 million shillings representing 6.6% increase from the approved budget of 2021/20. This was because the Local Revenues is anticipated to increase relative from the approved budget of FY 2019/20 in sources like Local Services Tax, Miscellaneous receipts/income and miscellaneous receipts/income. However, though most sources is expected to remain constant, Advance Recoveries was budgeted and Rent & Rates - Non-Produced Assets from private Entities was removed and Rent & Rates - Non-Produced Assets from other Government nits was budget.

Central Government Transfers

The approved budget will increase to 30 billion shillings representing 37.36% increase from the approved budget of FY 2019/20. The increase is due to increase Other Government Transfers by 4.7 billion to cater for Agricultural Cluster Development Project, Support to Primary leaving examination supervision and NUSAFIII project. Locally raised revenues is expected to increase by 23.3 million shillings because assessment of tax to be collected projected this increase by this additional budget. Conditional Government Transfers increased will increase by 2.4 billion to cater for construction of World Bank schools and health facilities. Discretionary Government Transfers will increase by 113.8 billion shillings to cater for payment of salaries.

External Financing

The approved budget under External Financing will increase by 900 million shillings due to commitment of implementing partners to support the district on reduction Female Genital Mutilation, Gender, orphans and immunization of children related activities,

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	689,706	192,530	133,111
District Production Services	1,603,059	340,584	6,689,845

Vote :567 Bukwo District**FY 2020/21**

<i>Sub- Total of allocation Sector</i>	2,292,765	533,114	6,822,956
Sector :Works and Transport			
District, Urban and Community Access Roads	808,824	263,078	534,534
District Engineering Services	15,000	7,000	0
<i>Sub- Total of allocation Sector</i>	823,824	270,078	534,534
Sector :Trade and Industry			
Commercial Services	30,213	4,014	33,046
<i>Sub- Total of allocation Sector</i>	30,213	4,014	33,046
Sector :Education			
Pre-Primary and Primary Education	5,258,681	3,849,269	5,336,921
Secondary Education	4,619,077	2,724,898	5,033,585
Education & Sports Management and Inspection	293,276	153,521	345,899
Special Needs Education	3,000	0	4,000
<i>Sub- Total of allocation Sector</i>	10,174,034	6,727,689	10,720,405
Sector :Health			
Primary Healthcare	3,021,058	1,365,012	3,769,805
District Hospital Services	1,320,577	851,799	1,492,184
Health Management and Supervision	32,258	7,918	400,746
<i>Sub- Total of allocation Sector</i>	4,373,893	2,224,729	5,662,735
Sector :Water and Environment			
Rural Water Supply and Sanitation	295,678	133,481	955,183
Natural Resources Management	105,662	75,804	130,088
<i>Sub- Total of allocation Sector</i>	401,339	209,285	1,085,271
Sector :Social Development			
Community Mobilisation and Empowerment	1,095,135	172,240	1,213,635
<i>Sub- Total of allocation Sector</i>	1,095,135	172,240	1,213,635
Sector :Public Sector Management			
District and Urban Administration	1,588,555	861,698	2,892,411
Local Statutory Bodies	671,420	302,500	676,850
Local Government Planning Services	132,523	59,075	174,957
<i>Sub- Total of allocation Sector</i>	2,392,498	1,223,273	3,744,218
Sector :Accountability			
Financial Management and Accountability(LG)	263,417	178,552	302,814
Internal Audit Services	74,003	44,629	77,411
<i>Sub- Total of allocation Sector</i>	337,419	223,181	380,225

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

Vote :567 Bukwo District**FY 2020/21**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,561,337	1,097,307	2,456,700
District Unconditional Grant (Non-Wage)	64,776	48,940	77,000
District Unconditional Grant (Wage)	94,853	71,059	798,169
Gratuity for Local Governments	318,649	238,987	915,630
Locally Raised Revenues	105,200	26,300	90,000
Multi-Sectoral Transfers to LLGs_NonWage	74,131	48,047	83,487
Multi-Sectoral Transfers to LLGs_Wage	525,984	434,886	58,483
Other Transfers from Central Government	100,503	0	65,096
Pension for Local Governments	197,154	149,003	368,836
Salary arrears (Budgeting)	80,085	80,085	0
Development Revenues	27,218	27,218	435,711
District Discretionary Development Equalization Grant	27,218	27,218	100,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	335,711
Total Revenues shares	1,588,555	1,124,525	2,892,411
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	620,837	503,484	856,652
Non Wage	940,500	346,286	1,600,049
Development Expenditure			
Domestic Development	27,218	11,928	435,711
External Financing	0	0	0
Total Expenditure	1,588,555	861,698	2,892,411

Narrative of Workplan Revenues and Expenditure

Vote :567 Bukwo District**FY 2020/21**

The approved budget estimates is shs 2.9 billion, representing an increase of 47% from 2019-2020 budget .This is because of increase in District Unconditional Grant (Wage) from 94.5 million shillings to 798.1 million shillings to meet payment of staff salaries both at higher local government and lower local government for 12(twelve) month ,Gratuity for Local Governments from 318.6 million shillings to 915.6 million, Pension for Local Governments from 197.1 million shillings to 368.8 million shillings this is because of charges in the payroll of pensioners, District Unconditional Grant (Non-Wage) increased to 77 million shillings District Discretionary Development Equalization Grant increased from 27.2 million shilling to 4.6 million shillings for capacity building,construction council hall and construction of sub county administration blocks across the district.

The approved expenditure is shs 2.9 billion under which District Unconditional Grant (Wage) 798.1 million shillings to meet payment of staff salaries both at higher local government and lower local government for 12(twelve) month, District Unconditional Grant (Non-Wage) 1.516.6 billion to meet payment of graduity,monthly pension for 12 (twelve) and meet operational activities of administration department and NUSAF3. Domestic Development of 4.6 million shillings for capacity building,construction council hall and construction of sub county administration blocks across the district.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	263,417	195,004	302,814
District Unconditional Grant (Non-Wage)	51,000	38,250	51,000
District Unconditional Grant (Wage)	96,308	94,146	108,764
Locally Raised Revenues	39,820	9,955	39,820
Multi-Sectoral Transfers to LLGs_NonWage	47,068	30,737	57,230
Multi-Sectoral Transfers to LLGs_Wage	29,220	21,915	46,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	263,417	195,004	302,814
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,528	108,478	154,764
Non Wage	137,888	70,073	148,050
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	263,417	178,552	302,814

Narrative of Workplan Revenues and Expenditure

The approved budget for the sector is 302.8 million shillings which represents 14.95% increase from the approved budget for financial year 2019/20. This is because of increase in district unconditional grant wage from 96.308 million to 108.764 million. The wage of 108.764 and non-wage of 90,820 million will be used to pay salaries and fund recurrent activities respectively.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	671,420	451,683	676,850
District Unconditional Grant (Non-Wage)	335,933	251,740	331,837
District Unconditional Grant (Wage)	197,515	142,136	197,515
Locally Raised Revenues	86,269	21,567	86,269
Multi-Sectoral Transfers to LLGs_NonWage	51,704	36,239	49,229
Multi-Sectoral Transfers to LLGs_Wage	0	0	12,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	671,420	451,683	676,850
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	197,515	141,689	209,515
Non Wage	473,905	160,811	467,335
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	671,420	302,500	676,850

Narrative of Workplan Revenues and Expenditure

The approved budget estimates is shs. 676.85

million shillings, representing a decrease of 4% from 2019-2020 budget .This is because of decrease in District Unconditional Grant (Non-Wage) from 335.3 million shillings to 331.8 million shillings this year, this is the difference was allocated to administration department to cater for the activities of the department. District Unconditional Grant (Wage) remain the same to meet payment of statutory staff salaries for 12(twelve) month.

The approved expenditure is 615.6 million shillings under which non wage is 197.5 million shillings to meet payment of statutory staff salaries for 12 month and 331.8 million shillings under District Unconditional Grant (Non-Wage) to facilitate council activities both at high local government and lower local government.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,044,554	555,296	1,287,703
District Unconditional Grant (Wage)	85,688	64,266	85,688
Locally Raised Revenues	3,000	750	3,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,000
Other Transfers from Central Government	1,302,160	0	422,892
Sector Conditional Grant (Non-Wage)	179,105	134,329	184,302
Sector Conditional Grant (Wage)	474,601	355,951	589,821
Development Revenues	248,211	97,303	5,535,254
Other Transfers from Central Government	150,908	0	5,438,594
Sector Development Grant	97,303	97,303	96,660
Total Revenues shares	2,292,765	652,598	6,822,956
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	560,289	396,695	675,509
Non Wage	1,484,265	119,950	612,194
Development Expenditure			
Domestic Development	248,211	16,468	5,535,254
External Financing	0	0	0
Total Expenditure	2,292,765	533,114	6,822,956

Narrative of Workplan Revenues and Expenditure

The sector draft budget is 6.82

billion shillings which represent 309.3 % increase from the approved budget of FY 2019/2020 which was 2,292,765,000 shillings. This was because the sector will received Agricultural cluster development project funds and NUSAF 3, Sector Conditional Grant (Non-Wage) 184 million Sector Conditional Grant (Wage) 675,509,000, Locally Raised Revenues decreased from 3,000,000 to 3,000,000, Development Grant is 367 million

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,946,712	2,210,028	3,446,890
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,485
Sector Conditional Grant (Non-Wage)	265,990	199,486	548,561
Sector Conditional Grant (Wage)	2,680,722	2,010,542	2,892,843
Development Revenues	1,427,181	1,427,181	2,215,845
District Discretionary Development Equalization Grant	113,562	113,562	130,299
External Financing	0	0	300,000
Sector Development Grant	1,313,618	1,313,618	1,785,546
Total Revenues shares	4,373,893	3,637,209	5,662,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,680,722	1,839,391	2,892,843
Non Wage	265,990	188,544	554,046
Development Expenditure			
Domestic Development	1,427,181	196,794	1,915,845
External Financing	0	0	300,000
Total Expenditure	4,373,893	2,224,729	5,662,735

Narrative of Workplan Revenues and Expenditure

The approved sector budget is 5.657 billion translating to 29.3% increase. This is accrued from GoU PHC wage, GoU PHC non-wage, GoU PHC development, DDEG and Donor Development. The sector budget for PHC wage is 2.892 Billion to facilitate payment of salaries for health workers, PHC non-wage 548.561 million translating to 106.233% increase to facilitate service delivery at health facilities, GoU PHC development is 1.785 Billion translating to 35.9% increase that is intended to facilitate the upgrading of Kamet & Brim HC IIs to HC IIIs, purchases of assorted health equipment, laptops & Major repairs to the DHOs Vehicle, District Development Equalization Grant of 130.299 million translating to an increase of 14.74% that intended to facilitate completion of mortuary in the district hospital, installation of lightening arresters in the mortuary and roofing works on the OPD block in Chesmiat HC II and Donor development amounting to 300 million translating to 100% that is geared towards supporting service delivery of Expanded Program on Immunization, TB treatment, HIV Care & Maternal, Neonatal, Child and Adolescent Health. This is targeted towards services delivery areas that include payment of staff salaries, implementation of recurrent activities and capital development projects

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,861,684	6,469,594	9,357,594
District Unconditional Grant (Wage)	84,609	42,305	84,609
Locally Raised Revenues	9,000	750	10,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,500
Other Transfers from Central Government	0	0	20,000
Sector Conditional Grant (Non-Wage)	1,794,194	1,196,130	2,062,600
Sector Conditional Grant (Wage)	6,973,880	5,230,410	7,178,886
Development Revenues	1,312,350	1,312,350	1,362,810
District Discretionary Development Equalization Grant	93,913	93,913	4,599
Sector Development Grant	1,218,437	1,218,437	1,358,211
Total Revenues shares	10,174,034	7,781,944	10,720,405
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,058,489	4,944,218	7,263,495
Non Wage	1,803,194	1,181,101	2,094,100
Development Expenditure			
Domestic Development	1,312,350	602,370	1,362,810
External Financing	0	0	0
Total Expenditure	10,174,034	6,727,689	10,720,405

Narrative of Workplan Revenues and Expenditure

The approved budget is 10.718 billion shillings which represents 5% increase from the approved budget for the previous financial year 2019/20 which can be attributed to recruitment increase in the wage bill and capitation grant to cater for the newly recruited staff and newly coded secondary schools. District Development Equalization Grant however reduced by 99% due to change of priorities at higher Local Government. On the other hand, Local revenue increased by 10% just like Sector Development Grant. Generally, most of the grants have stagnated except District Development Equalization Grant reduced by 99%.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	706,824	296,058	496,107
District Unconditional Grant (Wage)	84,751	68,093	84,751
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,500
Multi-Sectoral Transfers to LLGs_Wage	40,800	30,600	42,000
Other Transfers from Central Government	581,273	197,365	367,856
Development Revenues	117,000	117,000	38,427
District Discretionary Development Equalization Grant	7,000	7,000	0
Multi-Sectoral Transfers to LLGs_Gou	110,000	110,000	38,427
Total Revenues shares	823,824	413,058	534,534
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,551	97,356	126,751
Non Wage	581,273	165,723	369,356
Development Expenditure			
Domestic Development	117,000	7,000	38,427
External Financing	0	0	0
Total Expenditure	823,824	270,078	534,534

Narrative of Workplan Revenues and Expenditure

The approved sector budget for F/Y 2020/2021 is 534.53 million shillings against 823.824 million shillings for the F/Y 2019/2020 approved budget representing 10% decrease from the approved budget of FY 2019/2020. This is because the development fund is not going to be realized. Other Transfers from Central Government increased to 367.856 million shillings from the approved budget of FY 2019/2020 while Sector Conditional Grant (Non-Wage) reduced to zero. The sector intends to spend 84.751 million shillings on wages and 367.856 million shillings on Non-wage activities.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,755	63,480	75,894
District Unconditional Grant (Wage)	21,677	28,921	21,677
Multi-Sectoral Transfers to LLGs_Wage	14,400	10,800	0
Sector Conditional Grant (Non-Wage)	31,678	23,759	54,217
Development Revenues	227,922	227,922	879,288
District Discretionary Development Equalization Grant	12,566	12,566	31,984
Other Transfers from Central Government	0	0	520,000
Sector Development Grant	195,554	195,554	307,503
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	295,678	291,402	955,183
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,077	36,818	21,677
Non Wage	31,678	14,470	54,217
Development Expenditure			
Domestic Development	227,922	82,193	879,288
External Financing	0	0	0
Total Expenditure	295,678	133,481	955,183

Narrative of Workplan Revenues and Expenditure

The proposed budget for the sector is 955,182.611 (Nine hundred fifty five million, one hundred eighty two thousand, six hundred eleven shillings only) which represents 239.6% increase from the approved budget for financial year 2019/20. This is because though the District Unconditional Grant (Wage) and Transitional Development Grant remained unchanged as the approved budget for FY 2019/20, the Sector Conditional Grant (Non-Wage) and Development grant increased by 71.2% and 57.2% respectively of the approved budget of FY 2019/20. There was also an increase in the allocation of District Discretionary Development Equalization Grant to the Sector by 154.5% and new allocation of Other Transfers from Central Government of 520 Million shillings NUSAF3 funds. The sector will spent 2.3%, 5.7% and 92% of the approved budget on salaries, Non-wage activities and on capital projects respectively.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	105,662	76,996	117,088
District Unconditional Grant (Wage)	99,792	74,844	99,792
Locally Raised Revenues	3,000	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,100
Sector Conditional Grant (Non-Wage)	2,870	2,152	13,196
Development Revenues	0	0	13,000
District Discretionary Development Equalization Grant	0	0	13,000
Total Revenues shares	105,662	76,996	130,088
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	99,792	74,844	99,792
Non Wage	5,870	960	17,296
Development Expenditure			
Domestic Development	0	0	13,000
External Financing	0	0	0
Total Expenditure	105,662	75,804	130,088

Narrative of Workplan Revenues and Expenditure

The approved sector budget is expected to increase by 25 million shillings from the approved budget of FY 2019/20. This was because of addition of District Discretionary Development Equalization Grant to cater for supply of seedling. The grants will be used to pay staff salaries, monitoring environmental compliance and procurement of tree seedlings for distribution to communities

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	652,173	185,480	445,446
District Unconditional Grant (Wage)	51,715	38,786	51,715
Locally Raised Revenues	3,999	1,000	3,999
Multi-Sectoral Transfers to LLGs_NonWage	29,000	2,500	25,766
Multi-Sectoral Transfers to LLGs_Wage	230,353	123,000	19,000
Other Transfers from Central Government	310,180	0	316,315
Sector Conditional Grant (Non-Wage)	26,926	20,195	28,650
Development Revenues	442,962	442,962	768,189
External Financing	0	0	600,000
Multi-Sectoral Transfers to LLGs_Gou	442,962	442,962	168,189
Total Revenues shares	1,095,135	628,443	1,213,635
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	282,068	156,801	70,715
Non Wage	370,105	15,439	374,731
Development Expenditure			
Domestic Development	442,962	0	168,189
External Financing	0	0	600,000
Total Expenditure	1,095,135	172,240	1,213,635

Narrative of Workplan Revenues and Expenditure

The approved budget for the sector is 1.2 billion shillings which represents 72.9% increase from the approved budget for financial year 2019/20. This is because the department is expecting to receive support from donors to a tune of 600 million shillings and 23.5 million under YLP and UWEP operational funds and 293 million shillings from NUSAF 3 to support village revolving fund programme . The wage of 51.715 million shillings and non-wage of 28.650 million will be used to pay salaries and fund recurrent activities respectively.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	91,060	65,956	136,059
District Unconditional Grant (Non-Wage)	46,048	33,466	52,016
District Unconditional Grant (Wage)	43,320	32,490	69,842
Locally Raised Revenues	0	0	14,200
Other Transfers from Central Government	1,692	0	0
Development Revenues	41,463	41,463	38,898
District Discretionary Development Equalization Grant	41,463	41,463	31,098
District Unconditional Grant (Non-Wage)	0	0	7,800
Total Revenues shares	132,523	107,418	174,957
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,320	31,582	69,842
Non Wage	47,740	23,704	66,216
Development Expenditure			
Domestic Development	41,463	3,789	38,898
External Financing	0	0	0
Total Expenditure	132,523	59,075	174,957

Narrative of Workplan Revenues and Expenditure

The approved sector budget is 174.95 million shillings which represents 7% increase from FY-2019/2020 approved budget. This is because of increase in non-wage and wage grants due to change in development priorities. The other sources of revenues significantly changed. The sector also intends to spend 69.842 million shillings on salaries and 60.536 million shillings on non wage activities respectively.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,003	53,857	77,411
District Unconditional Grant (Non-Wage)	14,080	11,560	14,080
District Unconditional Grant (Wage)	41,331	34,090	41,331
Locally Raised Revenues	6,000	1,500	6,000
Multi-Sectoral Transfers to LLGs_NonWage	3,000	4,309	3,000
Multi-Sectoral Transfers to LLGs_Wage	9,592	2,398	13,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	74,003	53,857	77,411
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,923	30,028	54,331
Non Wage	23,080	14,601	23,080
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	74,003	44,629	77,411

Narrative of Workplan Revenues and Expenditure

The approved budget estimates is 77.4 million shillings with no increase from 2019-2020 budget, District Unconditional Grant (Non-Wage) of 14 million shillings and local revenue of 6 million shillings to meet both District internal audit activities and town council, District Unconditional Grant (Wage) of shs. 41.3 as in financial year 2019/2020 to meet payment of salaries to Audit staff for 12 month.

The approved expenditure is shs 61.4 million shillings under wage expenditure is shs 41.3 million shillings for payment of staff salaries for both higher and urban town council and 20 million shillings under District Unconditional Grant (Non-Wage) for District internal audit activities and town council.

Vote :567 Bukwo District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	23,213	16,605	33,046
District Unconditional Grant (Wage)	11,887	8,111	21,636
Sector Conditional Grant (Non-Wage)	11,326	8,494	11,409
Development Revenues	7,000	7,000	0
District Discretionary Development Equalization Grant	7,000	7,000	0
Total Revenues shares	30,213	23,605	33,046
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,887	3	21,636
Non Wage	11,326	4,011	11,409
Development Expenditure			
Domestic Development	7,000	0	0
External Financing	0	0	0
Total Expenditure	30,213	4,014	33,046

Narrative of Workplan Revenues and Expenditure

The approved sector budget for F/Y 2020/2021 is 33.046 million shillings against 30263.973 million shillings for the F/Y 2019/2020 approved budget representing representing 2.5% decrease from the approved budget of FY 2019/2020. This is because the development fund is not going to be realized. The sector intends also to spend 11.887 million shillings on wages and 11376.937 million shillings on Non-wage activities.

Vote :567 Bukwo District

FY 2020/21
