

# Vote :583 Buyende 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 :



OPOLOT FRANCIS CHIEF ADMINISTRATIVE  
OFFICER- BUYENDE

(Accounting Officer)



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

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

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

## Vote :583 Buyende 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 :583 Buyende 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>	336,532	188,769	384,306
<b>Discretionary Government Transfers</b>	3,044,362	2,466,950	3,078,318
<b>Conditional Government Transfers</b>	16,287,859	12,770,765	19,621,746
<b>Other Government Transfers</b>	748,545	573,737	1,640,753
<b>External Financing</b>	1,010,000	265,427	1,350,000
<b>Grand Total</b>	<b>21,427,298</b>	<b>16,265,649</b>	<b>26,075,123</b>

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

The cumulative revenue performance of Buyende District by the end of Q3 FY 2019/20 was at 76%. The deviations in the cumulative receipt performance of revenue against the approved budget for Q3 FY 2019/20 was 1%. The over performance was caused by more release of Development grant by end Quarter 3. Conditional Government transfer performed slightly high due to the 1% which was above 75%. UNRA performed below target of 75%. The 1% over achieved on community development was as a result release of UWEP during the 3rd quarter, Finance department experienced 4% under performance, statutory bodies under performed by 1%, production got its target of 75%, Health by 1% and planning over performed by 25% this was due to the priorities set in the Quarter three.

**Planned Revenues for next FY**

The district plans to receive 100% of its total budget which is 26,075,123,000/= &o/w anticipated 1.5% will be locally raised revenue, 14.4% Discretionary Government Transfers, 69.3% conditional Government transfers, 7.1% other Government transfers and 6.7% donor funding. However, there will be an increase in other Government transfer due to anticipated increase of PCA and RBF

**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	1,924,626	1,502,827	3,818,261
Finance	309,392	218,194	315,941
Statutory Bodies	708,635	522,073	724,278
Production and Marketing	949,728	743,767	963,473
Health	3,372,024	2,510,411	3,763,784
Education	11,680,254	8,828,200	12,473,396
Roads and Engineering	821,807	646,401	913,914
Water	524,558	500,756	1,269,192
Natural Resources	195,343	152,575	205,757
Community Based Services	530,732	296,335	1,129,063
Planning	285,257	257,812	378,430

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Internal Audit	72,563	47,163	67,262
Trade, Industry and Local Development	52,380	39,135	52,371
<b>Grand Total</b>	<b>21,427,298</b>	<b>16,265,649</b>	<b>26,075,123</b>
<i>o/w: Wage:</i>	<i>11,686,884</i>	<i>8,903,991</i>	<i>12,827,494</i>
<i>Non-Wage Recurrent:</i>	<i>5,641,367</i>	<i>4,002,078</i>	<i>8,134,108</i>
<i>Domestic Devt:</i>	<i>3,089,047</i>	<i>3,094,153</i>	<i>3,763,521</i>
<i>External Financing:</i>	<i>1,010,000</i>	<i>265,427</i>	<i>1,350,000</i>

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

The cumulative revenue performance of Buyende District by the end of Q3 FY 2019/20 was at 76%. The deviations in the cumulative receipt performance of revenue against the approved budget for Q3 FY 2019/20 was 1%. The over performance was caused by more release of Development grant by end Quarter 3. Conditional Government transfer performed slightly high due to the 1% which was above 75%. UNRA performed below target of 75%. The 1% over achieved on community development was as a result release of UWEP during the 3rd quarter, Finance department experienced 4% under performance, statutory bodies under performed by 1%, production got its target of 75%, Health by 1% and planning over performed by 25% this was due to the priorities set in the Quarter three.

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

This Budget focuses on a number of interventions aimed at addressing some of these challenges above through implementation of sector specific strategies highlighted in the annual plans for the FY 2020/21. These include the operation wealth creation, school infrastructure development using the school facilitates Grant and health infrastructure development using the PHC grant. The district road network will be maintained using the road fund by application of the road gang system that will also provide employment to the local people this document provides a framework for integrated planning and Budgeting, and should be adopted by all key players to promote the development of the district.

**Medium Term Expenditure Plans**

In line with NDP II and the district vision and mission, education, works and technical services, health as well as public finance management will be prioritized in the mid-term. The emphasis will be put on access, retention, completion and transition rates in education. As such classrooms, staff houses, and latrine stance will be constructed. Deep wells to be constructed and rehabilitated respectively. Health centers renovated and staff houses completed in health department. District roads and sub county roads will be rehabilitated and maintained.

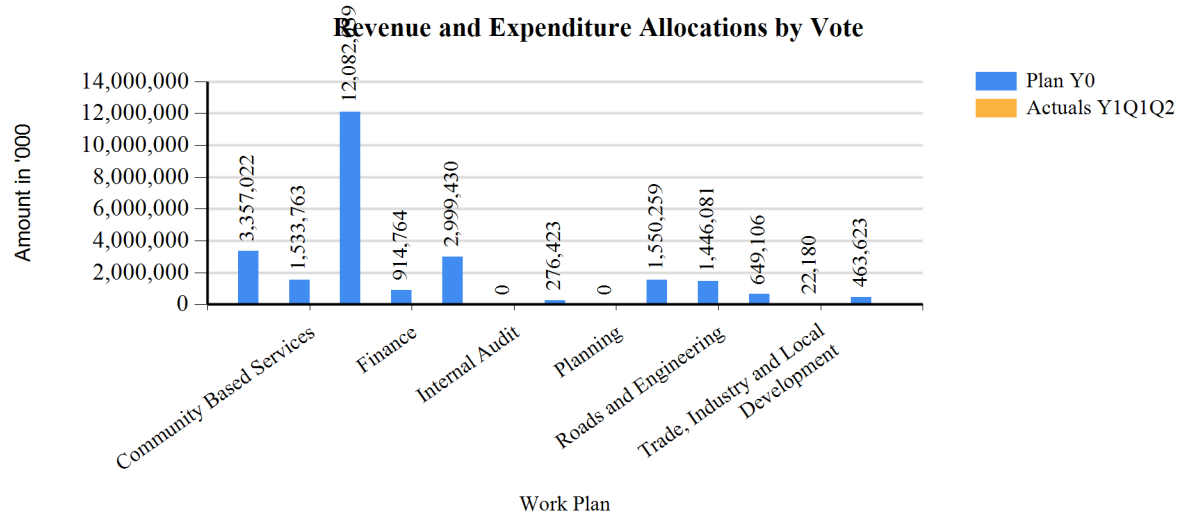
**Challenges in Implementation**

Low staffing level in Works, water, Natural Resources, Education department. Lack of transport facilities. Inadequate resources making it difficult to construct and maintain district roads. Hostility from the community during road works like opening due to poor sensitization. Lack of mechanical workshops/garages makes it difficult to inspect our vehicles before sending them for servicing and maintenance. High cost of maintenance costs due to level of deterioration

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

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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>336,532</b>	<b>188,769</b>	<b>384,306</b>
Advance Recoveries	4,000	0	0
Advertisements/Bill Boards	1,000	0	2,000
Animal & Crop Husbandry related Levies	22,000	4,505	22,000
Application Fees	16,000	7,141	18,000
Business licenses	89,000	14,325	102,000
Educational/Instruction related levies	6,000	0	8,000
Ground rent	2,000	300	3,500
Group registration	10,000	702	12,000
Inspection Fees	5,000	0	6,000
Land Fees	4,000	988	5,000
Local Hotel Tax	500	0	700
Local Services Tax	62,000	73,655	75,000
Lock-up Fees	2,625	0	2,700
Market /Gate Charges	30,000	37,524	35,000
Miscellaneous and unidentified taxes	23,000	38,163	26,000
Other Fees and Charges	3,600	6,375	5,000
Other Goods - Local	10,000	0	12,000
Other licenses	6,000	2,000	7,000
Other taxes on specific services	23,406	2,690	23,406
Park Fees	2,000	0	2,000

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Property related Duties/Fees	2,000	0	2,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,000	400	9,000
Sale of drugs	2,400	0	3,000
Sale of Land	2,000	0	2,500
<b>2a. Discretionary Government Transfers</b>	<b>3,044,362</b>	<b>2,466,950</b>	<b>3,078,318</b>
District Discretionary Development Equalization Grant	681,134	681,134	686,620
District Unconditional Grant (Non-Wage)	797,004	597,753	823,755
District Unconditional Grant (Wage)	1,313,507	985,131	1,313,507
Urban Discretionary Development Equalization Grant	53,580	53,580	54,751
Urban Unconditional Grant (Non-Wage)	77,603	58,202	78,151
Urban Unconditional Grant (Wage)	121,534	91,151	121,534
<b>2b. Conditional Government Transfer</b>	<b>16,287,859</b>	<b>12,770,765</b>	<b>19,621,746</b>
Sector Conditional Grant (Wage)	10,251,843	7,827,710	11,392,452
Sector Conditional Grant (Non-Wage)	2,939,064	2,025,384	3,316,226
Sector Development Grant	1,893,531	1,893,531	2,263,908
Transitional Development Grant	419,802	419,802	19,802
Salary arrears (Budgeting)	66,497	66,497	0
Pension for Local Governments	257,189	192,892	317,189
Gratuity for Local Governments	459,934	344,950	2,312,169
<b>2c. Other Government Transfer</b>	<b>748,545</b>	<b>573,737</b>	<b>1,640,753</b>
Support to PLE (UNEB)	15,000	16,000	16,000
Uganda Road Fund (URF)	677,545	518,837	756,253
Uganda Women Entrepreneurship Program(UWEP)	0	0	216,000
Youth Livelihood Programme (YLP)	20,000	6,700	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	472,500
Neglected Tropical Diseases (NTDs)	36,000	32,200	80,000
Results Based Financing (RBF)	0	0	100,000
<b>3. External Financing</b>	<b>1,010,000</b>	<b>265,427</b>	<b>1,350,000</b>
United Nations Children Fund (UNICEF)	10,000	5,000	50,000
World Health Organisation (WHO)	0	0	50,000
Global Alliance for Vaccines and Immunization (GAVI)	20,000	85,750	100,000
United States Agency for International Development (USAID)	430,000	104,677	150,000
VNG International	550,000	70,000	1,000,000
<b>Total Revenues shares</b>	<b>21,427,298</b>	<b>16,265,649</b>	<b>26,075,123</b>

# Vote :583 Buyende District

# FY 2020/21

## i) Revenue Performance by March FY 2019/20

### Locally Raised Revenues

Cumulative Performance for Locally Raised Revenues By the end of quarter two the district had cumulatively received 56% (188,769,000) of the local revenue and this was attributed to less release of the all quarterly monies for local revenue by Contractors and limited return from Fishing activities. However Miscellaneous and unidentified taxes generated the greatest percentage , There is need for more efforts to collect local revenue from those sources which performed poorly

### Central Government Transfers

By the end of Q3 the district had received UGX 16,265,649,000 representing 76.0% which is slightly above the projected 75% and this was attributed to the fact that Conditional Government Transfers and Discretionary Government transfers performed at 76%. The bulk of Central Government Transfers were for quarterly sector wage limits, sector non-wage and monies for development expenditures

### External Financing

Cumulative Performance for External Financing Donor grants performed at 21% (265,427,000) by the end of Q3. This was below the expected 75% because United States Agency for International Development and VNG International performed .

## ii) Planned Revenues for FY 2020/21

### Locally Raised Revenues

The district intends to collect UGX 384,306,000 for the for Financial year 2020-21 from the following sources:- Local service Tax, licences, Market dues, rentals, Animal movement permit, forestry and many others.

### Central Government Transfers

Buyende District is expected to receive 24372,784,000 from the Central Government in sectors like Education, Health, Community, Works and Water, Production and Management service Centers.

### External Financing

Buyende District also expected to receive UGX 1,350,000,000/- from external funding. these funds will generated from Plan-international, RHITE-EC (USAID), GAVI, UNICEF, WHO and NTD. These organization will implement the activities directly.

## 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	109,246	39,982	84,931
District Production Services	840,483	574,011	878,542
<b>Sub- Total of allocation Sector</b>	<b>949,728</b>	<b>613,993</b>	<b>963,473</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	821,807	607,095	913,914
<b>Sub- Total of allocation Sector</b>	<b>821,807</b>	<b>607,095</b>	<b>913,914</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	52,380	21,116	52,371

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<i>Sub- Total of allocation Sector</i>	<b>52,380</b>	<b>21,116</b>	<b>52,371</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,707,707	1,076,473	9,248,951
Secondary Education	1,383,821	900,256	3,037,224
Education & Sports Management and Inspection	8,588,725	6,061,970	187,221
<i>Sub- Total of allocation Sector</i>	<b>11,680,254</b>	<b>8,038,699</b>	<b>12,473,396</b>
<b>Sector :Health</b>			
Primary Healthcare	900,036	511,188	1,537,666
Health Management and Supervision	2,471,988	1,266,718	2,226,119
<i>Sub- Total of allocation Sector</i>	<b>3,372,024</b>	<b>1,777,905</b>	<b>3,763,784</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	524,558	150,757	1,269,192
Natural Resources Management	195,343	131,079	205,757
<i>Sub- Total of allocation Sector</i>	<b>719,901</b>	<b>281,835</b>	<b>1,474,949</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	530,732	166,597	1,129,063
<i>Sub- Total of allocation Sector</i>	<b>530,732</b>	<b>166,597</b>	<b>1,129,063</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,924,626	1,073,658	3,818,261
Local Statutory Bodies	708,635	378,454	724,278
Local Government Planning Services	285,257	207,480	378,430
<i>Sub- Total of allocation Sector</i>	<b>2,918,517</b>	<b>1,659,592</b>	<b>4,920,969</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	309,392	178,665	315,941
Internal Audit Services	72,563	29,592	67,262
<i>Sub- Total of allocation Sector</i>	<b>381,955</b>	<b>208,256</b>	<b>383,204</b>

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

<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>1,666,432</b>	<b>1,251,813</b>	<b>3,551,552</b>
District Unconditional Grant (Non-Wage)	127,044	97,283	127,044
District Unconditional Grant (Wage)	456,992	336,744	456,992
Gratuity for Local Governments	459,934	344,950	2,312,169
Locally Raised Revenues	36,593	14,648	58,590

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Multi-Sectoral Transfers to LLGs_NonWage	140,649	107,648	158,034
Multi-Sectoral Transfers to LLGs_Wage	121,534	91,151	121,534
Pension for Local Governments	257,189	192,892	317,189
Salary arrears (Budgeting)	66,497	66,497	0
<b>Development Revenues</b>	<b>258,194</b>	<b>251,014</b>	<b>266,708</b>
District Discretionary Development Equalization Grant	112,315	112,315	45,150
District Unconditional Grant (Non-Wage)	21,000	13,725	10,940
Multi-Sectoral Transfers to LLGs_Gou	124,879	124,975	210,619
<b>Total Revenues shares</b>	<b>1,924,626</b>	<b>1,502,827</b>	<b>3,818,261</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	578,526	382,114	578,526
Non Wage	1,087,905	540,358	2,973,026
<b>Development Expenditure</b>			
Domestic Development	258,194	151,186	266,708
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,924,626</b>	<b>1,073,658</b>	<b>3,818,261</b>

**Narrative of Workplan Revenues and Expenditure**

For FY 2019/2020, administration Department plans 100% with a budget of 3,818,261,000 Of which locally raised revenue will be 7%, wage will be 15 %, District unconditional grant non-wage will be 19.4%, District unconditional grant , Pension and Gratuity for Local Governments will be 65.4.% and Development will be 8%. The Departments will focus on Administration, Human resource management, Record Management, Procurement activities and many others

**Vote :583 Buyende 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>308,489</b>	<b>217,290</b>	<b>314,832</b>
District Unconditional Grant (Non-Wage)	69,899	54,574	78,151
District Unconditional Grant (Wage)	133,752	100,314	133,752
Locally Raised Revenues	18,000	10,000	26,600
Multi-Sectoral Transfers to LLGs_NonWage	86,838	52,402	76,329
<b>Development Revenues</b>	<b>904</b>	<b>904</b>	<b>1,109</b>
Multi-Sectoral Transfers to LLGs_Gou	904	904	1,109
<b>Total Revenues shares</b>	<b>309,392</b>	<b>218,194</b>	<b>315,941</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	133,752	89,668	133,752
Non Wage	174,737	88,496	181,080
<b>Development Expenditure</b>			
Domestic Development	904	500	1,109
External Financing	0	0	0
<b>Total Expenditure</b>	<b>309,392</b>	<b>178,665</b>	<b>315,941</b>

**Narrative of Workplan Revenues and Expenditure**

For FY 2020/21 Finance dept. Plans 315,941,000/= as its budget & o/w District unconditional non-wage grant shall be 24.7%, locally raised revenue shall be 8.4% district unconditional grant wage 42.3%.

The department will focus on Revenue mobilization, Financial Management, IFMIS, Budgeting and Financial reporting.

**Vote :583 Buyende 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>707,196</b>	<b>519,223</b>	<b>723,278</b>
District Unconditional Grant (Non-Wage)	296,816	227,617	296,816
District Unconditional Grant (Wage)	200,000	150,000	200,000
Locally Raised Revenues	106,245	59,824	106,245
Multi-Sectoral Transfers to LLGs_NonWage	104,135	81,783	120,217
<b>Development Revenues</b>	<b>1,439</b>	<b>2,850</b>	<b>1,000</b>
Multi-Sectoral Transfers to LLGs_Gou	1,439	2,850	1,000
<b>Total Revenues shares</b>	<b>708,635</b>	<b>522,073</b>	<b>724,278</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	200,000	110,043	200,000
Non Wage	507,196	267,111	523,278
<b>Development Expenditure</b>			
Domestic Development	1,439	1,300	1,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>708,635</b>	<b>378,454</b>	<b>724,278</b>

**Narrative of Workplan Revenues and Expenditure**

For FY 2020/21, the dept. Plans 100% as its budget of shs 724,278,000 & o/wc District Unconditional Grant non-wage 40.9%, LR 14.6% & District unconditional grant wage 27.6%. Out of the total revenue, 27.6% shall be spent on wages and 73.4% on non-wage recurrent activities. This will facilitate the council and committee sitting PAC, Recruitment, Land Board, Contract committee activities

**Vote :583 Buyende 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>803,254</b>	<b>597,888</b>	<b>824,547</b>
Multi-Sectoral Transfers to LLGs_NonWage	11,670	4,200	5,036
Sector Conditional Grant (Non-Wage)	281,143	210,858	232,211
Sector Conditional Grant (Wage)	510,441	382,830	587,300
<b>Development Revenues</b>	<b>146,474</b>	<b>145,879</b>	<b>138,926</b>
Multi-Sectoral Transfers to LLGs_Gou	36,905	36,310	30,000
Sector Development Grant	109,569	109,569	108,926
<b>Total Revenues shares</b>	<b>949,728</b>	<b>743,767</b>	<b>963,473</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	510,441	380,296	587,300
Non Wage	292,813	183,667	237,247
<b>Development Expenditure</b>			
Domestic Development	146,474	50,030	138,926
External Financing	0	0	0
<b>Total Expenditure</b>	<b>949,728</b>	<b>613,993</b>	<b>963,473</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, Production and Marketing department plans 100% (UGx. 963,473,000) as its budget & total revenue has increased by 1.4% compared to previous FY 2019/20 (UGx. 949,728,000) due to additional wage and capital grant for small irrigation. Out of the total funds to be received, 50.6% shall be spent on wages, 24.6% on non-wage recurrent activities and 14.4% on domestic development. These funds will facilitate for the construction of Veterinary diagnostic Laboratory (phase II), Paying of 5% retention on veterinary diagnostic laboratory (phase I), procuring of 1 Motor cycle for extension staff, procuring of 50000 fish fry (Nile Tilapia) and 02 water quality testing kits

**Vote :583 Buyende 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>2,195,789</b>	<b>1,641,141</b>	<b>2,710,540</b>
Multi-Sectoral Transfers to LLGs_NonWage	19,860	4,002	7,371
Other Transfers from Central Government	36,000	32,200	180,000
Sector Conditional Grant (Non-Wage)	352,550	264,404	735,789
Sector Conditional Grant (Wage)	1,787,379	1,340,535	1,787,379
<b>Development Revenues</b>	<b>1,176,235</b>	<b>869,270</b>	<b>1,053,245</b>
External Financing	560,000	265,427	750,000
Multi-Sectoral Transfers to LLGs_Gou	22,392	10,000	19,974
Sector Development Grant	193,843	193,843	283,271
Transitional Development Grant	400,000	400,000	0
<b>Total Revenues shares</b>	<b>3,372,024</b>	<b>2,510,411</b>	<b>3,763,784</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,787,379	1,209,742	1,787,379
Non Wage	408,410	267,603	923,160
<b>Development Expenditure</b>			
Domestic Development	616,235	300,560	303,245
External Financing	560,000	0	750,000
<b>Total Expenditure</b>	<b>3,372,024</b>	<b>1,777,905</b>	<b>3,763,784</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, the Health department plans 100% (UGx. 3,763,784,000) as its budget & total revenue has increased by 4.1% compared to previous FY (UGx. 3,372,024,000) due to an increase of the IPFs \_Non-wage and Dnor Development.

Out of the total funds to be received, 47.5 % shall be spent on wages, 24.5% on non-wage recurrent activities and 8.1% on domestic development and 19.9% as External Funding.).

All that will facilitate for the construction of general ward to Bugaya HCIV, construction of a 3 in one staff house at Bugaya and Buyende, procuring of 50 conference chairs for the health department and many others.

**Vote :583 Buyende 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>10,203,341</b>	<b>7,612,435</b>	<b>11,210,607</b>
District Unconditional Grant (Wage)	75,000	56,250	75,000
Multi-Sectoral Transfers to LLGs_NonWage	12,446	4,592	6,900
Other Transfers from Central Government	15,000	16,000	16,000
Sector Conditional Grant (Non-Wage)	2,146,872	1,431,248	2,094,934
Sector Conditional Grant (Wage)	7,954,023	6,104,345	9,017,773
<b>Development Revenues</b>	<b>1,476,913</b>	<b>1,215,765</b>	<b>1,262,788</b>
External Financing	250,000	0	250,000
Multi-Sectoral Transfers to LLGs_Gou	42,743	31,595	62,201
Sector Development Grant	1,184,170	1,184,170	950,587
<b>Total Revenues shares</b>	<b>11,680,254</b>	<b>8,828,200</b>	<b>12,473,396</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,029,023	5,916,745	9,092,773
Non Wage	2,174,318	1,217,077	2,117,834
<b>Development Expenditure</b>			
Domestic Development	1,226,913	904,877	1,012,788
External Financing	250,000	0	250,000
<b>Total Expenditure</b>	<b>11,680,254</b>	<b>8,038,699</b>	<b>12,473,396</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, the Education department plans 100% (UGx. 12,473,396,000) as its budget & total revenue has increased by 9% compared to previous FY 2019/20 (UGx. 11,680,254,000) due to an increase on the IPF for Other Transfers from Central Government from UGx. 15,000,000 to UGx. 16,000,000 and Sector non conditional Grant from UGx. 2,146,872,000 to UGx. 2,11,834,000

Out of the total funds to be received, 72.9% shall be spent on wages, 17% on non-wage recurrent activities, 8% on domestic development and 2% as Donor Funding.

This will facilitate to the construction of 3 class room blocks to 2 primary schools, purchase of Desks for 2 primary schools, Construction Buyende SEED , Monitoring and inspection.

**Vote :583 Buyende 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>718,856</b>	<b>524,339</b>	<b>797,564</b>
District Unconditional Grant (Wage)	41,311	30,983	41,311
Multi-Sectoral Transfers to LLGs_NonWage	239,590	193,289	260,770
Other Transfers from Central Government	437,955	300,067	495,483
<b>Development Revenues</b>	<b>102,951</b>	<b>122,062</b>	<b>116,350</b>
Multi-Sectoral Transfers to LLGs_Gou	102,951	122,062	116,350
<b>Total Revenues shares</b>	<b>821,807</b>	<b>646,401</b>	<b>913,914</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	41,311	26,269	41,311
Non Wage	677,545	486,333	756,253
<b>Development Expenditure</b>			
Domestic Development	102,951	94,493	116,350
External Financing	0	0	0
<b>Total Expenditure</b>	<b>821,807</b>	<b>607,095</b>	<b>913,914</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, Road and Engineering department plans 100% (UGx. 913,914,000) as its budget & total revenue has increased by 7.8% compared to previous FY 2019/20 (UGx. 821,807,000) due to increase on the IPF on Other Transfers from Central Government from UGx. 437,955,000 to 756,253,000 and Domestic development fund from UGx. 102,951,000 to UGx. 116,350,000 from Sub-counties under DDEG.

Out of the total funds to be received, 4.5% shall be spent on wages, 82.7% on non wage recurrent activities and 12.7% on domestic development. These funds will facilitate for the payment of Staff monthly salaries for 12 months, Mechanized road maintenance of Lunnar – Naluwere – Kigweri Bekula (14km), Kalanga – Kigingi (7km), Kabugudho – Nabweyo Nakabembe (12km) , Bugaya-Bekula- Igoola 15kms, Kaizi- Igwaya-Wankyafitina 19kms, Raizing of swamp on Kyabazinga Road, Bottleneck repair

**Vote :583 Buyende 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>98,807</b>	<b>75,005</b>	<b>158,266</b>
District Unconditional Grant (Wage)	57,335	43,001	57,335
Locally Raised Revenues	3,600	3,600	0
Sector Conditional Grant (Non-Wage)	37,872	28,404	100,931
<b>Development Revenues</b>	<b>425,751</b>	<b>425,751</b>	<b>1,110,926</b>
External Financing	0	0	170,000
Sector Development Grant	405,949	405,949	921,124
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>524,558</b>	<b>500,756</b>	<b>1,269,192</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,335	23,565	57,335
Non Wage	41,472	22,213	100,931
<b>Development Expenditure</b>			
Domestic Development	425,751	104,978	940,926
External Financing	0	0	170,000
<b>Total Expenditure</b>	<b>524,558</b>	<b>150,757</b>	<b>1,269,192</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, Water department plans 100% (UGx. 1,269,192,000) as its budget & total revenue has increased by 50.9% compared to previous FY 2019/20 (UGx. 524,558,000) due to inclusion of the IPF on External Funding of about UGx. 170,000,000 and an increase on sector development grant from UGx. 405,949,000 to UGx. 940,926,000

Out of the total funds to be received, 4.5% shall be spent on wages, 8% on non-wage recurrent activities, 13.4.% on External Funding and 74.1% on domestic development. These funds will facilitate for the payment of Staff monthly salaries for 12 months, 30 beholes drilled in 5 s/c of Bugaya (7) Kagulu (7) Buyende (6) Nkondo (4) Kidera (6) in buyende district, Borehole spare parts for repair of old boreholes for sub counties of Kagulu (4), Bugaya (4), Nkondo (3), Buyende (4) and Kidera (4) , Water quality testing, Monitoring and suppression, Water user committee formed

**Vote :583 Buyende 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>180,336</b>	<b>136,969</b>	<b>200,557</b>
District Unconditional Grant (Non-Wage)	15,346	16,892	15,636
District Unconditional Grant (Wage)	135,038	101,279	135,038
Locally Raised Revenues	7,000	4,500	10,000
Multi-Sectoral Transfers to LLGs_NonWage	12,187	6,224	3,495
Sector Conditional Grant (Non-Wage)	10,765	8,074	36,388
<b>Development Revenues</b>	<b>15,007</b>	<b>15,607</b>	<b>5,200</b>
District Discretionary Development Equalization Grant	9,021	9,021	0
Multi-Sectoral Transfers to LLGs_Gou	5,985	6,585	5,200
<b>Total Revenues shares</b>	<b>195,343</b>	<b>152,575</b>	<b>205,757</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	135,038	92,855	135,038
Non Wage	45,298	25,654	65,519
<b>Development Expenditure</b>			
Domestic Development	15,007	12,570	5,200
External Financing	0	0	0
<b>Total Expenditure</b>	<b>195,343</b>	<b>131,079</b>	<b>205,757</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, Natural Resources department plans 100% (UGx. 205,757,000) as its budget & total revenue has increased by 3.3% compared to previous FY 2019/20 (UGx. 195,343,000) due to an increase on sector conditional grant for environment. Out of the total funds to be received, 59.8% shall be spent on wages, 31.8% on non-wage recurrent activities and 2.5% on domestic development. These funds will facilitate for the payment of Staff monthly salaries for 12 months, establishment of 1350 tree seedlings, training of 61 women and 100 men on forestry mgt, motorcycle repaired and serviced as well as building offices connected on electricity and wetland managed.

**Vote :583 Buyende 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>206,379</b>	<b>153,989</b>	<b>208,070</b>
District Unconditional Grant (Wage)	96,229	72,043	96,229
Locally Raised Revenues	2,000	500	0
Multi-Sectoral Transfers to LLGs_NonWage	20,468	15,685	18,240
Sector Conditional Grant (Non-Wage)	87,682	65,761	93,601
<b>Development Revenues</b>	<b>324,352</b>	<b>142,346</b>	<b>920,993</b>
External Financing	200,000	0	180,000
Multi-Sectoral Transfers to LLGs_Gou	104,352	135,646	52,493
Other Transfers from Central Government	20,000	6,700	688,500
<b>Total Revenues shares</b>	<b>530,732</b>	<b>296,335</b>	<b>1,129,063</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	96,229	66,007	96,229
Non Wage	110,150	79,651	111,841
<b>Development Expenditure</b>			
Domestic Development	124,352	20,939	740,993
External Financing	200,000	0	180,000
<b>Total Expenditure</b>	<b>530,732</b>	<b>166,597</b>	<b>1,129,063</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, the Community department plans 100% as its budget & total revenue shall increase by 12.8% compared to previous FY due to donor funding , PCA and UWEP allocation. Out of the total funds to be received, 8.5% shall be spent on wages, 10. % on non wage recurrent activities and 65.6% on donor development, UWEP 15.9. This fund will facilitate the implementation of the following activities. Youth council, women council, YLP, UWEP, Community mobilization. Group formulation.

**Vote :583 Buyende 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><i>Recurrent Revenues</i></b>	<b>114,430</b>	<b>89,679</b>	<b>142,156</b>
District Unconditional Grant (Non-Wage)	51,709	39,782	78,006
District Unconditional Grant (Wage)	51,085	44,443	51,085
Locally Raised Revenues	9,818	4,954	9,065
Multi-Sectoral Transfers to LLGs_NonWage	1,818	500	4,000
<b><i>Development Revenues</i></b>	<b>170,827</b>	<b>168,133</b>	<b>236,275</b>
District Discretionary Development Equalization Grant	168,133	168,133	233,275
Multi-Sectoral Transfers to LLGs_Gou	2,694	0	3,000
<b>Total Revenues shares</b>	<b>285,257</b>	<b>257,812</b>	<b>378,430</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	51,085	33,525	51,085
Non Wage	63,345	36,686	91,071
<b><i>Development Expenditure</i></b>			
Domestic Development	170,827	137,269	236,275
External Financing	0	0	0
<b>Total Expenditure</b>	<b>285,257</b>	<b>207,480</b>	<b>378,430</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :583 Buyende District****FY 2020/21**

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For the FY 2020/21, the Planning department plans intend to receive 100% as its Budget & total revenue shall increase by 11.8% compared to previous FY due to in allocation of DDEG for Administration Block and 20,000,000/- for Pbs Operational cost. Out of the total funds to be received, 24.1% shall be spent on wages, 13.5% on non-wage recurrent activities and 62.4% on domestic development. This fund will facilitate the implementation of the following activities:-

- Preparation of quarterly reports.
- Development of DDPIII for 2020/2021-2024/2025.
- Preparation of performance contract and submitted to the Minister of finance.
- monitoring activities.
- Conducting -PTPC meetings.
- Carrying out Budget Frame work paper conference.
- Completion of Ngandho Health.
- Training of heads of department, District councilors and lower local Government on the Planning process.
- 2021 statistical abstract compiled at District and Dissemination to relevant users.
- Conducting Project appraisals and feasibility studies.
- Data collection and Analyze to be carried out.
- consultation meetings with in and outside District conducted.
- Population matters to be coordinated

**Vote :583 Buyende 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><i>Recurrent Revenues</i></b>	<b>72,563</b>	<b>47,163</b>	<b>67,262</b>
District Unconditional Grant (Non-Wage)	18,415	13,811	17,197
District Unconditional Grant (Wage)	36,765	27,574	36,766
Locally Raised Revenues	7,313	4,478	9,500
Multi-Sectoral Transfers to LLGs_NonWage	10,070	1,300	3,800
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>72,563</b>	<b>47,163</b>	<b>67,262</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	36,765	13,818	36,766
Non Wage	35,798	15,773	30,497
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>72,563</b>	<b>29,592</b>	<b>67,262</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, the Internal Audit Department plans 100% as its budget & o/w the District unconditional grant Nonwage 25.6%, locally raised revenue 14.1% and district unconditional grant wage 54.7.7%. The department will focus on Value for money audit, internal controls, Financial Management, and policy compliance.

**Vote :583 Buyende 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>52,380</b>	<b>39,135</b>	<b>52,371</b>
District Unconditional Grant (Wage)	30,000	22,500	30,000
Multi-Sectoral Transfers to LLGs_NonWage	200	0	0
Sector Conditional Grant (Non-Wage)	22,180	16,635	22,371
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>52,380</b>	<b>39,135</b>	<b>52,371</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,000	8,229	30,000
Non Wage	22,380	12,887	22,371
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>52,380</b>	<b>21,116</b>	<b>52,371</b>

**Narrative of Workplan Revenues and Expenditure**

For the FY 2020/21, the Commerce and Trade service department plans 100% as its budget & total. Out of the total funds to be received, 57.2.% shall be spent on wages, 42.6% on nonwage recurrent activities. Trade and industry, tourism, SACCO registration. and EMIYOGA

**Vote :583 Buyende District**

**FY 2020/21**

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