

**Vote :600 Bukomansimbi 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 :



Masereka Amis Asuman (Mr)

(Accounting Officer)

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

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

## Vote :600 Bukomansimbi 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 :600 Bukomansimbi 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>	163,978	138,051	151,000
<b>Discretionary Government Transfers</b>	2,019,464	1,572,728	2,061,038
<b>Conditional Government Transfers</b>	13,105,141	10,414,556	14,576,013
<b>Other Government Transfers</b>	1,064,669	441,799	1,039,600
<b>External Financing</b>	2,010,000	2,368,616	1,538,966
<b>Grand Total</b>	<b>18,363,253</b>	<b>14,935,750</b>	<b>19,366,618</b>

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

By end of March, 2020 we had received Shs.14.935m of the budgeted Shs.18.363m. This represents 81% of the annual target. Noteworthy is the Contribution from Korea Foundation for International Health (KOFIH not KOICA) under External Financing whose intervention in Emergency Health Services Especially Obstetrics care, led to realisation of Shs. 2.368b of the budgeted Shs.2.010b, leading to 118% over performance. Other Government Transfers had realised Shs. 441.7m of the budgeted Shs.1.064b representing 41%. This below par performance was attributed to non-receipt of Youth Livelihood Project (YLP) funds whose Policy remittance through the District to the Project was changed by Ministry of Gender.

**Planned Revenues for next FY**

For the financial year 2020/2021, we expect to receive Shs. 19,366.618b (Nineteen billion three hundred sixty six million six hundred eighteen thousand only). Compared to the Current year's budget Shs.18.363b, this translates into 5.4% budget Increase attributed to Salaries and other Conditional Non wage grants.

Expenditure is expected to be Shs. 10.241b for Wage/Salaries (52%), Non wage recurrent expenses Shs.5.717b (29%), Domestic Development Shs.1.868b (9%) and External financing (Donors) Shs. 1.538b(7%).

Also note that whereas this budget was laid to the Business Committee on 13th May, 2020, and approved by the District Council on 18th May, 2020 at the District headquarters amounting to Shs. 18,414,080,490/= (Eighteen billion four hundred fourteen million, eighty thousand four hundred ninety only), we received a commitment letter dated 20th March 2020 (ref. ADM/06/01) from the Office of the Prime Minister to the Permanent Secretary, Ministry of Finance Planning and Economic Development indicating funding worth Shs.320.520m towards Parish Community Saving & Lending Associations and Micro Projects. This therefore has led to the adjustment in the Budget estimate and workplan accordingly.

**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	1,938,517	1,660,689	2,548,010
Finance	112,418	82,563	128,179
Statutory Bodies	433,562	246,962	400,283
Production and Marketing	770,784	582,633	754,363
Health	3,660,293	3,487,837	3,258,137

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Education	9,330,228	7,374,891	10,055,214
Roads and Engineering	954,328	573,789	828,062
Water	354,157	331,761	559,061
Natural Resources	92,257	68,780	152,933
Community Based Services	368,614	58,204	81,084
Planning	165,047	146,414	181,873
Internal Audit	47,590	34,943	30,672
Trade, Industry and Local Development	135,457	57,391	388,747
<b>Grand Total</b>	<b>18,363,253</b>	<b>14,706,857</b>	<b>19,366,618</b>
<i>o/w: Wage:</i>	<i>9,720,663</i>	<i>7,499,557</i>	<i>10,241,605</i>
<i>Non-Wage Recurrent:</i>	<i>3,587,696</i>	<i>2,287,489</i>	<i>5,717,431</i>
<i>Domestic Devt:</i>	<i>3,044,894</i>	<i>2,661,589</i>	<i>1,868,616</i>
<i>External Financing:</i>	<i>2,010,000</i>	<i>2,258,223</i>	<i>1,538,966</i>

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

Of the Overall funds received Shs.14,935.750b received by end of March 2020, we had allocated Shs.14,706.857b (98%) to Departments.

Of these funds Shs.7,499.557b was wage expenditure. Non-wage expenditure amounted to Shs. 2,287.489b . Domestic Development expenditure amounted to Shs. 2,661.559b and Donor Development amounted to Shs.2,258.223b.

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

During the Financial year 2020/21, we expect to receive Shs. 19,366.618b. Of which Wages (Employee Costs) will consume Shs.10,241.605b. This represents 56%. Non-wage is expected to amount to Shs.5,717.431b representing 29% expenditure. Domestic Development is expected to amount to Shs.1,868.616b representing 6% expenditure while Donor Development is expected to amount to Shs.1,538.966b representing 9% expenditure.

The overall expenditure pattern compared to the current and yesteryears therefore, is expected to raise by 6%, committed to mainly payment of salaries whose rate of return is also declining, considering Inflation and other factors including the covid 19 outbreak that affected the purchasing power household .

**Medium Term Expenditure Plans**

Council reviewed the 5 year District Development Plan 2015.16 - 2019.20, and approved the 2020/21 - 2025/26. For those Investments that may not have been Implemented especially in the Sectors of Agriculture and Production, Water, Health, Education, Environment Community Development and Commercial Services, they were rolled over to the Development plan 2020.21 - 2025.26.

Bukomansimbi has only one coffee roaster and a handful of maize mills, plus about 6 coffee hullers. In the effort to support the private sector we intend to attract a development partner to construct a ware house that will not only ensure that the farmers are assured of a better price, but also create employment opportunities to the masses.

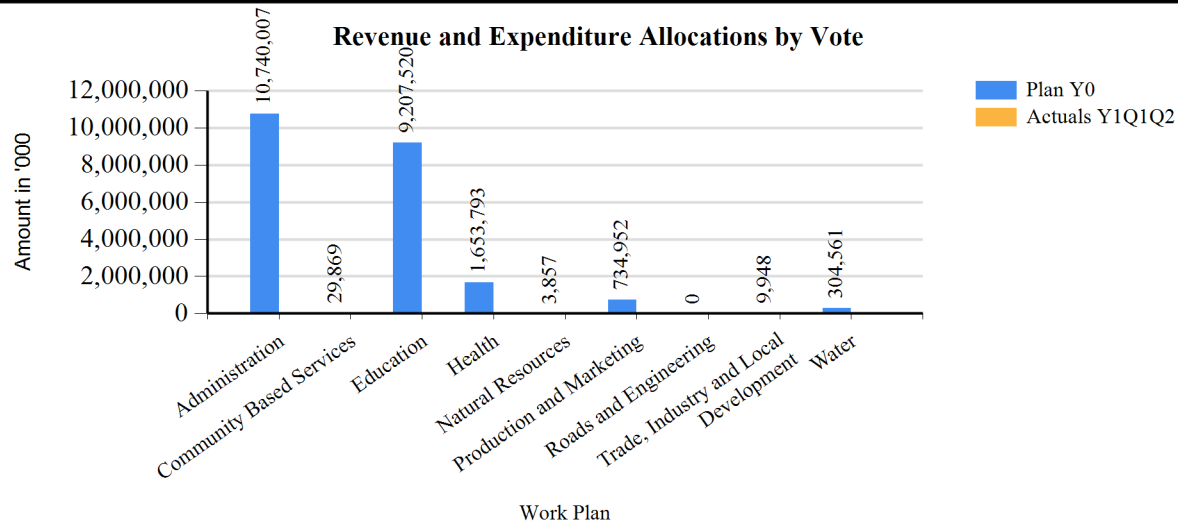
**Challenges in Implementation**

The Incomplete Administrative Office, which is expected to house among others the Integrated Financial Management Systems (IFMS), since according to the policy guidance, all Local Governments Including us have to go live. The lack of Administrative Vehicles for most Heads of Departments thus affecting Service Delivery.

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

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## 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>163,978</b>	<b>138,051</b>	<b>151,000</b>
Advertisements/Bill Boards	12,978	3,245	0
Application Fees	3,500	5,616	3,500
Business licenses	28,000	8,402	28,000
Casinos and Gaming	0	0	0
Court fines and Penalties - private	0	0	0
Educational/Instruction related levies	30,000	7,600	30,000
Interest from private entities - Domestic	0	25,483	0
Land Fees	1,500	3,688	1,500
Local Hotel Tax	0	0	0
Local Services Tax	50,000	71,223	50,000
Market /Gate Charges	15,000	5,552	15,000
Miscellaneous and unidentified taxes	23,000	7,244	0
Other Fees and Charges	0	0	18,000
Voluntary Transfers	0	0	5,000
<b>2a. Discretionary Government Transfers</b>	<b>2,019,464</b>	<b>1,572,728</b>	<b>2,061,038</b>
District Discretionary Development Equalization Grant	210,729	210,729	205,623
District Unconditional Grant (Non-Wage)	449,145	336,859	496,721
District Unconditional Grant (Wage)	1,146,905	860,179	1,146,905
Urban Discretionary Development Equalization Grant	21,790	21,790	21,674
Urban Unconditional Grant (Non-Wage)	37,880	28,410	37,101

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Urban Unconditional Grant (Wage)	153,015	114,761	153,015
<b>2b. Conditional Government Transfer</b>	<b>13,105,141</b>	<b>10,414,556</b>	<b>14,576,013</b>
Sector Conditional Grant (Wage)	8,420,743	6,524,616	8,941,685
Sector Conditional Grant (Non-Wage)	1,926,759	1,314,584	2,347,692
Sector Development Grant	1,577,196	1,577,196	1,618,927
Transitional Development Grant	429,802	429,802	19,802
Salary arrears (Budgeting)	0	0	17,270
Pension for Local Governments	283,004	217,629	449,381
Gratuity for Local Governments	467,637	350,728	1,181,257
<b>2c. Other Government Transfer</b>	<b>1,064,669</b>	<b>441,799</b>	<b>1,039,600</b>
Support to PLE (UNEB)	16,000	13,017	16,000
Uganda Road Fund (URF)	754,869	422,072	688,350
Youth Livelihood Programme (YLP)	293,800	6,710	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	320,250
District Commercial Services Support (DICOSS) Project	0	0	15,000
<b>3. External Financing</b>	<b>2,010,000</b>	<b>2,368,616</b>	<b>1,538,966</b>
The AIDS Support Organisation (TASO)	0	0	0
Rakai Health Sciences Programme (RHSP)	250,000	57,391	221,166
United Nations Children Fund (UNICEF)	75,000	0	40,000
World Health Organisation (WHO)	200,000	0	280,000
United Nations Expanded Programme on Immunisation (UNEPI)	80,000	106,897	0
Korean International Cooperation Agency(KOICA)	1,400,000	2,173,319	992,800
United States Agency for International Development (USAID)	0	0	0
VNG International	5,000	31,009	5,000
<b>Total Revenues shares</b>	<b>18,363,253</b>	<b>14,935,750</b>	<b>19,366,618</b>

**Vote :600 Bukomansimbi District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Of the targeted Shs.163.978m, we were able to realise Shs.138.051m. This represents 84%. Note that this relatively good performance is attributable to two major factors namely, the newly Introduced Local Revenue Policy where a 25% Own Sourced Revenue was advanced to the Local Government, on the premise that the same will be advanced to Departments and Lower Local Governments, to enable 100% collection and remittance to back to the Consolidated Fund.

Secondly is the Introduction and adoption of using a Local Revenue Database sourced from Local Government Finance Commission. The only short coming has been the Corvid 19 Virus that led to closure of some Businesses like gaming and casinos, Hotel tax, Court fines and Miscellaneous taxes and thereby affecting the incomes and purchasing power of the Community.

**Central Government Transfers**

Conditional Grants transferred to the General Fund amounted to Shs.10,414.556b of the targeted Shs.13,105.141b. This represents 79%. Also Included here are Discretionary Transfers and Other Government Transfers where of the budgeted Shs.1,064.669b we had got Shs. 441.799m representing 41% receipt.

Other Government Transfers (OGT) Include funds from Ministry of Gender in respect to Youth Livelihood Project (YLP) and Uganda Women Entrepreneurs Project (UWEP); These two projects have received Only Shs.6.710m of the Budgeted Shs. 293.8m representing 0.02%. This majorly explains the under performance of the OGT budget, Including Uganda Road Fund where of the planned 754.869m we received Shs 422.072m representing 55%.

**External Financing**

Of the Planned Shs.2,010. b we had received Shs. 2.368b. This represents 117% performance. Note that Korea Foundation for International Health (KOFIH; Data base Administrator needs to show this Partner since credit currently goes to KOICA) contributed Shs.2,368.616b of the Planned Shs.1.4b representing 117%. And VNG (Dutch abbreviation for Dutch Local Councils Association) surpassed the Budget of Shs. 5m as they Contributed Shs.35m towards training of Local Council Ones (L.C I) in Governance and Management.

It should be noted that whereas the Donor Development (especially for Health Service Delivery) Budget is seemingly over performing in budget terms, the disease burden is very high and therefore should not be envied. To justify this please look at the Indicators in the Health Sector Budget.

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

For the Financial year 2020/2021 we anticipate to receive Shs.151m. This compared to the current financial year is a drop mainly resulting from inability to expand the revenue base, in light of the number of businesses that have collapsed due to Corvid 19 Virus.

**Central Government Transfers**

Central Government conditional transfers are expected to amount to Shs.14,576.013b. Compared to the current financial year's figures of Shs.15.124m, we are to experience a slight Increase in Central Government of . 11%. Note that transfers in respect of Discretionary funds will amount to Shs.2.019b and Other Government Transfers will amount to Shs.1,039.600m

**External Financing**

Donor Development will amount to Shs. 1.538b. The biggest challenge here is the lack of commitment letters from the Development partners.

**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>
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**Vote :600 Bukomansimbi District****FY 2020/21**

<b>Sector :Agriculture</b>			
Agricultural Extension Services	689,734	505,784	634,363
District Production Services	81,050	53,897	119,999
<i>Sub- Total of allocation Sector</i>	<b>770,784</b>	<b>559,681</b>	<b>754,363</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	954,328	172,073	828,062
<i>Sub- Total of allocation Sector</i>	<b>954,328</b>	<b>172,073</b>	<b>828,062</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	135,457	56,423	388,747
<i>Sub- Total of allocation Sector</i>	<b>135,457</b>	<b>56,423</b>	<b>388,747</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,104,428	3,459,880	7,203,738
Secondary Education	2,698,694	1,325,376	2,548,942
Skills Development	0	590,524	0
Education & Sports Management and Inspection	520,574	270,795	296,665
Special Needs Education	6,531	1,539	5,869
<i>Sub- Total of allocation Sector</i>	<b>9,330,228</b>	<b>5,648,113</b>	<b>10,055,214</b>
<b>Sector :Health</b>			
Primary Healthcare	168,054	437,440	3,036,971
Health Management and Supervision	3,492,239	772,614	221,166
<i>Sub- Total of allocation Sector</i>	<b>3,660,293</b>	<b>1,210,054</b>	<b>3,258,137</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	354,157	154,223	559,061
Natural Resources Management	92,257	68,712	152,933
<i>Sub- Total of allocation Sector</i>	<b>446,415</b>	<b>222,935</b>	<b>711,994</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	368,614	58,099	81,084
<i>Sub- Total of allocation Sector</i>	<b>368,614</b>	<b>58,099</b>	<b>81,084</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,938,517	1,611,201	2,548,010
Local Statutory Bodies	433,562	230,925	400,283
Local Government Planning Services	165,047	104,031	181,873
<i>Sub- Total of allocation Sector</i>	<b>2,537,125</b>	<b>1,946,157</b>	<b>3,130,165</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	112,418	82,014	128,179
Internal Audit Services	47,590	34,931	30,672
<i>Sub- Total of allocation Sector</i>	<b>160,008</b>	<b>116,944</b>	<b>158,851</b>

**Vote :600 Bukomansimbi District****FY 2020/21****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>1,377,923</b>	<b>1,100,787</b>	<b>2,406,682</b>
District Unconditional Grant (Non-Wage)	68,800	58,922	68,800
District Unconditional Grant (Wage)	82,461	129,705	172,708
Gratuity for Local Governments	467,637	350,728	1,181,257
Locally Raised Revenues	15,700	5,214	66,409
Multi-Sectoral Transfers to LLGs_NonWage	151,307	94,443	146,647
Multi-Sectoral Transfers to LLGs_Wage	309,013	244,145	304,210
Pension for Local Governments	283,004	217,629	449,381
Salary arrears (Budgeting)	0	0	17,270
<b>Development Revenues</b>	<b>560,594</b>	<b>559,902</b>	<b>141,328</b>
District Discretionary Development Equalization Grant	11,023	10,284	0
Multi-Sectoral Transfers to LLGs_Gou	139,571	139,618	141,328
Transitional Development Grant	410,000	410,000	0
<b>Total Revenues shares</b>	<b>1,938,517</b>	<b>1,660,689</b>	<b>2,548,010</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	391,474	373,851	476,918
Non Wage	986,449	724,501	1,929,764
<b>Development Expenditure</b>			
Domestic Development	560,594	512,849	141,328
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,938,517</b>	<b>1,611,201</b>	<b>2,548,010</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :600 Bukomansimbi District****FY 2020/21**

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During the Financial year 2020.21, the Department expects to receive Shs.2.419m. Of which Shs. 352.919m (15%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.1,916.786m (79%). Development expenditures will amount to Shs. 149.925m (6%) to cater for District Equalisation Discretionary Grant (DDEG) to 5 Lower Local Governments (LLGs) Shs.141.328m and the Balance Shs.8.5m for Capacity Building Grant (CBG). Compared to the Current Financial Year 2019.20 budget figures, we anticipate a reduction in budget resulting from non-financing of the Completion of the Administration Block.

**Vote :600 Bukomansimbi 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>112,418</b>	<b>82,563</b>	<b>128,179</b>
District Unconditional Grant (Non-Wage)	10,700	8,775	40,700
District Unconditional Grant (Wage)	96,718	72,538	82,479
Locally Raised Revenues	5,000	1,250	5,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>112,418</b>	<b>82,563</b>	<b>128,179</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	96,718	72,538	82,479
Non Wage	15,700	9,475	45,700
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>112,418</b>	<b>82,014</b>	<b>128,179</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs.142.48m. Of which Shs. 96.718m (68%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.45.700m (32%).

Compared to the current Financial year budget figures (2019.20) Shs.112.418m, we will expect a slight Increase in Unconditional Grant Non-wage from Shs. 10,700m to Shs.40.700m. i.e. Shs. 30m expected to cater for Integrated Financial Management Systems (IFMS).

**Vote :600 Bukomansimbi 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>428,562</b>	<b>231,162</b>	<b>395,283</b>
District Unconditional Grant (Non-Wage)	233,635	160,844	233,635
District Unconditional Grant (Wage)	184,926	67,318	151,647
Locally Raised Revenues	10,000	3,000	10,000
<b>Development Revenues</b>	<b>5,000</b>	<b>15,800</b>	<b>5,000</b>
External Financing	5,000	15,800	5,000
<b>Total Revenues shares</b>	<b>433,562</b>	<b>246,962</b>	<b>400,283</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	184,926	67,318	151,647
Non Wage	243,635	163,607	243,635
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	5,000	0	5,000
<b>Total Expenditure</b>	<b>433,562</b>	<b>230,925</b>	<b>400,283</b>

**Narrative of Workplan Revenues and Expenditure**

During the year 2020.21, the Department plans to receive Shs.400.283m of which Shs.151.647m (37%) is earmarked for Salaries and wages, while Shs.243.635 (58%) is Non wage recurrent. We also plan to receive Donor Development Shs. 5m from Dutch Council i.e VNG to assist training Local Government leaders in Governance.

Compared to last year, we have not experienced major changes in both receipt and expenditure.

**Vote :600 Bukomansimbi 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>715,270</b>	<b>527,119</b>	<b>699,492</b>
District Unconditional Grant (Non-Wage)	1,000	375	1,000
District Unconditional Grant (Wage)	34,332	17,166	0
Locally Raised Revenues	500	0	500
Sector Conditional Grant (Non-Wage)	127,649	95,737	146,204
Sector Conditional Grant (Wage)	551,788	413,841	551,788
<b>Development Revenues</b>	<b>55,514</b>	<b>55,514</b>	<b>54,871</b>
Sector Development Grant	55,514	55,514	54,871
<b>Total Revenues shares</b>	<b>770,784</b>	<b>582,633</b>	<b>754,363</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	586,120	431,007	551,788
Non Wage	129,149	94,658	147,704
<b>Development Expenditure</b>			
Domestic Development	55,514	34,016	54,871
External Financing	0	0	0
<b>Total Expenditure</b>	<b>770,784</b>	<b>559,681</b>	<b>754,363</b>

**Narrative of Workplan Revenues and Expenditure**

In the financial year 2020/2021, the department expects to receive a total sum of 964,018,778 m which represents an increment of 26% of the sum received in the Fy 2019/2020

Of this, 586.120m will be spent on staff wages as sector conditional grant wage, 147.703m is recurrent sector conditional grant non wage, District unconditional grant grant non wage of 1.0m, Local revenue of 0.5m, district unconditional wage 34.332m and Sector development funds of 230.194.624

**Vote :600 Bukomansimbi 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>1,638,501</b>	<b>1,228,622</b>	<b>1,695,274</b>
District Unconditional Grant (Non-Wage)	1,000	500	1,000
District Unconditional Grant (Wage)	0	0	38,469
Locally Raised Revenues	500	375	500
Sector Conditional Grant (Non-Wage)	159,675	119,753	177,979
Sector Conditional Grant (Wage)	1,477,326	1,107,994	1,477,326
<b>Development Revenues</b>	<b>2,021,792</b>	<b>2,259,215</b>	<b>1,562,863</b>
External Financing	2,005,000	2,242,423	1,533,966
Sector Development Grant	16,792	16,792	28,897
<b>Total Revenues shares</b>	<b>3,660,293</b>	<b>3,487,837</b>	<b>3,258,137</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,477,326	1,107,995	1,515,795
Non Wage	161,175	81,154	179,479
<b>Development Expenditure</b>			
Domestic Development	16,792	0	28,897
External Financing	2,005,000	20,906	1,533,966
<b>Total Expenditure</b>	<b>3,660,293</b>	<b>1,210,054</b>	<b>3,258,137</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs.3.248b. Of which Shs. 1.477b (45%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.208.584m (0.06%). Domestic Development expenditures will amount to Shs. 28.897m (0.008%) to cater for Primary Health Care (PHC) Grant. External Finance (Donor Development) expected Shs.1.533b

Compared to the Current Financial Year 2019.20 budget figures, we anticipate an Increase in budget resulting from PHC Development from Shs. 16.792m and PHC Non-wage from Shs.159.675m. Note however Donor Development is expected to drop from Shs. 2.005b to Shs. 1.533b.

**Vote :600 Bukomansimbi 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>8,080,107</b>	<b>6,124,770</b>	<b>8,954,602</b>
District Unconditional Grant (Non-Wage)	6,000	6,000	6,000
District Unconditional Grant (Wage)	67,708	50,876	68,087
Locally Raised Revenues	33,000	8,250	33,000
Other Transfers from Central Government	16,000	13,017	16,000
Sector Conditional Grant (Non-Wage)	1,565,770	1,043,847	1,918,945
Sector Conditional Grant (Wage)	6,391,629	5,002,781	6,912,571
<b>Development Revenues</b>	<b>1,250,121</b>	<b>1,250,121</b>	<b>1,100,612</b>
Sector Development Grant	1,250,121	1,250,121	1,100,612
<b>Total Revenues shares</b>	<b>9,330,228</b>	<b>7,374,891</b>	<b>10,055,214</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,459,337	5,053,657	6,980,657
Non Wage	1,620,770	526,605	1,973,945
<b>Development Expenditure</b>			
Domestic Development	1,250,121	67,851	1,100,612
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,330,228</b>	<b>5,648,113</b>	<b>10,055,214</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs.9.124b. Of which Shs. 6.980b (77%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.1.983m (21%). Domestic Development expenditures will amount to Shs. 160.191m (0.017%) to cater for School Facilitation Grant (SFG).

Compared to the Current Financial Year 2019.20 budget figures Shs.9.330b, we anticipate a reduction in budget resulting from SEED School Development funds Shs.1.250b.



**Vote :600 Bukomansimbi 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>199,459</b>	<b>151,717</b>	<b>828,062</b>
District Unconditional Grant (Non-Wage)	500	250	500
District Unconditional Grant (Wage)	198,459	148,844	138,712
Locally Raised Revenues	500	2,623	500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	238,824
Other Transfers from Central Government	0	0	449,527
<b>Development Revenues</b>	<b>754,869</b>	<b>422,072</b>	<b>0</b>
Other Transfers from Central Government	754,869	422,072	0
<b>Total Revenues shares</b>	<b>954,328</b>	<b>573,789</b>	<b>828,062</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	198,459	148,844	138,712
Non Wage	1,000	0	689,350
<b>Development Expenditure</b>			
Domestic Development	754,869	23,229	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>954,328</b>	<b>172,073</b>	<b>828,062</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs.887.809m. Of which Shs. 198.459m (22%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.689.350m (78%). Of the Non-wage grant Shs.238.824m (35%) will be transferred to the 5 Lower Local Government Under CARF.

**Vote :600 Bukomansimbi 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>79,586</b>	<b>57,190</b>	<b>104,711</b>
District Unconditional Grant (Wage)	44,597	33,448	44,597
Locally Raised Revenues	5,000	1,250	5,000
Sector Conditional Grant (Non-Wage)	29,989	22,492	55,114
<b>Development Revenues</b>	<b>274,571</b>	<b>274,571</b>	<b>454,350</b>
Sector Development Grant	254,769	254,769	434,548
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>354,157</b>	<b>331,761</b>	<b>559,061</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	44,597	33,447	44,597
Non Wage	34,989	18,706	60,114
<b>Development Expenditure</b>			
Domestic Development	274,571	102,069	454,350
External Financing	0	0	0
<b>Total Expenditure</b>	<b>354,157</b>	<b>154,223</b>	<b>559,061</b>

**Narrative of Workplan Revenues and Expenditure**

Shs.559.061m is the expected revenue during F/Y 2020/2021 compared to 354,157,304= for F/Y 2019/2020 thus an overall increase of revenue by 204,903,963= signifying 57.86% . This is due to:- an increase in sector development and non wage grants by 179,779,015/= & 25,124,948/= respectively signifying a rise for both the sector development and non wage grants by 70.6% & 83.8% respectively. i n terms of expenditure we expect to spend Shs.44.5m in wage, Shs.60.114m non wage and shs.434.350m under Development.

**Vote :600 Bukomansimbi 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>92,257</b>	<b>68,780</b>	<b>152,933</b>
District Unconditional Grant (Non-Wage)	1,500	1,083	1,500
District Unconditional Grant (Wage)	86,400	64,800	140,400
Locally Raised Revenues	500	4	500
Sector Conditional Grant (Non-Wage)	3,857	2,893	10,533
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>92,257</b>	<b>68,780</b>	<b>152,933</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	86,400	64,800	140,400
Non Wage	5,857	3,912	12,533
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>92,257</b>	<b>68,712</b>	<b>152,933</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs.152.933m. Of which Shs. 140.4m (91%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.12.533m (8%).

Compared to the Current Financial Year 2019.20 budget, we anticipate an Increase in budget resulting from Wage to cater for the Newly appointed Staff (i.e. From Shs.86.4m to Shs.114m). Also, the Conditional Non-wage budget Increased from Shs.3.857m to Shs.13.162m to cater for the new budget requirements under Natural Resources.

**Vote :600 Bukomansimbi 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>368,614</b>	<b>58,204</b>	<b>81,084</b>
District Unconditional Grant (Non-Wage)	1,500	1,000	1,500
District Unconditional Grant (Wage)	42,945	32,115	50,047
Locally Raised Revenues	500	250	500
Other Transfers from Central Government	293,800	2,437	0
Sector Conditional Grant (Non-Wage)	29,869	22,402	29,037
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>368,614</b>	<b>58,204</b>	<b>81,084</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	42,945	32,115	50,047
Non Wage	325,669	25,984	31,037
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>368,614</b>	<b>58,099</b>	<b>81,084</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs.84.937m. Of which Shs. 53.9m (64%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.31.037m (26%). Compared to the Current Financial Year 2019.20 budget, we anticipate a sharp decrease in budget resulting from a policy shift in terms of Youth Livelihood Project that will see the Sector drop Shs.325.669m. Note however that wage will rise from Shs.42.945m to Shs.53.900m in respect of newly recruited staff.

**Vote :600 Bukomansimbi District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>83,121</b>	<b>63,796</b>	<b>95,905</b>
District Unconditional Grant (Non-Wage)	26,691	23,258	46,691
District Unconditional Grant (Wage)	54,021	40,516	46,805
Locally Raised Revenues	2,409	22	2,409
<b>Development Revenues</b>	<b>81,925</b>	<b>82,618</b>	<b>85,968</b>
District Discretionary Development Equalization Grant	81,925	82,618	85,968
<b>Total Revenues shares</b>	<b>165,047</b>	<b>146,414</b>	<b>181,873</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,021	40,516	46,805
Non Wage	29,100	22,135	49,100
<b>Development Expenditure</b>			
Domestic Development	81,925	41,380	85,968
External Financing	0	0	0
<b>Total Expenditure</b>	<b>165,047</b>	<b>104,031</b>	<b>181,873</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020/21, the Department expects to receive Shs.181,873m of which Shs. 46,805m (25.7%) will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.49,100m (27%), Domestic Development will amount to Shs.85,968m.

Compared to the Current Financial Year 2019/20 where total budget is Shs.165.047m, we anticipate a slight Increase in budget resulting from a policy shift that Introduced a Program Budgeting System (PBS) grant of Shs. 20m. DDEG funds slightly increased from Shs.81.925m to Shs.85,968m.

**Vote :600 Bukomansimbi District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>47,590</b>	<b>34,943</b>	<b>30,672</b>
District Unconditional Grant (Non-Wage)	3,000	2,250	3,000
District Unconditional Grant (Wage)	43,590	32,693	26,672
Locally Raised Revenues	1,000	0	1,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>47,590</b>	<b>34,943</b>	<b>30,672</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,590	32,693	26,672
Non Wage	4,000	2,238	4,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>47,590</b>	<b>34,931</b>	<b>30,672</b>

**Narrative of Workplan Revenues and Expenditure**

The sector plans to receive Shs 30.672M in the FY 2020-2021. Shs 26.672Mm will be received as Unconditional Grant Wage, Shs 3m as Unconditional Grant non wage and Shs 1m as locally raised revenues. Shs 26.672M will be used to pay staff salaries and Shs 4m for department operational costs

**Vote :600 Bukomansimbi 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>84,950</b>	<b>57,391</b>	<b>386,156</b>
District Unconditional Grant (Non-Wage)	6,775	7,569	5,439
District Unconditional Grant (Wage)	54,750	40,776	35,087
Locally Raised Revenues	13,478	1,586	500
Other Transfers from Central Government	0	0	335,250
Sector Conditional Grant (Non-Wage)	9,948	7,461	9,880
<b>Development Revenues</b>	<b>50,507</b>	<b>0</b>	<b>2,591</b>
Locally Raised Revenues	50,507	0	2,591
<b>Total Revenues shares</b>	<b>135,457</b>	<b>57,391</b>	<b>388,747</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,750	40,776	35,087
Non Wage	30,200	15,647	351,069
<b>Development Expenditure</b>			
Domestic Development	50,507	0	2,591
External Financing	0	0	0
<b>Total Expenditure</b>	<b>135,457</b>	<b>56,423</b>	<b>388,747</b>

**Narrative of Workplan Revenues and Expenditure**

During the Financial year 2020.21, the Department expects to receive Shs. 388.747 m. Of which Shs. 35.087m (9%), will cater for Salaries and Wages. Non-wage expenditure will amount to Shs.351.069m (90%), Domestic Development will amount to Shs.2.591m (1%).

Compared to the Current Financial Year 2019.20 budget of Shs.135.457m, we anticipate a reduction in Development budget Shs. 50.507 to Shs.2.591m. But on a good note we are hopeful of securing funding under the District Commercial Officers Sector Support Program (DICOSS), to mainly ensure functionality of the Department.

**Vote :600 Bukomansimbi District**

**FY 2020/21**

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