

**Vote :622 Bunyangabu 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 :

ATEGEKA JAMES

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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

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**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 :622 Bunyangabu 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>	5,157,385	331,242	487,598
<b>Discretionary Government Transfers</b>	2,904,290	2,306,045	2,957,010
<b>Conditional Government Transfers</b>	12,823,210	10,080,022	15,543,629
<b>Other Government Transfers</b>	1,888,892	1,077,734	10,663,216
<b>External Financing</b>	724,000	252,628	801,768
<b>Grand Total</b>	<b>23,497,776</b>	<b>14,047,671</b>	<b>30,453,221</b>

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

The district received 4,810,591,000/= which is 20% of the annual budgeted revenues which is below the expected performance of 25%. Central government transfers continue to perform better (i.e. Conditional Government transfers at 27%, Discretionary Government Transfers 26%). There poor performance is mainly attributed to poor performance under locally raised revenues which is at only 2% because the districted was appropriated over 4 billion which cannot be realized by the district. Also under other government transfers no funds were received from YLP, ACDP programs, the district received funds for start-up activities under the Agriled Program from ministry of Local Government. The district also received donor funds amounting to 109,290,000/= from WHO for mass immunization, and Baylor Uganda (4.5M). Of the funds received, 4,729,275,000/= were disbursed to departments and LLGs leaving a balance of shillings 81M/= on the Main District collection account and Program accounts. Of the funds transferred to departments, 76% has been spent by departments. There are unspent balances amounting to 1,154,568,000/= which are at the respective departmental and LLGs' accounts; the reasons for the unspent balances are explained by the respective departments.

**Planned Revenues for next FY**

The District's revenue budget for 2020/21 is Shs. 30,453,221,000/= which is higher than that of the budget for the F/Y 2019/20 by 6.95 billion shillings. The increase is mainly due to increased budget for conditional government transfers of Sector conditional grant (wage), Sector conditional grant (non-wage) and sector development grant and other government by ACDP (9,223,729), URF (770,193) and UNEB (10,619); UWA, YLP and micro projects under Luwero Ruwenzori development programme had no budgets. External financing increased from UGX 724,000 to UGX 801,768 due to increased contribution from Baylor, UNICEF and WHO by UGX 40,442,000 UGX 66,000,000 and UGX 100,000,000 respectively whereas contribution from enable declined from UGX 140,000 to UGX 20,000.

**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	1,841,693	1,656,543	2,449,404
Finance	324,806	184,006	302,347
Statutory Bodies	610,487	479,848	612,342
Production and Marketing	659,531	318,770	9,664,602
Health	3,532,335	2,345,256	4,978,405

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Education	9,217,682	7,201,006	10,212,326
Roads and Engineering	1,022,602	891,145	1,003,515
Water	394,233	365,032	578,575
Natural Resources	179,229	88,983	131,700
Community Based Services	794,779	231,183	288,533
Planning	4,813,056	107,424	121,037
Internal Audit	62,050	36,024	63,970
Trade, Industry and Local Development	45,293	33,969	46,468
<b>Grand Total</b>	<b>23,497,776</b>	<b>13,939,189</b>	<b>30,453,221</b>
<i>o/w: Wage:</i>	<i>10,398,317</i>	<i>7,886,590</i>	<i>10,923,543</i>
<i>Non-Wage Recurrent:</i>	<i>9,928,258</i>	<i>3,381,751</i>	<i>6,742,150</i>
<i>Domestic Devt:</i>	<i>2,447,202</i>	<i>2,418,220</i>	<i>11,985,760</i>
<i>External Financing:</i>	<i>724,000</i>	<i>252,628</i>	<i>801,768</i>

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

Most of the departments received at least 25% of expected funding with water sub sector, Administration, Statutory and Education receiving the highest proportion. This is because these departments have a bigger share of development funds and received more development funds during the quarter whereas Administration and Statutory received Agriled funds. Community Based services department and Planning received the lowest share of the planned annual budget and this is due to the fact that the department only received operation funds under YLP, and no funds were received under PCA. The poor performance under planning is due to the fact that the excess over appropriated local revenues was budgeted for under the department.

On Expenditure, the District has only spent 15% of the annual approved budget and 76% of the funds released to departments/LLGs. Departments' expenditure range between 98% for Trade department and 17% under Roads & Engineering. In summary, wage expenditure is at 97%, Recurrent and Development expenditures are at 69% and 25% respectively while Donor Development at 0%. The reasons for under performance are given in details of the departmental summaries.

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

In line with the NDPIII strategic direction and the District priorities, Education, Health Administration and Works departments have the biggest share of the budget of 52% and 20% and 7% in that order. All the rest of the departments are below 7% with Planning, Audit, Trade and Natural resources having the smallest share; all below 1%. The Development budget expenditure is still low at 16.7% including donor support. Key outputs are improved health infrastructure, titling of health facility lands, construction of Masibwe-Bunaiga GFS phase II, extension of water pipelines from Nyamugoro to Kapera and Njarayabaana, construction of reservoir tank and distribution lines for Kabonero sub county, construction of VIP latrines in primary schools, construction of a Seed Secondary school, maintaining of road network motorable, recruit key staff in all departments. Under Production, construction of slaughter slabs selected markets, provide agriculture inputs OWC, support selected market oriented farmers and procurement of a vehicle for education department. The District will prepare and publicize the District Development plan 2020/21-2024/25 with support from National Planning Authority. The District will ensure O&M of water sources; rehabilitate water sources. In obtaining value for money and projects' functionality and ownership, the District will encourage community involvement particularly at planning and monitoring.

**Medium Term Expenditure Plans**

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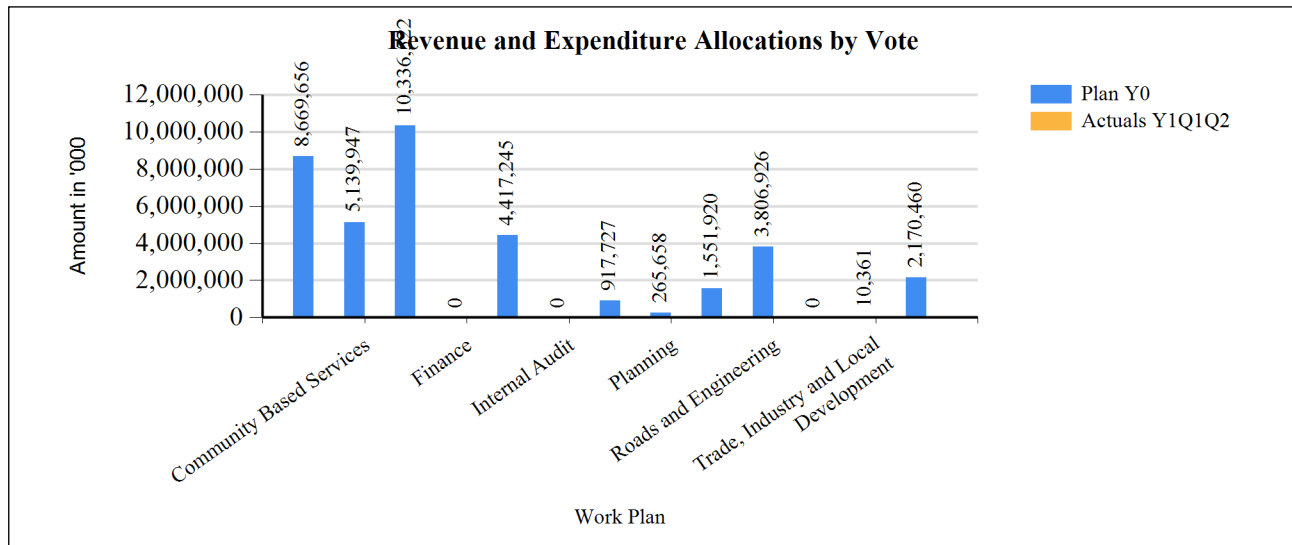
## FY 2020/21

The medium term expenditure plans are, rehabilitation of Rwimi HCIII Staff house, procurement of assorted medical equipment for Kasunganyanja HCIII, Kakinga HCIII, Kibiito HCIV, Buheesi HCII, construction of a Seed Secondary School Kabonero/Rwimi sub counties, procurement of motor vehicle for Education department, procurement of office furniture, surveying of Kateebwa, Kiyombya and Nyamiseke health center land, construction of VIP latrines in primary schools, supply of furniture to 5 primary schools, maintaining road networks motorable, recruit key staff in all departments. Under Production, construction of slaughter slabs selected LLGs, provide agriculture inputs OWC, support selected market oriented farmers, and The District will prepare and publicize the District Development plan 2020/21-2024/25 with support from National Planning Authority. The District will ensure O&M of water sources; rehabilitate water sources, The District will prepare and disseminate a district Statistical Abstract. The District will continue with establishment, training and mentoring staff. Operation & Maintenance of social structures like project management and facilities users' committees to achieve a high functionality percentage of the projects and facilities.

### Challenges in Implementation

The district is still under staffed especially at district level and had failed to attract key heads of departments in Health, Works and Production the district also has inadequate transport means with only 3 functional vehicles. There is also low local revenue sources and potential as most of the revenue sources are in Town councils.

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



### Revenue Performance, Plans and projections by Source

Ushs Thousands	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>5,157,385</b>	<b>331,242</b>	<b>487,598</b>
Advertisements/Bill Boards	0	0	1,450
Animal & Crop Husbandry related Levies	9,343	9,320	12,230
Application Fees	0	0	10,974
Business licenses	68,328	38,411	83,591
Ground rent	0	0	17,686
Group registration	5,632	4,200	4,600
Inspection Fees	0	0	1,150

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Land Fees	30,189	11,810	17,740
Local Hotel Tax	5,082	2,839	2,790
Local Services Tax	69,554	29,665	72,380
Lock-up Fees	0	0	2,054
Market /Gate Charges	187,050	130,791	227,957
Miscellaneous receipts/income	0	0	550
Occupational Permits	0	0	3,721
Other Fees and Charges	69,244	92,820	11,156
Other fines and Penalties - private	0	0	2,704
Park Fees	0	0	9,873
Property related Duties/Fees	30,985	9,565	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,055	1,820	4,993
Sale of Land	4,677,925	0	0
<b>2a. Discretionary Government Transfers</b>	<b>2,904,290</b>	<b>2,306,045</b>	<b>2,957,010</b>
District Discretionary Development Equalization Grant	427,147	427,147	427,558
District Unconditional Grant (Non-Wage)	520,552	390,414	570,968
District Unconditional Grant (Wage)	1,240,108	930,081	1,240,108
Urban Discretionary Development Equalization Grant	84,166	84,166	87,926
Urban Unconditional Grant (Non-Wage)	226,546	169,909	224,680
Urban Unconditional Grant (Wage)	405,771	304,328	405,771
<b>2b. Conditional Government Transfer</b>	<b>12,823,210</b>	<b>10,080,022</b>	<b>15,543,629</b>
Sector Conditional Grant (Wage)	8,752,438	6,652,261	9,277,665
Sector Conditional Grant (Non-Wage)	1,760,391	1,205,510	2,161,847
Sector Development Grant	1,706,087	1,706,087	2,892,007
Transitional Development Grant	229,802	229,802	19,802
General Public Service Pension Arrears (Budgeting)	0	0	196,691
Salary arrears (Budgeting)	8,872	8,872	26,552
Pension for Local Governments	90,113	70,861	204,590
Gratuity for Local Governments	275,507	206,630	764,475
<b>2c. Other Government Transfer</b>	<b>1,888,892</b>	<b>1,077,734</b>	<b>10,663,216</b>
National Medical Stores (NMS)	228,131	171,098	228,131
Support to PLE (UNEB)	0	0	10,619
Uganda Road Fund (URF)	740,356	555,145	770,193
Uganda Wildlife Authority (UWA)	55,000	66,870	0
Youth Livelihood Programme (YLP)	243,554	53,609	0
Micro Projects under Luwero Rwenzori Development Programme	361,850	100,000	0
Agriculture Cluster Development Project (ACDP)	260,000	131,012	9,223,729
Results Based Financing (RBF)	0	0	430,544

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<b>3. External Financing</b>	<b>724,000</b>	<b>252,628</b>	<b>801,768</b>
Baylor International (Uganda)	100,000	0	140,442
United Nations Children Fund (UNICEF)	184,000	0	250,000
World Health Organisation (WHO)	200,000	224,300	300,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	18,628	91,326
Belgium Technical Cooperation (BTC)	140,000	9,700	20,000
<b>Total Revenues shares</b>	<b>23,497,776</b>	<b>14,047,671</b>	<b>30,453,221</b>



**Vote :622 Bunyangabu District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Cumulatively by the end of the 3rd quarter the District realized UGX 331,242/= as locally raised Revenue which is just 2% of the planned Annual estimates. The poor performance is attributed to the over appropriation of the Local Revenue estimates by the Parliament of Uganda by over 4 billion. The main revenue items under this category are business licences, Land fees, local service tax, Market collections/gate charges, and other fees. The area is dominated by a peasantry farming system.

**Central Government Transfers**

Cumulatively by the 3rd quarter, the District received UGX 13,939,189/= as Central Government transfers which is 23.7% of this revenue Category and 96% of the total amount received in the quarter. This is composed of Discretionary government transfers UGX 2,306,045, Conditional government transfers UGX 10,080,022 and other Government transfers UGX 252,628. Other government transfers from UNEB and RBF did not come.

**External Financing**

By the end of the 3rd quarter the district received a total of UGX 14,047,671/= Baylor and UNICEF had not released any of the budget funds.

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

The district budget for 2020/2021 is UGX 487,598 of which Market/gate charges is 227,957; Business Licences 83,591; animal crop husbandry related levies are 12,230; Local service tax 72,380; Land fees 17,740

**Central Government Transfers**

This is the major source of revenue to the District's budget it is broken down into discretionary government transfers UGX 2,957,010; conditional government transfers UGX 15,543,629 and other government transfers UGX 10,663,216 of which ACDP accounts for 95%. Other government transfers from UWA, YLP and micro projects under Luwero Ruwenzori development programme had no budgets.

**External Financing**

Development partners will contribute UGX 801,768 of the total budget. The funds are expected to come from BTC (20M/-), Unicef (250M/-) and Baylor Uganda (140,442M/-) and GAVI (91,326m/-) WHO (300M/=). It should be noted that most Development Partners have shifted the approach of support as they now prefer in kind support i.e. direct constructions, repairs, training and supplies which are significant but difficult to forecast in the budget.

**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	493,029	176,719	519,117
District Production Services	166,502	100,014	9,145,485
<b>Sub- Total of allocation Sector</b>	<b>659,531</b>	<b>276,733</b>	<b>9,664,602</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,022,602	713,903	1,003,515
<b>Sub- Total of allocation Sector</b>	<b>1,022,602</b>	<b>713,903</b>	<b>1,003,515</b>
<b>Sector :Trade and Industry</b>			

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Commercial Services	45,293	32,821	46,468
<i>Sub- Total of allocation Sector</i>	<b>45,293</b>	<b>32,821</b>	<b>46,468</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	5,414,654	4,000,215	6,009,756
Secondary Education	3,556,601	2,333,923	3,720,626
Skills Development	0	0	132,904
Education & Sports Management and Inspection	246,428	172,962	344,040
Special Needs Education	0	0	5,000
<i>Sub- Total of allocation Sector</i>	<b>9,217,682</b>	<b>6,507,100</b>	<b>10,212,326</b>
<b>Sector :Health</b>			
Primary Healthcare	705,003	485,940	1,829,159
Health Management and Supervision	2,827,332	1,551,163	3,149,245
<i>Sub- Total of allocation Sector</i>	<b>3,532,335</b>	<b>2,037,103</b>	<b>4,978,405</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	394,233	199,174	578,575
Natural Resources Management	179,229	86,432	131,700
<i>Sub- Total of allocation Sector</i>	<b>573,462</b>	<b>285,607</b>	<b>710,275</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	794,779	198,716	288,533
<i>Sub- Total of allocation Sector</i>	<b>794,779</b>	<b>198,716</b>	<b>288,533</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,841,693	1,456,694	2,449,404
Local Statutory Bodies	610,487	400,140	612,342
Local Government Planning Services	4,813,056	60,536	121,037
<i>Sub- Total of allocation Sector</i>	<b>7,265,237</b>	<b>1,917,370</b>	<b>3,182,783</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	324,806	184,005	302,347
Internal Audit Services	62,050	30,675	63,970
<i>Sub- Total of allocation Sector</i>	<b>386,856</b>	<b>214,680</b>	<b>366,316</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>1,549,790</b>	<b>1,203,717</b>	<b>2,363,577</b>
District Unconditional Grant (Non-Wage)	60,254	45,191	62,110

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District Unconditional Grant (Wage)	426,200	319,650	427,200
General Public Service Pension Arrears (Budgeting)	0	0	196,691
Gratuity for Local Governments	275,507	206,630	764,475
Locally Raised Revenues	43,000	17,436	65,000
Multi-Sectoral Transfers to LLGs_NonWage	190,073	180,810	211,189
Multi-Sectoral Transfers to LLGs_Wage	405,771	304,268	405,771
Other Transfers from Central Government	50,000	50,000	0
Pension for Local Governments	90,113	70,861	204,590
Salary arrears (Budgeting)	8,872	8,872	26,552
<b>Development Revenues</b>	<b>291,903</b>	<b>452,827</b>	<b>85,827</b>
District Discretionary Development Equalization Grant	43,698	224,456	45,162
Multi-Sectoral Transfers to LLGs_Gou	38,205	18,370	40,665
Transitional Development Grant	210,000	210,000	0
<b>Total Revenues shares</b>	<b>1,841,693</b>	<b>1,656,543</b>	<b>2,449,404</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	831,971	623,918	832,971
Non Wage	717,819	563,037	1,530,607
<b>Development Expenditure</b>			
Domestic Development	291,903	269,738	85,827
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,841,693</b>	<b>1,456,694</b>	<b>2,449,404</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated annual budget estimates of 1,791,780,000/= . Under recurrent revenues, the department was allocated 1,746,618,000/= and development revenues of 45,162,000/=. The department will spend 427,000,000/= on wage accounting for 26%, 1,319,418,000/= on non-wage accounting for 74% and 45,162,000/= accounting for 2.5% on development funds. Non-wage is much due to funds of pension, gratuity, salary, and pension and gratuity arrears.

**Vote :622 Bunyangabu 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>324,806</b>	<b>184,006</b>	<b>302,347</b>
District Unconditional Grant (Non-Wage)	41,784	33,585	71,784
District Unconditional Grant (Wage)	116,936	87,682	117,936
Locally Raised Revenues	17,000	1,000	13,000
Multi-Sectoral Transfers to LLGs_NonWage	149,086	61,738	99,627
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>324,806</b>	<b>184,006</b>	<b>302,347</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	116,936	87,682	117,936
Non Wage	207,870	96,323	184,411
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>324,806</b>	<b>184,005</b>	<b>302,347</b>

**Narrative of Workplan Revenues and Expenditure**

The estimated budget allocation for the Financial Year 2020/2021 including the LLGs is 276,346,566 this includes Ushs 117,936,000 for Salaries, and 158,410,566 for Non wage expenditure. The recurrent expenditure of the Department is only financed by Local Revenues and Unconditional Grant which has remained Constant compared to the budget of 2019/20 Financial Year

**Vote :622 Bunyangabu 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>610,487</b>	<b>479,848</b>	<b>612,342</b>
District Unconditional Grant (Non-Wage)	244,618	185,250	248,618
District Unconditional Grant (Wage)	155,772	116,829	156,772
Locally Raised Revenues	40,000	16,271	58,000
Multi-Sectoral Transfers to LLGs_NonWage	150,097	141,498	148,951
Other Transfers from Central Government	20,000	20,000	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>610,487</b>	<b>479,848</b>	<b>612,342</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	155,772	115,888	156,772
Non Wage	454,715	284,252	455,570
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>610,487</b>	<b>400,140</b>	<b>612,342</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a budget of 612,341,597/= million, where by 156,772,000/= is wage, 248,618,386/= is non wage, 148,951,211/= is transfers to Lower Local Governments and 58,000,000/= is local revenue.

**Vote :622 Bunyangabu 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>541,927</b>	<b>208,454</b>	<b>978,940</b>
Multi-Sectoral Transfers to LLGs_NonWage	13,168	6,884	17,501
Other Transfers from Central Government	260,000	0	666,562
Sector Conditional Grant (Non-Wage)	102,606	76,955	128,724
Sector Conditional Grant (Wage)	166,153	124,615	166,153
<b>Development Revenues</b>	<b>117,604</b>	<b>110,316</b>	<b>8,685,662</b>
District Discretionary Development Equalization Grant	0	0	25,000
Multi-Sectoral Transfers to LLGs_Gou	14,865	7,578	1,400
Other Transfers from Central Government	0	0	8,557,167
Sector Development Grant	102,738	102,738	102,096
<b>Total Revenues shares</b>	<b>659,531</b>	<b>318,770</b>	<b>9,664,602</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	166,153	124,615	166,153
Non Wage	375,774	84,048	812,787
<b>Development Expenditure</b>			
Domestic Development	117,604	68,070	8,685,662
External Financing	0	0	0
<b>Total Expenditure</b>	<b>659,531</b>	<b>276,733</b>	<b>9,664,602</b>

**Narrative of Workplan Revenues and Expenditure**

In 2020/2021, the department total projected annual revenues are 9,638,760 whereby 166,153 is a sector conditional grant (Wage), 102,325 is sector conditional grant (Non-wage) making a sub total of 285,979: The higher increase in the expected revenues of the department has been brought about by the expected release of 9,223,728 as other Government transfers from the central Government under Agriculture development project (ACDP). The ACDP grant will cover rehabilitation of road chokes with 8,557,166, Ensure facilitation of farmer group facilitators with 241,650 and with Operational funds equivalent 424,912. Other sector Development grants by GOU include 102652 as a Sector Development

**Vote :622 Bunyangabu 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>2,664,103</b>	<b>1,992,983</b>	<b>3,153,632</b>
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	75,965	56,974	75,965
Multi-Sectoral Transfers to LLGs_NonWage	53,866	35,310	67,325
Other Transfers from Central Government	228,131	171,098	658,675
Sector Conditional Grant (Non-Wage)	202,716	152,033	248,243
Sector Conditional Grant (Wage)	2,098,424	1,573,818	2,098,424
<b>Development Revenues</b>	<b>868,233</b>	<b>352,273</b>	<b>1,824,773</b>
District Discretionary Development Equalization Grant	117,041	78,027	60,000
External Financing	724,000	252,628	786,988
Multi-Sectoral Transfers to LLGs_Gou	6,274	700	32,707
Sector Development Grant	20,918	20,918	945,078
<b>Total Revenues shares</b>	<b>3,532,335</b>	<b>2,345,256</b>	<b>4,978,405</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,174,389	1,410,729	2,174,389
Non Wage	489,714	322,808	979,243
<b>Development Expenditure</b>			
Domestic Development	144,233	21,358	1,037,785
External Financing	724,000	282,207	786,988
<b>Total Expenditure</b>	<b>3,532,335</b>	<b>2,037,103</b>	<b>4,978,405</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :622 Bunyangabu District****FY 2020/21**

The Departments expects to receive shs. 4,989,023,545 for the FY 2020/21 higher than Shs. 3,532,335,233 for FY2019/20. Out of the total revenue estimate, Shs. 2,174,388,933 will be for the general staff salaries translating to 44% of the total budget while shs. 765,728,082(16%) will be for non-wage related activities and 1,037,784,520(21%) for infrastructure development. Shs. 228,131,000 (5% of the budget) will be utilized for delivery of Essential Medicines and Health Supplies to public Health facilities within the district. While Shs. 4,206,032,535 (86% of the budget) of the total budget is expected from the Gov't, shs. 786,998,052 (14%) of the budget will be expected from donors (Baylor, Enabel, WHO, Unicef). No local revenue has been dedicated to the department but Shs. 5,000,000 has been apportioned to the department from the District Unconditional Grant (Non-wage). However, there was increased allocation to the department under multi sectoral transfers for both non-wage and Development revenue from Shs. 60,140,378 to Shs. 100,031,676 translating to 3% of the annual budget. Sector conditional grants wage and non-wage have remained the same as for FY 2019/20. Additionally, the Department will receive Shs. 60,000,000 as District Discretionary Equalization Grant



**Vote :622 Bunyangabu 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>7,926,787</b>	<b>5,910,111</b>	<b>8,771,203</b>
District Unconditional Grant (Non-Wage)	5,000	2,500	5,000
District Unconditional Grant (Wage)	40,859	30,645	41,859
Multi-Sectoral Transfers to LLGs_NonWage	15,723	4,909	21,468
Other Transfers from Central Government	0	0	10,619
Sector Conditional Grant (Non-Wage)	1,377,343	918,228	1,679,169
Sector Conditional Grant (Wage)	6,487,861	4,953,829	7,013,088
<b>Development Revenues</b>	<b>1,290,895</b>	<b>1,290,895</b>	<b>1,441,123</b>
District Discretionary Development Equalization Grant	0	0	25,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	25,646
Sector Development Grant	1,290,895	1,290,895	1,390,477
<b>Total Revenues shares</b>	<b>9,217,682</b>	<b>7,201,006</b>	<b>10,212,326</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,528,721	4,811,655	7,054,947
Non Wage	1,398,066	915,836	1,716,256
<b>Development Expenditure</b>			
Domestic Development	1,290,895	779,608	1,441,123
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,217,682</b>	<b>6,507,100</b>	<b>10,212,326</b>

**Narrative of Workplan Revenues and Expenditure**

The Department's annual budget is 10,165,212,000/- for the financial year bigger than the budget allocation of financial year 2019/20 due to DDEG allocation to the department, increase on sectoral conditional Grant (Non -Wage) , sectoral conditional wage and transfers from central of Primary Leaving Examination,2020. The budget includes recurrent revenues of 8,749,735,000 /- and development revenues of 1,415,477,000/- Under the recurrent revenues the department is allocated wage both sectoral conditional and District Unconditional grant of 7,054,947,000/- , District conditional non- wage and sectoral conditional non -wage of 1,694,788,000/- and under Development grant, the department was allocated 1,390,477 ,000/- for sector development grant and 25,000,000/- for DDEG totaling to 1,415,477,000/- for development .wage is taking the highest percentage of the budget at 69.4% and then non-wage follows 16.7% and lastly development grant at 14.6%

**Vote :622 Bunyangabu 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>856,490</b>	<b>865,233</b>	<b>882,535</b>
District Unconditional Grant (Wage)	88,152	66,114	89,152
Multi-Sectoral Transfers to LLGs_NonWage	27,982	123,803	23,190
Other Transfers from Central Government	740,356	675,316	770,193
<b>Development Revenues</b>	<b>166,112</b>	<b>25,912</b>	<b>120,980</b>
Multi-Sectoral Transfers to LLGs_Gou	166,112	25,912	120,980
<b>Total Revenues shares</b>	<b>1,022,602</b>	<b>891,145</b>	<b>1,003,515</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	88,152	64,882	89,152
Non Wage	768,339	626,431	793,383
<b>Development Expenditure</b>			
Domestic Development	166,112	22,591	120,980
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,022,602</b>	<b>713,903</b>	<b>1,003,515</b>

**Narrative of Workplan Revenues and Expenditure**

The Departmental budget for Financial year 2020/21 is Shs 1,197,639,376. The main revenue sources is Uganda road fund which contributes 88% (Shs 1,053,800,000/=), Multispectral transfers to lower local governments which contributes 12% (Shs 144,200,000/=), with the least being District unconditional grant (wage) which contributes 7.4% (Shs 89,200,000/=). Of this budget Shs 1,076,659,698 (88%) is for recurrent expenditure and Shs 144,169,698 (12%) is for development projects at lower local government levels. Worth to note is that mechanized road maintenance activities under road fund are development in nature but the fund is captured as recurrent.

**Vote :622 Bunyangabu 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>71,785</b>	<b>52,795</b>	<b>101,058</b>
District Unconditional Grant (Wage)	40,800	30,600	40,800
Multi-Sectoral Transfers to LLGs_NonWage	1,391	0	8,420
Sector Conditional Grant (Non-Wage)	29,594	22,195	51,838
<b>Development Revenues</b>	<b>322,448</b>	<b>312,237</b>	<b>477,516</b>
Multi-Sectoral Transfers to LLGs_Gou	11,111	900	3,357
Sector Development Grant	291,535	291,535	454,357
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>394,233</b>	<b>365,032</b>	<b>578,575</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,800	21,420	40,800
Non Wage	30,985	21,576	60,258
<b>Development Expenditure</b>			
Domestic Development	322,448	156,178	477,516
External Financing	0	0	0
<b>Total Expenditure</b>	<b>394,233</b>	<b>199,174</b>	<b>578,575</b>

**Narrative of Workplan Revenues and Expenditure**

In the financial year 2020/2021, Water sector is expected to receive total fund amounting to Ugx 578,574,666 accruing from District Unconditional Grant (Wage) of Ugx 40,800,000, Sector Conditional Grant (None-Wage) of Ugx 51,838,353, Sector Development Grants of Ugx 454,356,750, Transition Development Grant of Ugx 19,801,980 and Multi-Sectoral Transfers to LLG Non-Wage and GOU (District and Urban Unconditional Grants - Non-Wage, District Discretionary Development Equalization Grant and Locally Raised Revenues) amounting to Ugx 11,777,583. Analyzing the IPFs, an increase by Ugx 22,244,651 in Sector Conditional None-Wage, by Ugx 162821592 in Sector Development Grants and by 7,028,706 in Multi-Sectoral Transfers to LLG –Non Wage are realized while a reduction by Ugx 7,753,361 in Multi-Sectoral Transfer to LLGs Gou is also realized. The reduction in Multi-Sectoral transfers implies there is less interest for water supply development and Sanitation improvement by LLGs and thus less outputs.

**Vote :622 Bunyangabu 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>179,229</b>	<b>88,983</b>	<b>118,631</b>
District Unconditional Grant (Non-Wage)	10,000	8,490	10,000
District Unconditional Grant (Wage)	81,400	61,050	81,400
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	24,867	5,351	18,090
Other Transfers from Central Government	55,000	11,870	0
Sector Conditional Grant (Non-Wage)	2,962	2,222	9,141
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>13,069</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,069
<b>Total Revenues shares</b>	<b>179,229</b>	<b>88,983</b>	<b>131,700</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,400	60,800	81,400
Non Wage	97,829	25,633	37,231
<b>Development Expenditure</b>			
Domestic Development	0	0	13,069
External Financing	0	0	0
<b>Total Expenditure</b>	<b>179,229</b>	<b>86,432</b>	<b>131,700</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated annual budget of 101,506,000/= for financial year 2020/2021. Wage will be taking 81,400,000/- for the financial year, sectoral conditional grant of 2,955,000/- ,District Unconditional grant (non wage) for 10,000,000 and Locally raised revenue of 5,152,000/- hence the departmental funding will have reduced from 179,922,000 for financial year 2019/20 to 101,506,000/- for budgeting year 2020/2021.

**Vote :622 Bunyangabu 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>696,071</b>	<b>120,095</b>	<b>173,115</b>
District Unconditional Grant (Non-Wage)	10,000	7,565	10,000
District Unconditional Grant (Wage)	105,288	78,966	105,288
Multi-Sectoral Transfers to LLGs_NonWage	40,569	7,458	23,438
Other Transfers from Central Government	505,405	0	0
Sector Conditional Grant (Non-Wage)	34,809	26,107	34,389
<b>Development Revenues</b>	<b>98,708</b>	<b>111,088</b>	<b>115,418</b>
District Discretionary Development Equalization Grant	3,000	2,000	3,000
External Financing	0	0	14,780
Multi-Sectoral Transfers to LLGs_Gou	95,708	109,088	97,638
<b>Total Revenues shares</b>	<b>794,779</b>	<b>231,183</b>	<b>288,533</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	105,288	67,626	105,288
Non Wage	590,783	25,202	67,827
<b>Development Expenditure</b>			
Domestic Development	98,708	105,888	100,638
External Financing	0	0	14,780
<b>Total Expenditure</b>	<b>794,779</b>	<b>198,716</b>	<b>288,533</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental annual recurrent budget for 2020/21 is UGX 173,114,809 of which UGX 105,288,000 (61.1%) is for wages recurrent. The total budget is less than the budget for 2019/20 by UGX 18,271,282 due to a decline in multi sectoral transfers at LLGs. The department also received UGX 115,417,870 as development funds in LLGS and DDEG in addition the department received UGX 14,780,000 from Baylor to support OVC. The development budget increased by UGX 14,780,000 arising from the commitment of the donor.

**Vote :622 Bunyangabu 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>4,797,757</b>	<b>92,124</b>	<b>97,877</b>
District Unconditional Grant (Non-Wage)	35,000	26,250	49,238
District Unconditional Grant (Wage)	47,832	35,874	41,639
Locally Raised Revenues	4,684,925	0	7,000
Other Transfers from Central Government	30,000	30,000	0
<b>Development Revenues</b>	<b>15,299</b>	<b>15,299</b>	<b>23,160</b>
District Discretionary Development Equalization Grant	15,299	15,299	23,160
<b>Total Revenues shares</b>	<b>4,813,056</b>	<b>107,424</b>	<b>121,037</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	47,832	8,809	41,639
Non Wage	4,749,925	46,627	56,238
<b>Development Expenditure</b>			
Domestic Development	15,299	5,100	23,160
External Financing	0	0	0
<b>Total Expenditure</b>	<b>4,813,056</b>	<b>60,536</b>	<b>121,037</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/21, the Department expects to receive and spend UGX 103,876,848 (One hundred three million eight seventy six thousand eight hundred forty eight only) as compared to UGX 4,813,056,000 (One billion eight hundred thirteen million fifty six thousand only) during the 2019/20 FY. The decrease in the overall budget is attributed to overestimation of the planned local revenue by the Ministry of Finance Planning and Economic Development. Out of the total annual, budget wages (recurrent) is UGX 41,638,908 (Forty one million six hundred thirty eight thousand nine hundred eight only) accounting for 40.1% representing a 14.87% decline. Non wages recurrent is UGX 40,000,000 of which UGX 33,000,000 is from the unconditional grants and UGX 9,000,000 (nine million only) from Local Revenue accounted for 38.5% and UGX 23,160,246 from Discretionary Development Equalization Grant (DDEG) for the facilitation of the development of the District Development Plan (DDP) and also implement the retooling work plan.

**Vote :622 Bunyangabu 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>62,050</b>	<b>36,024</b>	<b>63,970</b>
District Unconditional Grant (Non-Wage)	16,000	12,000	16,000
District Unconditional Grant (Wage)	25,972	19,479	25,972
Locally Raised Revenues	8,000	0	7,000
Multi-Sectoral Transfers to LLGs_NonWage	12,079	4,545	14,998
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>62,050</b>	<b>36,024</b>	<b>63,970</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,972	14,244	25,972
Non Wage	36,079	16,431	37,998
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>62,050</b>	<b>30,675</b>	<b>63,970</b>

**Narrative of Workplan Revenues and Expenditure**

The Internal Audit Department budget estimate for the FY 2020/2021 is UGX 64,969,659 representing 4.7% increase from 2019/20. The increase is attributed to increased transfers from the LLGs. Of the total budget allocation for the FY 2020/21 (UGX 25,972,000) 39.97% is attributed to wage recurrent and 60.02% (UGX 38,997,659) for non-wage recurrent.

**Vote :622 Bunyangabu 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>45,293</b>	<b>33,969</b>	<b>46,468</b>
District Unconditional Grant (Wage)	34,931	26,199	36,125
Sector Conditional Grant (Non-Wage)	10,361	7,771	10,343
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>45,293</b>	<b>33,969</b>	<b>46,468</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,931	25,683	36,125
Non Wage	10,361	7,137	10,343
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>45,293</b>	<b>32,821</b>	<b>46,468</b>

**Narrative of Workplan Revenues and Expenditure**

District unconditional (wage), Unconditional grant(non-wage),Commercial sector conditional grant and local revenue are the revenues while Expenditures are on staff salaries and annual planned activities in trade, tourism, sector management, market linkages, enterprise development, cooperative mobilization and industrial development services.



**Vote :622 Bunyangabu District**

**FY 2020/21**

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