

Vote :624 Bugweri District**FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

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

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

Signature :

Signature :



MUKOSE JONATHAN HOSEA

(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 :624 Bugweri District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	1,213,416	42,507	108,285
Discretionary Government Transfers	2,244,397	1,773,913	2,243,937
Conditional Government Transfers	13,969,042	10,955,063	13,489,566
Other Government Transfers	649,641	410,304	6,989,446
External Financing	217,218	345,657	463,525
Grand Total	18,293,713	13,527,445	23,294,760

Revenue Performance by end of March of the Running FY

The district received a total of Shs. 13,527,445,000 by the March 2020 representing 73.9% of the annual approved district budget. While conditional transfers from the MoFPED, donor support and Other Government Transfers performed relatively good, locally raised revenue performance was the worst at only 11% of the LRR budgeted. All the received funds were transferred to the different departments at 100%, except shs 16,000,000 of local service tax which was not allocated by the end of the quarter.

Planned Revenues for next FY

The District an approved budget of shs 22,292,360,000 for the FY 2020/21. While this budget is higher than the current approved budget of the FY 2019/2020. There has been a reduction for most of the central government transfers to the district across all the sectors in the district. As a district we have also review the local revenue IPF to ensure realistic budgeting. The local revenue appropriated by the parliament in the current budget was unrealistic and could not be achieved. we have experience a declining trend of the central government transfer IPF especially for the non wage since 2018/19, 2019/20 and now 2020/21 and we can not underscore its impact. The reflected increase in the budget in relation to the current budget ending 30th June 2020 is due to the Agriculture Cluster Budget of shs 6.01 billion expected from the Ministry of Agriculture.

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	2,472,621	1,123,021	1,380,729
Finance	209,595	129,399	239,620
Statutory Bodies	317,628	226,061	287,911
Production and Marketing	447,447	320,877	6,309,029
Health	2,812,731	2,462,889	2,404,043
Education	10,273,774	7,881,068	10,277,166
Roads and Engineering	564,459	435,963	594,393
Water	552,833	522,734	667,545
Natural Resources	191,675	149,375	171,029
Community Based Services	212,764	105,573	626,622

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Planning	126,628	89,530	213,486
Internal Audit	68,300	45,657	72,991
Trade, Industry and Local Development	43,258	32,444	50,193
Grand Total	18,293,713	13,524,590	23,294,760
<i>o/w: Wage:</i>	<i>10,619,075</i>	<i>7,964,307</i>	<i>10,781,054</i>
<i>Non-Wage Recurrent:</i>	<i>4,673,311</i>	<i>2,430,516</i>	<i>10,354,737</i>
<i>Domestic Devt:</i>	<i>2,784,109</i>	<i>2,784,109</i>	<i>1,695,444</i>
<i>External Financing:</i>	<i>217,218</i>	<i>345,657</i>	<i>463,525</i>

Expenditure Performance by end of March FY 2019/20

Out of the released funds to departments, 80% overall was spent. However, the unspent balances varied across the different departments. Departments especially finance, statutory bodies, Road and engineering, water and community based services spent less than 30% of the funds they realized. Though the worst performance was seen under the department of water at 7% and this is partly due to the fact that almost 100% of the water sector grant is development and the procurement process is still ongoing. The non wage unspent balances is due to the late warranting and invoicing of funds. Of the money spent by the district in the quarter, 67.9% was wage, 19.4% non wage and 12.7% development. No donor funds were spent in the quarter as the donor funds were received towards the end of the quarter.

Planned Expenditures for the FY 2020/21

The expenditure will focus on the maintenance of all the district roads, improve the safe water coverage in the district and also establish piped water in the rural growth centres of Nondwe, Nakivumbi, Idudi and Bugweri Town council. Education sector focus will be construction of pit latrines and renovation of classrooms to improve the learning environment. We are also continued to construct seed secondary schools in the sub county of Igombe. Under the health sector, the focus is on upgrading of health II to III, Improve the productivity through the Operation Wealth Creation (OWC). Empowerment of communities through the Parish Community Association (PCA) model

Medium Term Expenditure Plans

The district shall focus on fast tracking local Economic Development (LED) in collaboration with the private sector in order to achieve the objectives and targets for the next 5 development plan (2020/2021 to 2024/2025). We shall focus on harnessing the demographic dividend given the youthful population structure of the district. We shall formulate the LED strategy to guide sustainable production, productivity and value addition, improve the road network to facilitate business. Priority will be given to enhance human capital development and strengthen mechanisms for Quality, Effective and efficient service delivery.

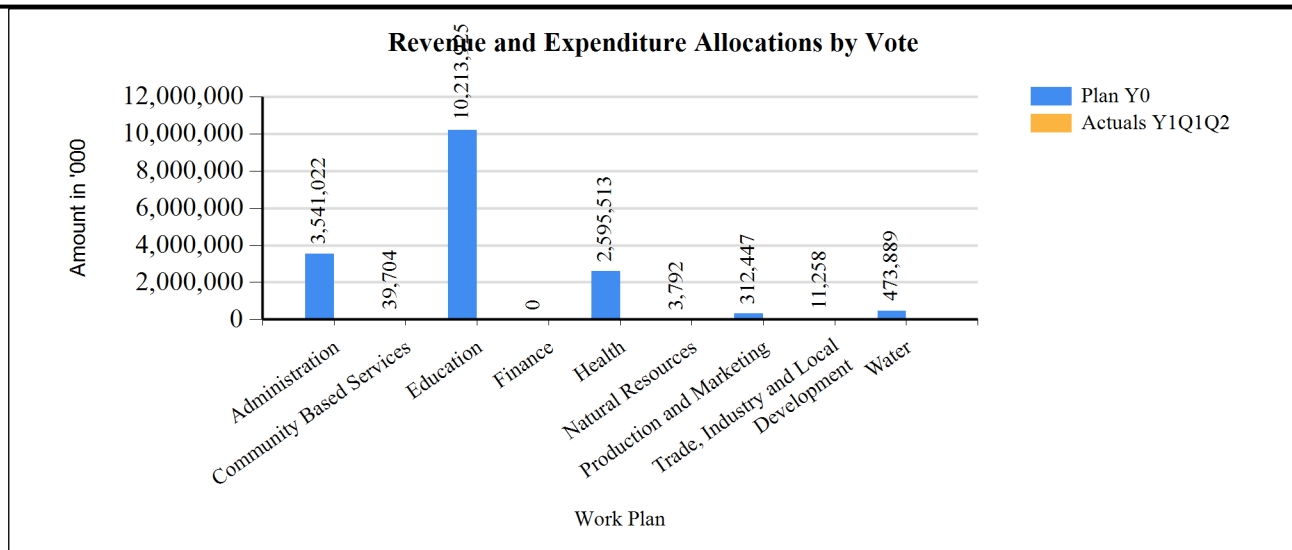
Challenges in Implementation

The ever reducing locally raised revenue of the district. this limits the implementation of local priorities.
Lack of political leadership; the district does not have interim LG council and the respective committees and commissions.
Lack of transport for departments like Planning, Education, roads among others to facilitate service delivery.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	1,213,416	42,507	108,285
Application Fees	8,000	4,950	8,000
Business licenses	6,000	1,331	6,000
Ground rent	1,076,131	0	0
Interest from private entities - Domestic	10,000	0	0
Land Fees	4,000	174	2,000
Local Services Tax	92,285	35,014	92,285
Miscellaneous receipts/income	4,000	0	0
Other Fees and Charges	13,000	1,038	0
2a. Discretionary Government Transfers	2,244,397	1,773,913	2,243,937
District Discretionary Development Equalization Grant	289,279	289,279	250,703
District Unconditional Grant (Non-Wage)	448,736	336,552	487,076
District Unconditional Grant (Wage)	1,152,470	864,352	1,152,470
Urban Discretionary Development Equalization Grant	73,184	73,184	73,850
Urban Unconditional Grant (Non-Wage)	130,728	98,046	129,838
Urban Unconditional Grant (Wage)	150,000	112,500	150,000
2b. Conditional Government Transfer	13,969,042	10,955,063	13,489,566
Sector Conditional Grant (Wage)	9,316,606	6,987,454	9,478,584
Sector Conditional Grant (Non-Wage)	1,922,276	1,314,577	2,268,116
Sector Development Grant	2,391,844	2,391,844	1,344,197
Transitional Development Grant	29,802	29,802	19,802

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Salary arrears (Budgeting)	0	0	70,353
Pension for Local Governments	60,575	45,431	60,575
Gratuity for Local Governments	247,939	185,954	247,939
2c. Other Government Transfer	649,641	410,304	6,989,446
Uganda Road Fund (URF)	442,641	339,245	493,993
Uganda Women Entrepreneurship Program(UWEP)	0	2,855	16,017
Youth Livelihood Programme (YLP)	72,000	0	0
Development Response to Displacement Impacts Project (DRDIP)	0	0	472,500
Agriculture Cluster Development Project (ACDP)	135,000	68,204	6,006,936
3. External Financing	217,218	345,657	463,525
United Nations Children Fund (UNICEF)	217,218	345,657	378,414
Global Alliance for Vaccines and Immunization (GAVI)	0	0	85,111
Total Revenues shares	18,293,713	13,527,445	23,294,760

Vote :624 Bugweri District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

We realized Shs. 23,074,000 which is 2% of the approved LRR budget. This source has continued to be the worst source of the district revenue. By the end of the quarter, no land fees, interest from private entities, ground rent and miscellaneous income had been received. While as deduction on staff for LST was done, these funds was not transferred to the different departments due to new modalities sending LRR to the consolidated fund and then getting release warrants. For the LRR sources where the district government got some money, the performance was still poor with the exception of application fees for tenders.

Central Government Transfers

The district received a total of Shs 4,412,492,000 in the quarter. All the expected funds were received at 100% from the central Government.

External Financing

The district had received shs 137,374,000 by the end of the quarter to support the health and education sector. UNICEF is currently the only partner supporting the district budget.

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

.The District expects a total of shs 108,285,000 in the FY 2020/21. This is a reduction from shs 1,213,416,000. Parliament had appropriated over 1 billion under ground rent but this was money the district had never dreamed about. Also the district reviewed the local revenue sources and according reduced the LRR to realistic figures. No interest from private entities, no other fees and charges is expected in the FY 2020/21.

Central Government Transfers

The District expects a total of shs 13,670,292,000 in FY 202/21 this is a reduction of 2.1% (shs 290,750,000) of the current approved budget of FY 2019/20. The reduction affected all the district discretionary and sector non wage across the departments. District unconditional grant was reduced by 12,193,000, DDEG was reduced by shs 33,716,000, sector non wage was reduced by shs 8,211,000, sector development was reduced by shs12,798,000. No gratuity IPF and transitional development was provided for consideration in this BFP

External Financing

The district expect shs 378,414,000 an increase from 217,218,000. UNICEF is the only funder support the district budget in the sectors of health and education

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	56,815	29,279	147,762
District Production Services	390,632	182,152	6,161,267
<i>Sub- Total of allocation Sector</i>	447,447	211,431	6,309,029
Sector :Works and Transport			
District, Urban and Community Access Roads	543,356	321,983	569,393
District Engineering Services	21,103	15,916	25,000
<i>Sub- Total of allocation Sector</i>	564,459	337,899	594,393

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Sector :Trade and Industry			
Commercial Services	43,258	16,944	50,193
<i>Sub- Total of allocation Sector</i>	43,258	16,944	50,193
Sector :Education			
Pre-Primary and Primary Education	6,351,502	4,526,139	6,539,878
Secondary Education	3,763,194	2,805,582	3,548,173
Education & Sports Management and Inspection	159,078	76,614	189,115
<i>Sub- Total of allocation Sector</i>	10,273,774	7,408,336	10,277,166
Sector :Health			
Primary Healthcare	951,855	610,768	648,799
Health Management and Supervision	1,860,876	1,468,841	1,755,244
<i>Sub- Total of allocation Sector</i>	2,812,731	2,079,609	2,404,043
Sector :Water and Environment			
Rural Water Supply and Sanitation	552,833	78,238	667,545
Natural Resources Management	191,675	58,820	171,029
<i>Sub- Total of allocation Sector</i>	744,508	137,058	838,575
Sector :Social Development			
Community Mobilisation and Empowerment	212,764	62,898	626,622
<i>Sub- Total of allocation Sector</i>	212,764	62,898	626,622
Sector :Public Sector Management			
District and Urban Administration	2,472,621	1,021,634	1,380,729
Local Statutory Bodies	317,628	89,611	287,911
Local Government Planning Services	126,628	28,234	213,486
<i>Sub- Total of allocation Sector</i>	2,916,877	1,139,479	1,882,127
Sector :Accountability			
Financial Management and Accountability(LG)	209,595	79,086	239,620
Internal Audit Services	68,300	17,400	72,991
<i>Sub- Total of allocation Sector</i>	277,895	96,486	312,611

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,182,537	832,710	1,149,324
District Unconditional Grant (Non-Wage)	65,567	49,267	64,499
District Unconditional Grant (Wage)	324,611	243,458	324,611

Vote :624 Bugweri District**FY 2020/21**

Gratuity for Local Governments	247,939	185,954	247,939
Locally Raised Revenues	1,112,078	30,406	16,011
Multi-Sectoral Transfers to LLGs_NonWage	221,767	165,694	215,335
Multi-Sectoral Transfers to LLGs_Wage	150,000	112,500	150,000
Pension for Local Governments	60,575	45,431	60,575
Salary arrears (Budgeting)	0	0	70,353
Development Revenues	290,085	290,311	231,406
District Discretionary Development Equalization Grant	30,310	30,536	8,051
Multi-Sectoral Transfers to LLGs_Gou	249,774	249,774	223,355
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	2,472,621	1,123,021	1,380,729
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	474,611	355,959	474,611
Non Wage	1,707,926	390,728	674,713
Development Expenditure			
Domestic Development	290,085	274,948	231,406
External Financing	0	0	0
Total Expenditure	2,472,621	1,021,634	1,380,729

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shs. 792,039,000. This is a reduction from the current approved running budget of shs 1,851,080,000. The locally raised revenue reduced by 1,096,067,000. This LRR had been appropriated by parliament in the current budget but it was unrealistic, and has hence been removed from the new department budget. It had been allocated to my department. No Transitional Development Grant was issued for this budget. Shs 8,051,000 has been allocated for performance improvement under DDEG to the department.

With respect to expenditure, 41% of the budget will cater for departmental staff salaries, 31.3 will cater for gratuity for retiring staff, shs 70,353,000 salary arrears for staff, shs 60,575,000 for pension and 10.2% non-wage for the operation of the department, and the balance of 16.7% will facilitate LLGs DDEG projects.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	209,595	129,399	239,620
District Unconditional Grant (Non-Wage)	38,124	30,213	71,456
District Unconditional Grant (Wage)	128,738	96,554	128,738
Locally Raised Revenues	21,483	2,632	19,283
Multi-Sectoral Transfers to LLGs_NonWage	21,249	0	20,143
Development Revenues	0	0	0
N/A			
Total Revenues shares	209,595	129,399	239,620
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	128,738	58,234	128,738
Non Wage	80,857	20,852	110,882
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	209,595	79,086	239,620

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of UG 239,620, 000 for the FY 2020/21, 53.8% of revenue are from District Unconditional Grant wages (UG 128,738,000), while District Unconditional Grant non wage makes a proportion of 29.8% (37,456,000). The locally raised revenue make a portion of 19.2%. (39,426,000). It should be noted that a proportion of this revenue goes to lower local governments for their operations .

With respect to expenditures, 53.7% of the receipt will be spent on staff salaries while the remaining 46.3% will cater for all other non wage expenditures.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	317,628	226,061	287,911
District Unconditional Grant (Non-Wage)	207,151	154,284	178,552
District Unconditional Grant (Wage)	88,996	66,747	88,996
Locally Raised Revenues	21,480	5,030	20,363
Development Revenues	0	0	0
N/A			
Total Revenues shares	317,628	226,061	287,911
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,996	22,266	88,996
Non Wage	228,631	67,345	198,915
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	317,628	89,611	287,911

Narrative of Workplan Revenues and Expenditure

The sector has an approved budget of shs 287,911,000, this has slightly from previous FY's revenue by 4.3%. The reduction in the revenue has been effected on mainly District unconditional grant non wage (6%) and from locally raised revenue (5%).

With respect to expenditure, out of 287,911,000 , 29.3% will cater for political leaders salaries and 70.7% will cater for non wage expenditures to support local council operations

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	374,094	247,525	6,236,319
Other Transfers from Central Government	135,000	68,204	6,006,936
Sector Conditional Grant (Non-Wage)	128,379	96,284	118,668
Sector Conditional Grant (Wage)	110,716	83,037	110,716
Development Revenues	73,353	73,353	72,710
Sector Development Grant	73,353	73,353	72,710
Total Revenues shares	447,447	320,877	6,309,029
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,716	83,037	110,716
Non Wage	263,379	128,394	6,125,603
Development Expenditure			
Domestic Development	73,353	0	72,710
External Financing	0	0	0
Total Expenditure	447,447	211,431	6,309,029

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of Shs. 6,309,029,301 in the FY 2020-21. Of this, Shs 302,093,801 is central gov't sector conditional grant and Shs. 6,006,035,500 is expected for ACDP project from MAAIF.

The expected central gov't sector conditional grant of Shs 302,093,801, is less than the current approved budget of Shs. 443,682,000 with a reduction of 9.3% in the sector conditional grant non-wage (recurrent and development). With respect to expenditure, 110,715,691= will cater for staff salaries, 118,667,931 for recurrent expenditures, 72,710,179 for development expenditures and 6,006,035,500 will be spent on ACDP activities.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,913,106	1,434,825	2,001,171
Sector Conditional Grant (Non-Wage)	184,185	138,135	272,250
Sector Conditional Grant (Wage)	1,728,921	1,296,691	1,728,921
Development Revenues	899,625	1,028,064	402,871
External Financing	217,218	345,657	365,986
Sector Development Grant	682,407	682,407	36,885
Total Revenues shares	2,812,731	2,462,889	2,404,043
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,728,921	1,296,691	1,728,921
Non Wage	184,185	138,109	272,250
Development Expenditure			
Domestic Development	682,407	299,152	36,885
External Financing	217,218	345,658	365,986
Total Expenditure	2,812,731	2,079,609	2,404,043

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shs 2,404,043,000 of which Wage contributes 74% (1,728,921,000), Uganda government Development grant contributes 2% (36,885,000), 12% (289,326,000) is PHC non-wage and 12% (280,875) is external Financing/Donor (UNICEF). There is an increase of 63.657 (2%) Comparing the current 2019/2020 and 2020/21 IPF by UNICEF and GAVI.

Of the 12% PHC non-wage, 80% (231,461,077.20) will go to health facilities for basic health services while 20% (57,865,269) is for monitoring and supervision by DHO's office.

The development grant is will be used to install solar in Busesa, Lubira, and Makuutu and procurement a cold chain tool kit for the district

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,062,323	6,669,617	9,465,813
District Unconditional Grant (Wage)	59,850	44,887	59,850
Sector Conditional Grant (Non-Wage)	1,525,504	1,017,002	1,767,016
Sector Conditional Grant (Wage)	7,476,969	5,607,727	7,638,948
Development Revenues	1,211,452	1,211,452	811,353
External Financing	0	0	97,539
Sector Development Grant	1,211,452	1,211,452	713,814
Total Revenues shares	10,273,774	7,881,068	10,277,166
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,536,819	5,615,337	7,698,798
Non Wage	1,525,504	976,181	1,767,016
Development Expenditure			
Domestic Development	1,211,452	816,818	713,814
External Financing	0	0	97,539
Total Expenditure	10,273,774	7,408,336	10,277,166

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shs 10,277,166,000. This is slightly higher than the current, though the central conditional transfer to development reduced significantly by UGX 497,638,000. The partment will br receiving a budget support from UNICEF of shs 97,539,000 to support adolescence, early childhood Education and Quality education improvement. The sector conditional grant non wage IPF to wage also increased by shs 161,979,000 compared to the current FY.

With respect to expenditure, 74.9% will cater for staff salaries at the district education office, primary and secondary schools. 14.7% will cater for USE and UPE capitation of gov't aided and support to the development projects of the construction of a Seed Secondary School in Igombe sub county was not Considered in the final IPF and the focus will be the operationalization of the current Naigombwa Seed Secondary School under construction.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	543,041	414,545	594,393
District Unconditional Grant (Wage)	100,400	75,300	100,400
Other Transfers from Central Government	442,641	339,245	493,993
Development Revenues	21,418	21,418	0
District Discretionary Development Equalization Grant	21,418	21,418	0
Total Revenues shares	564,459	435,963	594,393
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,400	49,875	100,400
Non Wage	442,641	284,253	493,993
Development Expenditure			
Domestic Development	21,418	3,771	0
External Financing	0	0	0
Total Expenditure	564,459	337,899	594,393

Narrative of Workplan Revenues and Expenditure

The department has an approved of shs 593,393,000/= for 2020-2021, this slightly higher than than the approved budget for the Fy ending 30th June 2020. the IPF for maintenance of District road network is 257350,908/=.Community Access Roads IPF is 79,886,727/=.Busembatia Town Council has IPF of 162,630,326/=.Bugweri Town Council with an IPF of 50,000,000/=.all for maintaining of roads.

In respect to the expenditure,the district is to work on its road network under manual routine maintenance,routine mechanized maintenance. Sub counties and town councils are also to work on their respective road sections.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	108,398	78,299	126,957
District Unconditional Grant (Wage)	74,945	56,209	74,945
Locally Raised Revenues	4,000	0	0
Sector Conditional Grant (Non-Wage)	29,454	22,090	52,012
Development Revenues	444,435	444,435	540,589
Sector Development Grant	424,633	424,633	520,787
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	552,833	522,734	667,545
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,945	19,800	74,945
Non Wage	33,454	11,711	52,012
Development Expenditure			
Domestic Development	444,435	46,726	540,589
External Financing	0	0	0
Total Expenditure	552,833	78,238	667,545

Narrative of Workplan Revenues and Expenditure

The sector approved budget is shs 667,545,477 out of which 74,945,000 is wage, 52,011,644 is non wage, and 540,588,833 is domestic development. The budget is higher than the approved budget ending 30th June 2020 due to an increase in the sector conditional nonwage and development. With respect to expenditure, 81% development support for the safe water coverage improvement in the district, 11.2% is staff salaries for the 12 months and the balance is to cater for the department operations.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	160,462	118,161	171,029
District Unconditional Grant (Non-Wage)	0	0	4,365
District Unconditional Grant (Wage)	153,089	114,817	153,089
Locally Raised Revenues	3,580	500	3,394
Sector Conditional Grant (Non-Wage)	3,792	2,844	10,181
Development Revenues	31,213	31,213	0
District Discretionary Development Equalization Grant	31,213	31,213	0
Total Revenues shares	191,675	149,375	171,029
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	153,089	56,472	153,089
Non Wage	7,372	2,348	17,940
Development Expenditure			
Domestic Development	31,213	0	0
External Financing	0	0	0
Total Expenditure	191,675	58,820	171,029

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of UGX 171,029,000 of which UGX 153,089,000 is salary, shs 10,181,125 as sector grant, 4,365,433 as unconditional grant and shs 3,393,840 as local revenue. This budget is lower than the current budget due non allocation of DDEG funds for the FY 2020-21. With respect to expenditure, staff salaries take the bulk (89.5%) of the department budget.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	212,764	105,573	626,622
District Unconditional Grant (Wage)	101,060	75,795	101,060
Other Transfers from Central Government	72,000	0	488,517
Sector Conditional Grant (Non-Wage)	39,704	29,778	37,045
Development Revenues	0	0	0
N/A			
Total Revenues shares	212,764	105,573	626,622
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,060	38,654	101,060
Non Wage	111,704	24,244	525,562
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	212,764	62,898	626,622

Narrative of Workplan Revenues and Expenditure

The department approved revenues for the financial year 2020/2021 totals to 626,622,269 this comprises of shs 37,044,915/= for sector conditional Grant, 472,500,000 for Parish Community Association (PCA)-Model, 16,017,354 for UWEP and 101,060,000 for staff salaries. While the sector non wage to the department reduced, the overall approved budget increased due the PCA budget allocated through the department. No Youth livelihood budget in this budget. With expenditure, departmental salaries will take 16.1%, 77.9% will support organized parish Development groups under PCA and the balance 6% for the operation of the department, women, youth and PWD councils in the district.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	96,881	60,009	113,447
District Unconditional Grant (Non-Wage)	31,765	23,824	51,511
District Unconditional Grant (Wage)	45,595	34,196	45,595
Locally Raised Revenues	19,521	1,989	16,340
Development Revenues	29,747	29,521	100,040
District Discretionary Development Equalization Grant	29,747	29,521	93,147
District Unconditional Grant (Non-Wage)	0	0	6,892
Total Revenues shares	126,628	89,530	213,486
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,595	3,617	45,595
Non Wage	51,286	17,797	67,852
Development Expenditure			
Domestic Development	29,747	6,820	100,040
External Financing	0	0	0
Total Expenditure	126,628	28,234	213,486

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shs 213,486,000 in FY 2020-21. This higher than the current approved budget for the FY 2019-20. The variation is due to district DDEG that has been allocated through the department to cater for multisectoral projects. However LRR has reduced because of the poor performance of LLR in the district. However District unconditional grant increased due to the PBS conditional support to the Planning department.

With respect to expenditure, 54.3% will support development projects, 23% is non wage and 22.7% is staff salaries.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	68,300	45,657	72,991
District Unconditional Grant (Non-Wage)	15,090	11,318	20,302
District Unconditional Grant (Wage)	43,186	32,389	43,186
Locally Raised Revenues	10,024	1,950	9,503
Development Revenues	0	0	0
N/A			
Total Revenues shares	68,300	45,657	72,991
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,186	7,015	43,186
Non Wage	25,114	10,385	29,805
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	68,300	17,400	72,991

Narrative of Workplan Revenues and Expenditure

The department an approved budget of ugx 72,991,000 for the financial year 2020/2021 of which shs 9,503,000 is Locally raised revenue , shs 20,302,000 as unconditional grant and shs 43, 186,000 as wage for the department.

Vote :624 Bugweri District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	43,258	32,444	50,193
District Unconditional Grant (Non-Wage)	0	0	4,000
District Unconditional Grant (Wage)	32,000	24,000	32,000
Locally Raised Revenues	0	0	3,249
Sector Conditional Grant (Non-Wage)	11,258	8,444	10,944
Development Revenues	0	0	0
N/A			
Total Revenues shares	43,258	32,444	50,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,000	8,500	32,000
Non Wage	11,258	8,444	18,193
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	43,258	16,944	50,193

Narrative of Workplan Revenues and Expenditure

The department has an approved budget of shs 50,193,000 of which Locally raised Revenue is shs 4,583,000, Non wage 4,800,000, wage shs 32,000,000 and sector grant shs 8,810,000.

There is an increase of budget shs 6,935,000.

The difference is due to locally raised Revenue and district unconditional grant.

Expenditure

There is a wage of 32,000,000 /= and non wage of shs 18,193,000.

Vote :624 Bugweri District

FY 2020/21
