

Vote :504 Bugiri 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 :



Ezaruku Kazimiro - Chief Administrative Officer,
Bugiri District

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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 :504 Bugiri 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	362,118	102,403	368,176
Discretionary Government Transfers	3,772,845	2,012,080	3,816,604
Conditional Government Transfers	25,041,256	12,445,512	27,670,201
Other Government Transfers	5,226,728	1,329,123	2,266,449
External Financing	168,895	232,632	236,549
Grand Total	34,571,841	16,121,751	34,357,980

Revenue Performance by end of December of the Running FY

By the end of the quarter the district had received 16,121,751,000/= which was 47.04% of the district annual budget. The poor performance is attributed to the under performance of LR at 28.8% and other government transfers at 25.4% . In entirety local revenue performed at 28.8%, Discretionary government transfers at 53.3%, conditional government transfers at 49.7%, Other Government Transfers at 25.4% and lastly External Funding at 137.7%.

Planned Revenues for next FY

The district anticipates to receive 34,357,980,000/= consolidated from 368,176,000/= (1.07%) as local revenue, 3,816,604,000/= (11.13%) as discretionary government transfers, 27,670,202,000/= (80.5%) as conditional government transfers, 2,266,449,000/= (6.6%) as other government transfers and 236,549,000/= (0.69%) as external financing. There is also a slight reduction of 0.62% in this Draft Budget Estimates and Performance Contract as compared to the current budget. The reduction is because a 56.6% reduction in other government transfers and these constitute FIEFOC, UMSFNP, YLP, UWEP and ACDP.

Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,022,001	1,513,604	2,730,490
Finance	589,293	266,970	590,627
Statutory Bodies	769,413	363,829	772,422
Production and Marketing	3,543,898	871,663	1,430,302
Health	5,518,766	2,940,073	6,544,934
Education	17,338,192	8,303,327	17,535,570
Roads and Engineering	1,598,760	852,395	2,574,622
Water	698,224	449,494	1,085,901
Natural Resources	309,463	142,588	279,195
Community Based Services	830,250	227,530	384,329
Planning	245,298	136,722	312,741
Internal Audit	53,720	25,500	53,720

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Trade, Industry and Local Development	54,562	28,056	63,125
Grand Total	34,571,841	16,121,751	34,357,980
<i>o/w: Wage:</i>	<i>19,748,647</i>	<i>9,874,323</i>	<i>20,389,783</i>
<i>Non-Wage Recurrent:</i>	<i>10,796,533</i>	<i>3,731,375</i>	<i>9,784,621</i>
<i>Domestic Devt:</i>	<i>3,857,766</i>	<i>2,283,420</i>	<i>3,947,027</i>
<i>External Financing:</i>	<i>168,895</i>	<i>232,632</i>	<i>236,549</i>

Expenditure Performance by end of December FY 2019/20

The department expenditure performance was as follows; Administration 50%, Finance 45.3%, Statutory bodies 47.2%, production 24.6%, health 53.3%, education 47.9%, works 53.3%, water 64.3%, natural resources 46.1%, community 27.4%, planning 55.7%, audit 47.5%, trade, industry and local economic development 51.4%. Absorption was poorest in Production and community simply because of the most anticipated funds like YLP, UWEP, ACDP haven't been received by the district or receipted, but not yet used due to procurement issues.

Planned Expenditures for the FY 2020/21

The District depend majorly on Central Government transfers for the delivery of services and as such cognizant of guidelines from the Centre. The Departments of Education, Health and administration share 81.9% of the District budget, but of which 83.5% is wage and pensions. The district still utilizes over 60% of its budget on wage and pensions with the balance doing service delivery in the departments. There are also no major changes.

Medium Term Expenditure Plans

The mission of the District is "Optimal utilisation of resources to deliver quality services and improve the quality of life of the populace". The plans to achieve the above include; delivery of quality accessible health services, enhance production and productivity to improve food security and household incomes, enhance numeracy and literacy and provision roads to improve accessibility to service provision points, markets and welfare.

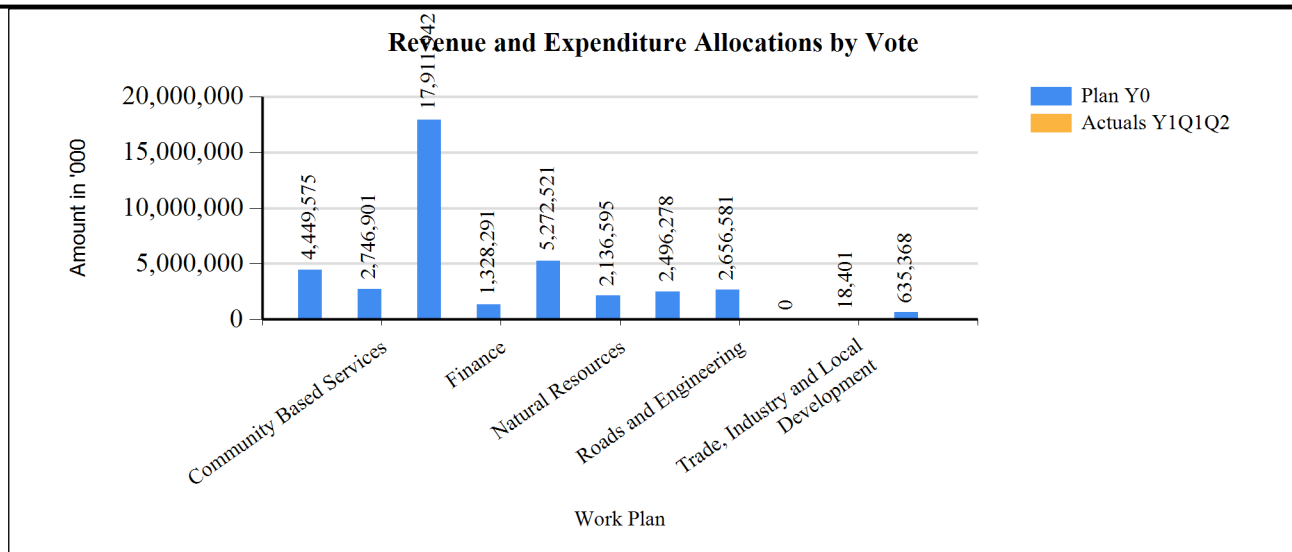
Challenges in Implementation

The district has a very poor road network which hinders the easy and timely movement of people, goods and services. The politicking has also divided people along different lines in that its difficult to get to a common genuine goal. There is also power/electricity instability in the district and if unchecked is bound to stall many projects in the near by future.

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	362,118	102,403	368,176
Advertisements/Bill Boards	100	0	100
Agency Fees	15,100	0	0
Animal & Crop Husbandry related Levies	12,000	850	12,000
Application Fees	5,500	0	5,500
Business licenses	42,365	2,056	53,728
Educational/Instruction related levies	900	0	0
Ground rent	9,525	0	9,525
Land Fees	6,742	0	6,742
Liquor licenses	1,390	55	0
Local Services Tax	156,603	96,162	180,641
Market /Gate Charges	40,096	3,280	40,096
Miscellaneous receipts/income	8,807	0	0
Other Fees and Charges	32,394	0	42,394
Park Fees	2,188	0	0
Property related Duties/Fees	17,440	0	17,440
Refuse collection charges/Public convenience	2,100	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,510	0	0
Registration of Businesses	4,359	0	10
2a. Discretionary Government Transfers	3,772,845	2,012,080	3,816,604
District Discretionary Development Equalization Grant	753,944	502,630	771,328

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District Unconditional Grant (Non-Wage)	891,763	445,882	918,140
District Unconditional Grant (Wage)	2,127,137	1,063,568	2,127,137
2b. Conditional Government Transfer	25,041,256	12,445,512	27,670,201
Sector Conditional Grant (Wage)	17,621,510	8,810,755	18,262,646
Sector Conditional Grant (Non-Wage)	3,609,139	1,376,301	4,684,636
Sector Development Grant	1,997,811	1,331,874	3,155,897
Transitional Development Grant	19,802	13,201	19,802
Salary arrears (Budgeting)	33,768	33,768	0
Pension for Local Governments	948,530	474,265	1,086,949
Gratuity for Local Governments	810,695	405,348	460,271
2c. Other Government Transfer	5,226,728	1,329,123	2,266,449
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	100,000	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Support to PLE (UNEB)	20,700	19,954	20,700
Uganda Road Fund (URF)	1,245,749	624,913	2,245,749
Vegetable Oil Development Project	65,000	0	0
Youth Livelihood Programme (YLP)	511,910	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	600,000	71,511	0
District Commercial Services Support (DICOSS) Project	1,086,208	435,715	0
Agriculture Cluster Development Project (ACDP)	1,557,160	177,030	0
3. External Financing	168,895	232,632	236,549
Global Fund for HIV, TB & Malaria	0	0	52,335
Global Alliance for Vaccines and Immunization (GAVI)	168,895	232,632	184,214
Total Revenues shares	34,571,841	16,121,751	34,357,980

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i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

By the end of the quarter the district had absorbed 102,403,00/= of the local revenue and this was 28.3% of the district LR budget. The increment in relation to Q1 absorption is from LLG absorptions.

Central Government Transfers

The district received 14,457,592,000/= which constituted Discretionary Government Transfers (2,012,080,000/=) and conditional government transfers (12,445,512,000/=). Central government transfers performed at 50%% of its annual budget and 42% of the district budget. The good performance is because of 66.6% release of DDEG and 100% release of salary areas the previous quarter

External Financing

There were no expenditures in this quarter

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The district expects to collect 368,176,000/= which is a 1.7% increment in relation to the current budget. The biggest contributor is local service tax at 180,641,000/=: which is 100% increment in LST and 49% of next financial year's local revenue budget. There is also a 26.8% noticeable increment in business licenses and a 30.9% increment in other fees and charges

Central Government Transfers

The district expects to receive 31,486,805,000 collectively as central government transfer arising from the discretionary government transfers (3,816,604,000/=) and conditional government transfers (27,670,201,000/=). This is also a 0.9% increase in the allocation as compared to the current budget. The increase is attributed to a enhancements in the conditional government transfers specifically the increments in all sector development grants, though there are reductions in gratuity. However, other grants will perform as this current financial year.

External Financing

The district expects to receive 236,549,000/= as external financing arising from Global fund for HIV, TB & Malaria totaling to ug. 52,335,000/= and Global Alliance for Vaccines and Immunisation (GAVI) totaling to 184,214,000/=

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	761,358	380,679	821,358
District Production Services	2,782,540	261,538	608,944
Sub- Total of allocation Sector	3,543,898	642,217	1,430,302
Sector :Works and Transport			
District, Urban and Community Access Roads	1,596,520	803,531	2,568,860
District Engineering Services	2,240	250	5,762
Sub- Total of allocation Sector	1,598,760	803,781	2,574,622
Sector :Tourism, Trade and Industry			
Commercial Services	54,562	28,037	63,125
Sub- Total of allocation Sector	54,562	28,037	63,125

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Sector :Education			
Pre-Primary and Primary Education	11,751,717	5,578,401	12,046,093
Secondary Education	3,776,889	1,432,060	4,477,954
Skills Development	1,278,208	186,356	0
Education & Sports Management and Inspection	531,377	212,402	1,011,524
Sub- Total of allocation Sector	17,338,192	7,409,219	17,535,570
Sector :Health			
Primary Healthcare	497,172	207,186	922,495
District Hospital Services	2,222,680	1,102,840	2,653,741
Health Management and Supervision	2,798,913	1,539,015	2,968,699
Sub- Total of allocation Sector	5,518,766	2,849,042	6,544,934
Sector :Water and Environment			
Rural Water Supply and Sanitation	698,224	199,176	1,085,901
Natural Resources Management	309,463	142,349	279,195
Sub- Total of allocation Sector	1,007,688	341,525	1,365,096
Sector :Social Development			
Community Mobilisation and Empowerment	830,250	215,976	384,329
Sub- Total of allocation Sector	830,250	215,976	384,329
Sector :Public Sector Management			
District and Urban Administration	3,022,001	1,503,176	2,730,490
Local Statutory Bodies	769,413	335,350	772,422
Local Government Planning Services	245,298	132,179	312,741
Sub- Total of allocation Sector	4,036,713	1,970,705	3,815,654
Sector :Accountability			
Financial Management and Accountability(LG)	589,293	266,969	590,627
Internal Audit Services	53,720	20,502	53,720
Sub- Total of allocation Sector	643,013	287,471	644,347

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,885,963	1,456,675	2,636,594
District Unconditional Grant (Non-Wage)	136,620	68,310	136,620
District Unconditional Grant (Wage)	805,561	402,781	809,061
Gratuity for Local Governments	810,695	405,348	460,271

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Locally Raised Revenues	11,370	7,095	11,370
Multi-Sectoral Transfers to LLGs_NonWage	139,418	65,109	132,323
Pension for Local Governments	948,530	474,265	1,086,949
Salary arrears (Budgeting)	33,768	33,768	0
Development Revenues	136,038	56,929	93,896
District Discretionary Development Equalization Grant	35,563	24,040	36,117
Multi-Sectoral Transfers to LLGs_Gou	100,475	32,889	57,779
Total Revenues shares	3,022,001	1,513,604	2,730,490
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	805,561	402,772	809,061
Non Wage	2,080,402	1,053,894	1,827,533
Development Expenditure			
Domestic Development	136,038	46,510	93,896
External Financing	0	0	0
Total Expenditure	3,022,001	1,503,176	2,730,490

Narrative of Workplan Revenues and Expenditure

The department has been allocated a budget of 2,730,490/=for financial year 2020/2021 and this is a 9.4% in reduction in relation to the current budget. The poor performance is attributed to the 35.2% reduction in gratuity to LLGs though there is a slight increment in pension of about 14.6%. Of the total district budget .29.6% will be spent on the payment of staff salaries ,39.8 will be spent on the payment of pension and 16.9% on gratuity for retired cadres and 13.7% will be spent on the day to day operation of the administration department. Generally there has been an increase in the pension funds though a decrease in the gratuity funds

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	582,422	258,406	587,424
District Unconditional Grant (Non-Wage)	119,201	59,601	119,201
District Unconditional Grant (Wage)	289,902	144,951	289,902
Locally Raised Revenues	84,934	22,083	84,934
Multi-Sectoral Transfers to LLGs_NonWage	88,386	31,772	93,387
Development Revenues	6,871	8,564	3,203
Multi-Sectoral Transfers to LLGs_Gou	6,871	8,564	3,203
Total Revenues shares	589,293	266,970	590,627
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	289,902	144,951	289,902
Non Wage	292,520	113,454	297,522
Development Expenditure			
Domestic Development	6,871	8,564	3,203
External Financing	0	0	0
Total Expenditure	589,293	266,969	590,627

Narrative of Workplan Revenues and Expenditure

The department budget for fy 2020/21 is 590,627,000/= which is a 0.2% increment in relation to this financial year's budget. The slight increment is because of 45% increment in LR and a 46% increment in non wage. Funds will be used to pay wage (49%), operation of department (51%) like IFMS cost, revenue mobilization.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	768,541	358,829	772,422
District Unconditional Grant (Non-Wage)	286,177	143,089	286,177
District Unconditional Grant (Wage)	249,368	124,684	249,368
Locally Raised Revenues	151,860	40,850	151,860
Multi-Sectoral Transfers to LLGs_NonWage	81,136	50,206	85,017
Development Revenues	872	5,000	0
Multi-Sectoral Transfers to LLGs_Gou	872	5,000	0
Total Revenues shares	769,413	363,829	772,422
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	249,368	115,069	249,368
Non Wage	519,173	215,281	523,054
Development Expenditure			
Domestic Development	872	5,000	0
External Financing	0	0	0
Total Expenditure	769,413	335,350	772,422

Narrative of Workplan Revenues and Expenditure

The department budget for the fy 2020/21 is 772,422,000/= and this is a 0.39% increment in relation to the current financial year. The slight increment is attributed to the 17.3% anticipated increment in LR, and 20.5% increment in DUG-NW. 32.3% will be spent on wage and 67.8% as non wage, there are development expenditures in the department.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,383,838	776,200	1,045,118
District Unconditional Grant (Non-Wage)	0	0	3,500
District Unconditional Grant (Wage)	15,200	7,600	0
Locally Raised Revenues	930	0	0
Multi-Sectoral Transfers to LLGs_NonWage	12,760	3,665	8,800
Other Transfers from Central Government	2,322,160	248,541	0
Sector Conditional Grant (Non-Wage)	271,429	135,715	271,459
Sector Conditional Grant (Wage)	761,358	380,679	761,358
Development Revenues	160,061	95,463	385,185
District Discretionary Development Equalization Grant	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	14,861	5,330	24,500
Sector Development Grant	135,199	90,133	360,685
Total Revenues shares	3,543,898	871,663	1,430,302
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	776,558	388,279	761,358
Non Wage	2,607,279	162,188	283,759
Development Expenditure			
Domestic Development	160,061	91,750	385,185
External Financing	0	0	0
Total Expenditure	3,543,898	642,217	1,430,302

Narrative of Workplan Revenues and Expenditure

The department has a total budget of 1,430,302,000/= for next fy 2020/21. There is a big reduction of about 40.4% in relation to the current budget. The big reduction is attributed to nil IPF for other government transfers, though there are small increment in the sector development grant by 166.8%. 53.2% Will be used to pay wages, 19.8% as non wage and 26.9% as development.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,133,737	2,564,943	5,905,374
District Unconditional Grant (Non-Wage)	3,000	1,500	3,000
Locally Raised Revenues	1,550	0	1,550
Multi-Sectoral Transfers to LLGs_NonWage	2,300	0	800
Sector Conditional Grant (Non-Wage)	614,968	307,484	1,282,222
Sector Conditional Grant (Wage)	4,511,919	2,255,959	4,617,802
Development Revenues	385,029	375,129	639,560
District Discretionary Development Equalization Grant	62,000	45,000	128,572
External Financing	168,895	232,632	236,549
Multi-Sectoral Transfers to LLGs_Gou	8,500	408	0
Sector Development Grant	145,634	97,089	274,439
Total Revenues shares	5,518,766	2,940,073	6,544,934
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,511,919	2,255,959	4,617,802
Non Wage	621,818	300,526	1,287,572
Development Expenditure			
Domestic Development	216,134	59,925	403,011
External Financing	168,895	232,632	236,549
Total Expenditure	5,518,766	2,849,042	6,544,934

Narrative of Workplan Revenues and Expenditure

The department expects to get a total of UGX 6,544,934,000/= which is a 22.5% increment in relation to the FY 2019/20. The increment is attributed to the 94% increment in the capital development, 108.5% increment in the sector conditional grant non wage and 23% increment in the sector wage allocations to the Sector. 70.6% of the expected revenues will be used to pay staff salaries and the rest of the funds used for the delivery of Health services in the District.

Vote :504 Bugiri District

FY 2020/21

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	15,033,925	7,095,923	15,905,526
District Unconditional Grant (Non-Wage)	4,208	2,104	4,208
District Unconditional Grant (Wage)	86,422	43,211	86,422
Locally Raised Revenues	0	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	4,750	0	0
Other Transfers from Central Government	20,700	19,954	20,700
Sector Conditional Grant (Non-Wage)	2,569,613	856,538	2,905,711
Sector Conditional Grant (Wage)	12,348,233	6,174,116	12,883,485
Development Revenues	2,304,266	1,207,404	1,630,044
Multi-Sectoral Transfers to LLGs_Gou	83,568	15,362	38,946
Other Transfers from Central Government	1,086,208	435,715	0
Sector Development Grant	1,134,489	756,326	1,591,099
Total Revenues shares	17,338,192	8,303,327	17,535,570
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,434,655	6,216,865	12,969,907
Non Wage	2,599,270	809,653	2,935,619
Development Expenditure			
Domestic Development	2,304,266	382,701	1,630,044
External Financing	0	0	0
Total Expenditure	17,338,192	7,409,219	17,535,570

Narrative of Workplan Revenues and Expenditure

The department budget for the fy 2020/21 will be 17,535,570,000/=, which is a 0.1% increment in relation to the budget for the current financial year. The slight is attributed to increments in the sector conditional grant non wage (13.1%), sector conditional grant wage (4.3%), sector development grant (40.2%) and an allocation of LR (5,000,000/=). However, it can be noted that there is no allocation of other government transfers to the department this time round. 76.7% will be spent on wage, 16.7% s non wage and 9.3% as development

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,343,882	673,420	2,347,404
District Unconditional Grant (Non-Wage)	1,000	500	4,522
District Unconditional Grant (Wage)	95,893	47,947	95,893
Locally Raised Revenues	1,240	0	1,240
Other Transfers from Central Government	1,245,749	624,913	2,245,749
Development Revenues	254,878	178,975	227,218
District Discretionary Development Equalization Grant	123,547	66,222	35,000
Multi-Sectoral Transfers to LLGs_Gou	131,331	112,752	192,218
Total Revenues shares	1,598,760	852,395	2,574,622
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	95,893	47,947	95,893
Non Wage	1,247,989	576,860	2,251,511
Development Expenditure			
Domestic Development	254,878	178,975	227,218
External Financing	0	0	0
Total Expenditure	1,598,760	803,781	2,574,622

Narrative of Workplan Revenues and Expenditure

The sector projected budget FY2020/21 is Ushs 2,574,622,000/= which is a 61%% increment in relation to the current financial year's budget. The increment is attributed to mainly the 80.3% increment in road fund though there is a reduction in DDEG by over 300% though with a less absolute value. The department plans to expend all funds of which 3.7% will be wage, 87.5% as road funds for road works and 8.8% as development but for mainly road works in Lower Local governments. The main revenue source is Uganda Road Fund (URF) which resources are earmarked for routine manual maintenance, Routine Mechanised Maintenance, Periodic Maintenance of the District road network, Clearance of Bottlenecks on District Roads, Mechanical Imprest, Removal of Bottlenecks on Community Access Roads, Tarmacking of roads in Nankoma Town Council and Office operations.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	95,934	47,967	136,424
District Unconditional Grant (Wage)	62,856	31,428	62,856
Sector Conditional Grant (Non-Wage)	33,078	16,539	73,568
Development Revenues	602,291	401,527	949,477
Sector Development Grant	582,489	388,326	929,675
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	698,224	449,494	1,085,901
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,856	31,428	62,856
Non Wage	33,078	12,085	73,568
Development Expenditure			
Domestic Development	602,291	155,663	949,477
External Financing	0	0	0
Total Expenditure	698,224	199,176	1,085,901

Narrative of Workplan Revenues and Expenditure

The unit plans to spend 1,085,901,000/= for the next financial year 2020/21 and this is an increase of about 40% in relation to the current unit's budget. The increment is attributed to the enhancement of the sector development grant by about 59.6% and the sector conditional grant non wage by 122.4%. 5.8% of the budget will be spent on wage, 6.8% as non wage, 87.4% on development.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	250,419	103,770	234,532
District Unconditional Grant (Non-Wage)	13,247	6,624	5,000
District Unconditional Grant (Wage)	180,962	90,481	180,962
Locally Raised Revenues	1,860	1,000	1,860
Multi-Sectoral Transfers to LLGs_NonWage	3,020	0	3,490
Other Transfers from Central Government	40,000	0	0
Sector Conditional Grant (Non-Wage)	11,330	5,665	43,220
Development Revenues	59,044	38,818	44,663
District Discretionary Development Equalization Grant	32,039	32,039	35,000
Multi-Sectoral Transfers to LLGs_Gou	27,005	6,779	9,663
Total Revenues shares	309,463	142,588	279,195
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,962	90,481	180,962
Non Wage	69,458	13,289	53,570
Development Expenditure			
Domestic Development	59,044	38,579	44,663
External Financing	0	0	0
Total Expenditure	309,463	142,349	279,195

Narrative of Workplan Revenues and Expenditure

The department budget is 279,195,000/= which is 9.8% reduction in relation to the current budget. The poor performance is attributed to the 62.3% reduction in the district unconditional grant non wage and non expectations of other government transfers (FIEFOC). However, the sector conditional grant non wage has increased by 281.5%. Of the budget, 64.8% will be spent on wage, 19.2% as non wage and 16% as development

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	765,416	122,403	277,509
District Unconditional Grant (Non-Wage)	3,663	1,832	3,663
District Unconditional Grant (Wage)	147,340	73,670	159,041
Locally Raised Revenues	2,480	1,000	2,480
Multi-Sectoral Transfers to LLGs_NonWage	9,704	742	22,384
Other Transfers from Central Government	511,910	0	0
Sector Conditional Grant (Non-Wage)	90,320	45,160	89,941
Development Revenues	64,833	105,127	106,821
Multi-Sectoral Transfers to LLGs_Gou	64,833	105,127	106,821
Total Revenues shares	830,250	227,530	384,329
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	147,340	73,335	159,041
Non Wage	618,077	46,813	118,468
Development Expenditure			
Domestic Development	64,833	95,827	106,821
External Financing	0	0	0
Total Expenditure	830,250	215,976	384,329

Narrative of Workplan Revenues and Expenditure

The department anticipated budget for the fy 2020/21 is 384,329,000/= which is 54% reduction in relation to the current budget. The reduction is attributed to the nil IPF of other government transfers (UWEP and YLP) which the ministry of Gender and Labour hasn't availed. However, there are slight increments LR, DUG-NW, wage and the sector conditional grant non wage. 41.2% of the budget will be used to pay wages, 31% as non wage and lastly 27.6% which DDEG in LLGs which will be used to support social livelihood programs.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	194,820	95,106	215,231
District Unconditional Grant (Non-Wage)	52,155	26,078	72,566
District Unconditional Grant (Wage)	134,056	67,028	134,056
Locally Raised Revenues	8,609	2,000	8,609
Development Revenues	50,478	41,617	97,510
District Discretionary Development Equalization Grant	50,478	41,617	97,510
Total Revenues shares	245,298	136,722	312,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	134,056	67,028	134,056
Non Wage	60,764	27,925	81,175
Development Expenditure			
Domestic Development	50,478	37,226	97,510
External Financing	0	0	0
Total Expenditure	245,298	132,179	312,741

Narrative of Workplan Revenues and Expenditure

The department budget is 312,741,000/= which is 27.4% increment in relation to the current financial year. This is attributed to the 93.2% and 39.1% increment in the allocation of DDEG and DUC-NW to the department. 42.9% of the budget will be spent on wages, 25.9% on recurrent activities (non wage), and 31.2% on development activities like retooling, monitoring, operation and maintenance of the the main administration block and commissioning of project of the previous year.

Vote :504 Bugiri District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	51,720	24,000	51,720
District Unconditional Grant (Non-Wage)	14,495	7,248	14,495
District Unconditional Grant (Wage)	33,505	16,753	33,505
Locally Raised Revenues	3,720	0	3,720
Development Revenues	2,000	1,500	2,000
District Discretionary Development Equalization Grant	2,000	1,500	2,000
Total Revenues shares	53,720	25,500	53,720
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,505	11,755	33,505
Non Wage	18,215	7,247	18,215
Development Expenditure			
Domestic Development	2,000	1,500	2,000
External Financing	0	0	0
Total Expenditure	53,720	20,502	53,720

Narrative of Workplan Revenues and Expenditure

The department budget is 53,720,000/= which is the same as that of the current financial year. The unit plans to spend 62.4% on wage, 33.9% as non wage for operation of department and 3.7% as development (DDEG).

Vote :504 Bugiri 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	54,562	28,056	59,125
District Unconditional Grant (Non-Wage)	8,540	4,270	12,540
District Unconditional Grant (Wage)	26,071	13,036	26,071
Locally Raised Revenues	1,550	1,550	2,000
Sector Conditional Grant (Non-Wage)	18,401	9,201	18,514
Development Revenues	0	0	4,000
District Discretionary Development Equalization Grant	0	0	4,000
Total Revenues shares	54,562	28,056	63,125
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,071	12,931	26,071
Non Wage	28,491	15,106	33,054
Development Expenditure			
Domestic Development	0	0	4,000
External Financing	0	0	0
Total Expenditure	54,562	28,037	63,125

Narrative of Workplan Revenues and Expenditure

The department's anticipated budget for next financial year 2020/21 will be 63,125,000/= which is a 15.7% increment in relation to the previous budget. The increment is attributed to increments in LR (29%), DUG-NW (46.8%) and an allocation of DDEG which isn't in the previous budget. 41.3% of the budget will be used to pay wages, 52.4% as non wage and 6% as development

Vote :504 Bugiri District

FY 2020/21
