

# Vote : 567 Bukwo District

**FY 2020/21**

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## Foreword

Bukwo District Local Government Council appreciates the importance of preparing Budget Framework Paper (BFP) not only as a requirement in the guidelines Governing Local Governments planning process but as a necessary document in guiding the development partners and all other Pertinent stakeholders in improvement of service delivery to people of Bukwo district. This BFP takes into consideration the priorities of the people of Bukwo district that have been obtained through participatory planning which leads to accomplishment of the District Goal and therefore Vision. It has been formulated taking into account the budget ceiling by Local government finance Commission, expected Donor funding and projected Local revenue as well as cross-cutting issues of

gender, environment, HIV/AIDS, employment, population, social protection and income distribution. I therefore take this opportunity to thank all the pertinent stakeholders who contributed in the preparation of this Budget Framework Paper.

For God and my Country.



Chebet Michael; District Chairperson Bukwo District Local Government.

14/01/2020

**Vote : 567 Bukwo District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Locally Raised Revenues</b>	319,822	77,706	343,288
<b>Discretionary Government Transfers</b>	3,272,685	889,478	3,268,474
<b>Conditional Government Transfers</b>	15,881,896	4,417,114	15,471,499
<b>Other Government Transfers</b>	2,446,717	0	367,856
<b>External Funding</b>	0	0	0
<b>Grand Total</b>	<b>21,921,120</b>	<b>5,384,297</b>	<b>19,451,117</b>

**Revenue Performance in the First Quarter of 2019/20**

The approved budget is 21.9 billion and the cumulative receipt was 5.38% billion contributing 25% of the approved budget. The percentage of the budget received was highest in Conditional Government Transfers with 28% of its approved budget followed by Discretionary Government with 27% of its approved budget due to release of 33% of development grants to expedite implementation of capital projects and 100% of the approved budget for Salary arrears (Budgeting) to ensure that all eligible staff for payment of salary arrears are paid at once. Locally Raised Revenues realized was 77.7 million shillings because Ministry of Finance planning and Economic Development released 77.7 million shillings in order to warrant funds as an advance payment which will be paid back by the district. The district did not realize funds from Other Government Transfers due to delay in community to Generate groups under NUSAF III and also delay by Uganda Road fund to release funds.

**Planned Revenues for FY 2020/21**

The Proposed budget will decrease by 2.8 billion shillings (12.8%) from the approved budget of FY 2019/20. The decrease is due to decrease Agricultural Cluster Development Project which is only one year project (only 2019/20) and end of NUSAF III project. Other Government Transfers will decrease by 2.8% due to reduction of the said funds. No Donor funds are expected to be realized since at the time of preparing this Budget Framework Paper there was no commitment from the implementing partners.

**Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
Administration	1,588,555	446,604	1,740,352
Finance	263,417	75,258	225,432
Statutory Bodies	671,420	169,152	680,946
Production and Marketing	2,292,765	218,033	837,538
Health	4,373,893	1,219,008	4,365,816
Education	10,174,034	2,792,926	10,126,741
Roads and Engineering	823,824	35,917	534,534

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Water	295,678	99,250	283,336
Natural Resources	105,662	25,665	135,822
Community Based Services	1,095,135	246,940	296,742
Planning	132,523	36,163	123,183
Internal Audit	74,003	16,547	77,411
Trade, Industry and Local Development	30,213	2,834	23,264
<b>Grand Total</b>	<b>21,921,120</b>	<b>5,384,297</b>	<b>19,451,117</b>
<i>o/w: Wage:</i>	<i>11,892,998</i>	<i>2,973,250</i>	<i>11,892,998</i>
<i>Non-Wage Recurrent:</i>	<i>6,176,815</i>	<i>1,177,582</i>	<i>3,878,394</i>
<i>Domestic Devt:</i>	<i>3,851,307</i>	<i>1,233,466</i>	<i>3,679,725</i>
<i>Ext. Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance in the First Quarter FY 2019/20**

Only 3.35 billion shillings was spent contributing 15% of the cumulative release to the departments. In terms of source, about 84% of the releases was spent on wages because of incomplete records of staff, 75% of non-wage release was spent due to limited capacity in the use of Integrated Financial Management System and ex-gratia for local council one and two which will be paid in fourth quarter and 1% of the releases for domestic development was spent because mandatory procurement process which was in advert stage

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

The expected expenditure will decrease by 2.8 billion shillings (12.8%) from the approved budget of FY 209/20. These funds will be used to fund wealth creation activities and improvement of infrastructure in Government institutions like completion of Chesimat OPD block construction, construction of council hall Phase V, Construction of Classrooms, rehabilitation and maintenance of roads. Supply of tree seedlings and technologies to the community, payment of salaries and pension to staff, finally there is planned expenditure on improvement of health care services and education services in the district

**Medium Term Expenditure Plans**

Increase access to better social services from 93.3% to 95.1%, Improve on the economic infrastructure from 40.2% to 50%, Increase Household incomes 20%, Reduce environmental degradation from 5% by using the natural resource base sustainability, Improve on the level of functional literacy from 3%, Reduce HIV prevalence rate from 1%, increase access to clean water by 1%, improve sanitation by 5%.

**Challenges in Implementation**

The Major constraints faced in implementing district future plans are; Poor roads including un tarmacked Kapchorwa-Suam road, Under staffing in critical positions for instance there are only three Doctors in the district, Low budget allocated to the district and little locally raised revenues collected due to limited tax base and no commitment to enforce tax payers, no bank in the district leading to distant banking services in Kapchorwa district and disasters like landslides which destroy crops

**Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>1. Locally Raised Revenues</b>	<b>319,822</b>	<b>77,706</b>	<b>343,288</b>

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Local Services Tax	125,883	26,471	146,349
Land Fees	2,420	605	2,420
Local Hotel Tax	15,010	3,753	15,010
Application Fees	10,200	2,550	10,200
Business licenses	20,000	5,000	20,000
Rent & Rates - Non-Produced Assets – from private entities	29,352	7,338	0
Royalties	12,000	3,000	12,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	29,352
Park Fees	5,000	1,250	5,000
Advertisements/Bill Boards	2,000	500	0
Animal & Crop Husbandry related Levies	10,000	2,500	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	3,500	3,000
Registration of Businesses	14,000	3,500	14,000
Market /Gate Charges	20,000	5,000	20,000
Other Fees and Charges	32,000	8,000	32,000
Advance Recoveries	0	0	2,000
Miscellaneous receipts/income	18,957	4,739	21,957
<b>2a. Discretionary Government Transfers</b>	<b>3,272,685</b>	<b>889,478</b>	<b>3,268,474</b>
District Unconditional Grant (Non-Wage)	615,970	153,993	618,330
Urban Unconditional Grant (Non-Wage)	37,236	9,309	37,454
District Discretionary Development Equalization Grant	831,463	277,154	824,516
Urban Unconditional Grant (Wage)	190,483	47,621	190,483
District Unconditional Grant (Wage)	1,573,312	393,328	1,573,312
Urban Discretionary Development Equalization Grant	24,221	8,074	24,379
<b>2b. Conditional Government Transfer</b>	<b>15,881,896</b>	<b>4,417,114</b>	<b>15,471,499</b>
Sector Conditional Grant (Wage)	10,129,204	2,532,301	10,129,204
Sector Conditional Grant (Non-Wage)	2,312,089	727,539	2,314,312
Sector Development Grant	2,824,912	941,637	2,830,830
Transitional Development Grant	19,802	6,601	0
Salary arrears (Budgeting)	80,085	80,085	0
Pension for Local Governments	197,154	49,289	197,154
Gratuity for Local Governments	318,649	79,662	0
<b>2c. Other Government Transfer</b>	<b>2,446,717</b>	<b>0</b>	<b>367,856</b>
Northern Uganda Social Action Fund (NUSAF)	466,521	0	0
Uganda Road Fund (URF)	367,856	0	367,856
Youth Livelihood Programme (YLP)	310,180	0	0
Agriculture Cluster Development Project (ACDP)	1,302,160	0	0
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>

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No Data Found

<b>Total Revenues shares</b>	<b>21,921,120</b>	<b>5,384,297</b>	<b>19,451,117</b>
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i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

The District in the first quarter realized 77.7 million shillings as Locally Raised Revenue against a total Budget for Locally Raised Revenue of UGX 319.8 representing 24% of the approved budget. This was because Ministry of Finance planning and Economic Development released 77.7 million shillings in order to warrant funds as an advance payment which will be paid back by the district. The deviation was due to over estimation of revenues from Local Service Tax. Though however, Registration (e.g. Births, Deaths, Marriages, etc.) fees was under estimated, its budget is small compared to other sources like Local Service Tax. Therefore the high percentage of 117% have little effect on the overall collection

**Central Government Transfers**

The District have cumulatively realized UGX 19.15 billion shillings representing 27.70% of the approved budget for Central Government Transfers. This was because, though other sources of revenues were released as planned, development grants were released 33% of the respective approved budget to expedite implementation of capital projects. It was also noted that 100% of Salary arrears (Budgeting) was released to enable payment of salary arrears at once.

**Donor Funding**

No funds received under external financing in quarter one.

ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

The proposed budget for locally raised revenues is 343.2 million shillings representing 6.6% increase from the approved budget of 2021/20. This was because the Local Revenues is anticipated to increase relative from the approved budget of FY 2019/20 in sources like Local Services Tax, Miscellaneous receipts/income and miscellaneous receipts/income. However, though most sources is expected to remain constant, Advance Recoveries was budgeted and Rent & Rates - Non-Produced Assets from private Entities was removed and Rent & Rates - Non-Produced Assets from other Government nits was budget.

**Central Government Transfers**

The Proposed budget will decrease by 2.8 billion shillings (12.8%) from the approved budget of FY 2019/20. The decrease is due to decrease Other Government Transfer by 2.078 billion shillings contributing 84.97% of the approved budget for Other Government Transfers. This because the commitment for Agriculture Cluster Development Project (ACDP) was only for FY 2019/20. Northern Uganda Social Action Fund (NUSAF) project will end this financial year, 2019/20. By the time of preparing this budget Framework paper, there was no commitment by Ministry of Gender on support of Youth Livelihood Programme (YLP) funds. It was also noted that Conditional Government Transfers will reduce by 11.46 million shillings because we have not requested for salary arrears and also Transitional Development Grant was removed. However, other sources of revenue is expected to remain relatively constant.

**Donor Funding**

No Donor funds are expected to be received in the financial year 2020/21 because at the time of preparing this document no implementing partner have shown interest and commitment to support the district

**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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	689,706	172,427	179,576
District Production Services	1,603,059	400,765	657,962

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<i>Sub- Total of allocation Sector</i>	<b>2,292,765</b>	<b>573,191</b>	<b>837,538</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	708,824	174,706	534,534
District Engineering Services	15,000	3,750	0
<i>Sub- Total of allocation Sector</i>	<b>723,824</b>	<b>178,456</b>	<b>534,534</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	30,213	5,803	23,264
<i>Sub- Total of allocation Sector</i>	<b>30,213</b>	<b>5,803</b>	<b>23,264</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	5,258,681	1,527,150	5,211,155
Secondary Education	4,619,077	1,247,918	4,613,653
Education & Sports Management and Inspection	293,276	83,592	298,934
Special Needs Education	3,000	750	3,000
<i>Sub- Total of allocation Sector</i>	<b>10,174,034</b>	<b>2,859,410</b>	<b>10,126,741</b>
<b>Sector :Health</b>			
Primary Healthcare	3,021,058	753,799	3,017,334
District Hospital Services	1,320,577	302,469	1,314,824
Health Management and Supervision	32,258	3,297	33,658
<i>Sub- Total of allocation Sector</i>	<b>4,373,893</b>	<b>1,059,565</b>	<b>4,365,816</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	295,678	53,897	283,336
Natural Resources Management	105,662	26,298	135,822
<i>Sub- Total of allocation Sector</i>	<b>401,339</b>	<b>80,195</b>	<b>419,158</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	941,545	110,252	296,742
<i>Sub- Total of allocation Sector</i>	<b>941,545</b>	<b>110,252</b>	<b>296,742</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,588,555	401,186	1,740,352
Local Statutory Bodies	671,420	165,857	680,946
Local Government Planning Services	132,523	22,854	123,183
<i>Sub- Total of allocation Sector</i>	<b>2,392,498</b>	<b>589,897</b>	<b>2,544,481</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	263,417	64,659	225,432
Internal Audit Services	74,003	18,251	77,411
<i>Sub- Total of allocation Sector</i>	<b>337,419</b>	<b>82,909</b>	<b>302,843</b>

**SECTION B : Workplan Summary****Workplan: Administration****B1: Overview of Workplan Revenues and Expenditures by source**

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,561,337</b>	<b>434,244</b>	<b>1,328,168</b>
Locally Raised Revenues	105,200	26,300	124,800
Multi-Sectoral Transfers to LLGs_NonWage	74,131	15,637	0
Multi-Sectoral Transfers to LLGs_Wage	525,984	143,363	0
Other Transfers from Central Government	100,503	0	0
District Unconditional Grant (Non-Wage)	64,776	16,194	112,538
District Unconditional Grant (Wage)	94,853	23,713	819,645
Salary arrears (Budgeting)	80,085	80,085	0
Pension for Local Governments	197,154	49,289	197,154
Gratuity for Local Governments	318,649	79,662	0
<b>Development Revenues</b>	<b>27,218</b>	<b>12,360</b>	<b>412,184</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	27,218	0	412,184
<b>Total Revenues shares</b>	<b>1,588,555</b>	<b>446,604</b>	<b>1,740,352</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	620,837	167,013	878,128
Non Wage	940,500	156,013	450,040
<b>Development Expenditure</b>			
Domestic Development	27,218	2,250	412,184
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,588,555</b>	<b>325,276</b>	<b>1,740,352</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget estimates is shs. 1,740.3 billion shillings, representing an increase of 9% from 2019-2020 budget .This is because of increase in Locally Raised Revenues from 105.2 million shillings to 124.8 million shillings to meet both District and sub counties activities , District Unconditional Grant (Non-Wage) increased 64.7 million shillings to 112.5million shillings because of increase in multi sectoral transfers, District Unconditional Grant (Wage) from 94,853 to 819.6 remain the same to meet payment of statutory staff salaries for 12(twelve) month both for higher local government and lower local government, Pension for Local Governments remained the same. District Discretionary Development Equalization Grant increased from 27.2 million shilling to 412.1 billion for capacity building construction of sub county offices and council administration

The proposed expenditure is shs 1,740.3 billion shillings under which non wage is 878.1 million shillings ,450 million shillings under District Unconditional Grant (Non-Wage) and 412,184 under District Discretionary Development Equalization Grant for capacity building construction of sub county offices and council administration .

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FY 2020/21

*Workplan: Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>263,417</b>	<b>75,258</b>	<b>225,432</b>
Locally Raised Revenues	39,820	9,955	58,020
Multi-Sectoral Transfers to LLGs_NonWage	47,068	13,866	0
Multi-Sectoral Transfers to LLGs_Wage	29,220	7,305	0
District Unconditional Grant (Non-Wage)	51,000	12,750	77,030
District Unconditional Grant (Wage)	96,308	31,382	31,382
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>263,417</b>	<b>75,258</b>	<b>225,432</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	125,528	31,265	77,382
Non Wage	137,888	19,620	148,050
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>263,417</b>	<b>50,885</b>	<b>225,432</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget for the sector is 225.432 million shillings which represents 14.4% decrease from the approved budget for financial year 2019/20. This is because of decrease in district unconditional grant wage from 96.308 million to 31.382 million. The wage of 77.382 and non-wage of 148.050 million will be used to pay salaries and fund recurrent activities respectively.



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*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>671,420</b>	<b>169,152</b>	<b>680,946</b>
Locally Raised Revenues	86,269	21,567	106,269
Multi-Sectoral Transfers to LLGs_NonWage	51,704	20,222	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
District Unconditional Grant (Non-Wage)	335,933	83,983	360,862
District Unconditional Grant (Wage)	197,515	43,379	197,515
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>671,420</b>	<b>169,152</b>	<b>680,946</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	197,515	42,932	209,515
Non Wage	473,905	42,540	471,431
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>671,420</b>	<b>85,472</b>	<b>680,946</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget estimates is shs. 680.9 million shillings, representing an increase of 1% from 2019-2020 budget .This is because of increase in Locally Raised Revenues from 86.2 million shillings to 106.2 million shillings to meet both District statutory activities and sub counties, District Unconditional Grant (Non-Wage) increased 335.3 million shillings to 360 million shillings because of increase in multisectoral transfers, District Unconditional Grant (Wage) remain the same to meet payment of statutory staff salaries for 12(twelve) month.

The proposed expenditure is 680.9 million shillings under which non wage is 209.515 million shillings to meet payment of statutory staff salaries for 12 month and 471.4 million shillings under District Unconditional Grant (Non-Wage) to facilitate council activities both at high local government and lower local government.

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*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,044,554</b>	<b>185,599</b>	<b>739,865</b>
Other Transfers from Central Government	1,302,160	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	3,000	750	2,000
District Unconditional Grant (Wage)	85,688	21,422	85,688
Sector Conditional Grant (Wage)	474,601	118,650	474,601
Sector Conditional Grant (Non-Wage)	179,105	44,776	177,576
<b>Development Revenues</b>	<b>248,211</b>	<b>32,434</b>	<b>97,673</b>
Other Transfers from Central Government	150,908	0	0
Sector Development Grant	97,303	0	97,673
<b>Total Revenues shares</b>	<b>2,292,765</b>	<b>218,033</b>	<b>837,538</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	560,289	135,623	560,289
Non Wage	1,484,265	9,967	179,576
<b>Development Expenditure</b>			
Domestic Development	248,211	4,615	97,673
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,292,765</b>	<b>150,205</b>	<b>837,538</b>

**Narrative of Workplan Revenues and Expenditure**

The sector draft budget is 835,538 million shillings which represent 274.4% decrease from the approved budget of FY 2019/2020 which was 2,292,765,000 shillings. This was because the sector will not received Agricultural cluster development project funds and NUSAF 3, Sector Conditional Grant (Non-Wage) 21,764 5,441 22,566 Sector Conditional Grant (Wage) 177,576,000, Locally Raised Revenues decreased from 3,000,000 to 2,000,000, Development Grant is 97,673,000, Wage 560,288.804.

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*Workplan: Health***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,946,712</b>	<b>736,678</b>	<b>2,952,197</b>
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Sector Conditional Grant (Wage)	2,680,722	670,181	2,680,722
Sector Conditional Grant (Non-Wage)	265,990	66,497	265,990
<b>Development Revenues</b>	<b>1,427,181</b>	<b>482,330</b>	<b>1,413,618</b>
District Discretionary Development Equalization Grant	113,562	0	100,000
Sector Development Grant	1,313,618	0	1,313,618
<b>Total Revenues shares</b>	<b>4,373,893</b>	<b>1,219,008</b>	<b>4,365,816</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,680,722	528,124	2,680,722
Non Wage	265,990	60,697	271,475
<b>Development Expenditure</b>			
Domestic Development	1,427,181	0	1,413,618
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,373,893</b>	<b>588,821</b>	<b>4,365,816</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed sector budget is 4.365` billion. This is accrued from GoU PHC wage, GoU PHC non-wage, GoU PHC development and DDEG. The sector budget for PHC wage 2.681 Billion to facilitate payment of salaries for health workers, PHC non-wage 265.990 million facilitate service delivery at facilities, GoU PHC development is 1.314 Billion that is intended to facilitate the upgrading of Kamet & Brim HC IIs to HC IIIs, & Major repairs to the DHOs Vehicle & District Development Equalization Grant of 100 Million that intended to facilitate completion of mortuary in the district hospital and roofing works on the OPD block in Chesmiat HC II. This is targeted towards services delivery areas that include payment of staff salaries, implementation of recurrent activities and capital development projects

## Vote : 567 Bukwo District

FY 2020/21

*Workplan: Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,861,684</b>	<b>2,363,437</b>	<b>8,867,342</b>
Locally Raised Revenues	9,000	750	11,500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Wage)	84,609	21,152	84,609
Sector Conditional Grant (Wage)	6,973,880	1,743,470	6,973,880
Sector Conditional Grant (Non-Wage)	1,794,194	598,065	1,797,352
<b>Development Revenues</b>	<b>1,312,350</b>	<b>429,489</b>	<b>1,259,399</b>
District Discretionary Development Equalization Grant	93,913	0	35,830
Sector Development Grant	1,218,437	0	1,223,569
<b>Total Revenues shares</b>	<b>10,174,034</b>	<b>2,792,926</b>	<b>10,126,741</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,058,489	1,451,027	7,058,489
Non Wage	1,803,194	582,788	1,808,852
<b>Development Expenditure</b>			
Domestic Development	1,312,350	0	1,259,399
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,174,034</b>	<b>2,033,815</b>	<b>10,126,741</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget is 10.1 billion shillings which represents 0.5% reduction from the approved budget for financial year 2019/20. District Development Equalization Grant reduced by 62% due to change of priorities at higher Local Government. On the other hand, Local revenue increased by 22% while Sector Development Grant had a minimal increase of 0.4%. Generally, most of the grants have stagnated except District Development Equalization Grant reduced by 62%.

**Vote : 567 Bukwo District****FY 2020/21****Workplan: Roads and Engineering****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>706,824</b>	<b>35,917</b>	<b>496,107</b>
Other Transfers from Central Government	581,273	0	367,856
Multi-Sectoral Transfers to LLGs_Wage	40,800	10,200	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	84,751	25,717	84,751
<b>Development Revenues</b>	<b>117,000</b>	<b>0</b>	<b>38,427</b>
Multi-Sectoral Transfers to LLGs_Gou	110,000	0	0
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	7,000	0	38,427
<b>Total Revenues shares</b>	<b>823,824</b>	<b>35,917</b>	<b>534,534</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	125,551	35,917	126,751
Non Wage	581,273	0	369,356
<b>Development Expenditure</b>			
Domestic Development	117,000	0	38,427
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>823,824</b>	<b>35,917</b>	<b>534,534</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed sector budget for F/Y 2020/2021 is 452.607 million shillings against 823.824 million shillings for the F/Y 2019/2020 approved budget representing 10% decrease from the approved budget of FY 2019/2020. This is because the development fund is not going to be realized. Other Transfers from Central Government increased to 367.856 million shillings from the approved budget of FY 2019/2020 while Sector Conditional Grant (Non-Wage) reduced to zero. The sector intends to spend 84.751 million shillings on wages and 367.856 million shillings on Non-wage activities.

## Vote : 567 Bukwo District

FY 2020/21

*Workplan: Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>67,755</b>	<b>20,539</b>	<b>53,367</b>
Multi-Sectoral Transfers to LLGs_Wage	14,400	3,600	0
District Unconditional Grant (Wage)	21,677	9,019	21,677
Sector Conditional Grant (Non-Wage)	31,678	7,920	31,690
<b>Development Revenues</b>	<b>227,922</b>	<b>78,711</b>	<b>229,969</b>
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	12,566	0	34,000
Sector Development Grant	195,554	0	195,969
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>295,678</b>	<b>99,250</b>	<b>283,336</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,077	8,900	21,677
Non Wage	31,678	2,085	31,690
<b>Development Expenditure</b>			
Domestic Development	227,922	2,964	229,969
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>295,678</b>	<b>13,949</b>	<b>283,336</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget for the sector is 283,336 million shillings which represents 4.17% decrease from the approved budget for financial year 2019/20 because though Sector Conditional Grant (Non-Wage) and District Unconditional Grant (Wage) remained unchanged as the approved budget FY 2019/20, Development grant increased by 0.90% of the approved budget of FY 2019/20 due to the allocation of District Discretionary Development Equalization Grant to the Sector. The sector will spent 7.65%, 11.18% and 69.16% of the approved budget on salaries, Non-wage activities and on capital projects respectively.

**Vote : 567 Bukwo District****FY 2020/21****Workplan: Natural Resources****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>105,662</b>	<b>25,665</b>	<b>106,822</b>
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	3,000	0	4,100
District Unconditional Grant (Wage)	99,792	24,948	99,792
Sector Conditional Grant (Non-Wage)	2,870	717	2,930
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>29,000</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	0	0	29,000
<b>Total Revenues shares</b>	<b>105,662</b>	<b>25,665</b>	<b>135,822</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	99,792	24,948	99,792
Non Wage	5,870	460	7,030
<b>Development Expenditure</b>			
Domestic Development	0	0	29,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>105,662</b>	<b>25,408</b>	<b>135,822</b>

**Narrative of Workplan Revenues and Expenditure**

The sector proposed budget is expected to decrease by 30.16 million shillings from the approved budget of FY 2019/20. This was because of addition of District Discretionary Development Equalization Grant to cater for supply of seedling. The grants will be used to pay staff salaries, monitoring environmental compliance and procurement of tree seedlings for distribution to communities

**Vote : 567 Bukwo District****FY 2020/21****Workplan: Community Based Services****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>652,173</b>	<b>62,619</b>	<b>127,877</b>
Other Transfers from Central Government	310,180	0	0
Locally Raised Revenues	3,999	1,000	23,999
Multi-Sectoral Transfers to LLGs_Wage	230,353	40,959	0
Multi-Sectoral Transfers to LLGs_NonWage	29,000	1,000	0
District Unconditional Grant (Wage)	51,715	12,929	51,715
Sector Conditional Grant (Non-Wage)	26,926	6,732	27,396
<b>Development Revenues</b>	<b>442,962</b>	<b>184,321</b>	<b>168,865</b>
Multi-Sectoral Transfers to LLGs_Gou	442,962	0	0
District Discretionary Development Equalization Grant	0	0	144,486
<b>Total Revenues shares</b>	<b>1,095,135</b>	<b>246,940</b>	<b>296,742</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	282,068	40,959	70,715
Non Wage	370,105	4,569	57,162
<b>Development Expenditure</b>			
Domestic Development	442,962	0	168,865
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,095,135</b>	<b>45,528</b>	<b>296,742</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget for the sector is 296.742 million shillings which represents 72.9% decrease from the approved budget for financial year 2019/20. This is because the department is not going to realize YLP, UWEP funds as this will be transferred direct to group accounts . The wage of 70.715 and non-wage of 57.162 million will be used to pay salaries and fund recurrent activities respectively.

The development grants of 168.865 million shillings will be used to support and fund CDD projects at the lower local governments.



**Vote : 567 Bukwo District****FY 2020/21****Workplan: Planning****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>91,060</b>	<b>22,342</b>	<b>92,594</b>
Other Transfers from Central Government	1,692	0	0
District Unconditional Grant (Non-Wage)	46,048	11,512	49,274
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	43,320	10,830	43,320
<b>Development Revenues</b>	<b>41,463</b>	<b>13,821</b>	<b>30,589</b>
District Discretionary Development Equalization Grant	41,463	0	30,589
<b>Total Revenues shares</b>	<b>132,523</b>	<b>36,163</b>	<b>123,183</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,320	10,501	43,320
Non Wage	47,740	5,238	49,274
<b>Development Expenditure</b>			
Domestic Development	41,463	0	30,589
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>132,523</b>	<b>15,739</b>	<b>123,183</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget for the department is 123.183 million shillings which represents 7% decrease from FY-2019/2020 approved budget. This is because of decrease in DDEG grants due to change in development priorities. The other sources of revenues insignificantly changed. The sector also intends to spend 43.320 million on salaries and 49.274 million shillings on nonwage activities respectively.

## Vote : 567 Bukwo District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>74,003</b>	<b>16,547</b>	<b>77,411</b>
Locally Raised Revenues	6,000	1,500	7,500
Multi-Sectoral Transfers to LLGs_Wage	9,592	2,398	0
Multi-Sectoral Transfers to LLGs_NonWage	3,000	500	0
District Unconditional Grant (Non-Wage)	14,080	3,520	14,080
District Unconditional Grant (Wage)	41,331	8,629	41,331
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>74,003</b>	<b>16,547</b>	<b>77,411</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	50,923	8,543	54,331
Non Wage	23,080	3,872	23,080
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>74,003</b>	<b>12,415</b>	<b>77,411</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget estimates is shs. 77.4 million shillings, representing an increase of 1% from 2019-2020 budget .This is because of increase in Locally Raised Revenues from 6.0 million shillings to 7.5 million shillings to meet both District internal audit activities and town council, District Unconditional Grant (Non-Wage), District Unconditional Grant (Wage) as in financial year 2019/2020.

The proposed expenditure is shs 77.4 million shillings under wage expenditure is shs 23.08 million shillings for payment of staff salaries for both higher and urban town council and 54.3 million shillings under District Unconditional Grant (Non-Wage) for District internal audit activities and town council.

## Vote : 567 Bukwo District

FY 2020/21

*Workplan: Trade, Industry and Local Development***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>23,213</b>	<b>2,834</b>	<b>23,264</b>
District Unconditional Grant (Wage)	11,887	3	11,887
Sector Conditional Grant (Non-Wage)	11,326	2,831	11,377
<b>Development Revenues</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
District Discretionary Development Equalization Grant	7,000	0	0
<b>Total Revenues shares</b>	<b>30,213</b>	<b>2,834</b>	<b>23,264</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,887	3	11,887
Non Wage	11,326	0	11,377
<b>Development Expenditure</b>			
Domestic Development	7,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>30,213</b>	<b>3</b>	<b>23,264</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed sector budget for F/Y 2020/2021 is 23263.937 million shillings against 30263.973 million shillings for the F/Y 2019/2020 approved budget representing representing 2.5% decrease from the approved budget of FY 2019/2020. This is because the development fund is not going to be realized. The sector intends also to spend 11.887 million shillings on wages and 11376.937 million shillings on Non-wage activities.