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# Vote : 622 Bunyangabu District

# FY 2020/21

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## Foreword

Bunyangabu District was established effective July 2017 and has now its third Financial year of operation. It is imperative therefore that we fully exploit the fruits of decentralization by complying with the policy requirements where by integrated planning is high on list.

Decentralized integrated planning is a continuous; never ending process. It includes not only document preparations and the many details that provide database and justification for projects but also the actual implementation of the projects in the plan. Starting a new district has been a challenge in that there are a lot of inadequacies in almost all aspects the district still lacks transport facilities.

It is against this background and in fulfillment of requirements by the central government that the District has prepared the 2020/2021 Budget Framework Paper. This BFP is linked to the Vision 2040, NDPIII strategic direction and the five years (2020/21-2024/25) District Development Plan strategic direction and objectives.

Rigorous efforts will be geared towards establishment/maintenance of systems, timely implementation of projects, accountability, information sharing and expeditious fulfillment of requirements set by our development partners and Central government. I therefore, appeal to all stakeholders (development partners including the private sector in the district, CBOs) to complement the district efforts.

I wish to extend my appreciation to all those who have contributed to the creation of this District and the achievements recorded so far. The strong partnership, which has bonded us together, gives me confidence that we shall all; collectively and boldly face the even more challenging future. Let us all aspire for more success and achievements as we strive to improve the quality of life of our people.

ATEGEKA JAMES

14/01/2020

## Vote : 622 Bunyangabu District

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## SECTION A: Overview of Revenues and Expenditures

## Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	5,157,385	100,117	483,141
Discretionary Government Transfers	2,904,290	768,682	2,900,220
Conditional Government Transfers	12,823,210	3,488,559	12,301,335
Other Government Transfers	1,888,892	343,944	1,192,449
External Funding	724,000	109,290	720,000
<b>Grand Total</b>	<b>23,497,776</b>	<b>4,810,591</b>	<b>17,597,144</b>

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

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

## Planned Revenues for FY 2020/21

The District's revenue budget for 2020/21 is Shs. 17,597,144,000/= which is less than that of the current F/Y 2019/20 by 5.9 billion shillings. The decrease is mainly due to reduction in local revenue estimates as parliament appropriated 5.2 billion shillings for the district which was unrealistic, the district also didn't receive IPFs for Parish Community Associations (PCA), Agricultural Cluster Development Programmer (ACDP) under production department, YLP, UWEP, Sanitation grant under Water sector and Gratuity. The district also had budget cuts under Health development funds. Donor funds are estimated to remain the same as for the current FY and expects to receive funding from Enabel (BTC), Unicef and Baylor Uganda. Local revenue remains small at only 2.7% of the total budget. The major source of revenue remains central government transfers at 93% and Donor funding will contribute only 4% and Donor funding will contribute only 4.3%.

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

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,841,693	533,519	1,350,657
Finance	324,806	64,486	276,347

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Statutory Bodies	610,487	177,216	594,342
Production and Marketing	659,531	101,776	415,031
Health	3,532,335	812,700	3,511,186
Education	9,217,682	2,525,969	9,267,937
Roads and Engineering	1,022,602	203,125	1,197,639
Water	394,233	122,277	373,680
Natural Resources	179,229	35,460	122,056
Community Based Services	794,779	73,408	273,032
Planning	4,813,056	55,808	103,799
Internal Audit	62,050	12,208	64,970
Trade, Industry and Local Development	45,293	11,323	46,468
<b>Grand Total</b>	<b>23,497,776</b>	<b>4,729,275</b>	<b>17,597,144</b>
<i>o/w: Wage:</i>	<i>10,398,317</i>	<i>2,599,579</i>	<i>10,398,317</i>
<i>Non-Wage Recurrent:</i>	<i>9,928,258</i>	<i>1,279,483</i>	<i>4,268,801</i>
<i>Domestic Devt:</i>	<i>2,447,202</i>	<i>740,924</i>	<i>2,210,027</i>
<i>Ext. Financing:</i>	<i>724,000</i>	<i>109,290</i>	<i>720,000</i>

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

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

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

### Planned Expenditures for The FY 2020/21

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

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## Medium Term Expenditure Plans

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

## Challenges in Implementation

The district is still under staffed especially at district level and had failed to attract key heads of departments in CBS, Health, Works, Production and Natural Resources, the district also has inadequate transport means with only 2 functional vehicles. There is also low local revenue sources and potential as most of the revenue sources are in Town councils.

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>5,157,385</b>	<b>100,117</b>	<b>483,141</b>
Local Services Tax	69,554	6,000	72,380
Land Fees	30,189	9,160	17,740
Occupational Permits	0	0	3,721
Local Hotel Tax	5,082	1,000	2,790
Application Fees	0	0	10,974
Business licenses	68,328	11,151	83,591
Park Fees	0	0	9,873
Property related Duties/Fees	30,985	3,171	0
Advertisements/Bill Boards	0	0	450
Animal & Crop Husbandry related Levies	9,343	3,260	12,230
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,055	1,030	4,993
Inspection Fees	0	0	1,150
Market /Gate Charges	187,050	48,474	224,500
Other Fees and Charges	69,244	16,251	11,156
Ground rent	0	0	17,686
Group registration	5,632	620	4,600
Sale of Land	4,677,925	0	0
Lock-up Fees	0	0	2,054
Other fines and Penalties - private	0	0	2,704
Miscellaneous receipts/income	0	0	550
<b>2a. Discretionary Government Transfers</b>	<b>2,904,290</b>	<b>768,682</b>	<b>2,900,220</b>

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District Unconditional Grant (Non-Wage)	520,552	130,138	520,222
Urban Unconditional Grant (Non-Wage)	226,546	56,636	225,400
District Discretionary Development Equalization Grant	427,147	142,382	425,094
Urban Unconditional Grant (Wage)	405,771	101,443	405,771
District Unconditional Grant (Wage)	1,240,108	310,027	1,240,108
Urban Discretionary Development Equalization Grant	84,166	28,055	83,626
<b>2b. Conditional Government Transfer</b>	<b>12,823,210</b>	<b>3,488,559</b>	<b>12,301,335</b>
Sector Conditional Grant (Wage)	8,752,438	2,188,110	8,752,438
Sector Conditional Grant (Non-Wage)	1,760,391	554,876	1,758,776
Sector Development Grant	1,706,087	568,696	1,700,007
Transitional Development Grant	229,802	76,601	0
Salary arrears (Budgeting)	8,872	8,872	0
Pension for Local Governments	90,113	22,528	90,113
Gratuity for Local Governments	275,507	68,877	0
<b>2c. Other Government Transfer</b>	<b>1,888,892</b>	<b>343,944</b>	<b>1,192,449</b>
National Medical Stores (NMS)	228,131	57,033	228,131
Uganda Road Fund (URF)	740,356	175,042	964,318
Uganda Wildlife Authority (UWA)	55,000	11,870	0
Youth Livelihood Programme (YLP)	243,554	0	0
Micro Projects under Luwero Rwenzori Development Programme	361,850	100,000	0
Agriculture Cluster Development Project (ACDP)	260,000	0	0
<b>3. External Financing</b>	<b>724,000</b>	<b>109,290</b>	<b>720,000</b>
Baylor International (Uganda)	100,000	0	40,000
United Nations Children Fund (UNICEF)	184,000	0	250,000
World Health Organisation (WHO)	200,000	104,790	300,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	0	110,000
Belgium Technical Cooperation (BTC)	140,000	4,500	20,000
<b>Total Revenues shares</b>	<b>23,497,776</b>	<b>4,810,591</b>	<b>17,597,144</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

In first quarter, the District realized 100,117,000/= as locally raised Revenue which is just 2% of the planned Annual estimates. The poor performance is due to the fact that Parliament over appropriated local revenue estimates by over 4 billion. The main revenue items under this category are Land fees, market collections/gate charges, Local service tax and trade licenses as well as registration fees.

**Central Government Transfers**

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In the first quarter, the District received 4,810,591,000/= as Central Government transfers which is 23.7% of this revenue Category and 96% of the total amount received in the quarter. This is composed of Discretionary government transfers (26%), Conditional government transfers (27%) and other Government transfers (18%). The performance for other government transfer (Road Funds, PCA, YLP, NMS, Agriled and UWA) is below the expected level of 25% because only Road fund, NMS, Agriled and UWA funds were released, funds to support YLP and PCA groups are yet to be released to the District. The other revenue categories were performing above the expected level (above 25%) and this is because this category includes development funds that come in three quarters hence more development funds (33%) were released during the quarter.

## Donor Funding

In Quarter one the district received a total of 109,290,000/= million shillings representing only 15% of the planned annual estimates and 60% of the planned quarterly planned donor funds.

ii) Planned Revenues for FY 2020/21

## Locally Raised Revenues

The District's revenue budget for 2020/21 is Shs. 17,597,144,000/= which is less than that of the current F/Y 2019/20 by 5.9 billion shillings. The decrease is mainly due to reduction in local revenue estimates as parliament appropriated 5.2 billion shillings for the district which was unrealistic, the district also didn't receive IPFs for Parish Community Associations (PCA), Agricultural Cluster Development Programmer (ACDP) under production department, YLP, UWEP, Sanitation grant under Water sector and Gratuity. The district also had budget cuts under Health development funds. Donor funds are estimated to remain the same as for the current FY and expects to receive funding from Enabel (BTC), Unicef and Baylor Uganda. Local revenue remains small at only 2.7% of the total budget. The major source of revenue remains central government transfers at 93% and Donor funding will contribute only 4% and Donor funding will contribute only 4.3%.

## Central Government Transfers

This is the major source of revenue to the District's budget and is 16.4bn/= which accounts for 93% of the budget with wages taking the biggest proportion of 58% of the central government IPFs. Almost all the revenue categories have remained the same as for the current year. It should be noted that there was no IPFs for YLP, UWEP, PCA, ACDP and Sanitation grant under Water sector.

## Donor Funding

Development partners will contribute 4.3% (720M/=) of the total budget. The funds are expected to come from BTC (20M/-), Unicef (250M/-) and Baylor Uganda (40M/-) and GAVI (110M/-) WHO (300M/=). It should be noted that most Development Partners have shifted the approach of support as they now prefer in kind support i.e. direct constructions, repairs, training and supplies which are significant but difficult to forecast in the budget.

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	493,029	123,257	252,768
District Production Services	166,502	34,957	162,263
<b>Sub- Total of allocation Sector</b>	<b>659,531</b>	<b>158,214</b>	<b>415,031</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,022,602	213,172	1,197,639
<b>Sub- Total of allocation Sector</b>	<b>1,022,602</b>	<b>213,172</b>	<b>1,197,639</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	45,293	11,244	46,468
<b>Sub- Total of allocation Sector</b>	<b>45,293</b>	<b>11,244</b>	<b>46,468</b>

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<b>Sector :Education</b>			
Pre-Primary and Primary Education	5,414,654	1,268,920	5,306,943
Secondary Education	3,556,601	956,071	3,556,601
Education & Sports Management and Inspection	245,928	56,226	399,393
Special Needs Education	0	0	5,000
<b>Sub- Total of allocation Sector</b>	<b>9,217,182</b>	<b>2,281,217</b>	<b>9,267,937</b>
<b>Sector :Health</b>			
Primary Healthcare	705,003	172,535	472,838
Health Management and Supervision	2,827,332	700,379	3,038,348
<b>Sub- Total of allocation Sector</b>	<b>3,532,335</b>	<b>872,914</b>	<b>3,511,186</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	394,233	37,366	373,680
Natural Resources Management	178,229	24,821	122,056
<b>Sub- Total of allocation Sector</b>	<b>572,462</b>	<b>62,187</b>	<b>495,736</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	790,779	199,509	273,032
<b>Sub- Total of allocation Sector</b>	<b>790,779</b>	<b>199,509</b>	<b>273,032</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,841,693	514,454	1,350,657
Local Statutory Bodies	607,187	141,767	594,342
Local Government Planning Services	4,813,056	65,158	103,799
<b>Sub- Total of allocation Sector</b>	<b>7,261,937</b>	<b>721,379</b>	<b>2,048,798</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	323,106	67,736	276,347
Internal Audit Services	62,050	11,708	64,970
<b>Sub- Total of allocation Sector</b>	<b>385,156</b>	<b>79,444</b>	<b>341,316</b>

## SECTION B : Workplan Summary

*Workplan: Administration***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>1,549,790</b>	<b>445,983</b>	<b>1,270,594</b>
Multi-Sectoral Transfers to LLGs_NonWage	190,073	63,932	0
Multi-Sectoral Transfers to LLGs_Wage	405,771	101,443	0
Locally Raised Revenues	43,000	8,718	162,312
Other Transfers from Central Government	50,000	50,000	0

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District Unconditional Grant (Non-Wage)	60,254	15,064	100,072
District Unconditional Grant (Wage)	426,200	106,550	427,200
Salary arrears (Budgeting)	8,872	8,872	0
Pension for Local Governments	90,113	22,528	90,113
Gratuity for Local Governments	275,507	68,877	0
<b>Development Revenues</b>	<b>291,903</b>	<b>87,536</b>	<b>80,063</b>
Multi-Sectoral Transfers to LLGs_Gou	38,205	0	0
District Discretionary Development Equalization Grant	43,698	0	64,689
Transitional Development Grant	210,000	0	0
<b>Total Revenues shares</b>	<b>1,841,693</b>	<b>533,519</b>	<b>1,350,657</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	831,971	170,406	832,971
Non Wage	717,819	133,850	437,623
<b>Development Expenditure</b>			
Domestic Development	291,903	55,474	80,063
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,841,693</b>	<b>359,731</b>	<b>1,350,657</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated Total wage of 832,970,604 million of which 427,200,000 was for HLG and 405,770,604 million was for LLG.

The department was allocated Pension of 90,113,089 million

The department was allocated Non wage of 60,254,000 million for HLG and 123,087,777 million for LLG making a total of 183,341,777 million

The Department was allocated local revenue of 70,000,000 million for HLG and 92,312,366 for LLG making a total of 162,312,366

The department was allocated GoU Dev of 43,698,190 million for HLG and 36,364,155 million for LLG making a total of 80,062,345

and all this money has been spent to Zero through the 4 quarters



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## 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>324,806</b>	<b>64,486</b>	<b>276,347</b>
Multi-Sectoral Transfers to LLGs_NonWage	149,086	23,806	0
Locally Raised Revenues	17,000	1,000	70,913
District Unconditional Grant (Non-Wage)	41,784	10,446	58,494
District Unconditional Grant (Wage)	116,936	29,234	117,936
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>324,806</b>	<b>64,486</b>	<b>276,347</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	116,936	29,234	117,936
Non Wage	207,870	34,155	158,411
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>324,806</b>	<b>63,389</b>	<b>276,347</b>

## Narrative of Workplan Revenues and Expenditure

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

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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><i>Recurrent Revenues</i></b>	<b>610,487</b>	<b>177,216</b>	<b>594,342</b>
Multi-Sectoral Transfers to LLGs_NonWage	150,097	40,848	0
Locally Raised Revenues	40,000	16,271	136,400
Other Transfers from Central Government	20,000	20,000	0
District Unconditional Grant (Non-Wage)	244,618	61,155	262,125
District Unconditional Grant (Wage)	155,772	38,943	156,772
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>610,487</b>	<b>177,216</b>	<b>594,342</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	155,772	38,943	156,772
Non Wage	454,715	90,767	437,570
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>610,487</b>	<b>129,710</b>	<b>594,342</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated budget of 445,390,386/= = million at HLG level of which 156,772,000/= is wage , 244,618,386/= is non wage and 44,000,000/= million is local revenue. For LLGs the total allocation is 148,951,211/= million.

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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>541,927</b>	<b>67,530</b>	<b>285,979</b>
Multi-Sectoral Transfers to LLGs_NonWage	13,168	340	0
Other Transfers from Central Government	260,000	0	0
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	166,153	41,538	166,153
Sector Conditional Grant (Non-Wage)	102,606	25,652	102,325
<b>Development Revenues</b>	<b>117,604</b>	<b>34,246</b>	<b>129,052</b>
Multi-Sectoral Transfers to LLGs_Gou	14,865	0	0
District Discretionary Development Equalization Grant	0	0	26,400
Sector Development Grant	102,738	0	102,652
<b>Total Revenues shares</b>	<b>659,531</b>	<b>101,776</b>	<b>415,031</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	166,153	41,538	166,153
Non Wage	375,774	22,388	119,826
<b>Development Expenditure</b>			
Domestic Development	117,604	0	129,052
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>659,531</b>	<b>63,926</b>	<b>415,031</b>

### Narrative of Workplan Revenues and Expenditure

In 2020/2021, the department annual total planned revenues are 415,031 whereby 166,153 is a sector conditional grant (Wage), 102,325 is sector conditional grant (Non-wage) making a sub total of 285,979: The reduction in the expected revenues is the department is not expecting any other Government from the central government unlike in the previous financial year.

The projected development total revenues will be 129,052; where by 102652 is a Sector Development

Therefore 129,052 shall be spent on Domestic Development, 119,826 on Non-wage and 166,153 as a wage for the staff in the department.

## Vote : 622 Bunyangabu District

FY 2020/21

*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>2,664,103</b>	<b>657,424</b>	<b>2,677,561</b>
Multi-Sectoral Transfers to LLGs_NonWage	53,866	4,865	0
Other Transfers from Central Government	228,131	57,033	228,131
District Unconditional Grant (Non-Wage)	5,000	1,250	12,373
District Unconditional Grant (Wage)	75,965	18,991	75,965
Sector Conditional Grant (Wage)	2,098,424	524,606	2,098,424
Sector Conditional Grant (Non-Wage)	202,716	50,679	202,716
<b>Development Revenues</b>	<b>868,233</b>	<b>155,276</b>	<b>833,625</b>
Multi-Sectoral Transfers to LLGs_Gou	6,274	0	0
External Financing	724,000	0	720,000
District Discretionary Development Equalization Grant	117,041	0	87,129
Sector Development Grant	20,918	0	20,918
<b>Total Revenues shares</b>	<b>3,532,335</b>	<b>812,700</b>	<b>3,511,186</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,174,389	482,272	2,174,389
Non Wage	489,714	104,159	503,172
<b>Development Expenditure</b>			
Domestic Development	144,233	0	113,625
Donor Development	724,000	0	720,000
<b>Total Expenditure</b>	<b>3,532,335</b>	<b>586,431</b>	<b>3,511,186</b>

**Narrative of Workplan Revenues and Expenditure**

The Departments expects to receive shs. 3,511,185,857 for the FY 2020/21 lower than Shs. 3,532,335,233 for FY2019/20. Out of the total revenue estimate, Shs. 2,174,388,881 will be for the general staff salaries translating to 62% of the total budget while shs. 1,223,172,468(35%) will be for non-wage related activities and 113,624,508(3%) for infrastructure development. Out of the non-wage component, shs. 228,131,000(6% of the budget) will be utilized for delivery of Essential Medicines and Health Supplies to public Health facilities within the district. While Shs. 2,791,185,857 (79% of the budget) of the total budget is expected from the Gov't, shs. 720,000,000(21%) of the budget will be expected from donors (Baylor, Enabel, WHO, Unicef). No local revenue has been dedicated to the department but Shs. 5,000,000 has been apportioned to the department from the District Unconditional Grant (Non-wage). However, there was increased allocation to the department under multi sectoral transfers for both non-wage and Development revenue from Shs. 60,140,378 to Shs. 100,031,676 translating to 3% of the annual budget. Sector conditional grants wage and non-wage have remained the same as for FY 2019/20. Additionally, the Department will receive Shs. 60,000,000 as District Discretionary Equalization Grant.

## Vote : 622 Bunyangabu District

FY 2020/21

*Workplan: 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>7,926,787</b>	<b>2,095,670</b>	<b>7,932,372</b>
Multi-Sectoral Transfers to LLGs_NonWage	15,723	3,126	0
District Unconditional Grant (Non-Wage)	5,000	1,250	7,945
District Unconditional Grant (Wage)	40,859	10,215	41,859
Sector Conditional Grant (Wage)	6,487,861	1,621,965	6,487,861
Sector Conditional Grant (Non-Wage)	1,377,343	459,114	1,376,183
<b>Development Revenues</b>	<b>1,290,895</b>	<b>430,298</b>	<b>1,335,565</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	0	0	45,346
Sector Development Grant	1,290,895	0	1,284,919
<b>Total Revenues shares</b>	<b>9,217,682</b>	<b>2,525,969</b>	<b>9,267,937</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,528,721	1,561,128	6,529,720
Non Wage	1,398,066	444,935	1,402,651
<b>Development Expenditure</b>			
Domestic Development	1,290,895	108,044	1,335,565
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,217,682</b>	<b>2,114,107</b>	<b>9,267,937</b>

**Narrative of Workplan Revenues and Expenditure**

The Department's annual budget is 9,260,803,000/- for the financial year slightly higher than the budget allocation of financial year 2019/20 due to DDEG and increase on District Unconditional Grant (Non Wage). This includes recurrent revenues of 7, 925, 238 /- and development revenues of 1,335,565,000/- Under the recurrent revenues the department is allocated wage both sectoral conditional and District Unconditional grant of 6,529,720,000/- , District conditional of 7,945,000/-, sectoral conditional non wage of 1,369,049,000/- and under Development grant, the department was allocated 1,284,919 ,000/- for sector development grant and 45,346,000/- for DDEG .Therefore wage will take 6,529,720,000/- non wage of 1,395,517,000/- and development grant of 1,335,565,000/-

## Vote : 622 Bunyangabu 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>856,490</b>	<b>201,155</b>	<b>1,076,660</b>
Multi-Sectoral Transfers to LLGs_NonWage	27,982	4,076	0
Other Transfers from Central Government	740,356	175,042	964,318
District Unconditional Grant (Wage)	88,152	22,038	89,152
<b>Development Revenues</b>	<b>166,112</b>	<b>1,970</b>	<b>120,980</b>
Multi-Sectoral Transfers to LLGs_Gou	166,112	0	0
<b>Total Revenues shares</b>	<b>1,022,602</b>	<b>203,125</b>	<b>1,197,639</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	88,152	14,622	89,152
Non Wage	768,339	17,744	987,508
<b>Development Expenditure</b>			
Domestic Development	166,112	1,970	120,980
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,022,602</b>	<b>34,336</b>	<b>1,197,639</b>

**Narrative of Workplan Revenues and Expenditure**

The Departmental budget for Financial year 2020/21 is Shs 1,197,639,376. The main revenue sources is Uganda road fund which contributes 88% (Shs 1.053Bn/=), Multispectral transfers to lower local governments which contributes 12% (Shs144.2m/=), with the least being District unconditional grant( wage) which contributes 7.4%. (Shs 89.2m/=) . Of this budget Shs 1,076,659,698 (88%) is for recurrent expenditure and Shs 144,169,698 ( 12% ) is for development projects at lower local government levels. Worth to note is that mechanized road maintenance activities under road fund are development in nature but the fund is captured as recurrent.

# Vote : 622 Bunyangabu District

# FY 2020/21

## Workplan: Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>71,785</b>	<b>17,598</b>	<b>78,805</b>
Multi-Sectoral Transfers to LLGs_NonWage	1,391	0	0
District Unconditional Grant (Wage)	40,800	10,200	40,800
Sector Conditional Grant (Non-Wage)	29,594	7,398	29,585
<b>Development Revenues</b>	<b>322,448</b>	<b>104,679</b>	<b>294,875</b>
Multi-Sectoral Transfers to LLGs_Gou	11,111	0	0
Sector Development Grant	291,535	0	291,517
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>394,233</b>	<b>122,277</b>	<b>373,680</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,800	10,200	40,800
Non Wage	30,985	3,818	38,005
<b>Development Expenditure</b>			
Domestic Development	322,448	12,287	294,875
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>394,233</b>	<b>26,305</b>	<b>373,680</b>

### Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the Water sector is expected to receive total fund amounting to Ugx 373,680,350 accrued from Sector Conditional None-Wage and Development Grants, District Unconditional Wage grant, Multi-Sectoral Transfers Non-Wage and Development Grants to LLGs. Comparing to F/Y 2019/20, the Sector Conditional Grant Non-Wage and District Unconditional Grant (Wage) has been maintained the same, an increase by Ugx 7,028,706 in the Multi-Sectoral Transfers to LLGs Non-Wage is realized while a reduction by Ugx 17,683 and Ugx 7,753,361 in Sector Development Grants and Multi sectoral Transfer to LLGs Gou respectively is also being realized. The reduction of grants implies there will be reduced outputs for the planned activities

# Vote : 622 Bunyangabu 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>179,229</b>	<b>35,460</b>	<b>108,987</b>
Multi-Sectoral Transfers to LLGs_NonWage	24,867	0	0
Locally Raised Revenues	5,000	0	9,320
Other Transfers from Central Government	55,000	11,870	0
District Unconditional Grant (Non-Wage)	10,000	2,500	10,693
District Unconditional Grant (Wage)	81,400	20,350	81,400
Sector Conditional Grant (Non-Wage)	2,962	741	2,955
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>13,069</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>179,229</b>	<b>35,460</b>	<b>122,056</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,400	20,350	81,400
Non Wage	97,829	14,531	27,587
<b>Development Expenditure</b>			
Domestic Development	0	0	13,069
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>179,229</b>	<b>34,881</b>	<b>122,056</b>

### Narrative of Workplan Revenues and Expenditure

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



## Vote : 622 Bunyangabu District

FY 2020/21

*Workplan: 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>696,071</b>	<b>42,299</b>	<b>172,394</b>
Multi-Sectoral Transfers to LLGs_NonWage	40,569	4,775	0
Other Transfers from Central Government	505,405	0	0
District Unconditional Grant (Non-Wage)	10,000	2,500	11,938
District Unconditional Grant (Wage)	105,288	26,322	105,288
Sector Conditional Grant (Non-Wage)	34,809	8,702	34,669
<b>Development Revenues</b>	<b>98,708</b>	<b>31,108</b>	<b>100,638</b>
Multi-Sectoral Transfers to LLGs_Gou	95,708	0	0
District Discretionary Development Equalization Grant	3,000	0	77,767
<b>Total Revenues shares</b>	<b>794,779</b>	<b>73,408</b>	<b>273,032</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	105,288	26,322	105,288
Non Wage	590,783	11,552	67,106
<b>Development Expenditure</b>			
Domestic Development	98,708	30,108	100,638
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>794,779</b>	<b>67,983</b>	<b>273,032</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental annual revenue budget for 2020/21 is UGX 172,394,348 of which UGX 105,288,000 (61.1%) is for wages recurrent. The total budget is less than the budget for 2019/20 by UGX 18,271,282 due to a decline in multi sectoral transfers at LLGs. We have not yet received any commitment for supporting the department from UNICEF our main Donor since the expiry of the MoU in 2016.

# Vote : 622 Bunyangabu 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>4,797,757</b>	<b>50,708</b>	<b>81,639</b>
Locally Raised Revenues	4,684,925	0	7,000
Other Transfers from Central Government	30,000	30,000	0
District Unconditional Grant (Non-Wage)	35,000	8,750	33,000
District Unconditional Grant (Wage)	47,832	11,958	41,639
<b>Development Revenues</b>	<b>15,299</b>	<b>5,100</b>	<b>22,160</b>
External Financing	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	15,299	0	22,160
<b>Total Revenues shares</b>	<b>4,813,056</b>	<b>55,808</b>	<b>103,799</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	47,832	0	41,639
Non Wage	4,749,925	34,246	40,000
<b>Development Expenditure</b>			
Domestic Development	15,299	0	22,160
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,813,056</b>	<b>34,246</b>	<b>103,799</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the Department expects to receive and spend UGX 103,799,154 of which UGX 15,299,380 is from DDEG as compared to UGX 4,813,056,000 during the 2019/20 FY. The decrease in the overall budget is attributed to overestimation of the planned local revenue. Of the total budget wages recurrent is UGX 41,638,908 accounting for 40.1% of the total budget represented a 14.87% decline. Non wages recurrent is UGX 40,000,000 of which UGX 33,000,000 is from the unconditional grants and UGX 7,000,000 from Local Revenue accounted for 38.5% and Discretionary Development Equalization Grant (DDEG) for the facilitation of the development of the District Development Plan (DDP) and also implement the retooling work plan for FY 19/20 using DDEG funds

# Vote : 622 Bunyangabu District

# FY 2020/21

## Workplan: Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>62,050</b>	<b>12,208</b>	<b>64,970</b>
Multi-Sectoral Transfers to LLGs_NonWage	12,079	1,715	0
Locally Raised Revenues	8,000	0	17,000
District Unconditional Grant (Non-Wage)	16,000	4,000	16,000
District Unconditional Grant (Wage)	25,972	6,493	25,972
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>62,050</b>	<b>12,208</b>	<b>64,970</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,972	6,493	25,972
Non Wage	36,079	4,635	38,998
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>62,050</b>	<b>11,128</b>	<b>64,970</b>

### Narrative of Workplan Revenues and Expenditure

The Internal Audit Department budget estimate for the FY 2020/201 is UGX 64,969,659 representing 4.7% increase from 2019/20. The increase is attributed to increased transfers from the LLGs. Of the total budget allocation for the FY 2020/21 (UGX 25,972,000) 39.97% is attributed to wage recurrent and 60.02% (UGX 38,997,659) for non-wage recurrent.

# Vote : 622 Bunyangabu District

**FY 2020/21**

## *Workplan: 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>45,293</b>	<b>11,323</b>	<b>46,468</b>
District Unconditional Grant (Wage)	34,931	8,733	36,125
Sector Conditional Grant (Non-Wage)	10,361	2,590	10,343
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>45,293</b>	<b>11,323</b>	<b>46,468</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,931	8,733	36,125
Non Wage	10,361	2,343	10,343
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>45,293</b>	<b>11,076</b>	<b>46,468</b>

### **Narrative of Workplan Revenues and Expenditure**

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