

Vote: 602 Rubirizi District

FY 2018/19

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 **2018/19**. 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 **2018/19** 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 **2018/19**.

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

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

Signature :

Signature :

LUYIMBAZI JAMES - CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

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.

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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 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	472,951	229,132	472,951
Discretionary Government Transfers	2,340,689	1,806,787	2,646,195
Conditional Government Transfers	8,045,022	5,885,902	10,380,895
Other Government Transfers	11,600	615,184	941,198
Donor Funding	415,000	314,790	420,300
Grand Total	11,285,262	8,851,794	14,861,539

Revenue Performance by end of March of the Running FY

Rubirizi District total approved Budget estimates for FY 2017/18 was UGX 11,285,262,000/=. By the end of 3rd Quarter, the District had received a cumulative total of UGX 8,851,794,000/= which is 78% of the Budget. This is slightly above the expected 75%. Locally raised revenues performed at (48.4%) below expected due to non-receipt of royalties, ground rent, poor receipt of park fees and miscellaneous receipts among others. Discretionary Government transfers performed at 77.2% above expected 75% as more funds were released for Capital development. Other government transfers over performed at 5303% because more funds were received especially URF and Production extension services grant. Donor funding performed well at (76%). The future plan is to implement Local Revenue Enhancement Plan to increase Local Revenue in order to realize the projected total budget in FY 21018/19.

Planned Revenues for next FY

The District Total Budget Estimates for FY 2018/19 is projected at UGX: 14,861,539,000/= to be funded by locally raised revenues UGX: 472,951,000/=. Discretionary Government transfers UGX: 2,646,195,000/=. Conditional Government Transfers 10,380,895,000/=. Other Government transfers UGX: 941,198,000/= and Donor Funding of UGX: 420,300,000/=. The District was allocated more funds under Conditional and discretionary government transfers compared to FY 2017/18 hence the boost in budget. The increase is partially due to salary enhancement and more need for strategic sector infrastructural development. Other government transfers will also increase because more funds were allocated to the district under YLP, URF, UWEP and as well as UWA. Donor funding will also increase as a result of increased funds expected from UNICEF for implementation of IECD policy.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	1,317,231	1,083,635	1,500,152
Finance	394,596	252,224	381,731
Statutory Bodies	554,712	383,588	609,208
Production and Marketing	454,227	474,666	1,003,911
Health	1,382,630	962,098	2,909,899
Education	5,338,124	3,989,846	6,268,965
Roads and Engineering	606,356	573,396	894,975
Water	478,915	465,486	386,382

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Natural Resources	235,371	245,681	331,460
Community Based Services	212,558	168,599	245,039
Planning	263,160	219,690	281,377
Internal Audit	47,382	32,886	48,440
Grand Total	11,285,262	8,851,794	14,861,539
<i>o/w: Wage:</i>	7,068,643	5,301,482	8,317,516
<i>Non-Wage Recurrent:</i>	2,870,245	2,304,148	3,653,917
<i>Domestic Devt:</i>	931,374	931,374	2,469,806
<i>Donor Devt:</i>	415,000	314,790	420,300

Expenditure Performance by end of March FY 2017/18

By the end of March, the District had received 78% of the Budget, which was in turn transferred to departments. Education department received the highest share 75%, followed by Administration and Audit being the least. Cumulative wage expenditure was at 75% and the balance was mainly meant for the new staff whose recruitment was on going. The cumulative expenditure for Non-wage recurrent was at 80% as there were funds that were set aside in different departments for the activities that spilled over to the 4th quarter. These are explained in the respective departments. The Cumulative expenditure for Domestic development performed at 100% because most development activities had been started by the end of the 3rd quarter and works were expected to be completed in Q4. Donor Development cumulative expenditure performed at 76% as some of the donors had not met their obligations.

Planned Expenditures for the FY 2018/19

The District Overall Expenditure in FY 2018/19 will be as follows: wage recurrent will be UGX 8.3 Billion compared to 5.3Billion in FY 2017/18 an increase of 3% brought about by salary enhancement. Non-wage recurrent expenditure will increase from 2.3 Billion in FY 2017/18 to 3.6 Billion in FY 2018/19 an increase of 1.3% brought about by increased receipts in Discretionary Government transfers especially wage, district un conditional nonwage, Conditional transfers from 8bn to 10.3 bn. This due to increase in gratuity for local government as well as pension, as well as transitional grant for the construction of the Administration block. Other Government transfers are also expected to increase from 11.6m to 941m. this increase is due to increase in URF, UWA, UWEP and YLP. Donor funding is also expected to increase by 5m.

Medium Term Expenditure Plans

The District is prioritizing construction of New Administration Block, upgrading Mushumba and Munyonyi HCIIIs to HCIIIs, Construct 2-classroom blocks at 4 primary schools, staff house construction at 2 primary schools, construction of 4 5stance lined VIP latrines at 4 primary schools, improvement of Safe water coverage, improvement of road network among others. as per the District LGDP II strategies.

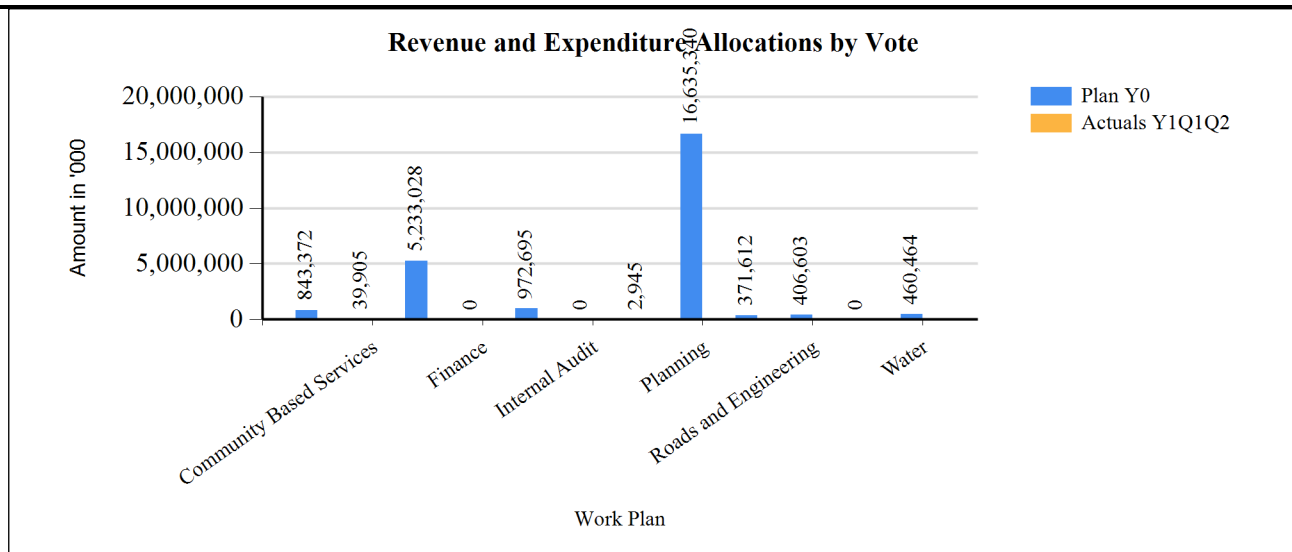
Challenges in Implementation

Low local revenue base. The district's Local revenue base still remains low compared to the population growth. majorly collection of coffee registration fees remains a challenge, disposal of assets like vehicles remains challenging due to lack of log books. Limited Office space where a number staff still share one room. inadequate unconditional grant to provide service delivery to the population. finally lack of transport means for most departments especially revenue collection department.

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 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	472,951	229,132	472,951
Advertisements/Bill Boards	500	0	500
Agency Fees	5,000	4,701	5,000
Animal & Crop Husbandry related Levies	3,500	5,114	3,500
Application Fees	13,000	6,306	13,000
Business licenses	17,000	17,714	17,000
Ground rent	1,000	0	1,000
Inspection Fees	6,000	5,514	6,000
Land Fees	6,700	4,735	6,700
Liquor licenses	0	4,382	0
Local Hotel Tax	10,000	4,859	10,000
Local Services Tax	33,000	46,287	33,000
Lock-up Fees	1,000	0	1,000
Market /Gate Charges	95,000	75,475	95,000
Miscellaneous receipts/income	5,000	550	5,000
Occupational Permits	1,000	0	1,000
Other Fees and Charges	49,905	26,335	49,905
Other licenses	161,000	6,766	160,000
Park Fees	38,000	16,802	38,000
Property related Duties/Fees	1	0	1
Refuse collection charges/Public convenience	1,000	0	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,000	2,970	5,000

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Registration of Businesses	1	622	1
Royalties	20,344	0	20,344
Sale of (Produced) Government Properties/Assets	0	0	1,000
2a. Discretionary Government Transfers	2,340,689	1,806,787	2,646,195
District Discretionary Development Equalization Grant	171,336	171,336	177,457
District Unconditional Grant (Non-Wage)	485,294	363,970	548,644
District Unconditional Grant (Wage)	1,497,376	1,123,032	1,731,155
Urban Discretionary Development Equalization Grant	33,743	33,743	32,730
Urban Unconditional Grant (Non-Wage)	79,764	59,823	78,149
Urban Unconditional Grant (Wage)	73,176	54,882	78,062
2b. Conditional Government Transfer	8,045,022	5,885,902	10,380,895
General Public Service Pension Arrears (Budgeting)	70,664	70,664	0
Gratuity for Local Governments	127,347	95,510	235,697
Pension for Local Governments	105,475	79,106	123,731
Salary arrears (Budgeting)	104,284	104,284	0
Sector Conditional Grant (Non-Wage)	1,412,867	686,475	1,253,547
Sector Conditional Grant (Wage)	5,498,090	4,123,568	6,508,300
Sector Development Grant	554,719	554,719	1,938,567
Transitional Development Grant	171,576	171,576	321,053
2c. Other Government Transfer	11,600	615,184	941,198
Other	6,500	1,465	0
Support to PLE (UNEB)	5,100	6,552	8,600
Support to Production Extension Services	0	131,575	0
Uganda Road Fund (URF)	0	465,696	748,546
Uganda Wildlife Authority (UWA)	0	0	156,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	14,858
Youth Livelihood Programme (YLP)	0	9,896	13,195
3. Donor	415,000	314,790	420,300
United Nations Children Fund (UNICEF)	130,000	102,038	225,000
World Health Organisation (WHO)	0	0	35,300
United Nations Expanded Programme on Immunisation (UNEPI)	160,000	0	160,000
Medicins Sans Frontiers	0	49,279	0
Neglected Tropical Diseases (NTDs)	10,000	6,600	0
Others	115,000	156,872	0
Total Revenues shares	11,285,262	8,851,794	14,861,539

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

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Locally raised revenue performed poorly at 48%. This poor performance was due to non receipt of royalties, low realization of land fees, other licenses, agency fees and other fees. this situation is expected to improve in the subsequent quarters with expected sale of scrap among other revenue sources.

Central Government Transfers

Discretionary Government transfers performed well at 77% as was expected. Conditional Government transfers performed slightly lower at 73%. this decrease was due to receipt of slightly lower sector conditional grant non wage. Other Government transfers performed over and above the budget due to URF and YLP funds received without a budget line

Donor Funding

Donor funding performed slightly higher at 76%. this increase was due to receipt of all annual budget for the UWA funds in the 1st quarter also receipt of support from Medicins Sans Frontiers of 33,035,000 which was not previously budgeted.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The projected local revenue is 422,955,000/=. This is lower compared to the previous budget. This decline is due to over targeting on coffee registration fees in the previous FY. However, the district expects to intensify on local revue collection through training and recruitment of more parish chiefs to ensure that local revenue especially coffee licensing fees are realized as planned.

Central Government Transfers

The Central Government transfers will be the major source of revenue for the district budget 2018/2019. Discretionary Government transfers and conditional Government transfers are expected to increase. also sector conditional grant (non wage) is expected to increase as well as transitional development grant. The major increase will specifically be on wages (56%) of the total budget, Non wage, development and lastly donor.

Donor Funding

The Local Government expects to receive a total of 420,300,000. This is higher compared to previous budget. This increase will be from UNICEF.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	2,800	0	691,884
District Production Services	444,221	422,001	300,371
District Commercial Services	7,206	4,595	11,656
<i>Sub- Total of allocation Sector</i>	<i>454,227</i>	<i>426,595</i>	<i>1,003,911</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	498,301	426,213	836,859
District Engineering Services	108,055	88,903	58,115
<i>Sub- Total of allocation Sector</i>	<i>606,356</i>	<i>515,116</i>	<i>894,975</i>
Sector: Education			
Pre-Primary and Primary Education	3,979,652	2,880,903	4,413,740
Secondary Education	1,212,813	868,830	1,667,332
Education & Sports Management and Inspection	145,659	74,236	185,893

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Special Needs Education	0	0	2,000
<i>Sub- Total of allocation Sector</i>	<i>5,338,124</i>	<i>3,823,968</i>	<i>6,268,965</i>
Sector: Health			
Primary Healthcare	962,094	648,817	1,336,513
Health Management and Supervision	420,536	142,948	1,573,386
<i>Sub- Total of allocation Sector</i>	<i>1,382,630</i>	<i>791,765</i>	<i>2,909,899</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	478,915	378,760	386,382
Natural Resources Management	235,371	245,681	331,460
<i>Sub- Total of allocation Sector</i>	<i>714,286</i>	<i>624,441</i>	<i>717,842</i>
Sector: Social Development			
Community Mobilisation and Empowerment	212,558	154,047	245,039
<i>Sub- Total of allocation Sector</i>	<i>212,558</i>	<i>154,047</i>	<i>245,039</i>
Sector: Public Sector Management			
District and Urban Administration	1,312,311	970,439	1,500,152
Local Statutory Bodies	554,712	362,785	609,208
Local Government Planning Services	263,160	200,413	281,377
<i>Sub- Total of allocation Sector</i>	<i>2,130,183</i>	<i>1,533,637</i>	<i>2,390,737</i>
Sector: Accountability			
Financial Management and Accountability(LG)	394,596	252,214	381,731
Internal Audit Services	47,382	20,454	48,440
<i>Sub- Total of allocation Sector</i>	<i>441,978</i>	<i>272,668</i>	<i>430,171</i>

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,158,933	926,538	1,192,788
District Unconditional Grant (Non-Wage)	51,280	41,060	48,693
District Unconditional Grant (Wage)	434,191	328,143	472,484
General Public Service Pension Arrears (Budgeting)	70,664	70,664	0
Gratuity for Local Governments	127,347	95,510	235,697
Locally Raised Revenues	37,100	47,424	87,996
Multi-Sectoral Transfers to LLGs_NonWage	155,416	105,464	146,125
Multi-Sectoral Transfers to LLGs_Wage	73,176	54,882	78,062
Pension for Local Governments	105,475	79,106	123,731
Salary arrears (Budgeting)	104,284	104,284	0
Development Revenues	158,298	157,098	307,364
District Discretionary Development Equalization Grant	7,098	7,098	7,364
Donor Funding	1,200	0	0
Transitional Development Grant	150,000	150,000	300,000
Total Revenue Shares	1,317,231	1,083,635	1,500,152
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	517,367	383,026	550,546
Non Wage	636,645	543,438	642,242
Development Expenditure			
Domestic Development	157,098	43,976	307,364
Donor Development	1,200	0	0
Total Expenditure	1,312,311	970,439	1,500,152

Narrative of Workplan Revenues and Expenditure

The department's planned budget 2018/19 will be 1,500,152,000 higher than the previous budget of 1,317,231,000. This increase is due to; an increase in wage by 38,293,000 as a result of recruitment of a communication officer and parish chiefs. Gratuity for local government increased by 108,350,000 due to introduction of councillors allowances at LLGs . Pension for local government also increased by 18,256,000 due to more pensioners expected to retire. Multi sectoral transfers to LLGS increased by 4,886,000 to do administrative operations at LLGs. Transitional development will be expected to increase by 150,000,000 for the construction of administration block as well as local revenue. This budget will be spent on; wage (38%) for payment of staff, non wage (41%) to monitor government programmes and projects,procure office stationery,prepare work plans and budgets and coordinating planning activities. Transitional development (21%) for the construction of administration block.

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Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	394,596	252,224	381,731
District Unconditional Grant (Non-Wage)	35,033	24,375	33,401
District Unconditional Grant (Wage)	146,993	110,245	159,721
Locally Raised Revenues	27,400	7,424	17,200
Multi-Sectoral Transfers to LLGs_NonWage	185,170	110,180	171,409
Development Revenues	0	0	0
N/A			
Total Revenue Shares	394,596	252,224	381,731
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	146,993	110,244	159,721
Non Wage	247,604	141,970	222,010
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	394,596	252,214	381,731

Narrative of Workplan Revenues and Expenditure

The department's planned budget will be 381,731,000 is lower than the previous budget. This reduction is due to; a decrease in non wage by 1,632,000 because of over budgeting in the previous FY .Local revenue reduction by 10,200,000 due to low district local revenue anticipated especially on coffee registration fees. However wage increased by 12,728,000 due to recruitment of the finance officer and senior finance officer. This budget of 381,731,000 will be spent on; wages (42%) to pay staff salaries and non wage (58%) to coordinate finance activities of revenue mobilization and collection, preparation of financial statements among others.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	552,912	383,588	609,208
District Unconditional Grant (Non-Wage)	235,132	175,199	306,030
District Unconditional Grant (Wage)	234,106	175,579	238,485
Locally Raised Revenues	33,210	3,437	17,210
Multi-Sectoral Transfers to LLGs_NonWage	50,465	29,372	47,483
Development Revenues	1,800	0	0

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Donor Funding	1,800	0	0
Total Revenue Shares	554,712	383,588	609,208
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	234,106	172,825	238,485
Non Wage	318,806	189,959	370,723
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	1,800	0	0
Total Expenditure	554,712	362,785	609,208

Narrative of Workplan Revenues and Expenditure

The department;s planned budget will be 609208,000 higher than the previous budget of 554,712,000/=. This increase is due to ; increase in wage by 4,379,000 because of salary enhancement, non wage increased by 57,076,000 due to introduction of payment of honoraria to LLG Councillors. However local revenue and Transfers to LLGs reduced due to over budgeting in the previous FY. This budget of 609,208,000 will be spent on; wage (39%) for payment of staff salaries, non wage (50%) to hold Council meetings to approve work plans and budgets, monitor government programmes by DEC members, conduct DSC, DPAC, land board and contracts committee meetings.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	434,596	455,034	908,844
District Unconditional Grant (Non-Wage)	2,000	1,500	1,000
District Unconditional Grant (Wage)	70,815	53,111	143,515
Locally Raised Revenues	7,000	1,050	6,000
Multi-Sectoral Transfers to LLGs_NonWage	2,800	3,813	9,058
Other Transfers from Central Government	0	131,575	0
Sector Conditional Grant (Non-Wage)	24,019	18,014	174,486
Sector Conditional Grant (Wage)	327,962	245,971	574,786
<i>Development Revenues</i>	19,631	19,631	95,067
District Discretionary Development Equalization Grant	0	0	3,000
Sector Development Grant	19,631	19,631	92,067
Total Revenue Shares	454,227	474,666	1,003,911
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	398,776	299,082	718,301
Non Wage	35,819	125,088	190,544

Vote: 602 Rubirizi District**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	19,631	2,425	95,067
Donor Development	0	0	0
Total Expenditure	454,227	426,595	1,003,911

Narrative of Workplan Revenues and Expenditure

The department planned budget 2018/19FY will be 1,003,911,000 higher than the previous budget of 454,227,000. This increase is due to; increase in sector non wage by 154,725,000 due to introduction of extension services to LLGs. Wage also increased by 319,525,000 due to salary enhancement. Transfers to LLGs increased by 6,258,000 as a result of introduction of extension services in LLGs. The total budget of 1,003,911,000 will be spent mainly on; wage (72%) to pay staff salaries and non wage (19%) to do supervision of SACCOs, promoting tourism, management of crop pests and diseases, training on GAPs, vaccinating livestock and constructing and maintaining of fish ponds. Domestic Development (9%) for parish level agriculture demos.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,142,630	858,051	1,511,248
District Unconditional Grant (Non-Wage)	1,500	1,125	1,000
District Unconditional Grant (Wage)	150,146	112,609	135,913
Locally Raised Revenues	5,000	500	3,000
Multi-Sectoral Transfers to LLGs_NonWage	13,290	14,295	16,595
Sector Conditional Grant (Non-Wage)	88,451	66,338	91,136
Sector Conditional Grant (Wage)	884,244	663,183	1,263,604
Development Revenues	240,000	104,048	1,398,650
District Discretionary Development Equalization Grant	0	0	10,000
Donor Funding	240,000	104,048	344,300
Sector Development Grant	0	0	1,044,350
Total Revenue Shares	1,382,630	962,098	2,909,899
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,034,390	628,186	1,399,517
Non Wage	108,240	80,795	111,731
Development Expenditure			
Domestic Development	0	0	1,054,350
Donor Development	240,000	82,785	344,300
Total Expenditure	1,382,630	791,765	2,909,899

Narrative of Workplan Revenues and Expenditure

Vote: 602 Rubirizi District**FY 2018/19**

The planned budget for the departmental is 2,909,899.000 which more than the one for FY 2017 - 2018. This is due to increase in the sector conditional grant for wage from 884,244.000 to 1,263,604.000 due to the wage enhancement drive, the sector condition grant for non-wage rose from 88,451.000 to 91,136.000, donor funding rose from 240,000,000 to 344,000,000, sector development fund which was not there previously now is provided with UGX 1,044,350.000, multi-Sectoral transfers to LLLGs rose from 13,290,000 to 16,595,000 and District Discretionary Development Equalization Grant which was not remitted during FY 2017 – 2018 was provided 10,000,000 for the FY.

The department will spend her budget on wage to pay salaries, Non-wage to run the health services, domestic development to rehabilitate a Staff house at a health unit, the sector development fund will be used to rehabilitate water system, staff houses, upgrade two Health Centre IIs to HC III & Laboratory at health facilities and donor funds shall be spent on contracted staff salary along with facilitating health service delivery at various levels.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,199,657	3,829,962	5,715,472
District Unconditional Grant (Non-Wage)	3,500	1,875	3,500
District Unconditional Grant (Wage)	72,966	54,724	98,966
Locally Raised Revenues	6,000	1,000	4,000
Multi-Sectoral Transfers to LLGs_NonWage	4,530	5,613	4,713
Other Transfers from Central Government	8,100	6,552	8,600
Sector Conditional Grant (Non-Wage)	818,676	545,784	925,782
Sector Conditional Grant (Wage)	4,285,885	3,214,413	4,669,910
Development Revenues	138,467	159,885	553,494
District Discretionary Development Equalization Grant	0	0	25,574
Donor Funding	10,000	31,418	20,000
Sector Development Grant	128,467	128,467	507,920
Total Revenue Shares	5,338,124	3,989,846	6,268,965
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,358,851	3,269,138	4,768,876
Non Wage	840,806	554,830	946,596
Development Expenditure			
Domestic Development	128,467	0	533,494
Donor Development	10,000	0	20,000
Total Expenditure	5,338,124	3,823,968	6,268,965

Narrative of Workplan Revenues and Expenditure

Vote: 602 Rubirizi District**FY 2018/19**

The Department proposed budget 2018/19 FY will be 6,268,965,000 higher than the previous budget of 5,338,124,000. This increase is due to; increase in wage by 410,025,000 as a result of recruitment of a sports officer, the Education officer in charge of special needs officer and primary teachers and other secondary teachers absorbed into the government system for the new schools taken up by government as well as salary enhancement. Sector non wage also increased by 384,025,000 because of the Ministry taking on a new secondary school. The sector development grant increased by 379,453,000 for the construction of class rooms, latrines and staff houses in selected primary schools. However local revenue reduced because of over budgeting in the previous FY. This budget of 6,268,965,000 will be spent on; wage (76%) for payment of staff salaries, non wage (15%) for the capitation grants to UPE, USE and UPPOLET, inspect and monitor schools and govt programmes and projects in schools, procure office stationery, prepare work plans and budgets as well as coordinating education and sports activities. Development grant (9%) for the construction of staff houses, latrine and class room block in selected primary schools.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	552,057	531,341	887,610
District Unconditional Grant (Non-Wage)	17,356	14,417	15,302
District Unconditional Grant (Wage)	57,902	40,926	63,556
Locally Raised Revenues	44,601	1,800	39,050
Multi-Sectoral Transfers to LLGs_NonWage	25,596	83,702	275,323
Other Transfers from Central Government	0	390,496	494,379
Sector Conditional Grant (Non-Wage)	406,603	0	0
Development Revenues	54,299	42,055	7,364
District Discretionary Development Equalization Grant	54,299	42,055	7,364
Total Revenue Shares	606,356	573,396	894,975
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,902	40,926	63,556
Non Wage	494,156	451,566	824,054
Development Expenditure			
Domestic Development	54,299	22,624	7,364
Donor Development	0	0	0
Total Expenditure	606,356	515,116	894,975

Narrative of Workplan Revenues and Expenditure

Vote: 602 Rubirizi District**FY 2018/19**

The departments budget FY 2018/19 will be 894,975,000 greater than the previous budget of 606,356,000. This increment is due to increase in multi sectoral transfers by 249,727,000 as a result of increase in road maintenance funds for Sub Agencies/ LLGs. Wage increment by 5,654,000 due to salary enhancement for science staff. However, local revenue reduced by 5,551,000 due to low district local revenue anticipated especially on coffee registration fees.

The Budget of 894,975,000 will be spent on; wage (7.1%) for payment of staff salaries, Non wage (92.0%) for maintenance of district roads; maintain 128kms of district feeder roads using road gangs, mechanized maintenance of 59.5kms of feeder roads, 50kms of CARS, to construct one bridge, to maintain 60kms of urban roads in Rubirizi and Katerera T/C, Equipment and vehicle maintenance, renovation of district buildings, payment of utility bills and coordinating works office activities, Domestic Development(0.83%) for rehabilitation of the district store.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	50,718	37,288	71,100
District Unconditional Grant (Wage)	17,451	13,088	38,650
Locally Raised Revenues	1,000	0	0
Sector Conditional Grant (Non-Wage)	32,267	24,200	32,449
Development Revenues	428,197	428,197	315,283
Sector Development Grant	406,621	406,621	294,230
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	478,915	465,486	386,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,451	13,088	38,650
Non Wage	33,267	22,141	32,449
Development Expenditure			
Domestic Development	428,197	343,531	315,283
Donor Development	0	0	0
Total Expenditure	478,915	378,760	386,382

Narrative of Workplan Revenues and Expenditure

The Department planned budget will be 386,382,414 much lower than the previous budget of 478, 915,000. This decrease is due to; non receipt of local revenue and a decrease in expected sector development grant by 112,391,000. However wage increased by 21,199,000 because of salary enhancement. This budget of 386,382,000 will be spent on; wages (10%) for payment of staff salaries, non wage (8%) for supervision and support monitoring of planned projects and Domestic Development (82%) for the construction of Kyabakara GFS phase 3, Extension of Mushumba GFS among other projects.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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Vote: 602 Rubirizi District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	123,371	88,808	321,692
District Unconditional Grant (Non-Wage)	5,214	3,311	4,563
District Unconditional Grant (Wage)	104,403	78,302	149,734
Locally Raised Revenues	7,500	3,500	4,750
Multi-Sectoral Transfers to LLGs_NonWage	3,309	1,487	154,788
Other Transfers from Central Government	0	0	5,000
Sector Conditional Grant (Non-Wage)	2,945	2,209	2,857
Development Revenues	112,000	156,872	9,768
District Discretionary Development Equalization Grant	0	0	9,768
Donor Funding	2,000	2,895	0
Multi-Sectoral Transfers to LLGs_Donor	110,000	153,978	0
Total Revenue Shares	235,371	245,681	331,460
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	104,403	78,302	149,734
Non Wage	18,969	10,506	171,958
Development Expenditure			
Domestic Development	0	0	9,768
Donor Development	112,000	156,872	0
Total Expenditure	235,371	245,681	331,460

Narrative of Workplan Revenues and Expenditure

The department's planned budget 2018/19 will be 331,460,000 higher than the previous budget of 235,371,000. This increase is due to; an increase in wage by 45,331,000 due to salary enhancement. Transfers to LLGs increased by 151,479,000 because of the increase in allocation from UWA to neighboring sub counties. District discretionary development grant increased by 9,768,000 for the establishment of a nursery bed and demarcation and monitoring of wetlands. However Local revenue , district non wage and sector non wage reduced due to over budgeting in the previous FY. This budget of 331,460,000 will be spent on; wage (45%) for payment of staff, non wage (52%) to demarcate and monitor wetlands, office coordination, enforcing physical planning regulations, titling og government lands, coordinating forestry activities, Domestic Development (3%) for the establishment of a nursery bed and demarcating wetlands.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	192,558	146,147	219,039
District Unconditional Grant (Non-Wage)	1,500	1,125	1,500
District Unconditional Grant (Wage)	132,301	99,226	143,301
Locally Raised Revenues	10,500	1,000	6,500

Vote: 602 Rubirizi District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	4,851	3,506	12,850
Other Transfers from Central Government	3,500	11,362	28,053
Sector Conditional Grant (Non-Wage)	39,905	29,929	26,836
Development Revenues	20,000	22,452	26,000
Donor Funding	20,000	22,452	26,000
Total Revenue Shares	212,558	168,599	245,039
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	132,301	99,226	143,301
Non Wage	60,257	32,369	75,738
Development Expenditure			
Domestic Development	0	0	0
Donor Development	20,000	22,452	26,000
Total Expenditure	212,558	154,047	245,039

Narrative of Workplan Revenues and Expenditure

The sector budget 2018/19FY will be 245,039,000 higher than the previous budget of 212,558,000. This increase is due to increase in wage by 11,000,000 due to promotion of staff, transfers to LLGs by 7,999,000 to do community sensitizations, other government transfers by 24,553,000 and Donor funds by 6,000. The budget will be spent on wage (58%) to pay staff salaries and non wage (31%) to do sector activities. Donor (11%) will be spent sensitisation of communities in ending early marriages, teenage pregnancies, violence against children and domestic violence in homes. Conditional grant will be used fund community projects , interest groups councils , training FAL instructors, and facilitatating FAL instructors. It will also used follow up children with disabilities in schools and providing assistive devices to PWDs.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	91,074	63,763	104,261
District Unconditional Grant (Non-Wage)	19,037	14,678	22,637
District Unconditional Grant (Wage)	50,255	37,690	60,980
Locally Raised Revenues	12,589	8,590	7,440
Multi-Sectoral Transfers to LLGs_NonWage	9,193	2,805	13,204
Development Revenues	172,086	155,926	177,116
District Discretionary Development Equalization Grant	7,985	21,826	10,574
Donor Funding	30,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	134,101	134,101	136,542
Total Revenue Shares	263,160	219,690	281,377

Vote: 602 Rubirizi District

FY 2018/19

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,255	32,268	60,980
Non Wage	40,819	26,073	43,281
Development Expenditure			
Domestic Development	142,086	142,072	147,116
Donor Development	30,000	0	30,000
Total Expenditure	263,160	200,413	281,377

Narrative of Workplan Revenues and Expenditure

The department's planned budget 2018/19 will be 281,377,000 higher than the previous budget of 263,160,000. This increase is due to; salary enhancement of staff from 50m to 60m. Local revenue reduction by 5,149,000 due to low district local revenue anticipated especially on coffee registration fees. Donor funding is expected to remain the same to do coverage for sub county birth registration supported by UNICEF. This budget of 281,377,000 will be spent on; wage (21%) for payment of staff, non wage (17%) to coordinate TPC meetings, coordinating planning in all LLGs, monitoring and mentoring LLGs, Domestic Development (58%) for retooling of tablets and undertaking DDEG projects in all LLGs, Donor Development (7%) for birth registration in Rubirizi Town Council.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	45,785	32,886	48,440
District Unconditional Grant (Non-Wage)	9,630	7,222	8,200
District Unconditional Grant (Wage)	25,849	19,387	25,849
Locally Raised Revenues	8,100	2,180	6,850
Multi-Sectoral Transfers to LLGs_NonWage	2,206	4,097	7,541
Development Revenues	1,597	0	0
District Discretionary Development Equalization Grant	1,597	0	0
Total Revenue Shares	47,382	32,886	48,440
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,849	7,515	25,849
Non Wage	19,936	12,939	22,591
Development Expenditure			
Domestic Development	1,597	0	0
Donor Development	0	0	0
Total Expenditure	47,382	20,454	48,440

Narrative of Workplan Revenues and Expenditure

Vote: 602 Rubirizi District**FY 2018/19**

The department's planned budget 2018/19 will be 48,440,000 higher than the previous budget of 47,382,000. This increase is due to ; increase on multisectoral transfers to LLGs by 5,335,000 to do audit activities in LLGs. This budget of 48,440,000 will be spent on ; wage (53%) for payment of staff and non wage (47%) to do departmental audits, conducting special audits among other audit activities.