

Vote :560 Isingiro District**FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

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

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

Signature :

Signature :

Asiimwe Alice Rushure - CAO

(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.

Vote :560 Isingiro District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	1,308,000	560,515	1,029,300
Discretionary Government Transfers	10,416,958	3,166,434	11,089,239
Conditional Government Transfers	26,834,040	20,702,112	29,914,287
Other Government Transfers	23,547,268	6,889,844	39,034,900
External Financing	3,603,401	1,548,409	3,032,216
Grand Total	65,709,667	32,867,313	84,099,942

Revenue Performance by end of March of the Running FY

Out of an annual budget of shs 65,709,667,000 shs 32,867,313,000= was realized recording an average performance of 49.2%. Local Revenue receipts amounted to shs 560,515,000= out of an Annual Budget of shs 1,308,000,000= hence recording a performance of 42.9 %. Government Transfers Overall, receipts from Government Transfers amounted to shs 30,758,430,000= shs out of an Annual Budget of shs 60,798,266,000= hence on average recording a performance of 50.6%. Donor Funding overall, receipts from External Financing by various Development Partners amounted to shs 1,548,409,000shs out of an Annual Budget of shs 3,603,401,000= on average, this source recorded a performance of 43%.

Planned Revenues for next FY

Shs 1,029,300,000= is the fore casted Local Revenue Budget which is the least share of 1.2% of the Total Budget. The Transfers totaling to shs 80,038,426,000= are determined by Line Ministries. Discretionary Government Transfers shall contribute shs 11,089,239,000= representing a share of 13.2%. Conditional Government Transfers shall contribute shs 29,914,287,000= which is a share of 35.6% Other Government transfers shall contribute share of 46.4% of shs 39,034,900,000=. External Financing is Shs 3,189,126,000= is expected from Development Partners constituting a budget share of 3.6% to the total Budget.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	4,219,494	3,465,868	4,441,674
Finance	992,718	427,567	643,431
Statutory Bodies	1,084,287	779,206	1,098,296
Production and Marketing	4,596,181	2,110,631	18,258,885
Health	7,553,960	6,562,402	9,829,496
Education	21,512,231	14,565,703	25,455,405
Roads and Engineering	17,507,159	2,319,043	10,819,677
Water	2,707,006	610,622	2,450,390
Natural Resources	2,457,885	1,410,837	6,542,676
Community Based Services	1,483,349	315,593	2,131,050
Planning	470,848	146,372	917,731

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Internal Audit	151,563	108,814	142,098
Trade, Industry and Local Development	972,986	44,654	1,369,132
Grand Total	65,709,667	32,867,313	84,099,942
<i>o/w: Wage:</i>	<i>21,201,573</i>	<i>16,098,195</i>	<i>22,610,644</i>
<i>Non-Wage Recurrent:</i>	<i>11,042,200</i>	<i>7,197,974</i>	<i>9,288,846</i>
<i>Domestic Devt:</i>	<i>29,862,493</i>	<i>8,022,735</i>	<i>49,168,236</i>
<i>External Financing:</i>	<i>3,603,401</i>	<i>1,548,409</i>	<i>3,032,216</i>

Expenditure Performance by end of March FY 2019/20

Out of an approved annual budget of shs 65,709,667,000=, Overall cumulative expenditure was shs 27,601,871,000= out of shs 32,867,313,000= received. Cumulative Budget spent on average performed at 42% compared with the Budget revenue released. Wage spent performed over and above the set target of 75% at 76% while other categories of expenditure like non-wage under performed at 58 % due to gaps in absorption capacity, Domestic Development budget spent also under performed at 14% due to procurement related challenges like late submission of procurement requirements to PDU while external financing budget spent also under performed at 25% due low capacity to absorb the funds compared with the released at 43%. On the quarter release spent, wage performed at 100% as planned. Unlike the wage, non-wage, domestic development and external financing quarter release spent performed below the set target of 100%

Planned Expenditures for the FY 2020/21

Local Revenue funding to Departmental work plans reduced from shs 1,308,000,000= in FY 2019/2020 to shs 1,029,300,000= in FY 2020/2021 due current poor performance in collections as a result in challenges in managing local revenue collections and contracts. Discretionary Government Transfers allocations to Departmental work plans increased from shs 10,416,958,000= in FY 2019/2020 to shs 11,089,239,000= in FY 2020/2021 for purposes of increasing stock of physical infrastructure under DDEG financing and enhancing service delivery levels by increasing wage and non-wage allocations. Conditional Government Transfers allocations to Departmental work plans increased from shs 26,834,040,000= in FY 2019/2020 to shs 29,914,287,000= in FY 2020/2021 for purposes of increasing stock of physical infrastructure under sector development grants funding and enhancing service delivery levels by increasing wage and non-wage allocations. Other Government Transfers allocations to Departmental work plans increased from shs 23,547,268,000= in FY 2019/2020 to shs 39,034,900,000= in FY 2020/2021 for purposes of increasing stock of physical infrastructure under DRDIP, ACDP, UWA, and Road Fund financing and enhancing service delivery levels by increasing non-wage allocations under ACDP, and RBF. External Financing allocations to Departmental work plans reduced from shs 3,603,401,000= in FY 2019/2020 to shs 3,032,216,000= in FY 2020/2021 due to reduced expected funding from UNICEF.

Medium Term Expenditure Plans

1. Agro-industrialization and Tourism Development
2. Environment, Climate Change and Natural Resource Management
3. Private Sector Development and Infrastructure Services
4. Sustainable Urban and Human Capital Development
5. Community Mobilization and Mindset Change
6. Security and Governance (rule of law and community participation)
7. Development Plan Implementation
8. District Local Government Transformation as a champion of LED and Wealth Creation

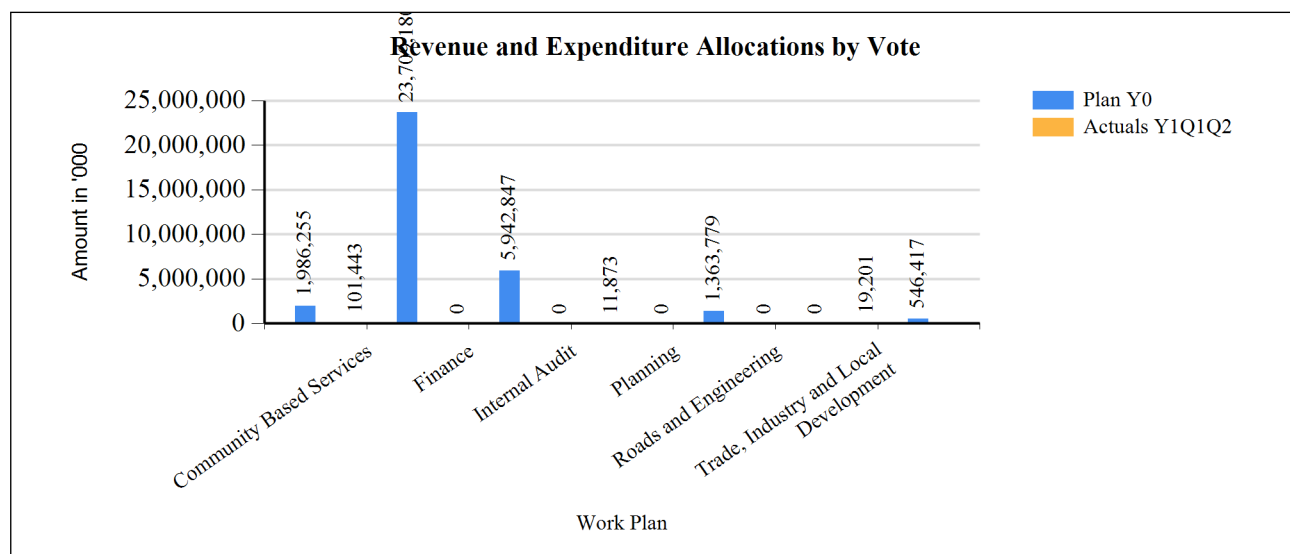
Challenges in Implementation

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1. Limited value addition
2. Low Tourism receipts
3. Increased vulnerability to climate change effects and exposure to natural hazards and disasters
4. A weak and uncompetitive private sector and Low levels of Local Economic Development
5. Visible Inadequate socio economic infrastructure and services sector.
6. Unplanned urban development.
7. Low labour productivity in Agriculture, Industry and Services; Low U-5 children development, low competences in literacy and numeracy and proficiency, low completion rates of basic education, Morbidity and mortality of the population.
8. Limited community participation and Social accountability in development programmes and negative mind set.
9. Weak adherence to the rule of Law and limited citizen participation in governance decisions
10. Limited alignment of the DLG budget to the DLGDP.
11. Ineffective and inefficient utilization of public resources,
12. Limited use of data for evidence based planning, decision making, monitoring and Evaluation.
13. Weak and ineffective Local Economic Development and Wealth Creation infrastructure

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	1,308,000	560,515	1,029,300
Animal & Crop Husbandry related Levies	60,000	30,000	200,000
Application Fees	20,000	10,000	63,000
Business licenses	40,000	20,000	200,000
Ground rent	10,000	5,000	100,000
Group registration	10,000	2,500	0
Inspection Fees	4,000	2,000	0
Land Fees	40,000	20,000	40,000

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Liquor licenses	8,000	4,000	0
Local Hotel Tax	315,000	2,500	10,000
Local Services Tax	115,000	115,494	200,000
Market /Gate Charges	375,000	278,815	120,000
Miscellaneous and unidentified taxes	0	0	30,000
Miscellaneous receipts/income	40,000	2,000	0
Other Fees and Charges	4,000	2,000	56,300
Park Fees	200,000	33,706	0
Property related Duties/Fees	4,000	2,000	0
Quarry Charges	4,000	2,000	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	1,000	10,000
Rent & rates – produced assets – from private entities	10,000	5,000	0
Royalties	40,000	20,000	0
Sale of Land	5,000	2,500	0
2a. Discretionary Government Transfers	10,416,958	3,166,434	11,089,239
District Discretionary Development Equalization Grant	6,819,950	446,021	7,378,494
District Unconditional Grant (Non-Wage)	1,155,819	866,864	1,116,755
District Unconditional Grant (Wage)	1,584,725	1,188,544	1,755,061
Urban Discretionary Development Equalization Grant	90,628	90,628	86,022
Urban Unconditional Grant (Non-Wage)	226,972	170,229	214,042
Urban Unconditional Grant (Wage)	538,864	404,148	538,864
2b. Conditional Government Transfer	26,834,040	20,702,112	29,914,287
Sector Conditional Grant (Wage)	19,077,984	14,505,503	20,316,719
Sector Conditional Grant (Non-Wage)	4,023,688	2,768,484	4,739,733
Sector Development Grant	1,726,311	1,726,311	2,719,229
Transitional Development Grant	19,802	19,802	19,802
General Public Service Pension Arrears (Budgeting)	719,822	719,822	0
Salary arrears (Budgeting)	22,254	22,254	0
Pension for Local Governments	643,677	489,559	1,169,127
Gratuity for Local Governments	600,500	450,375	949,677
2c. Other Government Transfer	23,547,268	6,889,844	39,034,900
Support to PLE (UNEB)	40,000	32,160	32,167
Uganda Road Fund (URF)	1,286,080	975,785	1,405,667
Uganda Wildlife Authority (UWA)	300,000	225,127	300,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	31,528
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	780,593	174,165	780,593
Support to Production Extension Services	1,536,953	189,345	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	666,750

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Development Response to Displacement Impacts Project (DRDIP)	19,603,642	5,293,263	24,586,623
Agriculture Cluster Development Project (ACDP)	0	0	10,013,259
Results Based Financing (RBF)	0	0	1,218,313
3. External Financing	3,603,401	1,548,409	3,032,216
United Nations Children Fund (UNICEF)	1,925,354	565,464	1,298,119
Global Fund for HIV, TB & Malaria	400,000	42,596	400,000
United Nations High Commission for Refugees (UNHCR)	578,047	242,218	634,097
Global Alliance for Vaccines and Immunization (GAVI)	700,000	698,131	700,000
Total Revenues shares	65,709,667	32,867,313	84,099,942

Vote :560 Isingiro District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Local Revenue receipts amounted to shs 560,515,000= out of an Annual Budget of shs 1,308,000,000= hence recording a performance of 42.9 %. This is below the set target of 75% due to gaps in managing revenue mobilization, collection and contracts.

Central Government Transfers

Overall, receipts from Government Transfers amounted to shs 30,758,430.000= shs out of an Annual Budget of shs 60,798,266,000= hence on average recording a performance of 50.6% below the set target of 75% Discretionary Government Transfers receipts performance achieved was 30.4%. Conditional Government Transfers receipts performed at 77.1% also below the set target of 75%. Other Government Transfers total receipts performance was at 29.3%. The receipts of various transfers are not influenced by the District but are determined by the respective Line Ministries.

External Financing

Overall, receipts from External Financing by various Development Partners amounted to shs 1,548,409,000shs out of an Annual Budget of shs 3,603,401,000=. On average, this source recorded a performance of 43% below the set target of 75%. Performance of external funding is determined by accountability of advanced funds and sometimes by the Donor.

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

Shs 1,029,300,000= is the fore casted Local Revenue Budget which is the least share of 1.2% of the Total Budget. This is lower than shs 1,308,000,000 budgeted for in FY 2019/2020. The decline in projections is due to envisaged gaps in LR mobilization efforts, managing collections and Contracts.

Central Government Transfers

The Transfers totaling to shs 80,038,426,000= are determined by Line Ministries. Discretionary Government Transfers shall contribute shs 11,089,239,000= representing a share of 13.2% which is lower than shs 10,416,958,000= budgeted in FY 2019/2020. Conditional Government Transfers shall contribute shs 29,914,287,000= which is a share of 35.6% higher than shs 26,834,040,000= budgeted for in FY 2019/2020. Other Government transfers shall contribute share of 46.4% of shs 39,034,900,000= which is higher than that budgeted for in FY 2019/2020 of shs 23,547,268,000=.

External Financing

Shs 3,189,126,000= is expected from Development Partners constituting a budget share of 3.6% to the Total Budget but slightly lower than shs 3,603,401 budgeted for in FY 2019/2020. The Development Partner providing direct budget support to the District are UNICEF, UNHCR, GAVI and Global Fund respectively.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,228,995	812,226	1,230,600
District Production Services	3,367,186	292,521	17,028,284
Sub- Total of allocation Sector	4,596,181	1,104,747	18,258,885
Sector :Works and Transport			
District, Urban and Community Access Roads	17,432,940	1,016,680	10,485,632
District Engineering Services	74,219	19,352	334,045

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<i>Sub- Total of allocation Sector</i>	17,507,159	1,036,032	10,819,677
Sector :Trade and Industry			
Commercial Services	972,986	41,052	1,369,132
<i>Sub- Total of allocation Sector</i>	972,986	41,052	1,369,132
Sector :Education			
Pre-Primary and Primary Education	11,340,337	8,430,535	17,567,702
Secondary Education	6,071,018	4,247,475	6,789,214
Skills Development	884,359	626,451	884,359
Education & Sports Management and Inspection	3,211,173	1,127,383	202,850
Special Needs Education	5,344	1,650	11,280
<i>Sub- Total of allocation Sector</i>	21,512,231	14,433,494	25,455,405
Sector :Health			
Primary Healthcare	7,464,014	4,290,995	9,722,462
Health Management and Supervision	89,946	60,278	107,034
<i>Sub- Total of allocation Sector</i>	7,553,960	4,351,273	9,829,496
Sector :Water and Environment			
Rural Water Supply and Sanitation	2,707,006	578,559	2,450,390
Natural Resources Management	2,457,885	1,322,244	6,542,676
<i>Sub- Total of allocation Sector</i>	5,164,892	1,900,803	8,993,066
Sector :Social Development			
Community Mobilisation and Empowerment	1,483,349	299,757	2,131,050
<i>Sub- Total of allocation Sector</i>	1,483,349	299,757	2,131,050
Sector :Public Sector Management			
District and Urban Administration	4,219,494	3,274,919	4,441,674
Local Statutory Bodies	1,084,287	524,616	1,098,296
Local Government Planning Services	470,848	133,325	917,731
<i>Sub- Total of allocation Sector</i>	5,774,628	3,932,860	6,457,701
Sector :Accountability			
Financial Management and Accountability(LG)	992,718	416,484	643,431
Internal Audit Services	151,563	105,942	142,098
<i>Sub- Total of allocation Sector</i>	1,144,281	522,426	785,529

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	3,722,294	2,948,669	3,916,454
District Unconditional Grant (Non-Wage)	257,720	193,290	257,277
District Unconditional Grant (Wage)	678,031	508,519	723,882
General Public Service Pension Arrears (Budgeting)	719,822	719,822	0
Gratuity for Local Governments	600,500	450,375	949,677
Locally Raised Revenues	40,000	17,621	59,920
Multi-Sectoral Transfers to LLGs_NonWage	500,073	352,074	496,357
Pension for Local Governments	643,677	489,559	1,169,127
Salary arrears (Budgeting)	22,254	22,254	0
Urban Unconditional Grant (Wage)	260,216	195,153	260,215
Development Revenues	497,200	517,200	525,220
District Discretionary Development Equalization Grant	16,248	16,232	14,732
External Financing	34,814	73,970	94,400
Multi-Sectoral Transfers to LLGs_Gou	294,750	225,127	294,750
Other Transfers from Central Government	151,388	201,871	121,338
Total Revenues shares	4,219,494	3,465,868	4,441,674
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	938,246	703,163	984,097
Non Wage	2,784,047	2,090,423	2,932,357
Development Expenditure			
Domestic Development	462,386	443,229	430,820
External Financing	34,814	38,103	94,400
Total Expenditure	4,219,494	3,274,919	4,441,674

Narrative of Workplan Revenues and Expenditure

.The Total revenue budget for FY 2020/2021 is shs 4,441,674,000= compared to shs 4,219,494,000 in FY 2019/2020. This is due to an increase in allocation in Wage, Pension, Gratuity, UNHCR funding compared to FY 2019/20. However, there was a decline in allocations of UCG N/W, DDEG, and non-provision for Salary, Gratuity and Pension arrears for next FY 2020/2021 compared to FY 2019/2020. This resulted into a decline in expenditure under Non-wage recurrent in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	985,388	420,245	639,329
District Unconditional Grant (Non-Wage)	95,000	71,250	84,258
District Unconditional Grant (Wage)	155,993	116,994	167,881
Locally Raised Revenues	49,920	26,601	30,000
Multi-Sectoral Transfers to LLGs_NonWage	624,660	160,537	297,375
Urban Unconditional Grant (Wage)	59,815	44,862	59,815
Development Revenues	7,330	7,323	4,102
District Discretionary Development Equalization Grant	7,330	7,323	4,102
Total Revenues shares	992,718	427,567	643,431
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	215,808	161,856	227,696
Non Wage	769,580	254,628	411,633
Development Expenditure			
Domestic Development	7,330	0	4,102
External Financing	0	0	0
Total Expenditure	992,718	416,484	643,431

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 643,431,000= compared to shs 992,718,000 in FY 2019/2020. This is due to a decline in allocations of Multisectoral Transfers to LLGs, UCG N/W, Local revenue and DDEG for next FY 2020/2021 compared to FY 2019/2020. This resulted into a decline in expenditure under Non-wage recurrent and Domestic Development in FY 2020/2021 compared to FY 2019/2020. However there was an increase in wage in the FY 2020/2021 compared to the FY 2021/2022

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,084,287	779,206	1,098,296
District Unconditional Grant (Non-Wage)	403,936	313,468	410,332
District Unconditional Grant (Wage)	213,165	159,873	227,595
Locally Raised Revenues	244,280	188,200	244,280
Multi-Sectoral Transfers to LLGs_NonWage	203,130	102,833	196,313
Urban Unconditional Grant (Wage)	19,776	14,832	19,776
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,084,287	779,206	1,098,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	232,941	174,478	247,371
Non Wage	851,346	350,138	850,925
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,084,287	524,616	1,098,296

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 1,098,296,000= compared to shs 1,084,287,000= in FY 2019/2020. This is due to an increment in wage and Non Wage allocations from 213,165,288 and 403,935,802 in the FY 2019/2020 to 227,595,000 and 410,332,027 in FY 2020/2021 respectively.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,160,110	1,187,260	1,135,014
Other Transfers from Central Government	1,015,386	328,717	0
Sector Conditional Grant (Non-Wage)	369,777	277,333	346,037
Sector Conditional Grant (Wage)	774,948	581,211	788,977
Development Revenues	2,436,071	923,371	17,123,871
External Financing	5,836	0	0
Other Transfers from Central Government	2,211,180	704,316	16,905,459
Sector Development Grant	219,055	219,055	218,412
Total Revenues shares	4,596,181	2,110,631	18,258,885
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	774,948	578,449	788,977
Non Wage	1,385,163	340,859	346,037
Development Expenditure			
Domestic Development	2,430,235	185,439	17,123,871
External Financing	5,836	0	0
Total Expenditure	4,596,181	1,104,747	18,258,885

Narrative of Workplan Revenues and Expenditure

The total revenue budget for FY 2020/2021 is UGX 18,258,885,000 compared to UGX. 4,596,181, 000 in FY 2019/2020. This is due to an increase in allocations of wage for recruited and promoted staff, OGT for rehabilitation of road chokes and implementation of the livelihood component of DRDIP. However, there was a decrease in allocations for the Sector development Grant NW. This resulted into changes in expenditure under wage and. development in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,722,418	3,541,802	4,942,877
Sector Conditional Grant (Non-Wage)	493,102	369,815	713,561
Sector Conditional Grant (Wage)	4,229,316	3,171,987	4,229,316
Development Revenues	2,831,542	3,020,600	4,886,619
District Discretionary Development Equalization Grant	108,499	108,553	146,684
External Financing	1,683,036	1,176,807	2,073,100
Multi-Sectoral Transfers to LLGs_Gou	0	0	46,169
Other Transfers from Central Government	1,000,000	1,695,233	2,440,634
Sector Development Grant	40,007	40,007	180,032
Total Revenues shares	7,553,960	6,562,402	9,829,496
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,229,316	3,152,006	4,229,316
Non Wage	493,102	362,645	713,561
Development Expenditure			
Domestic Development	1,148,506	91,127	2,813,519
External Financing	1,683,036	745,496	2,073,100
Total Expenditure	7,553,960	4,351,273	9,829,496

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 9,829,496,000 = compared to shs 7,553,960,000= in FY 2019/2020. This is due to an increase in Other Transfers from Central Government for next FY 2020/2021 compared to FY 2019/2020. This resulted into changes in expenditure under Domestic Development in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	17,155,935	12,813,860	18,811,465
District Unconditional Grant (Wage)	41,967	31,476	62,913
Locally Raised Revenues	9,000	3,754	9,000
Other Transfers from Central Government	40,000	32,160	32,167
Sector Conditional Grant (Non-Wage)	2,991,248	1,994,165	3,408,959
Sector Conditional Grant (Wage)	14,073,720	10,752,305	15,298,426
Development Revenues	4,356,296	1,751,843	6,643,940
External Financing	227,450	54,512	185,929
Multi-Sectoral Transfers to LLGs_Gou	374,166	374,166	282,669
Other Transfers from Central Government	2,777,000	345,485	4,889,286
Sector Development Grant	977,679	977,679	1,286,057
Total Revenues shares	21,512,231	14,565,703	25,455,405
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,115,687	10,783,780	15,361,339
Non Wage	3,040,248	1,952,384	3,450,126
Development Expenditure			
Domestic Development	4,128,846	1,697,330	6,458,011
External Financing	227,450	0	185,929
Total Expenditure	21,512,231	14,433,494	25,455,405

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 25,455,405,329 compared to shs 21,512,231,000 in FY 2019/2020. This is due to an increase in District wage, Sector conditional grant wage, Sector Conditional Grant Non-Wage and OGT-DRDIP FOR FY 2020/2021 compared to FY 2019/2020. However, there was a decline in External Financing, Sector development grant, OGT-UNEB and Multi-sectoral transfers to LLGs compared to the previous FY. This has resulted into changes in expenditure under external financing and Domestic Development in FY 2020/2021 compared to FY 2019/2020..

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,456,487	909,481	236,053
District Unconditional Grant (Wage)	102,618	76,965	130,218
Locally Raised Revenues	22,000	9,177	22,000
Multi-Sectoral Transfers to LLGs_NonWage	570,844	407,261	0
Other Transfers from Central Government	715,236	381,734	38,045
Urban Unconditional Grant (Wage)	45,790	34,344	45,790
Development Revenues	16,050,671	1,409,563	10,583,624
District Discretionary Development Equalization Grant	3,625,781	15,766	4,002,609
External Financing	268,440	0	300,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	646,267
Other Transfers from Central Government	12,156,450	1,393,797	5,634,748
Total Revenues shares	17,507,159	2,319,043	10,819,677
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,407	111,270	176,008
Non Wage	1,308,080	798,171	60,045
Development Expenditure			
Domestic Development	15,782,231	126,590	10,283,624
External Financing	268,440	0	300,000
Total Expenditure	17,507,159	1,036,032	10,819,677

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is Shs 10,819,677,000= compared to Shs 17,507,159,000= in FY 2019/2020. This is due to reduced DRDIP and DDEG/USMID allocation for FY 2020/2021 compared to FY 2019/2020. A This resulted into a reduction in expenditure under Domestic Development in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	86,175	64,633	173,538
District Unconditional Grant (Wage)	49,130	36,849	49,130
Sector Conditional Grant (Non-Wage)	37,045	27,784	124,408
Development Revenues	2,620,831	545,989	2,276,852
External Financing	1,011,459	36,617	0
Other Transfers from Central Government	1,100,000	0	1,222,321
Sector Development Grant	489,570	489,570	1,034,728
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	2,707,006	610,622	2,450,390
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,130	36,480	49,130
Non Wage	37,045	17,440	124,408
Development Expenditure			
Domestic Development	1,609,372	503,880	2,276,852
External Financing	1,011,459	20,760	0
Total Expenditure	2,707,006	578,559	2,450,390

Narrative of Workplan Revenues and Expenditure

The Total Recurrent budget for FY 2020/21 is shs. 2,450,390,000= compared to shs. 2,707,006,000= in FY 2019/20. This reduction in budget for FY 2020/21 is because External Financing from UNICEF & UNHCR has not been provided in FY 2020/21 compared to previous FY 2019/20. This has resulted into changes in expenditure under External Financing in FY 2020/21 compared to FY 2019/20. However, there is an increase in Non -wage Conditional Grant for recurrent activities, Development Grant and other Government Transfers (DRDIP) for refugee hosting District for next FY 2020/21 compared to previous FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	128,534	89,745	191,372
District Unconditional Grant (Wage)	74,396	55,797	106,796
Locally Raised Revenues	20,000	8,343	20,000
Sector Conditional Grant (Non-Wage)	11,873	8,905	42,310
Urban Unconditional Grant (Wage)	22,266	16,701	22,266
Development Revenues	2,329,351	1,321,092	6,351,304
District Discretionary Development Equalization Grant	574,620	0	0
External Financing	239,697	146,948	239,697
Other Transfers from Central Government	1,515,034	1,174,144	6,111,607
Total Revenues shares	2,457,885	1,410,837	6,542,676
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	96,661	72,208	129,062
Non Wage	31,873	12,326	62,310
Development Expenditure			
Domestic Development	2,089,654	1,174,144	6,111,607
External Financing	239,697	63,565	239,697
Total Expenditure	2,457,885	1,322,244	6,542,676

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs. 6,542,676,212/= compared to shs 2,457,885,000/= in FY 2019/2020. This is due to an increase in DRDIP funding as well as Sector Conditional Grant as detailed below.

Of this total allocation,

RECURRENT REVENUES

District Unconditional Grant (Wage) 106,796,000/= for 2020/21 compared to 74,396,000/=, Locally Raised Revenue is 20,000,000/= has received the same amount of funds, Sector Conditional Grant (None Wage) has increased from 11,873,000 to 43,310,133/= in 2020/2021, Urban Unconditional Grant (Wage) has remained constant at 22,266,000/= External Financing - UNHCR has also remained at 239,697,000/= and Other Transfers fro Central Government - DRDIP is has increased from 1,515,034 to 6,111,607,079/=.

Total budget has been increased by 37.6% in 2020/21 compared to 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	351,516	260,282	343,682
District Unconditional Grant (Wage)	161,953	121,104	171,953
Locally Raised Revenues	9,000	3,754	9,000
Multi-Sectoral Transfers to LLGs_NonWage	38,229	28,672	35,408
Sector Conditional Grant (Non-Wage)	101,443	76,083	86,431
Urban Unconditional Grant (Wage)	40,890	30,669	40,890
Development Revenues	1,131,833	55,312	1,787,368
District Discretionary Development Equalization Grant	1,050,000	0	950,000
External Financing	81,833	55,312	139,090
Other Transfers from Central Government	0	0	698,278
Total Revenues shares	1,483,349	315,593	2,131,050
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	202,844	147,304	212,843
Non Wage	148,673	106,706	130,839
Development Expenditure			
Domestic Development	1,050,000	0	1,648,278
External Financing	81,833	45,747	139,090
Total Expenditure	1,483,349	299,757	2,131,050

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 2,131,050,000= compared to shs 1,483,349, 000= in FY 2019/2020. This is due to increased donor funding (Unicef) and other transfers from Central Gov't (funds for Luwero-Rwenzori projects) for next FY 2020/2021 compared to FY 2019/2020. However, there was a decline in Sector Conditional Grant (Non-Wage) and District Discretionary Development Equalization Grant compared to the previous FY. This has resulted into changes in expenditure under Non-wage recurrent and DDEG in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	175,980	127,520	200,179
District Unconditional Grant (Non-Wage)	45,000	33,750	56,053
District Unconditional Grant (Wage)	41,924	31,803	41,924
Locally Raised Revenues	14,500	6,048	29,500
Multi-Sectoral Transfers to LLGs_NonWage	34,046	25,534	32,193
Urban Unconditional Grant (Wage)	40,510	30,384	40,510
Development Revenues	294,868	18,852	717,552
District Discretionary Development Equalization Grant	244,032	14,609	717,552
External Financing	50,836	4,244	0
Total Revenues shares	470,848	146,372	917,731
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	82,434	59,293	82,434
Non Wage	93,546	58,525	117,745
Development Expenditure			
Domestic Development	244,032	11,263	717,552
External Financing	50,836	4,244	0
Total Expenditure	470,848	133,325	917,731

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 917,731,000= compared to shs 470,848,000= in FY 2019/2020. This is due to an increase in allocation of DDEG/ USMID for refugee hosting District, UCG for PBS recurrent costs and Local Revenue for Budget Conference and DTPC meetings for next FY 2020/2021 compared to FY 2019/2020. However, there was no External Financing compared to the previous FY. This has resulted into changes in expenditure under Non-wage recurrent, external financing and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	151,563	108,814	142,098
District Unconditional Grant (Non-Wage)	35,000	26,250	26,770
District Unconditional Grant (Wage)	35,218	26,415	35,218
Locally Raised Revenues	14,600	6,090	14,600
Multi-Sectoral Transfers to LLGs_NonWage	22,697	17,023	21,462
Urban Unconditional Grant (Wage)	44,048	33,036	44,048
Development Revenues	0	0	0
N/A			
Total Revenues shares	151,563	108,814	142,098
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,266	58,784	79,266
Non Wage	72,297	47,158	62,832
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	151,563	105,942	142,098

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 142,098,000= compared to shs 151,563,000= in FY 2019/2020. This was due to a decline in district Non-wage and Multisectoral Transfers to LLGs for next FY 2020/2021 compared to FY 2019/2020. This has resulted into changes in expenditure under Non-wage recurrent, in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,086	44,654	69,132
District Unconditional Grant (Wage)	30,331	22,749	37,551
Locally Raised Revenues	8,000	3,337	8,000
Sector Conditional Grant (Non-Wage)	19,201	14,401	18,027
Urban Unconditional Grant (Wage)	5,554	4,167	5,554
Development Revenues	909,900	0	1,300,000
District Discretionary Development Equalization Grant	909,900	0	1,300,000
Total Revenues shares	972,986	44,654	1,369,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,885	26,531	43,105
Non Wage	27,201	14,520	26,027
Development Expenditure			
Domestic Development	909,900	0	1,300,000
External Financing	0	0	0
Total Expenditure	972,986	41,052	1,369,132

Narrative of Workplan Revenues and Expenditure

The Total revenue budget for FY 2020/2021 is shs 1,369,132,386= compared to shs 972,986,027= in FY 2019/2020. This is due to an increase in allocations of DDEG/USMID for refugee hosting District, and though with reduction Unconditional Grant NW for next FY 2020/2021 compared to FY 2019/2020. This resulted into changes in expenditure under Non-wage recurrent, increase in Wage Allocation and Domestic Development in FY 2020/2021 compared to FY 2019/2020.

Vote :560 Isingiro District

FY 2020/21
