

Vote :602 Rubirizi 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.

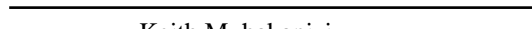
Signature :

Signature :



LUYIMBAZI JAMES

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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FY 2020/21**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 :602 Rubirizi 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	417,954	252,640	499,215
Discretionary Government Transfers	2,751,324	2,114,139	2,932,604
Conditional Government Transfers	12,367,134	9,987,527	15,117,292
Other Government Transfers	729,447	496,593	1,347,998
External Financing	365,001	213,070	212,811
Grand Total	16,630,860	13,063,970	20,109,919

Revenue Performance by end of March of the Running FY

Rubirizi District total approved Budget estimates for FY 2019/20 was UGX 16,630,860, 000/=. By the end of 3rd Quarter, the District had received a cumulative total of UGX 13, 063,970,000/= which represents 78.5% of the Budget. This is slightly above the expected 75%. Locally raised revenues performed poorly at (60%) below expected due to under performance of inspection fees, birth registration, liquor fees, crop and animal husbandry related fees, agency fees, registration of business, other licenses among others. Discretionary Government transfers performed at 76.8% slightly above expected 75% since all grants performed at 75% and above. Other government transfers performed low at 68% because of low operational funds for Youth livelihood programme than planned. UWEP funds were not received as planned since now the money goes directly to the accounts of the beneficiaries. External financing performed at (58.4%) because of receiving funds for measles rubella polio campaign but most Donors did not meet their full obligations. The future plan is to implement Local Revenue Enhancement plan

Planned Revenues for next FY

The District Total Budget Estimates for FY 2020/21 is projected at UGX: 20,109,919,000/= to be funded by locally raised revenues UGX: 499,215,000/=. Discretionary Government transfers UGX: 2,932,604,000/=. Conditional Government Transfers 15,117,292,000/=. Other Government transfers UGX: 1,347,998,000/= and Donor Funding of UGX: 212,811,000/=. The District Conditional and discretionary government transfers were increased compared to FY 2019/20. Other Government transfers were also increased especially for Result Based financing money under health department and Luwero Rwenzori Development programme under Office of the Prime Minister for Districts affected by LRA rebels. External financing reduced as a result of some Donors have pulling out

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	2,278,748	1,891,005	3,427,034
Finance	465,252	350,298	399,256
Statutory Bodies	629,923	463,664	618,366
Production and Marketing	1,000,871	773,101	1,104,773
Health	2,793,310	2,226,904	3,364,888
Education	7,482,706	5,824,578	8,831,721
Roads and Engineering	675,808	577,291	738,628

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Water	410,391	392,992	481,222
Natural Resources	333,157	131,663	420,668
Community Based Services	228,091	139,712	392,977
Planning	234,374	212,871	236,328
Internal Audit	41,414	28,579	40,646
Trade, Industry and Local Development	56,815	51,310	53,412
Grand Total	16,630,860	13,063,970	20,109,919
<i>o/w: Wage:</i>	<i>9,100,002</i>	<i>6,825,002</i>	<i>9,852,580</i>
<i>Non-Wage Recurrent:</i>	<i>3,932,620</i>	<i>2,948,661</i>	<i>5,988,653</i>
<i>Domestic Devt:</i>	<i>3,233,237</i>	<i>3,077,237</i>	<i>4,055,875</i>
<i>External Financing:</i>	<i>365,001</i>	<i>213,070</i>	<i>212,811</i>

Expenditure Performance by end of March FY 2019/20

By the end of March 2020, the District had received 78.5% of the Budget, which was in turn transferred to departments. Education department received the highest share 77.8%, followed by Health and Audit being the least. Cumulative wage expenditure was at 75% and the balance was mainly meant for the new staff whose recruitment was finalized. The cumulative expenditure for Non-wage recurrent was at 74.9% since some funds were received 100% and could not all be spent at once like the pension and salary arrears but will be spent in subsequent quarters. These are explained in the respective departments. The Cumulative expenditure for Domestic development performed at 95.2% because most development activities were started on and were at completion levels. External financing cumulative expenditure performed at 58.4% because of conducting the measles rubella polio campaign

Planned Expenditures for the FY 2020/21

Rubirizi District Local Government expects a budget increase in the next Financial Year 2020/2021. The overall increase is as result of expected increase in Other Government Transfers especially the introduction of Result Based Financing and Luwero Rwenzori Development Programme, conditional and discretionary transfers are expected to increase because of an increase in the allocation of gratuity, sector development grant, sector wage, sector non wage and District non wage mainly PBS and IFMS grants. Of this budget, the biggest portion will be spent on Education, followed by Health and the least will be Internal Audit. The expenditure of this budget will mainly be on wages which will take the highest share followed by non-wage and domestic development and finally donor.

Medium Term Expenditure Plans

The District is prioritizing to continue with the construction of New Administration Block at the District headquarters. Upgrading Mushumba, Munyonyi and Kyabakara HCIIIs to HCIIIs, Construction of Ryeru seed secondary school, construction of Mugombwa seed secondary school in Kyabakara sub county, Renovation of OPD at Mubanda HCII, construction of placenta pit at Butoha HCII, construction of staff pit latrine at Katerera HCIII and Kashaka HCII for the community, renovation of staff house at Kisenyi HCII, renovation of selected UPE schools, supply of iron sheets to selected UPE schools, improvement of Safe water coverage, construction of both one stop centre and District store at the District headquarters, surveying and titling of public land, improvement of road network among other projects. as per the District LGDP III strategies.

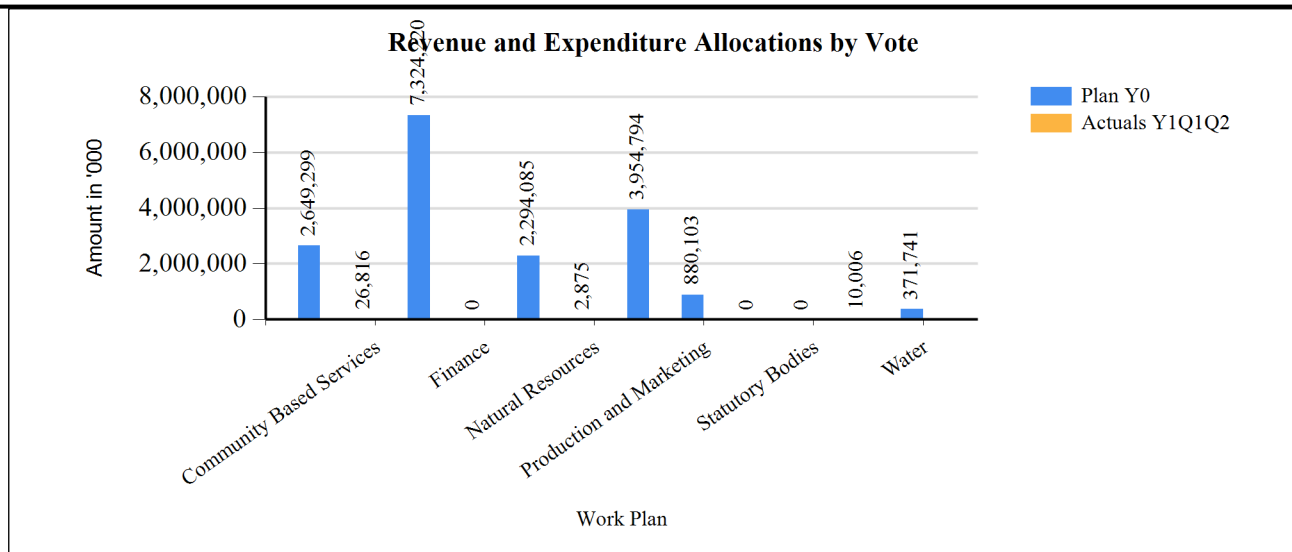
Challenges in Implementation

Low Local Revenue Base. The district local revenue base still remains low. Its realization is still a challenge especially collection of coffee registration fees, loop holes in the collection of agency fees. Limited office space. most offices are sharing one room. This affects output and concentration. Inadequate unconditional grant. The district has more hard to reach and stay areas like in landing sites, Sub counties of Katerera, Katanda and Kyabakara. Lack of transport means for most staff to support, supervise the projects being implemented.

G1: Graph on the revenue and expenditure allocations by Department

Vote :602 Rubirizi District

FY 2020/21



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	417,954	239,620	499,215
Agency Fees	15,791	7,032	25,791
Animal & Crop Husbandry related Levies	13,686	500	13,686
Application Fees	13,000	11,589	13,000
Business licenses	10,760	20,048	32,428
Ground rent	1,000	0	0
Inspection Fees	6,310	6,222	17,715
Land Fees	7,000	2,201	12,581
Liquor licenses	66,000	12,812	17,440
Local Hotel Tax	12,630	18,900	40,051
Local Services Tax	74,000	38,031	65,000
Lock-up Fees	6,300	7,860	12,920
Market /Gate Charges	74,577	72,178	116,900
Miscellaneous receipts/income	20,000	2,497	22,063
Occupational Permits	0	0	1,999
Other Fees and Charges	68,300	29,946	78,755
Other licenses	16,000	7,551	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,000	1,471	13,963
Registration of Businesses	5,600	780	7,793
Royalties	0	0	6,800
Sale of (Produced) Government Properties/Assets	0	0	330

Vote :602 Rubirizi District**FY 2020/21**

2a. Discretionary Government Transfers	2,751,324	2,114,139	2,932,604
District Discretionary Development Equalization Grant	172,057	172,057	165,702
District Unconditional Grant (Non-Wage)	552,267	414,200	602,402
District Unconditional Grant (Wage)	1,744,795	1,308,596	1,744,795
Urban Discretionary Development Equalization Grant	30,530	30,530	30,657
Urban Unconditional Grant (Non-Wage)	73,613	55,209	72,744
Urban Unconditional Grant (Wage)	178,062	133,546	316,304
2b. Conditional Government Transfer	12,367,134	9,987,527	15,117,292
Sector Conditional Grant (Wage)	7,177,146	5,382,859	7,791,481
Sector Conditional Grant (Non-Wage)	1,358,050	939,322	1,814,479
Sector Development Grant	2,354,848	2,354,848	3,088,061
Transitional Development Grant	519,802	519,802	519,802
General Public Service Pension Arrears (Budgeting)	441,796	441,796	0
Salary arrears (Budgeting)	14,459	14,459	0
Pension for Local Governments	165,336	82,668	219,376
Gratuity for Local Governments	335,697	251,773	1,684,093
2c. Other Government Transfer	729,447	496,593	1,347,998
Support to PLE (UNEB)	11,816	0	8,972
Uganda Road Fund (URF)	548,436	489,799	609,920
Uganda Wildlife Authority (UWA)	156,000	0	251,654
Uganda Women Entrepreneurship Program(UWEP)	0	0	13,352
Youth Livelihood Programme (YLP)	13,195	6,794	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	189,000
Results Based Financing (RBF)	0	0	275,100
3. External Financing	365,001	213,070	212,811
United Nations Development Programme (UNDP)	1	0	1
United Nations Children Fund (UNICEF)	195,000	82,401	79,497
Global Fund for HIV, TB & Malaria	0	0	23,364
Global Alliance for Vaccines and Immunization (GAVI)	160,000	126,847	99,949
Medicins Sans Frontiers	10,000	3,822	10,000
Total Revenues shares	16,630,860	13,050,950	20,109,919

Vote :602 Rubirizi District

FY 2020/21

i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

By the end of March 2020, the District had received 252,640,000= against the budget of 417,954,000= representing 60%. This is much below the required performance of 75%. This poor performance was attributed to; by the liquor licenses under performing at 19.4%, registration of birth under performing at 21% because of poor community sensitization by stakeholders on the importance of identification, agency fee under performed at 44% because of lack of tight supervision on timber dealers; also the management and control of forestry activities has gaps, animal husbandry fees performed poorly at 0.0003% because very few people rear live stock which needs the required treatment, also people were not well sensitized on the beauty of dozing their animals, land fees performed low at 31% because of gaps in the collection of fees although the tenants have become unruly to manage among other sources.

Central Government Transfers

By the end of March 2020, the District had received 12,598,259,000= against the budget of 15,847,905,000= representing 79.5% performance. This over performance was a result of over receipt of conditional grants at 80% where pension arrears and salary arrears were received at 100% respectively to clear the arrears hence performing well at 100%, all sector development grants over performed at 100% because they are received only in three quarters. Discretionary transfers slightly over performed at 76.8% because of both District and Urban DDEG over performing at 100% because they are received in three quarters only

External Financing

By the end of March 2020, the District had received 213,070,000= against the budget of 365,001,000= representing 58.3%. This under performance was a result of some of the Donors failing to honour their full obligations like Medicins San Frontiers, UNICEF among others

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The District expects to receive and spend 499,215,000 Ug shillings from various sources. This is higher than the previous projection because of anticipating more efforts that shall be put in place for the implementation of the approved revenue enhancement plan. Also because of the recruitment of a Senior Revenue Officer, the District hopes to realize more collections because much more modalities will be put in place to address the gaps that hampered the collection of revenues in a very effective and efficient manner.

Central Government Transfers

The District expects to receive 20,109,919,000 Ug shillings from discretionary transfers, conditional transfers, and other Government transfers. This budget is much more than the previous budget because of more receipt of District unconditional non wage to cater for PBS and IFMS recurrent costs, Urban wage was increased; almost doubled to allow more recruitment in Urban councils. Sector wage was also increased especially health wage to cater for the insufficient wage in the department. Gratuity was increased by 1.3 billion to cater for the increased number of pensioners, pension was also increased. Sector non wage for education was also increased to cater for the renovation of school structures which are in a dilapidated state. Road fund was increased by 61 million and transitional development for the construction of the administration block at the headquarters was maintained. Urban non wage was slightly reduced and District DDDEG was also reduced by 6 million as a result of poor performance in assessment. Result based financing was introduced under health department as a motivator and to improve on the service delivery for mother and child indicators. Luwero Rwenzori Development programme under the Office of the Prime Minister for funding the projects in the organized Parish community associations was introduced with funds worth 189 millions shillings.

External Financing

The District expects to receive 212,811,000= from different Donors. This budget has very much reduced to the previous one because most Donors have pulled out and UNICEF has not received any sources of funding

Table on the revenues and Budget by Sector and Programme

Vote :602 Rubirizi District**FY 2020/21**

<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	711,761	408,302	696,538
District Production Services	289,109	165,438	408,235
<i>Sub- Total of allocation Sector</i>	1,000,871	573,740	1,104,773
Sector :Works and Transport			
District, Urban and Community Access Roads	644,530	551,592	713,849
District Engineering Services	31,278	13,380	24,779
<i>Sub- Total of allocation Sector</i>	675,808	564,972	738,628
Sector :Trade and Industry			
Commercial Services	56,815	29,551	53,412
<i>Sub- Total of allocation Sector</i>	56,815	29,551	53,412
Sector :Education			
Pre-Primary and Primary Education	4,982,072	656,683	4,145,767
Secondary Education	2,155,076	3,973,034	4,091,188
Education & Sports Management and Inspection	340,977	76,859	585,186
Special Needs Education	4,581	1,263	9,581
<i>Sub- Total of allocation Sector</i>	7,482,706	4,707,839	8,831,721
Sector :Health			
Primary Healthcare	99,771	92,498	375,201
Health Management and Supervision	2,693,540	1,506,520	2,989,687
<i>Sub- Total of allocation Sector</i>	2,793,310	1,599,018	3,364,888
Sector :Water and Environment			
Rural Water Supply and Sanitation	410,391	398,279	481,222
Urban Water Supply and Sanitation	0	2,889	0
Natural Resources Management	333,157	105,427	420,668
<i>Sub- Total of allocation Sector</i>	743,548	506,595	901,890
Sector :Social Development			
Community Mobilisation and Empowerment	228,091	123,524	392,977
<i>Sub- Total of allocation Sector</i>	228,091	123,524	392,977
Sector :Public Sector Management			
District and Urban Administration	2,278,748	1,373,182	3,427,034
Local Statutory Bodies	629,923	363,948	618,366
Local Government Planning Services	234,374	178,948	236,328
<i>Sub- Total of allocation Sector</i>	3,143,045	1,916,078	4,281,729
Sector :Accountability			
Financial Management and Accountability(LG)	465,252	317,121	399,256

Vote :602 Rubirizi District**FY 2020/21**

Internal Audit Services	41,414	13,290	40,646
<i>Sub- Total of allocation Sector</i>	506,666	330,411	439,903

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			
Recurrent Revenues	1,771,383	1,383,639	2,920,284
District Unconditional Grant (Non-Wage)	43,284	34,059	60,100
District Unconditional Grant (Wage)	473,523	355,142	473,523
General Public Service Pension Arrears (Budgeting)	441,796	441,796	0
Gratuity for Local Governments	335,697	251,773	1,684,093
Locally Raised Revenues	27,720	22,435	29,764
Multi-Sectoral Transfers to LLGs_NonWage	91,505	47,760	137,126
Multi-Sectoral Transfers to LLGs_Wage	178,062	133,546	316,304
Pension for Local Governments	165,336	82,668	219,376
Salary arrears (Budgeting)	14,459	14,459	0
Development Revenues	507,365	507,367	506,750
District Discretionary Development Equalization Grant	7,365	7,367	6,750
Transitional Development Grant	500,000	500,000	500,000
Total Revenues shares	2,278,748	1,891,005	3,427,034
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	651,585	487,108	789,827
Non Wage	1,119,798	689,207	2,130,458
Development Expenditure			
Domestic Development	507,365	196,867	506,750
External Financing	0	0	0
Total Expenditure	2,278,748	1,373,182	3,427,034

Narrative of Workplan Revenues and Expenditure

Vote :602 Rubirizi District**FY 2020/21**

The sector budget 2020/21FY has reduced compared to 2019/20 budget. This reduction is a result of no receipts on gratuity, salary arrears and public service pension arrears. The sector intends to spend mainly on wage and non wage to do implementation of government programmes and projects, supporting CBG activities, proper filling of staff appraisal forms, and lawful decisions of the district council.

Vote :602 Rubirizi 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	465,252	350,298	392,256
District Unconditional Grant (Non-Wage)	32,272	27,080	62,264
District Unconditional Grant (Wage)	159,721	119,791	123,877
Locally Raised Revenues	27,720	16,690	24,964
Multi-Sectoral Transfers to LLGs_NonWage	245,539	186,736	181,152
Development Revenues	0	0	7,000
District Discretionary Development Equalization Grant	0	0	7,000
Total Revenues shares	465,252	350,298	399,256
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	159,721	96,444	123,877
Non Wage	305,531	220,677	268,379
Development Expenditure			
Domestic Development	0	0	7,000
External Financing	0	0	0
Total Expenditure	465,252	317,121	399,256

Narrative of Workplan Revenues and Expenditure

The sector expects to receive UGX218,105,000 in FY2020/21 compared to UGX.219,713,000 for FY2019/20 This budget reduction is due to revised wage allocation reduced by 35 million because it was in excess. However the sector was allocated 30 million shillings as an unconditional Grant (NW) meant for IFMS activities and Development grant meant for the renovation of district store. It expects to spend on Wage to pay staff salaries, nonwage to do Revenue assessment and collection, preparation of Draft final accounts, BFP and draft Budget estimates and preparation of periodical books of account plus books inspection in sub counties and accountability.

Vote :602 Rubirizi 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	629,923	463,664	618,366
District Unconditional Grant (Non-Wage)	319,146	239,360	309,115
District Unconditional Grant (Wage)	238,485	178,864	202,175
Locally Raised Revenues	27,720	15,435	27,964
Multi-Sectoral Transfers to LLGs_NonWage	44,571	30,006	79,113
Development Revenues	0	0	0
N/A			
Total Revenues shares	629,923	463,664	618,366
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	238,485	152,101	202,175
Non Wage	391,437	211,847	416,191
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	629,923	363,948	618,366

Narrative of Workplan Revenues and Expenditure

The Sector budget has decreased compared to last financial year. The decrease is mainly on Unconditional grant wage and non wage because of the reduced allocation by Budget Desk. The sector intends to mainly spend on wage and non wage to monitor government programmes and projects to be implemented, make policies, approve district budget estimates and work plans

Vote :602 Rubirizi 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	905,315	677,546	1,009,860
District Unconditional Grant (Non-Wage)	1,000	750	1,000
District Unconditional Grant (Wage)	111,767	83,827	189,911
Locally Raised Revenues	5,000	2,052	8,183
Multi-Sectoral Transfers to LLGs_NonWage	0	0	45,491
Sector Conditional Grant (Non-Wage)	212,762	159,571	190,489
Sector Conditional Grant (Wage)	574,786	431,089	574,786
Development Revenues	95,555	95,555	94,913
District Discretionary Development Equalization Grant	3,000	3,000	3,000
Sector Development Grant	92,555	92,555	91,913
Total Revenues shares	1,000,871	773,101	1,104,773
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	686,553	423,784	764,697
Non Wage	218,762	148,156	245,163
Development Expenditure			
Domestic Development	95,555	1,800	94,913
External Financing	0	0	0
Total Expenditure	1,000,871	573,740	1,104,773

Narrative of Workplan Revenues and Expenditure

The department will receive shs.1,104,773,000/= compared to Shs 1,000,871,000= . This increase is due to an increase in local revenues by 3.1 million and wage by 78 million because of increased allocation by the budget desk. Multi sectoral transfers to LLGs also increased by 45 million. The department will spend on wage to pay staff salaries and non-wage to coordinate office activities, vaccinate livestock, Control of crop pests and diseases, management of fishing activities, Support supervision of field activities, vermin control and maintenance of the banana demonstration.

Vote :602 Rubirizi 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	1,788,180	1,327,703	2,222,380
District Unconditional Grant (Non-Wage)	1,000	968	1,000
District Unconditional Grant (Wage)	148,515	101,934	169,141
Locally Raised Revenues	5,000	5,052	4,503
Multi-Sectoral Transfers to LLGs_NonWage	15,710	6,286	39,381
Other Transfers from Central Government	0	0	275,100
Sector Conditional Grant (Non-Wage)	124,093	93,067	167,036
Sector Conditional Grant (Wage)	1,493,862	1,120,397	1,566,220
Development Revenues	1,005,130	899,200	1,142,508
District Discretionary Development Equalization Grant	10,000	10,000	9,297
External Financing	319,000	213,070	162,913
Sector Development Grant	676,130	676,130	970,298
Total Revenues shares	2,793,310	2,226,904	3,364,888
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,642,377	1,156,617	1,735,361
Non Wage	145,803	104,736	487,019
Development Expenditure			
Domestic Development	686,130	314,850	979,595
External Financing	319,000	22,815	162,913
Total Expenditure	2,793,310	1,599,018	3,364,888

Narrative of Workplan Revenues and Expenditure

The sector budget FY 2020/21 is estimated to be 3,325,100,507= which is higher than the current FY revenue that is at 2,793,310,000=. This increase is due to a rise in sector condition wage by 72,357,245 and development also rose from 685,427,412 to 979,594,617=, however the External funding reduced from 319,000,000 to 162,500,000=. This budget shall be spent on wage to pay staff salaries, non-wage to coordinate sector activities and the development grant will be spent on capital projects like the upgrade of selected health Centres and renovation and maintenance of assorted existing infrastructure.

Vote :602 Rubirizi 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	6,180,166	4,542,038	7,123,195
District Unconditional Grant (Non-Wage)	3,000	686	2,999
District Unconditional Grant (Wage)	98,966	74,225	98,966
Locally Raised Revenues	5,000	2,052	4,503
Multi-Sectoral Transfers to LLGs_NonWage	2,332	0	1,154
Other Transfers from Central Government	11,816	0	8,972
Sector Conditional Grant (Non-Wage)	950,555	633,703	1,356,125
Sector Conditional Grant (Wage)	5,108,497	3,831,373	5,650,476
Development Revenues	1,302,539	1,282,539	1,708,526
District Discretionary Development Equalization Grant	17,371	17,371	20,062
External Financing	20,000	0	33,749
Sector Development Grant	1,265,169	1,265,169	1,654,715
Total Revenues shares	7,482,706	5,824,578	8,831,721
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,207,464	3,588,754	5,749,442
Non Wage	972,703	620,164	1,373,753
Development Expenditure			
Domestic Development	1,282,539	498,921	1,674,777
External Financing	20,000	0	33,749
Total Expenditure	7,482,706	4,707,839	8,831,721

Narrative of Workplan Revenues and Expenditure

The department proposed budget FY2020/21 has increased compared to the previous budget for FY2019/20. This increase is mainly due to an increase in sector non wage by 405.6 million, DDDEG by 2.6 million , wage by 541.9 for recruitment of new teachers in Mwongyera sec school taken up by Govt and External financing by 13.7 million. The sector development grant has also increased by 541.9 million meant for the construction of a new seed secondary school in Kichwamba sub county . The sector budget will be spent on wage to pay staff salaries, non wage to do sector activities including inspection of schools, promoting sports activities in the District and renovation and rehabilitation of selected primary school. Development expenditure will be on sector capital projects. Donor expenditures will do the dissemination of IECD policy guidelines and implementation among stakeholders

Vote :602 Rubirizi 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	668,441	569,926	738,628
District Unconditional Grant (Non-Wage)	15,252	11,439	15,248
District Unconditional Grant (Wage)	63,556	47,667	63,556
Locally Raised Revenues	13,860	10,121	14,732
Multi-Sectoral Transfers to LLGs_NonWage	213,556	176,422	35,172
Other Transfers from Central Government	362,216	324,276	609,920
Development Revenues	7,367	7,366	0
District Discretionary Development Equalization Grant	7,367	7,366	0
Total Revenues shares	675,808	577,291	738,628
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,556	42,613	63,556
Non Wage	604,885	522,259	675,072
Development Expenditure			
Domestic Development	7,367	100	0
External Financing	0	0	0
Total Expenditure	675,808	564,972	738,628

Narrative of Workplan Revenues and Expenditure

The department planned budget 2020-2021 FY will be UGX 703,456,000 higher than the previous budget of UGX 462,252,000. This increase is due to increase in Other Government transfers by UGX 247,704,000. This budget of 703,456,000= will be spent on wage for payment of staff salaries, non-wage for maintenance of district feeder roads, maintenance of road equipment and district vehicles, maintenance of district compound, renovation of office buildings and payment of utility bills.

Vote :602 Rubirizi 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	69,596	52,197	90,285
District Unconditional Grant (Wage)	38,650	28,988	35,650
Sector Conditional Grant (Non-Wage)	30,945	23,209	54,635
Development Revenues	340,796	340,796	390,937
Sector Development Grant	320,994	320,994	371,135
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	410,391	392,992	481,222
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,650	23,650	35,650
Non Wage	30,945	23,208	54,635
Development Expenditure			
Domestic Development	340,796	354,310	390,937
External Financing	0	0	0
Total Expenditure	410,391	401,168	481,222

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs.597,601,000 in FY 2020/21 compared to shs.410,391,000. This increase is due to an increase in sector development grant by 149.4 million and an increase in sector non wage by 37.7million. The department expenditure will be on wage to pay staff salaries, domestic development on construction of Kyabakara GFS (Phase 1), Construction of 1 spring, Sanitation improvement, Water quality testing, Construction Supervision, Coordination meetings, Data collection and analysis, Software activities, New connections on katunguru water system.

Vote :602 Rubirizi 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	167,388	121,895	161,375
District Unconditional Grant (Non-Wage)	4,000	3,000	1,000
District Unconditional Grant (Wage)	149,734	112,300	139,734
Locally Raised Revenues	10,780	4,439	9,681
Multi-Sectoral Transfers to LLGs_NonWage	0	0	900
Sector Conditional Grant (Non-Wage)	2,875	2,156	10,060
Development Revenues	165,769	9,768	259,292
District Discretionary Development Equalization Grant	9,768	9,768	7,637
External Financing	1	0	1
Multi-Sectoral Transfers to LLGs_Gou	151,000	0	0
Other Transfers from Central Government	5,000	0	251,654
Total Revenues shares	333,157	131,663	420,668
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	149,734	98,213	139,734
Non Wage	17,655	6,674	21,641
Development Expenditure			
Domestic Development	165,768	540	259,291
External Financing	1	0	1
Total Expenditure	333,157	105,427	420,668

Narrative of Workplan Revenues and Expenditure

The Department budget FY 2020/21 has increased to 419,768,000= up from 182,157,000 in 2019/20. This increase is due to an increase in sector conditional grant by 7,185,000= by the centre, other govt transfers increased by 246million because of reallocation.

The budget will be spent on wage to pay staff salaries and non wage to coordinate sector activities and development to monitor UWA projects

Vote :602 Rubirizi 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	202,091	139,712	376,829
District Unconditional Grant (Non-Wage)	1,000	750	1,000
District Unconditional Grant (Wage)	143,301	107,476	139,413
Locally Raised Revenues	6,560	2,715	5,908
Multi-Sectoral Transfers to LLGs_NonWage	11,220	1,865	2,000
Other Transfers from Central Government	13,195	6,794	202,352
Sector Conditional Grant (Non-Wage)	26,816	20,112	26,156
Development Revenues	26,000	0	16,148
External Financing	26,000	0	16,148
Total Revenues shares	228,091	139,712	392,977
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	143,301	103,441	139,413
Non Wage	58,791	20,083	237,416
Development Expenditure			
Domestic Development	0	0	0
External Financing	26,000	0	16,148
Total Expenditure	228,091	123,524	392,977

Narrative of Workplan Revenues and Expenditure

The department budget FY 2020/21 will be shs.390,977,000/= higher than shs216,871,000 for previous FY. This increase is due to an increase in other Government transfers to community projects under Luwero-Rwenzori development programme. The department plans to spend on wage for payment of staff salaries, non wage for Conducting FAL review meetings in all sub counties and Town councils, Training FAL instructors, Paying FAL instructors their insentives and development activities of sensitizing parents on dangers of child early marriages

Vote :602 Rubirizi 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	94,020	72,517	100,716
District Unconditional Grant (Non-Wage)	21,800	16,350	36,975
District Unconditional Grant (Wage)	60,980	45,735	55,000
Locally Raised Revenues	9,240	10,432	8,641
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	100
Development Revenues	140,354	140,355	135,612
District Discretionary Development Equalization Grant	7,670	7,670	6,750
Multi-Sectoral Transfers to LLGs_Gou	132,684	132,685	128,863
Total Revenues shares	234,374	212,871	236,328
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,980	24,154	55,000
Non Wage	33,040	20,449	45,716
Development Expenditure			
Domestic Development	140,354	134,344	135,612
External Financing	0	0	0
Total Expenditure	234,374	178,948	236,328

Narrative of Workplan Revenues and Expenditure

The Department proposed budget 2020/21FY is higher than the budget of 2019/20FY. This increase is due to a PBS grant allocated to the department which initially did not exist. The sector budget will be spent mainly on wage to staff salaries, non-wage to coordinate the office and prepare district documents like budgets and work plan and reports and also monitor Government programmes and projects. Development expenditure will be spent on monitoring the sub county and district projects

Vote :602 Rubirizi 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	41,414	28,579	40,646
District Unconditional Grant (Non-Wage)	7,865	5,681	7,863
District Unconditional Grant (Wage)	25,849	19,387	25,849
Locally Raised Revenues	7,700	3,176	6,934
Development Revenues	0	0	0
N/A			
Total Revenues shares	41,414	28,579	40,646
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,849	6,410	25,849
Non Wage	15,565	6,880	14,797
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	41,414	13,290	40,646

Narrative of Workplan Revenues and Expenditure

The department proposed budget 2020/21FY reduced compared to 2019/20 FY The decrease is due to reduced allocation in local revenue by 766,000= . The budget will be spent on wage and non wage to do audits in lower local governments inclusive town councils, health centres,schools and the district.

Vote :602 Rubirizi 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	49,453	43,949	46,412
District Unconditional Grant (Non-Wage)	0	0	1,000
District Unconditional Grant (Wage)	31,747	33,261	28,000
Locally Raised Revenues	7,700	3,184	6,934
Multi-Sectoral Transfers to LLGs_NonWage	0	0	500
Sector Conditional Grant (Non-Wage)	10,006	7,505	9,977
Development Revenues	7,361	7,361	7,000
District Discretionary Development Equalization Grant	7,361	7,361	7,000
Total Revenues shares	56,815	51,310	53,412
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,747	20,833	28,000
Non Wage	17,706	8,717	18,412
Development Expenditure			
Domestic Development	7,361	0	7,000
External Financing	0	0	0
Total Expenditure	56,815	29,551	53,412

Narrative of Workplan Revenues and Expenditure

The sector budget 2020/21FY has reduced compared to the 2019/20FY budget. This reduction is due to a reduction in wage by 3 million, local revenue by 766,000= by the budget desk committee. Sector grant also reduced by 290,000= by the centre.

The sector will spent mainly on wage and non wage to do sector activities. Development expenditure will be meant for the construction and completion of one stop centre at the District headquarters

Vote :602 Rubirizi District

FY 2020/21
