

Vote :620 Rukiga 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 :



Ssemwogerere Fredrick

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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 :620 Rukiga 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	2,467,579	83,982	285,067
Discretionary Government Transfers	2,070,322	1,595,283	2,135,750
Conditional Government Transfers	14,845,085	11,360,862	17,809,316
Other Government Transfers	933,264	496,227	8,471,052
External Financing	946,777	82,072	1,004,411
Grand Total	21,263,026	13,618,426	29,705,596

Revenue Performance by end of March of the Running FY

By the end of quarter three FY 2019/2020, the cumulative receipts for Rukiga District was UGX 13,618,426,000 out of the total annual approved budget of UGX 21,263,026,000 representing 64%. Discretionary Government Transfers and Conditional Government Transfers over performed at 77%, Other Government Transfers performed below average at 53% while Locally Raised Revenues and External Financing performed poorly at 3% and 9% respectively. The over performance of Discretionary Government Transfers was early release of District Discretionary Development Equalization Grant and Urban Discretionary Development Equalization Grant which all performed at 100% while the over performance of Conditional Government Transfers was attributed by Sector Development Grant and Transitional Development Grant which all performed at 100%. Other Government Transfers performed below average (53%) as a result of poor performance of Agriculture Cluster Development Project (ACDP) at 21%. Locally Raised Revenues under performed (3%). This under performance was due to the poor performance of Application fees (49%), Business License (42%), Local Service Tax (33%), Registration (e.g. Births, Deaths, Marriages, etc.) fees (21%), Market /Gate Charges (30%), Other Fees and Charges (22%) and Group registration at 21%.

Planned Revenues for next FY

Rukiga District Local Government expects to receive and spend UGX 29,705,596,000 in the FY 2020/2021. This will be expected from Locally Raised Revenues, Conditional Government Transfers, Discretionary Government Transfers, Other Transfers from Central Government and External Financing. Out of this total budget, Conditional Government Transfers will constitute 60%, Discretionary Government Transfers 7.2%, Other Government Transfer 28.5%, external financing 3.4% and locally raised revenue 0.96%.

The district expects budget increase of 39.7% from last FY budget of UGX 21,263,026,000 due to 20% increase in Conditional Government Transfers from 14,845,085,000 shillings, 3.2% increase in Discretionary Government Transfers to 2,135,750, 000 shillings and 807.7% increase in Other Government Transfers due 1,071.1% increase in Agriculture Cluster Development Project (ACDP) to UGX7, 630,542,000.

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
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Vote :620 Rukiga District**FY 2020/21**

Administration	2,370,951	947,862	2,893,509
Finance	202,933	114,369	294,294
Statutory Bodies	1,426,194	273,087	396,754
Production and Marketing	1,200,940	560,155	8,510,341
Health	3,324,069	2,090,276	3,793,884
Education	11,592,195	8,672,504	12,357,975
Roads and Engineering	432,554	463,669	683,236
Water	201,302	188,810	320,309
Natural Resources	156,517	104,354	156,132
Community Based Services	119,103	86,727	129,902
Planning	142,153	61,912	72,060
Internal Audit	40,949	24,736	36,530
Trade, Industry and Local Development	53,166	29,965	60,669
Grand Total	21,263,026	13,618,426	29,705,596
<i>o/w: Wage:</i>	<i>12,850,463</i>	<i>9,606,045</i>	<i>13,173,789</i>
<i>Non-Wage Recurrent:</i>	<i>5,802,424</i>	<i>2,266,948</i>	<i>13,157,842</i>
<i>Domestic Devt:</i>	<i>1,663,362</i>	<i>1,663,362</i>	<i>2,369,554</i>
<i>External Financing:</i>	<i>946,777</i>	<i>82,072</i>	<i>1,004,411</i>

Expenditure Performance by end of March FY 2019/20

The Cumulative Expenditure by end of Q3 was UGX 9,585,896,000 against the cumulative receipts UGX 13,618,426,000 leaving unspent balance of UGX 4,070,229,000. The actual Receipts were disbursed to various departments to implement their work plans. Education and Community Based Services Departments had an average Disbursements of 75% and 73% respectively. The departments with the highest disbursements were Works and Technical services at 107% because of supplementary Budget for Mparo Town council and additional funds for Muhanga Town council and water department at 94% because of Sector Development and Transitional Grants which are released in three quarters. Departments like Administration, statutory bodies, finance, planning, Natural resources, Internal Audit, Trade, Industry and Local Development had the lowest disbursement since they depend on locally raised Revenues which was not realized. Health (63%) department and Production and Marketing (47%) did not receive External Financing and Other Government Transfers respectively as budgeted for. The expenditure performance against releases was as follows, Trade, Industry and Local Development (92%), Statutory Bodies (90%), Production and Marketing (88%), Natural Resources (87%) Finance (86%), Administration (85%), and Community Based Services (84%) as they implemented their work plans as budgeted. Water department had the lowest absorption Capacity of 36% because most their projects are still undergoing procurement process.

Planned Expenditures for the FY 2020/21

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The resource allocation to departments have significantly changed. Departments that registered significant increase in resource allocation include Administration (17.8%) due to increase in gratuity for local government and allocation of both Salary and pension arrears, Finance (48.96%) due to allocation IFMS recurrent costs, Production and Marketing (595%) as a result of 1071% increase in other government Transfers, works (34.9%) due to IPFs for Mparo TC, Health (12.7%) as a result of allocation of Transitional Development Grant and Water (81.7%) due to 93.4% increase in Sector development grant. Planning and statutory registered but budget cuts of 41.3% and 74.3% because non allocation of External Financing and Reduction of locally Raised Revenues respectively. Other departments registered either positive or negative small changes in their resource allocation compared to FY 2019/2020.

The expected funds have been allocated as follows. 13,011,810,000 shillings to wages, 12,751,270,000 shillings to non-wage, 2,325,002,000 shillings to domestic development and 946,777,000 shillings to donor development. Out of this total district budget of UGX 29,034,859,000, UGX 28,393,205,000 is allocated to Higher Local Government and UGX 641,654,000 is meant for Lower Local Government

Medium Term Expenditure Plans

The medium term expenditure plans for 2020/2021 will be towards the theme of Industrialization, productivity for Job Creation and inclusive growth .This is in line with the theme for the third Development plan of Sustainable Modernization for inclusive growth, employment and sustainable wealth creation. In the FY 2020/2021, the District will continue to prioritize investments aimed towards; increasing production and productivity, increasing access to critical farm inputs by all farmers, improving agricultural markets and value addition of the priority commodities. Promote the 4-acre model per parish where each extension worker will be given a target of focused support to at least one parish model farmer, alongside their routine extension services to other farmers. Improving the quality of education in both Government and private schools. increase on the retention and completion rates especially for the Girl Child. The District will institute local verification strategies within communities aimed at identifying children that should be in school but are not. establishment of food and nutrition clubs in schools, churches and at every village. Exploiting the tourism potential across districts and region., improving the physical and social infrastructure in the District, improving social services. , Promotion of good health for all. Prevention of malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups

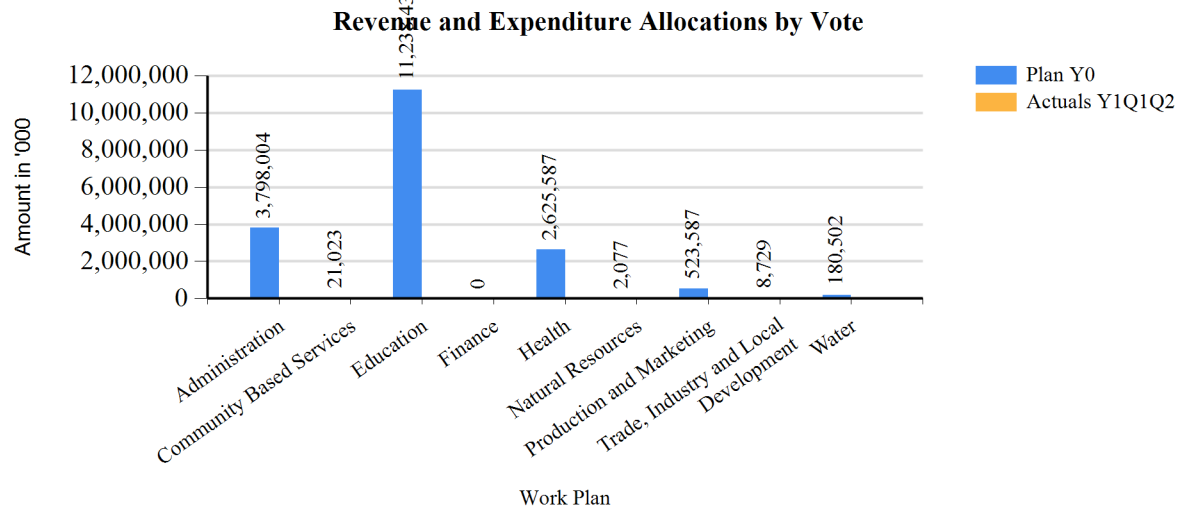
Challenges in Implementation

Low Local Revenue Base in the District which is affecting the operation of Council and Executive activities, Inadequate accommodation for teachers and health workers, limited access of farmers to micro finance institutions (credit facilities) Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the production on a large scale discriminatory hard to reach policy that does not cater for staff in urban councils. Poor internet connectivity that affects report production and inadequate transport means for monitoring and supervision of government programmes, projects and activities

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	2,467,579	83,982	285,067
Advertisements/Bill Boards	200	0	0
Agency Fees	1,500	0	0
Application Fees	4,000	1,960	12,885
Business licenses	5,500	2,325	6,286
Group registration	1,000	205	3,966
Land Fees	2,000	1,516	4,642
Liquor licenses	2,205,515	480	4,823
Local Hotel Tax	0	0	18,182
Local Services Tax	198,000	64,475	178,243
Market /Gate Charges	3,000	888	20,424
Other Fees and Charges	44,864	11,722	29,864
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	411	5,752
2a. Discretionary Government Transfers	2,070,322	1,595,283	2,135,750
District Discretionary Development Equalization Grant	142,045	142,045	151,415
District Unconditional Grant (Non-Wage)	401,659	301,244	458,884
District Unconditional Grant (Wage)	1,148,574	861,430	1,148,574
Urban Discretionary Development Equalization Grant	28,124	28,124	28,058
Urban Unconditional Grant (Non-Wage)	67,386	50,539	66,284
Urban Unconditional Grant (Wage)	282,534	211,901	282,534
2b. Conditional Government Transfer	14,845,085	11,360,862	17,809,316

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Sector Conditional Grant (Wage)	11,419,355	8,532,713	11,742,681
Sector Conditional Grant (Non-Wage)	1,697,390	1,158,595	1,975,067
Sector Development Grant	1,463,391	1,463,391	1,870,279
Transitional Development Grant	29,802	29,802	319,802
General Public Service Pension Arrears (Budgeting)	0	0	25,136
Salary arrears (Budgeting)	0	0	43,607
Pension for Local Governments	78,160	58,620	111,741
Gratuity for Local Governments	156,988	117,741	1,721,003
2c. Other Government Transfer	933,264	496,227	8,471,052
Support to PLE (UNEB)	10,000	9,486	10,000
Uganda Road Fund (URF)	271,710	351,578	524,402
Uganda Women Entrepreneurship Program(UWEP)	0	0	6,108
Youth Livelihood Programme (YLP)	0	0	0
Agriculture Cluster Development Project (ACDP)	651,553	135,163	7,930,542
3. External Financing	946,777	82,072	1,004,411
United Nations Children Fund (UNICEF)	946,777	10,217	946,777
World Health Organisation (WHO)	0	71,855	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	57,634
Total Revenues shares	21,263,026	13,618,426	29,705,596

Vote :620 Rukiga District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Cumulative Receipts of Locally Raised Revenue at the end of Quarter Three was UGX 83,982,000 against the planned UGX 2,467,579,000 representing 3%. This under performance was due to the poor performance of Application fees (49%), Business License (42%), Local Service Tax (33%), Registration (e.g. Births, Deaths, Marriages, etc.) fees (21%), Market /Gate Charges (30%), Other Fees and Charges (22%) and Group registration at 21% and none performing Liquor licenses, Advertisements/Bill Boards and Agency Fees.

Central Government Transfers

Cumulative receipts from Central Government Transfers by end of quarter three FY 2019/2020 was UGX 13,456,590,000 against the Approved Budget of UGX 16,915,407,000 representing 79.6%. This over performance was attributed to District Discretionary Development Equalization Grant, Urban Discretionary Development Equalization Grant, Sector Development Grant, Transitional Development Grant that all over performed at 100% as per the government guidelines on Development Grant. Both Conditional Government Transfers and Discretionary Government Transfers over performed at 77% while the cumulative receipts from Other Government Transfers by end of quarter three FY 2019/2020 was UGX 496,227,000 against the Approved Budget of UGX 933,264,000 representing 53%. This under performance was attributed to Agriculture Cluster Development Project (ACDP) which performed at 21%.v

External Financing

The cumulative receipts on donor funding was UGX 82,072,000 against UGX 946,777,000 representing 9%. This under performance is as a result of United Nations Children Fund (UNICEF) that performed at 1% and World Health Organization (WHO) which had no budget line and its percentage couldn't be easily calculated

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

The District projects to collect and spend 285,067,000 shs from Local Revenue for the Financial Year 2020/2021 compared to last FY 2,467,579,000 Shillings and therefore Local Services Tax that under performed at 20%, Land Fees that performed poorly at 8%, Application Fees that under performed at 21%, Business licenses that poorly performed at 5%, Market /Gate Charges that under performed at 17%, Other Fees and Charges that under performed at 19%, Group registration that performed poorly at 4% and (Liquor licenses, Agency Fees, Advertisements/Bill Boards) that performed at 0% could not be relied on to give a bigger projection.

Central Government Transfers

The District Projects to receive and spend 28,416,118,000 Shillings from central government which accounts to 95.7% for the entire District budget for the financial year 2020/2021. There has been a significant increase of 59.2% in the projected funding from the central government due to increase in Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. The increase in Discretionary Government Transfers was due to increase in District Discretionary Development Equalization Grant by 6.6% from 142,045,000 shillings and District Unconditional Grant (Non-Wage) due to allocation of IFMS and PBS grants and increase in Honoraria for Councilors. The increase in Conditional Government Transfer was as result of increase in Sector Conditional Grant (Wage) by 161,348,000 shillings from 11,580,703,000 shillings, Gratuity for Local Governments by 996.2% from 156,988,000 shillings, increase in Transitional Development Grant by 973.08% to UGX 319,802,000 as a result of allocation of UGX 300,000,000 to rehabilitate Mpuro HCIV and allocation of Salary arrears (Budgeting) and General Public Service Pension Arrears (Budgeting). The increase in other Government Transfers was due to increase in Agriculture Cluster Development Project (ACDP) by 1,071.1% from 651,553,000 shillings, increase in Uganda Road Fund (URF) from 271,710,000 shillings to 414,329,000 shillings and allocation of Uganda Women Entrepreneurship Program (UWEP).

External Financing

The District projects to collect and spend 1,004,411,000 shs from donors which accounts to 3.38% for the entire budget for the Financial Year 2020/2021. There has been an increase of 6.09% compared to the FY2019/2020 due more donations from Global Alliance for Vaccines and Immunization (57,634,000 shillings)

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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	412,988	304,822	416,988
District Production Services	787,952	190,625	8,093,352
Sub- Total of allocation Sector	1,200,940	495,447	8,510,341
Sector :Works and Transport			
District, Urban and Community Access Roads	430,545	364,002	683,236
District Engineering Services	2,009	420	0
Sub- Total of allocation Sector	432,554	364,422	683,236
Sector :Trade and Industry			
Commercial Services	53,166	27,534	60,669
Sub- Total of allocation Sector	53,166	27,534	60,669
Sector :Education			
Pre-Primary and Primary Education	6,954,257	3,102,570	7,098,995
Secondary Education	3,554,512	2,570,699	3,993,696
Skills Development	582,065	411,471	743,413
Education & Sports Management and Inspection	499,324	82,631	518,213
Special Needs Education	2,038	336	3,658
Sub- Total of allocation Sector	11,592,195	6,167,708	12,357,975
Sector :Health			
Primary Healthcare	116,308	87,256	185,256
Health Management and Supervision	3,207,761	940,117	3,608,628
Sub- Total of allocation Sector	3,324,069	1,027,373	3,793,884
Sector :Water and Environment			
Rural Water Supply and Sanitation	201,302	73,331	320,309
Natural Resources Management	156,517	90,468	156,132
Sub- Total of allocation Sector	357,819	163,798	476,442
Sector :Social Development			
Community Mobilisation and Empowerment	119,103	72,732	129,902
Sub- Total of allocation Sector	119,103	72,732	129,902
Sector :Public Sector Management			
District and Urban Administration	2,370,951	909,584	2,893,509
Local Statutory Bodies	1,426,194	245,190	396,754
Local Government Planning Services	142,153	36,807	72,060
Sub- Total of allocation Sector	3,939,298	1,191,580	3,362,323
Sector :Accountability			

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Financial Management and Accountability(LG)	202,933	99,634	294,294
Internal Audit Services	40,949	15,971	36,530
<i>Sub- Total of allocation Sector</i>	243,882	115,605	330,824

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	2,238,267	815,178	2,771,722
District Unconditional Grant (Non-Wage)	48,441	36,331	68,504
District Unconditional Grant (Wage)	330,950	248,212	335,950
General Public Service Pension Arrears (Budgeting)	0	0	25,136
Gratuity for Local Governments	156,988	117,741	1,721,003
Locally Raised Revenues	1,212,326	37,938	55,988
Multi-Sectoral Transfers to LLGs_NonWage	128,868	104,436	127,259
Multi-Sectoral Transfers to LLGs_Wage	282,534	211,901	282,534
Pension for Local Governments	78,160	58,620	111,741
Salary arrears (Budgeting)	0	0	43,607
Development Revenues	132,684	132,684	121,786
District Discretionary Development Equalization Grant	5,257	5,257	6,410
Multi-Sectoral Transfers to LLGs_Gou	117,427	117,427	115,377
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	2,370,951	947,862	2,893,509
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	613,484	449,790	618,484
Non Wage	1,624,782	334,480	2,153,238
Development Expenditure			
Domestic Development	132,684	125,314	121,786
External Financing	0	0	0
Total Expenditure	2,370,951	909,584	2,893,509

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Narrative of Workplan Revenues and Expenditure

Administration department budget for the FY 2020/21 will be UGX 2,893,509,000 compared to UGX 2,372,951,000 in the FY 2019/2020 representing 22.2% increase. The increase in this Financial Year Budget is as a result of increase in District Unconditional Grant (Non-Wage), Pension for Local Governments, Gratuity for Local Governments and District Discretionary Development Equalization Grant (Capacity Building) by 49.7%, 42.96%, 996.3% and 21.9% from UGX 48, 441,000, UGX 111,741,000, UGX 156,988,000 and UGX 5, 257,000 respectively. The increase in the FY 2020/2021 budget is also attributed to allocation of both Salary arrears (UGX 43,607,000) and General Public Service Pension Arrears (UGX 25,136,000) Administration department will spend UGX 615,484,000 on wage, UGX 2,154,238,000 on Non-Wage activities for example payment of pension, payroll management, monitoring government programmes, Records keeping, security and Bills and Utilities and UGX 121,786,000 on Domestic Development.

Vote :620 Rukiga 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	202,933	114,369	294,294
District Unconditional Grant (Non-Wage)	31,855	23,891	52,255
District Unconditional Grant (Wage)	97,178	72,883	97,178
Locally Raised Revenues	46,377	17,594	28,377
Multi-Sectoral Transfers to LLGs_NonWage	27,523	0	116,484
Development Revenues	0	0	0
N/A			
Total Revenues shares	202,933	114,369	294,294
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	97,178	64,412	97,178
Non Wage	105,755	35,222	197,116
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	202,933	99,634	294,294

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 294,294,000 compared to UGX 202,933,000 in the FY 2019/2020 representing 45.8% increase. This budget increase is as a result of increase in Multi-Sectoral Transfers to LLGs_NonWage from 27,523,000 shillings to 116,484,000 shillings and increase in District Unconditional Grant (Non-Wage) from 31,855,000 shillings to 52,255,000 shillings due to allocation of IFMS recurrent costs.

The department will spend UGX 97,178,000 on wage and UGX197,116,000 on non-wage activities of compiling monthly, half year and Final Account, procurement of fuel and lubricants for the department, carrying out Local revenue assessment in Lower Local Government.

Vote :620 Rukiga 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	1,426,194	273,087	396,754
District Unconditional Grant (Non-Wage)	195,080	146,310	204,280
District Unconditional Grant (Wage)	151,436	113,577	151,436
Locally Raised Revenues	1,079,678	13,200	41,038
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,426,194	273,087	396,754
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	151,436	100,138	151,436
Non Wage	1,274,758	145,051	245,318
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,426,194	245,190	396,754

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 396,754,000 compared to UGX 1,426,194,000 in the FY 2019/2020 representing 72.04 % decrease. The decrease is due to a decrease in locally Raised Revenues by 96.2% to UGX41,038,000. The department will spend UGX 151,436,000 on wage and UGX 247,318,000 on non -wage activities like conducting council meetings, standing committee meetings, monitoring government programmes facilitation to the District Land Board and District Public accounts committee

Vote :620 Rukiga 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	1,147,131	506,347	8,457,175
District Unconditional Grant (Wage)	23,800	17,850	32,800
Locally Raised Revenues	2,000	1,000	0
Other Transfers from Central Government	651,553	135,163	7,930,542
Sector Conditional Grant (Non-Wage)	121,804	91,353	145,859
Sector Conditional Grant (Wage)	347,974	260,980	347,974
Development Revenues	53,809	53,809	53,166
Sector Development Grant	53,809	53,809	53,166
Total Revenues shares	1,200,940	560,155	8,510,341
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	371,774	277,930	380,774
Non Wage	775,358	209,076	8,076,401
Development Expenditure			
Domestic Development	53,809	8,440	53,166
External Financing	0	0	0
Total Expenditure	1,200,940	495,447	8,510,341

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 8,511,341,000 compared to UGX 1,200,939,000 in the FY 2019/2020 representing 608.7% % increase. This budget increase is due to 37.8%, 1,117% and 19.7% increase in District Unconditional Grant (Wage), Other Transfers from Central Government and Sector Conditional Grant (Non-Wage) respectively.

The department will spend UGX 380,774,000 on wage, UGX 8,076,401,000 on non- wage activities of training Farmers on good farming practices, controlling movement of animals, Data collection, Technical backstopping, supply of agricultural inputs to farmer and verifying of agricultural inputs and UGX 53,166,000 on Domestic Development like construction of an agro-vet laboratory at the District Headquarters.

Vote :620 Rukiga 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	2,639,787	1,978,972	2,660,641
District Unconditional Grant (Non-Wage)	1,000	750	1,200
District Unconditional Grant (Wage)	28,938	21,703	20,938
Locally Raised Revenues	1,154	0	400
Sector Conditional Grant (Non-Wage)	141,257	105,939	170,665
Sector Conditional Grant (Wage)	2,467,439	1,850,579	2,467,439
Development Revenues	684,282	111,305	1,133,243
District Discretionary Development Equalization Grant	12,342	12,341	35,031
External Financing	655,049	82,072	756,722
Sector Development Grant	16,891	16,891	41,489
Transitional Development Grant	0	0	300,000
Total Revenues shares	3,324,069	2,090,276	3,793,884
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,496,377	834,235	2,488,377
Non Wage	143,411	105,436	172,265
Development Expenditure			
Domestic Development	29,233	5,630	376,521
External Financing	655,049	82,072	756,722
Total Expenditure	3,324,069	1,027,373	3,793,884

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 3,793,884,000 compared to UGX 3,324,069,000 in the FY 2019/2020 representing 14.1% increase. This increase is due to an increase District Unconditional Grant (Non-Wage) by 20%, Sector Conditional Grant (Non-Wage) by 20.8 %, District Discretionary Development Equalization Grant by 183.8%, External Financing by 15.5 %, Sector Development Grant by 145.6 %, and allocation of Transitional Development Grant of UGX 300,000,000 to the department.

Out of the total Budget of UGX 3,793,884,000, UGX 2,488,377,000 will be spent on payment of staff salaries, UGX 172,265,000 will be spent on non- wage activities, UGX 376,521,000 will be spent on Domestic Development and UGX 756,722,000 will be spent as Donor Development.

Vote :620 Rukiga 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	10,039,371	7,386,767	10,561,962
District Unconditional Grant (Non-Wage)	3,852	2,889	1,000
District Unconditional Grant (Wage)	45,245	33,934	43,245
Locally Raised Revenues	3,000	3,750	4,000
Other Transfers from Central Government	10,000	9,486	10,000
Sector Conditional Grant (Non-Wage)	1,373,331	915,554	1,576,449
Sector Conditional Grant (Wage)	8,603,942	6,421,154	8,927,268
Development Revenues	1,552,825	1,285,737	1,796,013
District Discretionary Development Equalization Grant	24,578	24,578	0
External Financing	267,088	0	247,689
Sector Development Grant	1,261,159	1,261,159	1,548,324
Total Revenues shares	11,592,195	8,672,504	12,357,975
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,649,187	4,066,097	8,970,514
Non Wage	1,390,183	924,885	1,591,449
Development Expenditure			
Domestic Development	1,285,737	1,176,725	1,548,324
External Financing	267,088	0	247,689
Total Expenditure	11,592,195	6,167,708	12,357,975

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 12,357,975,000 compared to UGX 11,592,195,000 in the FY 2019/2020 representing 6.6% increase. This increase is due to an increase Locally Raised Revenues from UGX 3,000,000 to UGX 4,000,000, Sector Conditional Grant non-wage from UGX 1,373,331,000 to UGX 1,576,449,000, increase in Sector Conditional Grant (Wage) from UGX 8,603,942,000 to UGX 8,927,268,000, increase in Sector Development Grant from UGX 1,261,159,000 to UGX 1,548,324,000.

Out of the total Budget of UGX 12,357,975,000, UGX 8,970,514,000 will be spent on payment of staff salaries, UGX 1,591,449,000 will be spent on non- wage activities, UGX 1,548,324,000 will be spent on Domestic Development and UGX 247,689,000 will be spent as Donor Development.

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Vote :620 Rukiga 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	432,554	463,669	683,236
District Unconditional Grant (Non-Wage)	1,000	750	0
District Unconditional Grant (Wage)	158,834	119,126	158,834
Locally Raised Revenues	1,009	0	0
Multi-Sectoral Transfers to LLGs_NonWage	99,235	204,696	0
Other Transfers from Central Government	172,475	139,097	524,402
Development Revenues	0	0	0
N/A			
Total Revenues shares	432,554	463,669	683,236
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	158,834	107,389	158,834
Non Wage	273,719	257,034	524,402
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	432,554	364,422	683,236

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX683,236,000 compared to UGX 432,554, 000 in the FY 2019/2020 representing 58.2% increase. This budget increase is due to increase in Other Transfers from Central Government from UGX 172,475,000 to UGX 524,402,000.

Out of this Budget of UGX 684,236,000, UGX 158,834 (23.2%) will be spent on payment of staff salaries and UGX 524,402,000 (76.8%) will be spent on routine manual road maintenance and routine mechanized road maintenance

Vote :620 Rukiga 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	49,968	37,476	73,208
District Unconditional Grant (Wage)	20,800	15,600	26,800
Sector Conditional Grant (Non-Wage)	29,168	21,876	46,408
Development Revenues	151,334	151,334	247,102
Sector Development Grant	131,532	131,532	227,300
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	201,302	188,810	320,309
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	20,800	5,200	26,800
Non Wage	29,168	9,428	46,408
Development Expenditure			
Domestic Development	151,334	58,702	247,102
External Financing	0	0	0
Total Expenditure	201,302	73,331	320,309

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 320,309,000 compared to UGX 201,302,000 in the FY 2019/2020 representing 59.1% increase. This budget increase is due to 72.8%, 59.1% and 28.8% increase in Sector Development Grant, Sector Conditional Grant Non Wage and District Unconditional Grant Wage from UGX 131,532,000, UGX 29,168,000 and UGX 20,800,000 respectively.

The department will spend UGX 26,800,000 on wage, UGX 46,408,000 on non-wage such as data collection on water point sources, conducting Radio talk shows , organizing and celebrating water and sanitation day and forming sub county water user committees and UGX 247,102,000 on Domestic Development such as Construction of Gravity Flow Schemes in an effort to increase access to clean water and construction of VIP latrines to improve on sanitation and Hygiene

Vote :620 Rukiga 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	156,517	104,354	139,886
District Unconditional Grant (Non-Wage)	12,145	9,109	8,145
District Unconditional Grant (Wage)	118,249	88,687	118,249
Locally Raised Revenues	24,045	5,000	7,045
Sector Conditional Grant (Non-Wage)	2,077	1,558	6,447
Development Revenues	0	0	16,246
District Discretionary Development Equalization Grant	0	0	16,246
Total Revenues shares	156,517	104,354	156,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	118,249	80,418	118,249
Non Wage	38,268	10,050	21,637
Development Expenditure			
Domestic Development	0	0	16,246
External Financing	0	0	0
Total Expenditure	156,517	90,468	156,132

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 156,132,000 compared to UGX 156,517,000 in the FY 2019/2020 representing 0.39 % increase. The increase in the budget is as a 210.4% increase in Sector Conditional Grant Non Wage and allocation District Discretionary Development Equalization Grant of UGX 16,246,000.

Natural resource department will spend 74.1% of its budget on wage, 15.8% on non-wage activities of approving building plans in the District, planting of trees and enforcement of wetland encroachers and 10.2% on Domestic Development like titling of District land.

Vote :620 Rukiga 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	119,103	86,727	129,902
District Unconditional Grant (Non-Wage)	2,000	1,500	3,214
District Unconditional Grant (Wage)	91,280	68,460	91,280
Locally Raised Revenues	4,800	1,000	8,749
Other Transfers from Central Government	0	0	6,108
Sector Conditional Grant (Non-Wage)	21,023	15,767	20,551
Development Revenues	0	0	0
N/A			
Total Revenues shares	119,103	86,727	129,902
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	91,280	57,981	91,280
Non Wage	27,823	14,751	38,622
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	119,103	72,732	129,902

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 129,902,000 compared to UGX 119,103,000 in the FY 2019/2020 representing 9.9% increase. This budget increase is as a result of increase in locally raised revenue from UGX 4,800,000 to UGX 8,749,000, an increase in District Unconditional Grant non- wage by UGX 2,214,000 to UGX 3,214,000 and allocation of Other Transfers from Central Government (UWEP) of 6,108,000 shillings.

Community based service department will spend UGX 91,280,000 (77.8%) on payment of staff salaries and UGX 38,622,000 (32.3%) on non-wage activities like training of FAL classes and monitoring of UWEP and YLP projects in the district.

Vote :620 Rukiga 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	106,947	51,346	65,651
District Unconditional Grant (Non-Wage)	32,947	24,710	40,896
District Unconditional Grant (Wage)	31,515	23,636	15,515
Locally Raised Revenues	42,486	3,000	9,240
Development Revenues	35,205	10,565	6,410
District Discretionary Development Equalization Grant	10,565	10,565	6,410
External Financing	24,640	0	0
Total Revenues shares	142,153	61,912	72,060
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,515	11,918	15,515
Non Wage	75,433	21,367	50,136
Development Expenditure			
Domestic Development	10,565	3,522	6,410
External Financing	24,640	0	0
Total Expenditure	142,153	36,807	72,060

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 72,060,000 compared to UGX 142,153,000 in the FY 2019/2020 representing 48.6 % decrease. The decrease in the budget is due to non-allocation of external financing, a decrease in locally raised revenue by UGX 32,246,000 to UGX 9,240,000.

Planning department will spend UGX 15,515,000 on wage, UGX 50,136,000 on non-wage activities like conducting budget conference, Data Collection, Compilation of quarterly PBS reports, working on District Development Plan III, Organizing DPTC meetings and UGX 6,410,000 on domestic development.

Vote :620 Rukiga 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	40,949	24,736	36,530
District Unconditional Grant (Non-Wage)	7,800	5,850	10,815
District Unconditional Grant (Wage)	24,515	18,386	19,515
Locally Raised Revenues	8,634	500	6,200
Development Revenues	0	0	0
N/A			
Total Revenues shares	40,949	24,736	36,530
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,515	9,813	19,515
Non Wage	16,434	6,158	17,015
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	40,949	15,971	36,530

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX36,530,000 compared to UGX 40,949,000 in the FY 2019/2020 representing 8.3% decrease. This decrease is as results of a decrease in district unconditional grant wage that reduced by UGX 5,000,000 from UGX 24,515,000 and a decrease in Locally Raised Revenue from UGX8,634,000 to UGX 7,200,000. Internal audit department will spend UGX 19,515,000 on wage and UGX 17,015,000 on non-wage activities like compilation and submission of quarterly internal audit reports and carrying out special audit

Vote :620 Rukiga 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	53,166	29,965	60,669
District Unconditional Grant (Non-Wage)	4,057	3,043	7,601
District Unconditional Grant (Wage)	25,834	19,375	36,834
Locally Raised Revenues	14,547	1,000	7,547
Sector Conditional Grant (Non-Wage)	8,729	6,547	8,688
Development Revenues	0	0	0
N/A			
Total Revenues shares	53,166	29,965	60,669
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,834	18,117	36,834
Non Wage	27,333	9,417	23,835
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	53,166	27,534	60,669

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2020/21 will be UGX 60,669,000 compared to UGX 53,166,000 in the FY 2019/2020 representing 14.1% increase. This increase is as a result of increase in District Unconditional Grant wage and a increase in District Unconditional Grant Non-wage by UGX 11,000,000 and UGX 3,544,000 UGX 36,834,000 to UGX 7,601,000 respectively. Trade, industry and local development will spend UGX 36,834,000 (59.7%) on wage and UGX 23,835,000 (40.3%) on non-wage of trade promotions SACCOs registration and Training, identifying tourism potential in the District and sensitizing the population on HIV/AIDS issues

Vote :620 Rukiga District

FY 2020/21
