

Vote : 537 Mbarara District

FY 2020/21

Foreword

The Local Government Budget Frame Work Paper (LGBFP) feeds into the National Budget Framework Paper (NBFP) and is a requirement as provided for under the Local Government Act, Cap 243 Section 35(3), Regulation 17 and 18 of the Local Government Finance and accounting Regulation (LG FAR) 2007. Section 9 of the Finance Management Act 2015 as amended, further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District including the LGBFP. Mbarara District Local Government thus recognizes the great importance attached to the production of the Budget Frame Work Paper as the background to the budgeting process. The FY 2020/21 Budget was formulated in line with National Strategic Direction as stipulated in the third National Development Plan (NDPIII). Like the previous years, this BFP seeks to implement Government policies and therefore contribute to the Uganda Vision 2040 that envisions a transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years. The execution of the budget is expected to greatly improve service delivery and contribute towards improved livelihood of the people of Mbarara and Uganda at Large. The LGBFP was prepared based on the guidelines and First Budget Call Circular for FY 2020/21 of September 13, 2019 issued by the Permanent Secretary/Secretary to the Treasury Ministry of Finance Planning & Economic Development (MOFPED). A number of consultative meetings took place including the District Technical Planning Committee and climaxed with a District Budget Conference to prioritize areas of intervention for FY 2020/2021. The District continues to cope up and comply with fiscal reforms geared towards improvement of Public Finance Management and service delivery in general. This is hoped to translate in improve quality of the lives of the people in the District. The total resource envelope for Mbarara District Local Government for FY 2020/2021 will be UGX:22,989,737,000= (22.99 Billion) and will be funded by Locally Generated Revenues (870,689,000), Central Government Grants (18,539,118,000), Other Government Transfers(1,013,300,000), Discretionary Government Transfers (1,956,630,000) and External/Donor Funding(610,000,000). Given the above background, I wish to extend my appreciation to all the stakeholders of the District for their participation in the formulation of this BFP. I also acknowledge the contribution of the MOFPED for guiding the district and providing technical support in building the capacity of the District staff in the use of Program Budgeting System (PBS) for Budget, Planning and Reporting. I also acknowledge the contribution of the District Technical Planning Committee, in line with the provisions of Section 37 (4) of the Local Government act Cap 243, for their technical guidance and support that made us produce the District Budget Frame Work Paper for FY 2020/2021. The invaluable contribution of the District Budget Desk as stipulated in Regulation 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in the production of this Budget document is worth mentioning. It is my sincere hope that this document will provide all interested users with adequate information and I feel that where more information is required, appropriate departments should be contacted for details. I also wish to thank all my Technical staff especially Mr. Kweyamba Ruhemba (CAO) and Mr. Tusimireyo Johnson (District Planner) who coordinated the compilation of the LGBFP. I look forward for improved service delivery. For God and My Country.



Capt.(RTD) JB Tumusiime Bamuturaki

13/01/2020

Vote : 537 Mbarara 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	971,431	242,857	871,962
Discretionary Government Transfers	2,007,031	522,077	1,950,745
Conditional Government Transfers	20,455,061	5,508,039	18,569,010
Other Government Transfers	917,565	118,509	1,065,300
External Funding	610,000	270,190	610,000
Grand Total	24,961,088	6,661,673	23,067,016

Revenue Performance in the First Quarter of 2019/20

The cumulative Receipts at the end of the 1st quarter stood at 6,661,673,000/= (6.66Billion) representing 27% Budget performance slightly above the expected 25%. This over performance was attributed to more receipts under External Funding, Discretionary and Conditional Government Transfers which performed at 44%, 26% and 27% respectively. Reasons for over and under performance by each revenue category has been accounted for in Q1 Report. From the disbursements, 10 out of 13 work-plans achieved the target of 25% budget performance/release. The 3 that did not achieve the minimum target (25%) were Roads & Engineering (22%), Finance (21%) and Community Based Services (9%). The reasons for their under/over performance have been explained under the narratives for each work plan in Q1 report. Out of the 27% budget released, 20% was spent this implies that the expenditure within the 1st Quarter was at 75%. The overall expenditure by category within the 1st quarter was as follows: Wage expenditure was at 92%, Non-wage expenditure was at 73% Domestic development was at 11%, Donor/External financing at 53%. More analytical of revenue and expenditure details are provided under work plans.

Planned Revenues for FY 2020/21

The total budget for FY 2020/2021 as at BFP is UGX 22,989,737,000/= compared to UGX 24,961,088,000/= (8.67% reduction). This is attributed to reduction in Locally Raised Revenue from 971,431,000 Million to 870,689,000, Discretionary Government Transfers from 2,007,031,000 to 1,956,630,000 and Conditional Government Transfers from 20,455,061,000 to 18,539,118,000 due to low LGPA performance which lowered the IPFs especially DDEG.

The budget for FY 2020/2021 will be financed by locally raised revenues of UGX: 870,689,000/=-, Discretionary Government Transfers UGX: 1,956,630,000 /=-, Conditional government transfers UGX: 18,539,118,000 /=- Other Government transfers UGX: 1,013,300,000/= and UGX: 610,000,000 under External Financing.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	5,365,807	1,469,431	3,888,590
Finance	292,404	62,166	204,135
Statutory Bodies	726,694	203,699	712,404

Vote : 537 Mbarara District

FY 2020/21

Production and Marketing	798,578	204,248	797,005
Health	2,932,112	858,232	2,769,049
Education	12,407,886	3,316,656	12,205,160
Roads and Engineering	768,765	166,992	885,403
Water	551,035	174,350	550,855
Natural Resources	167,360	41,299	165,178
Community Based Services	537,899	47,486	531,027
Planning	304,836	90,184	250,501
Internal Audit	54,349	13,587	54,367
Trade, Industry and Local Development	53,364	13,341	53,340
Grand Total	24,961,088	6,661,673	23,067,016
<i>o/w: Wage:</i>	<i>12,853,310</i>	<i>3,213,327</i>	<i>12,853,310</i>
<i>Non-Wage Recurrent:</i>	<i>9,311,077</i>	<i>2,468,360</i>	<i>7,796,128</i>
<i>Domestic Devt:</i>	<i>2,186,702</i>	<i>709,795</i>	<i>1,807,579</i>
<i>Ext. Financing:</i>	<i>610,000</i>	<i>270,190</i>	<i>610,000</i>

Expenditure Performance in the First Quarter FY 2019/20

By the end of Q1, 27% of the total budget had been received. The total expenditure by departments within the quarter was at 75% representing 20% total budget spent. The reason for not spending up to 100% was attributed to development funds. Wage expenditure was at 92% non-wage at 73% while development was at 11%. No development work was undertaken during the 1st quarter apart from software activities including payment of some retention and site supervision for works in progress.

Planned Expenditures for The FY 2020/21

The District expenditure plan for resources in FY 2020/2021 is as follows: Wage UGX: 12,853,310,000/= non-wage UGX: 7,719,136,000/=, Domestic Development UGX: 1,807,291,000/= and External financing UGX 610,000,000. Expenditure on wage remained the same as for FY 2019/2020 as the IPFs remained the same. Non-wage expenditure decreased by 1,591,941,000/= from 9,311,077,000/= to 7,719,136,000/= and Domestic Development reduced by 379,411,000 from 2,186,702,000 to 1,807,291,000. Expenditure on External Financing/Donor remained the same as for FY 2019/2020 as the IPFs remained the same

Medium Term Expenditure Plans

Medium term plans include Education (Infrastructure-development and functionality, Construction of Classroom Blocks at Bunenero, and Rubindi Girls Primary Schools, Construction of Seed School in Bukiro Sub-County, supply of furniture and school inspection), Health (Infrastructure- development and functionality and health services Delivery), Road Rehabilitation and maintenance, Water sources rehabilitation and development, borehole drilling and rehabilitation, Livelihood support in Agriculture (Extension Services, crop production and commercial services), Construction of Lined toilets , fiscal management and accountability. The District will prioritize mainstreaming of Gender to foster gender equality and equity in service delivery. Other Crosscutting issues like Nutrition, climate change food security, malaria, HIV&AIDS, youth and elderly people affairs among others.

Challenges in Implementation

Vote : 537 Mbarara District

FY 2020/21

The District was divided into 2 with the formation of Rwampara District at July 1st 2019 and hence had all the IPFs affected. Under funding grossly affects the implementation of the District's activities and service delivery in general. Under-staffing and staff attrition is affecting service delivery. Lack of departmental vehicles especially Planning, Audit, Statutory Bodies and Finance Departments affects coordination services.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	971,431	242,857	871,962
Local Services Tax	72,106	26,763	50,000
Land Fees	104,400	51,659	171,790
Business licenses	34,904	2,533	41,038
Liquor licenses	17,760	3,395	24,365
Rent & Rates - Non-Produced Assets – from private entities	0	0	354,238
Rent & Rates - Non-Produced Assets – from other Govt units	413,200	77,360	0
Park Fees	7,200	125	0
Property related Duties/Fees	0	0	53,750
Registration (e.g. Births, Deaths, Marriages, etc.) fees	34,040	1,410	34,865
Educational/Instruction related levies	53,750	8,473	0
Inspection Fees	20,000	0	20,000
Market /Gate Charges	141,832	15,695	74,309
Other Fees and Charges	72,238	55,444	47,607
2a. Discretionary Government Transfers	2,007,031	522,077	1,950,745
District Unconditional Grant (Non-Wage)	623,243	155,811	622,394
District Discretionary Development Equalization Grant	243,835	81,278	188,397
District Unconditional Grant (Wage)	1,139,954	284,988	1,139,954
2b. Conditional Government Transfer	20,455,061	5,508,039	18,569,010
Sector Conditional Grant (Wage)	11,713,356	2,928,339	11,713,356
Sector Conditional Grant (Non-Wage)	2,041,406	626,586	2,040,911
Sector Development Grant	1,575,551	525,184	1,576,149
Transitional Development Grant	367,315	103,333	0
General Public Service Pension Arrears (Budgeting)	180,319	180,319	0
Pension for Local Governments	3,238,594	809,648	3,238,594
Gratuity for Local Governments	1,338,520	334,630	0
2c. Other Government Transfer	917,565	118,509	1,065,300
Support to PLE (UNEB)	13,000	0	13,000
Uganda Road Fund (URF)	563,303	118,509	711,038
Youth Livelihood Programme (YLP)	341,262	0	341,262

Vote : 537 Mbarara District**FY 2020/21**

3. External Financing	610,000	270,190	610,000
United Nations Children Fund (UNICEF)	210,000	90,190	210,000
Global Fund for HIV, TB & Malaria	220,000	0	220,000
Global Alliance for Vaccines and Immunization (GAVI)	180,000	180,000	180,000
Total Revenues shares	24,961,088	6,661,673	23,067,016

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

The Approved Budget for Locally Raised Revenues for FY 2019/2020 was UGX:971,431,000/= The Actual realization at the end of the 1st Quarter was UGX: 242,857,000/= giving a percent of 25% as expected. This was good performance on average. However, some sources which under performed were covered up by Land Fees, Other Fees and Charges, which performed slightly better than others. Other fees performed at 77% because one off receipts that were obtained especially from cattle movement permits, erection of Telecom Masts among the key sources. In general, most of the sources under performed because of delays in revenue assessment. The performance is expected to improve subsequently.

Central Government Transfers

The Approved Budget for FY 2019/2020 for Receipts from Central Government was UGX:23,379,657,000/= The plan for Q1 was UGX:5,844,914,250/= the amount received was UGX:6,148,625,000/= (27%) whereby: Discretionary Government transfers performed at 26% and Conditional Government Transfers at 27% and OGTs at 13%. The over-performance was attributed to funds that are released three times in the financial year notably UPE & USE Capitation Grants and all development revenues. Besides, all the funds under Pension Arrears (budgeting) under conditional government transfers were fully released in the first quarter.

Donor Funding

The Approved Budget for FY 2019/20 for External Financing was UGX: 610,000,000 and the receipts were 270,190,000 by the end of the 1st quarter which gave the vote a 44% performance.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Budget for Locally Raised Revenues for FY 2020/2021 is UGX 870,689,000/= which is a decrease from 971,431,000/= The decrease is attributed to more revenue sources being eaten up by newly created Town Councils of Nyabisirira in Kashare Sub County, Rwanyamahembe Town Council in Rwanyamahembe Sub County and Bukiro Town Council in Bukiro Sub County among others.

Central Government Transfers

The revenue from Central Government as at BFP stands as follows: Discretionary Government transfers will be UGX: 1,956,630,000/= which is a reduction from UGX 2,007,031,000/= attributed to reduction in DDEG from 243,834,981/= to 188,397,258/= attributed to changes in the allocation formula and low performance in LGPA Assessment. Conditional Government transfers will be UGX: 18,539,118,000/= compared to UGX: 20,455,061,000/= the reduction is due to non-issuance of IPFs under Transitional Development Grant, Pension Arrears and gratuity. These are expected to be issued out in the 2nd Budget Call circular (2 BCC).

Other Government transfers will increase from 917,565,000/= to UGX: 1,013,300,000/= as a result of changes in YLP and URF

Donor Funding

The District expects UGX: 610,000,000 under external financing specifically under GAVI and UNICEF to support immunization and Health service delivery in general. The IPF for 2019/2020 did not change.

Table on the Revenues and Budget by Sector and Programme

Vote : 537 Mbarara District

FY 2020/21

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	665,628	165,213	660,851
District Production Services	132,949	33,237	136,154
<i>Sub- Total of allocation Sector</i>	798,578	198,450	797,005
Sector :Works and Transport			
District, Urban and Community Access Roads	599,794	149,267	728,801
District Engineering Services	168,970	42,243	156,602
<i>Sub- Total of allocation Sector</i>	768,765	191,509	885,403
Sector :Tourism, Trade and Industry			
Commercial Services	53,364	13,341	53,340
<i>Sub- Total of allocation Sector</i>	53,364	13,341	53,340
Sector :Education			
Pre-Primary and Primary Education	7,278,811	1,819,703	7,062,149
Secondary Education	3,760,657	940,164	3,760,657
Skills Development	1,146,039	286,510	1,146,039
Education & Sports Management and Inspection	222,378	54,688	236,315
<i>Sub- Total of allocation Sector</i>	12,407,886	3,101,065	12,205,160
Sector :Health			
Primary Healthcare	924,185	230,301	918,438
District Hospital Services	174,630	43,657	174,630
Health Management and Supervision	1,833,297	458,324	1,675,982
<i>Sub- Total of allocation Sector</i>	2,932,112	732,283	2,769,049
Sector :Water and Environment			
Rural Water Supply and Sanitation	551,035	137,759	550,855
Natural Resources Management	167,360	41,299	165,178
<i>Sub- Total of allocation Sector</i>	718,395	179,058	716,033
Sector :Social Development			
Community Mobilisation and Empowerment	537,899	132,801	531,027
<i>Sub- Total of allocation Sector</i>	537,899	132,801	531,027
Sector :Public Sector Management			
District and Urban Administration	5,365,807	1,328,938	3,888,590
Local Statutory Bodies	726,694	175,193	712,404
Local Government Planning Services	304,836	89,293	250,501
<i>Sub- Total of allocation Sector</i>	6,397,336	1,593,425	4,851,496
Sector :Accountability			
Financial Management and Accountability(LG)	292,404	50,382	204,135

Vote : 537 Mbarara District

FY 2020/21

Internal Audit Services	54,349	13,587	54,367
<i>Sub- Total of allocation Sector</i>	346,753	63,969	258,502

Vote : 537 Mbarara District

FY 2020/21

SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,347,587	1,466,098	3,880,354
Locally Raised Revenues	162,976	47,145	274,839
Multi-Sectoral Transfers to LLGs_NonWage	162,733	28,170	0
District Unconditional Grant (Non-Wage)	149,843	37,536	261,921
District Unconditional Grant (Wage)	114,602	28,650	105,000
General Public Service Pension Arrears (Budgeting)	180,319	180,319	0
Pension for Local Governments	3,238,594	809,648	3,238,594
Gratuity for Local Governments	1,338,520	334,630	0
Development Revenues	18,220	3,333	8,236
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	8,220	0	8,236
Transitional Development Grant	10,000	0	0
Total Revenues shares	5,365,807	1,469,431	3,888,590
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	114,602	28,550	105,000
Non Wage	5,232,985	1,023,965	3,775,354
Development Expenditure			
Domestic Development	18,220	0	8,236
Donor Development	0	0	0
Total Expenditure	5,365,807	1,052,515	3,888,590

Narrative of Workplan Revenues and Expenditure

The budget for Administration Department for the FY 2020/21 as at BFP stands at UGX: 3,890,590,000/= compared to UGX 5,365,807,000/= for FY 2019/20. The decrease is attributed to IPFs that have not been issued especially: Gratuity for Local Governments and General Public Service Pension arrears (Budgeting). The budget is to be funded by locally raised revenues of UGX 276,945,000/= District unconditional grant (non- wage) UGX 261,816,000/=. District unconditional Grant (wage) of UGX 105,000,000/= Pension for Local Governments UGX: 3,238,594,000/= and District Discretionary Development Equalization Grant of UGX: 8,236,000/=. The budget is bound to increase when the IPFs for general public service pension arrears (budgeting), salary Gratuity for Local Governments are issued in the 2nd Budget call circular (2 BCC). Overall Wage expenditure will be UGX: 105,000,000 (2.7%), Non-Wage expenditure will be UGX: 3,777,354= (97.09%) and development expenditure UGX 8,236,000 (0.21%).

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	292,404	62,166	204,135
Locally Raised Revenues	54,883	25,505	54,480
Multi-Sectoral Transfers to LLGs_NonWage	90,878	0	0
District Unconditional Grant (Non-Wage)	25,218	6,305	25,229
District Unconditional Grant (Wage)	121,425	30,356	124,425
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	292,404	62,166	204,135
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,425	27,096	124,425
Non Wage	170,979	17,514	79,709
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	292,404	44,611	204,135

Narrative of Workplan Revenues and Expenditure

The Finance Department Budget for FY 2020/2021 as at BFP stands at UGX: 204,135,000/= compared to UGX 292,404,000/= for FY 2019/2020. The decrease is attributed to the removal of Multi Sectoral Transfers to LLGs_Non Wage of Shs 90,878,000 which has been shifted to Administration Department. The department's budget is purely recurrent to be financed by locally raised revenues UGX: 54,480,000/=: District Unconditional Grant (non-wage) UGX: 25,229,000/= and District Unconditional Grant (wage): 124,425,000/= The Department will spend UGX: 124,425,000/= (60.95%) on wage and UGX: 79,709,000/= (39.05%) on Non-Wage recurrent activities.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	726,694	203,699	712,404
Locally Raised Revenues	232,980	86,751	241,780
Multi-Sectoral Transfers to LLGs_NonWage	25,920	0	0
District Unconditional Grant (Non-Wage)	288,832	72,208	288,663
District Unconditional Grant (Wage)	178,961	44,740	181,961
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	726,694	203,699	712,404
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	178,961	44,666	181,961
Non Wage	547,732	69,340	530,443
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	726,694	114,005	712,404

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 712,404,000/= compared to UGX 726,694,000/= for FY 2019/2020. The decrease is attributed to removal of Multi Sectoral Transfers from statutory to Administration Department. The department's budget is purely recurrent to be financed by locally raised revenues UGX: 238,501,000/=. District Unconditional Grant (non-wage) UGX: 291,942,000/= and District Unconditional Grant (wage): 181,961,000/= The Department will spend UGX: 181,961,000/= (25.54%) on Wage and UGX530,443,000/= (74.46%) on Non-Wage recurrent activities.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	729,000	181,056	727,567
Locally Raised Revenues	16,630	4,158	16,630
Multi-Sectoral Transfers to LLGs_NonWage	4,778	0	0
District Unconditional Grant (Non-Wage)	3,000	750	3,000
District Unconditional Grant (Wage)	71,068	17,767	74,670
Sector Conditional Grant (Wage)	481,384	120,346	481,384
Sector Conditional Grant (Non-Wage)	152,140	38,035	151,883
Development Revenues	69,578	23,193	69,437
Sector Development Grant	69,578	0	69,437
Total Revenues shares	798,578	204,248	797,005
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	552,453	137,923	556,055
Non Wage	176,547	1,682	171,513
Development Expenditure			
Domestic Development	69,578	0	69,437
Donor Development	0	0	0
Total Expenditure	798,578	139,605	797,005

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 796,005,000/= compared to UGX 798,578,000/= for FY 2019/2020. The slight decrease is attributed to Non budgeting for Multi Sectoral Transfers to LLGs of 4,778,000 for 2020/2021 and the reduction in the IPF of Sector Conditional Grant (Non Wage) from 152,140,000 in 2019/2020 to 150,883,000 in 2020/2021. The department's budget is to be financed by locally raised revenues UGX: 16,630,000/=: District Unconditional Grant (non-wage) UGX: 3,000,000/=: District Unconditional Grant (wage): 74,670,000/=: sector conditional Grant (wage): 481,384,000/=: sector conditional Grant (non-wage): 150,883,000/= and sector development grant of UGX: 69,437,000/=. The Department will spend UGX: 556,055,000/= (69.86%) on Wage, UGX: 170,513,000/= (21.42%) on Non-Wage recurrent activities and UGX: 69,437,000/= (8.7%) on Development projects.

Vote : 537 Mbarara District**FY 2020/21****Workplan: Health****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,067,550	516,143	2,064,570
Locally Raised Revenues	2,500	625	2,500
Multi-Sectoral Transfers to LLGs_NonWage	2,980	0	0
District Unconditional Grant (Non-Wage)	2,000	500	2,000
Sector Conditional Grant (Wage)	1,639,326	409,832	1,639,326
Sector Conditional Grant (Non-Wage)	420,744	105,186	420,744
Development Revenues	864,562	342,089	704,479
External Financing	610,000	0	610,000
District Discretionary Development Equalization Grant	61,653	0	58,886
Sector Development Grant	35,593	0	35,593
Transitional Development Grant	157,315	0	0
Total Revenues shares	2,932,112	858,232	2,769,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,639,326	409,731	1,639,326
Non Wage	428,224	103,300	425,244
Development Expenditure			
Domestic Development	254,562	0	94,479
Donor Development	610,000	143,706	610,000
Total Expenditure	2,932,112	656,737	2,769,049

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 2,766,371,000/= compared to UGX 2,932,112,000/= for FY 2019/2020. The slight decrease is attributed to no IPF for Transitional Development Grant and fewer allocations under DDEG and Sector Conditional Grant Non Wage from 61,653,000 to 58,886,000 and 420,744,000 to 418,066,000 respectively. The department's budget is to be financed by locally raised revenues UGX: 2,500,000/=-, District Unconditional Grant (non-wage) UGX: 2,000,000/=-, Sector conditional Grant (wage): of UGX: 1,639,326,000/=-, Sector conditional Grant (non-wage): 418,066,000/=-, External financing worth UGX: 610 Million, DDEG UGX 58,886,000 and Sector development grant of UGX: 35,593,000/=-. The Department will spend UGX: 1639,326,000/= (59.26%) on wage, UGX: 422,566,000/= (15.28%) on non-wage recurrent activities, UGX: 94,479,000/= (3.42%) on development projects and 610 Million (22.05%) on external financed activities.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	11,176,604	2,906,228	11,172,977
Locally Raised Revenues	76,000	19,000	76,000
Other Transfers from Central Government	13,000	0	13,000
Multi-Sectoral Transfers to LLGs_NonWage	3,627	0	0
District Unconditional Grant (Non-Wage)	2,500	625	2,500
District Unconditional Grant (Wage)	94,023	23,506	94,023
Sector Conditional Grant (Wage)	9,592,645	2,398,161	9,592,645
Sector Conditional Grant (Non-Wage)	1,394,809	464,936	1,394,809
Development Revenues	1,231,282	410,427	1,032,183
Sector Development Grant	1,031,282	0	1,032,183
Transitional Development Grant	200,000	0	0
Total Revenues shares	12,407,886	3,316,656	12,205,160
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,686,668	2,177,450	9,686,668
Non Wage	1,489,936	475,934	1,486,309
Development Expenditure			
Domestic Development	1,231,282	18,365	1,032,183
Donor Development	0	0	0
Total Expenditure	12,407,886	2,671,749	12,205,160

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 12,183,008,000/= compared to UGX 12,407,886,000/= for FY 2019/2020. The slight decrease is attributed to less allocations under sector development grant Non Wage. The department's budget is to be financed by locally raised revenues UGX: 76,000,000/=. Other transfers from Central government (UNEB) UGX: 13,000,000 to support PLE, District Unconditional Grant (non-wage) UGX: 2,500,000/=. District Unconditional Grant (wage) UGX: 94,023,000/=. Sector conditional Grant (wage): of UGX: 9,592,645,000/= for primary and secondary teachers' salaries, Sector conditional Grant (non-wage): 1372,657,000/=. Sector development grant of UGX: 1,032,183,000/= The Department will spend UGX: 9,686,668,000/= (79.51%) on wage, UGX: 1,464,157,000/= (12.02%) on non-wage recurrent activities and UGX: 1,032,183,000/= (8.47%) on development projects.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	768,765	166,992	842,370
Other Transfers from Central Government	563,303	118,509	711,038
Locally Raised Revenues	100,370	22,893	28,969
Multi-Sectoral Transfers to LLGs_NonWage	2,728	0	0
District Unconditional Grant (Non-Wage)	2,000	500	2,000
District Unconditional Grant (Wage)	100,363	25,091	100,363
Development Revenues	0	0	43,033
Locally Raised Revenues	0	0	43,033
Total Revenues shares	768,765	166,992	885,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,363	24,706	100,363
Non Wage	668,402	75,103	742,007
Development Expenditure			
Domestic Development	0	0	43,033
Donor Development	0	0	0
Total Expenditure	768,765	99,809	885,403

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 833,403,000/= compared to UGX 768,765,000/= for FY 2019/2020. The increase is attributed to more allocations under other transfers from central government (Uganda Road Fund). The department's budget is to be financed by locally raised revenues UGX: 28,969,000/=. Other transfers from Central government (Uganda Road Fund) UGX: 659,038,000/=. District Unconditional Grant (non-wage) UGX: 2,000,000/=. District Unconditional Grant (wage) UGX: 100,363,000/=. Development revenues will be as follows: Locally raised revenues UGX: 43,033,000 for Compound Maintenance/beautification and Renovation of Chairperson's House. The Department will spend UGX: 100,363,000/= (12.04%) on wage, UGX: 690,007,000/= (82.79%) on non-wage recurrent activities and UGX43,033,000/= (5.16%) on development projects.

Vote : 537 Mbarara District**FY 2020/21****Workplan: Water****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	111,937	27,984	111,920
District Unconditional Grant (Wage)	81,337	20,334	81,337
Sector Conditional Grant (Non-Wage)	30,599	7,650	30,583
Development Revenues	439,099	146,366	438,935
Sector Development Grant	439,099	0	438,935
Total Revenues shares	551,035	174,350	550,855
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,337	18,442	81,337
Non Wage	30,599	6,655	30,583
Development Expenditure			
Domestic Development	439,099	4,700	438,935
Donor Development	0	0	0
Total Expenditure	551,035	29,796	550,855

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 547,855,000/= compared to UGX 551,035,000/= for FY 2019/2020. The slight decrease is attributed to a decrease in allocations under Sector Development Grant from 439,099,000 in 2019/2020 to 435,935,000 in 2020/2021. The department's budget is to be financed by District Unconditional Grant Wage UGX 81,337,000, Sector Conditional Grant (non-wage): 30,583,000/= and Sector Development Grant of UGX: 435,935,000/=. The Department will spend UGX: 81,337,000/= on Wage, UGX 30,583,000 on Non Wage recurrent activities and UGX: 435,935,000/= on development projects.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	167,360	41,299	165,178
Locally Raised Revenues	36,560	9,140	36,560
Multi-Sectoral Transfers to LLGs_NonWage	2,162	0	0
District Unconditional Grant (Non-Wage)	2,900	725	2,900
District Unconditional Grant (Wage)	121,935	30,484	121,935
Sector Conditional Grant (Non-Wage)	3,803	951	3,783
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	167,360	41,299	165,178
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	121,935	29,368	121,935
Non Wage	45,425	5,005	43,243
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	167,360	34,374	165,178

Narrative of Workplan Revenues and Expenditure

Out of the planned revenues of Shs 165,178,041 Shs 121,935,248 is for payment of staff salaries and Shs 43,242,793 is for conducting activities in tree planting, Wetland restoration, Environmental awareness, land management services, physical planning and payment of staff allowances

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	537,899	47,486	531,027
Locally Raised Revenues	31,664	7,916	31,664
Other Transfers from Central Government	341,262	0	341,262
Multi-Sectoral Transfers to LLGs_NonWage	6,694	0	0
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	123,874	30,969	123,874
Sector Conditional Grant (Non-Wage)	29,406	7,351	29,227
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	537,899	47,486	531,027
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	123,874	30,536	123,874
Non Wage	414,025	13,137	407,153
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	537,899	43,673	531,027

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 529,866,000/= compared to UGX 537,899,000/= for FY 2019/2020. The decrease is attributed to Non budgeting for Multi Sectoral Transfers to LLGs for 2020/2020 and a reduction in Sector Conditional Grant (Non Wage) from 29,404,000 to 28,166,000. The department's budget is to be financed by locally raised revenues UGX: 31,564,000/=: Other Government Transfers (YLP Operations) UGX: 341,262,000/=: District Unconditional Grant (non-wage) UGX: 5,000,000/=: District Unconditional Grant (wage): 123,874,000/=: and sector conditional Grant (non-wage): 28,166,000/=. The Department will spend UGX: 123,874,000/= (23.38%) on wage, UGX 405,992,000/= (76.62%) on non-wage recurrent activities.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	130,874	35,607	129,226
Locally Raised Revenues	42,027	13,855	42,027
Multi-Sectoral Transfers to LLGs_NonWage	1,539	0	0
District Unconditional Grant (Non-Wage)	18,973	4,668	18,864
District Unconditional Grant (Wage)	68,335	17,084	68,335
Development Revenues	173,961	54,577	121,276
Multi-Sectoral Transfers to LLGs_Gou	161,631	0	0
District Discretionary Development Equalization Grant	12,331	0	121,276
Total Revenues shares	304,836	90,184	250,501
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,335	13,033	68,335
Non Wage	62,539	11,238	60,891
Development Expenditure			
Domestic Development	173,961	53,877	121,276
Donor Development	0	0	0
Total Expenditure	304,836	78,147	250,501

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 253,213,000/= compared to UGX 304,836,000/= for FY 2019/2020. The significant decrease is attributed to no allocations under multispectral transfers to LLGs (non-wage). The department's budget is to be financed by locally raised revenues of UGX: 42,027,000/= District unconditional Grant (non-wage): 18,864,000/=, District unconditional Grant (wage): 68,335,000/=and District Discretionary Development Equalization Grant of UGX: 123,987,000/=. The Department will spend UGX: 68,335,000/= on wage, UGX: 60,891,000/= on non-wage recurrent activities and UGX: 123,987,000/= on development related activities.

Vote : 537 Mbarara District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	54,349	13,587	54,367
Locally Raised Revenues	17,480	4,370	17,480
District Unconditional Grant (Non-Wage)	3,298	824	3,316
District Unconditional Grant (Wage)	33,571	8,393	33,571
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	54,349	13,587	54,367
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,571	7,261	33,571
Non Wage	20,778	4,085	20,796
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	54,349	11,345	54,367

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 54,367,000/= compared to UGX 54,349,000/= for FY 2019/2020. The slight increase is attributed to more District Unconditional Grant Non Wage. The department's budget is to be financed by locally raised revenues of UGX: 17,480,000/= District unconditional Grant (non-wage): 3,316,000/= and District Unconditional Grant (wage): 33,571,000/= The Department will spend UGX: 33,571,000/= on wage and UGX: 20,796,000/= on nonwage recurrent activities

Vote : 537 Mbarara District**FY 2020/21****Workplan: Trade, Industry and Local Development****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	53,364	13,341	53,340
Locally Raised Revenues	6,000	1,500	6,000
District Unconditional Grant (Non-Wage)	7,000	1,750	7,000
District Unconditional Grant (Wage)	30,458	7,614	30,458
Sector Conditional Grant (Non-Wage)	9,906	2,477	9,883
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	53,364	13,341	53,340
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,458	7,165	30,458
Non Wage	22,906	4,486	22,883
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	53,364	11,651	53,340

Narrative of Workplan Revenues and Expenditure

The Department Budget for FY 2020/2021 as at BFP stands at UGX: 53,340,000/= compared to UGX 53,364,000/= for FY 2019/2020. The department's budget is to be financed by locally raised revenues of UGX: 6000,000/= District unconditional Grant (non-wage): 7,000,000/= and District unconditional Grant (wage): 30,458,000/= and Sector Conditional Grant Non Wage of 9,883,000. The Department will spend UGX: 30,458,000/= on wage and UGX: 22,883,000/= on nonwage recurrent activities