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

Foreword

Rubirizi District is a new Local Government which was carved out of Bushenyi District. This is therefore, its 9th budget framework paper ever. This paper has been developed as per guidelines from the Ministry of Finance, Planning and Economic development. This document highlights the District's performance for the 1st three months up to September 2019, challenges faced in the implementation process and their explanation. In the preparation of this BFP, there were a number of consultative meetings like the District Technical Planning Committee, District Executive Committee, and the Budget Conference whose inputs were integrated into this document. The use of this PBS software has helped us to capture both annual workplan and draft budget. It captures all that is necessary in the planning and budgeting process. I wish to thank the Ministry of Finance, Planning and Economic Development for developing this software that accordingly will go along way in improving the preparation of this document and the reporting system. Most key departmental staff have at least gained the skills despite a few challenges faced like inadequate resources for operation. Finally, I wish to express my appreciation to all those who worked tirelessly to produce this Budget Framework Paper



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05/12/2019

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	417,954	90,847	499,215
Discretionary Government Transfers	2,751,324	704,713	2,745,735
Conditional Government Transfers	12,367,134	3,752,742	11,053,519
Other Government Transfers	729,447	124,251	729,249
External Funding	365,001	167,514	365,001
Grand Total	16,630,860	4,840,067	15,392,719

Revenue Performance in the First Quarter of 2019/20

Rubirizi District total approved Budget estimates for FY 2019/20 was UGX 16,630,860, 000/=. By the end of 1st Quarter, the District had received a cumulative total of UGX 4,840,067,000/= which is 29% of the Budget. This is above the expected 25%. Locally raised revenues performed poorly at (22%) below expected due to underperformance of market gate fees, inspection fees, birth registration, other licenses among others. Discretionary Government transfers performed at 26% slightly above expected 25% as all grants performing at 25% and above. Other government transfers performed low at 17% because of non-receipt of operational funds for Youth livelihood programme. External financing performed poorly at (46%) because of over receipt of funds for measles rubella polio campaign through which Donors met their full obligations. The future plan is to implement Local Revenue Enhancement

Planned Revenues for FY 2020/21

The District Total Budget Estimates for FY 2020/21 is projected at UGX: 15,392,719,000/= to be funded by locally raised revenues UGX: 499,215,000/=. Discretionary Government transfers UGX: 2,745,735,000/=. Conditional Government Transfers 11,053,519,000/=. Other Government transfers UGX: 729,249,000/= and Donor Funding of UGX: 365,001,000/=. The District Conditional and discretionary government transfers were reduced compared to FY 2019/20. Other Government transfers were also slightly reduced especially for road fund, UWA funds were maintained. External financing will be maintained since the Donors have interest into funding the District

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	2,278,748	951,554	1,063,201
Finance	465,252	117,587	398,934
Statutory Bodies	629,923	150,339	645,277
Production and Marketing	1,000,871	257,188	1,000,766
Health	2,793,310	843,626	2,786,434
Education	7,482,706	2,046,449	7,488,346

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

Roads and Engineering	675,808	157,178	700,525
Water	410,391	130,997	390,543
Natural Resources	333,157	42,408	337,588
Community Based Services	228,091	43,944	230,418
Planning	234,374	74,100	236,469
Internal Audit	41,414	8,654	44,095
Trade, Industry and Local Development	56,815	16,042	70,124
Grand Total	16,630,860	4,840,067	15,392,719
<i>o/w: Wage:</i>	<i>9,100,002</i>	<i>2,275,001</i>	<i>9,100,002</i>
<i>Non-Wage Recurrent:</i>	<i>3,932,620</i>	<i>1,371,807</i>	<i>3,219,525</i>
<i>Domestic Devt:</i>	<i>3,233,237</i>	<i>1,025,746</i>	<i>2,708,191</i>
<i>Ext. Financing:</i>	<i>365,001</i>	<i>167,514</i>	<i>365,001</i>

Expenditure Performance in the First Quarter FY 2019/20

By the end of September 2019, the District had received 29% of the Budget, which was in turn transferred to departments. Education department received the highest share 40%, followed by Health and Audit being the least. Cumulative wage expenditure was at 86% and the balance was mainly meant for the new staff whose recruitment was finalized. The cumulative expenditure for Non-wage recurrent was at 43% as there were funds that 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 3.7% because most development activities had not started under procurement processes. External financing cumulative expenditure performed at 0% because the exercise was meant to begin in October

Planned Expenditures for The FY 2020/21

Rubirizi District Local Government expects a budget decrease in the next Financial Year 2020/2021. The overall decrease is as result of expected decrease in Other Government Transfers, conditional transfers and discretionary. Of this budget, the biggest portion will be spent on Education, followed by Health and the least will be Internal Audit. Of this expenditure, wages will take the highest share followed by non-wage and domestic development and finally donor .

Medium Term Expenditure Plans

The District is prioritizing construction of New Administration Block, upgrading Mushumba and Munyonyi HCIIIs to HCIIIs, Construction of Ryeru seed secondary school, Renovation Kishenyi HCII, improvement of Safe water coverage, improvement of road network among others. as per the District LGDP II strategies.

Challenges in Implementation

Low Local Revenue Base. The district local revenue base still remains low. Its realization is still challenge especially collection of coffee registration fees, sale of scrap which has become difficult to realize due to cumbersome procurement process involved. 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.

Revenue Performance, Plans and Projections by Source

Vote : 602 Rubirizi District

FY 2020/21

<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	417,954	90,847	499,215
Local Services Tax	74,000	20,966	80,000
Land Fees	7,000	666	9,581
Occupational Permits	0	0	2,000
Local Hotel Tax	12,630	3,197	20,051
Application Fees	13,000	4,845	13,000
Business licenses	10,760	10,926	22,428
Liquor licenses	66,000	6,891	17,440
Other licenses	16,000	2,303	0
Royalties	0	0	1,800
Sale of (Produced) Government Properties/Assets	0	0	330
Animal & Crop Husbandry related Levies	13,686	0	13,686
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,000	671	8,929
Registration of Businesses	5,600	243	4,793
Agency Fees	15,791	2,616	15,791
Inspection Fees	6,310	1,245	9,715
Market /Gate Charges	74,577	17,409	165,934
Other Fees and Charges	68,300	4,884	78,755
Ground rent	1,000	0	0
Lock-up Fees	6,300	3,600	12,920
Miscellaneous receipts/income	20,000	2,024	22,063
2a. Discretionary Government Transfers	2,751,324	704,713	2,745,735
District Unconditional Grant (Non-Wage)	552,267	138,067	551,443
Urban Unconditional Grant (Non-Wage)	73,613	18,403	73,032
District Discretionary Development Equalization Grant	172,057	57,352	168,148
Urban Unconditional Grant (Wage)	178,062	44,515	178,062
District Unconditional Grant (Wage)	1,744,795	436,199	1,744,795
Urban Discretionary Development Equalization Grant	30,530	10,177	30,255
2b. Conditional Government Transfer	12,367,134	3,752,742	11,053,519
Sector Conditional Grant (Wage)	7,177,146	1,794,286	7,177,146
Sector Conditional Grant (Non-Wage)	1,358,050	418,725	1,357,250
Sector Development Grant	2,354,848	784,949	2,353,788
Transitional Development Grant	519,802	173,267	0
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	41,334	165,336
Gratuity for Local Governments	335,697	83,924	0

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

2c. Other Government Transfer	729,447	124,251	729,249
Support to PLE (UNEB)	11,816	0	11,618
Uganda Road Fund (URF)	548,436	124,251	548,436
Uganda Wildlife Authority (UWA)	156,000	0	156,000
Youth Livelihood Programme (YLP)	13,195	0	13,195
3. External Financing	365,001	167,514	365,001
United Nations Development Programme (UNDP)	1	0	1
United Nations Children Fund (UNICEF)	195,000	82,401	195,000
Global Alliance for Vaccines and Immunization (GAVI)	160,000	85,113	0
United Nations Expanded Programme on Immunisation (UNEPI)	0	0	160,000
Medicins Sans Frontiers	10,000	0	10,000
Total Revenues shares	16,630,860	4,840,067	15,392,719

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of September 2019, the District had received 90,847,000= against the budget of 417,954,000= representing 22%. This is slightly below the required performance of 25%. This performance was attributed to; by the liquor licences under performing at 10%, registration of birth under performed at 10% because of poor sensitization, agency fee underperformed because of lack of tight supervision, inspection fee under performed at 20% because few people were involved in the meat business, market fees performed at 23%.

Central Government Transfers

By the end of September 2019, the District had received 4,457,455,000= against the budget of 15,118,458,000= representing 29% performance. This over performance was a result of over receipt of conditional grants at 30% where pension arrears and salary arrears were received at 100% respectively to clear the arrears, transitional development and sector development all over performed at 33% because of under budgeting. Discretionary transfers performed at 26% because of DDEG over performing at 33% due to under budgeting.

Donor Funding

By the end of September 2019, the District had received 124,251,000= against the budget of 729,447,000= representing 17%. This under performance was a result of non-receipt of Youth Livelihood funds, UNEB funds all performing at 0%. The Road fund under performed at 23% because of budget cuts from the centre and secondly most of the funds are received in second quarter.

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 because of an increase in local service tax, local hotel tax, business licenses, market gate fees among others.

Central Government Transfers

The District expects to receive 13,701,819,000 Ug shillings from discretionary transfers, conditional transfers, and other Government transfers. This budget is much lower than the previous one because of non receipt of, pension arrears and salary arrears. Road fund was also reduced and transitional development for the construction of the administration block at the headquarters was not received, District and urban non wages were also reduced, District and Urban DDEG were also reduced.

Donor Funding

Vote : 602 Rubirizi District

FY 2020/21

The District expects to receive 365,001,000= from different Donors. This budget has been maintained to the previous one because we expect the same donors to be on board i.e to GAVI and UNICEF.

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	711,761	177,940	711,393
District Production Services	289,109	72,277	289,373
<i>Sub- Total of allocation Sector</i>	1,000,871	250,218	1,000,766
Sector :Works and Transport			
District, Urban and Community Access Roads	644,530	161,943	667,308
District Engineering Services	31,278	7,820	33,216
<i>Sub- Total of allocation Sector</i>	675,808	169,763	700,525
Sector :Tourism, Trade and Industry			
Commercial Services	56,815	14,204	70,124
<i>Sub- Total of allocation Sector</i>	56,815	14,204	70,124
Sector :Education			
Pre-Primary and Primary Education	4,982,072	1,244,935	4,184,532
Secondary Education	2,155,076	538,769	3,102,413
Education & Sports Management and Inspection	340,977	85,244	198,002
Special Needs Education	4,581	1,145	3,399
<i>Sub- Total of allocation Sector</i>	7,482,706	1,870,093	7,488,346
Sector :Health			
Primary Healthcare	99,771	24,943	99,771
Health Management and Supervision	2,690,540	669,457	2,686,663
<i>Sub- Total of allocation Sector</i>	2,790,310	694,400	2,786,434
Sector :Water and Environment			
Rural Water Supply and Sanitation	410,391	102,598	390,543
Natural Resources Management	333,157	45,539	337,588
<i>Sub- Total of allocation Sector</i>	743,548	148,137	728,131
Sector :Social Development			
Community Mobilisation and Empowerment	228,091	55,383	230,418
<i>Sub- Total of allocation Sector</i>	228,091	55,383	230,418
Sector :Public Sector Management			
District and Urban Administration	2,277,548	638,584	1,063,201
Local Statutory Bodies	629,923	153,269	645,277
Local Government Planning Services	222,468	59,348	236,469
<i>Sub- Total of allocation Sector</i>	3,129,938	851,201	1,944,947

Vote : 602 Rubirizi District

FY 2020/21

Sector :Accountability			
Financial Management and Accountability(LG)	465,252	119,262	398,934
Internal Audit Services	41,414	10,354	44,095
<i>Sub- Total of allocation Sector</i>	506,666	129,615	443,029

Vote : 602 Rubirizi 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	1,771,383	782,432	1,056,211
Multi-Sectoral Transfers to LLGs_Wage	178,062	44,515	0
Locally Raised Revenues	27,720	11,000	110,372
Multi-Sectoral Transfers to LLGs_NonWage	91,505	15,669	0
District Unconditional Grant (Non-Wage)	43,284	11,353	43,284
Urban Unconditional Grant (Wage)	0	0	178,062
District Unconditional Grant (Wage)	473,523	118,381	486,125
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	41,334	165,336
Gratuity for Local Governments	335,697	83,924	0
Development Revenues	507,365	169,122	6,990
District Discretionary Development Equalization Grant	7,365	0	6,990
Transitional Development Grant	500,000	0	0
Total Revenues shares	2,278,748	951,554	1,063,201
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	651,585	162,896	664,187
Non Wage	1,119,798	34,640	392,024
Development Expenditure			
Domestic Development	507,365	0	6,990
Donor Development	0	0	0
Total Expenditure	2,278,748	197,536	1,063,201

Narrative of Workplan Revenues and Expenditure

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: 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	465,252	117,587	398,934
Multi-Sectoral Transfers to LLGs_NonWage	245,539	64,334	0
Locally Raised Revenues	27,720	5,256	109,862
District Unconditional Grant (Non-Wage)	32,272	8,068	129,351
District Unconditional Grant (Wage)	159,721	39,930	159,721
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	465,252	117,587	398,934
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	159,721	24,202	159,721
Non Wage	305,531	72,689	239,213
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	465,252	96,891	398,934

Narrative of Workplan Revenues and Expenditure

The sector expects to receive shs 398,934,000 in FY2020/21 compared to shs.465,252,000 for FY2019/20 .This budget reduction is due to no receipts in multisectoral transfers to LLGs.

It expects to spend on Wage to pay staff salaries, non wage to do Revenue assessment and collection,preparation of Draft final accounts,Coordination of budget conference,BFP and draft Budget estimates and preparation of periodical books of account plus books inspection in subcounties and accountability in the OBT tool.

Vote : 602 Rubirizi 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>	629,923	150,339	645,277
Locally Raised Revenues	27,720	4,000	81,073
Multi-Sectoral Transfers to LLGs_NonWage	44,571	6,931	0
District Unconditional Grant (Non-Wage)	319,146	79,787	325,719
District Unconditional Grant (Wage)	238,485	59,621	238,485
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	629,923	150,339	645,277
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	238,485	59,621	238,485
Non Wage	391,437	77,332	406,792
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	629,923	136,953	645,277

Narrative of Workplan Revenues and Expenditure

The Sector budget has increased compared to last financial year. The increase has mainly on local revenues where lower local government revenue combined with that of the sector. Unconditional grant has slightly increased too. 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: 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	905,315	225,336	905,437
Locally Raised Revenues	5,000	0	15,985
Multi-Sectoral Transfers to LLGs_NonWage	0	257	0
District Unconditional Grant (Non-Wage)	1,000	250	0
District Unconditional Grant (Wage)	111,767	27,942	102,430
Sector Conditional Grant (Wage)	574,786	143,696	574,786
Sector Conditional Grant (Non-Wage)	212,762	53,190	212,236
Development Revenues	95,555	31,852	95,329
District Discretionary Development Equalization Grant	3,000	0	2,936
Sector Development Grant	92,555	0	92,393
Total Revenues shares	1,000,871	257,188	1,000,766
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	686,553	116,088	677,216
Non Wage	218,762	51,731	228,221
Development Expenditure			
Domestic Development	95,555	0	95,329
Donor Development	0	0	0
Total Expenditure	1,000,871	167,819	1,000,766

Narrative of Workplan Revenues and Expenditure

The department will receive shs.1,000,766,000/= compared to Shs 1,000,871,000= . This decrease is due to a reduction in wage by 9.3 million because some wage allocated to Trade and industry department since the sector was previously budgeted for under production sector. Sector non wage also reduced by 826,000= . 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 maintainance of the banana demonstration.

Vote : 602 Rubirizi 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	1,788,180	447,402	1,782,006
Locally Raised Revenues	5,000	3,000	28,139
Multi-Sectoral Transfers to LLGs_NonWage	15,710	5,576	0
District Unconditional Grant (Non-Wage)	1,000	359	0
District Unconditional Grant (Wage)	148,515	33,978	135,913
Sector Conditional Grant (Wage)	1,493,862	373,466	1,493,862
Sector Conditional Grant (Non-Wage)	124,093	31,023	124,093
Development Revenues	1,005,130	396,224	1,004,427
External Financing	319,000	0	319,000
District Discretionary Development Equalization Grant	10,000	0	9,297
Sector Development Grant	676,130	0	676,130
Total Revenues shares	2,793,310	843,626	2,786,434
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,642,377	407,444	1,629,775
Non Wage	145,803	39,958	152,232
Development Expenditure			
Domestic Development	686,130	0	685,427
Donor Development	319,000	0	319,000
Total Expenditure	2,793,310	447,402	2,786,434

Narrative of Workplan Revenues and Expenditure

The sector budget FY 2020/21 is estimated to be 2,786,434,000= which is less than the current FY revenue that is at 2,793,310,000=. This reduction is due to a reduction in district non wage and District wage by 12,602.000=. 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 up grade of selected health centres.

Vote : 602 Rubirizi 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	6,180,166	1,618,935	6,183,987
Other Transfers from Central Government	11,816	0	11,618
Locally Raised Revenues	5,000	0	11,351
Multi-Sectoral Transfers to LLGs_NonWage	2,332	0	0
District Unconditional Grant (Non-Wage)	3,000	218	3,000
District Unconditional Grant (Wage)	98,966	24,742	98,966
Sector Conditional Grant (Wage)	5,108,497	1,277,124	5,108,497
Sector Conditional Grant (Non-Wage)	950,555	316,852	950,555
Development Revenues	1,302,539	427,513	1,304,359
External Financing	20,000	0	20,000
District Discretionary Development Equalization Grant	17,371	0	20,062
Sector Development Grant	1,265,169	0	1,264,297
Total Revenues shares	7,482,706	2,046,449	7,488,346
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,207,464	1,110,648	5,207,464
Non Wage	972,703	312,377	976,523
Development Expenditure			
Domestic Development	1,282,539	0	1,284,359
Donor Development	20,000	0	20,000
Total Expenditure	7,482,706	1,423,025	7,488,346

Narrative of Workplan Revenues and Expenditure

The department proposed budget FY2020/21 has slightly increased compared to the previous budget for FY2019/20. This increment is mainly due to an increase in local revenue by 6.3 million and DDEG by 2.6million.The sector development grant has also slightly reduced due to the budget cuts from the centre. 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. 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: 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	668,441	154,723	693,674
Other Transfers from Central Government	362,216	76,441	548,436
Multi-Sectoral Transfers to LLGs_NonWage	213,556	54,200	0
Locally Raised Revenues	13,860	4,380	66,430
District Unconditional Grant (Non-Wage)	15,252	3,813	15,252
District Unconditional Grant (Wage)	63,556	15,889	63,556
Development Revenues	7,367	2,455	6,850
District Discretionary Development Equalization Grant	7,367	0	6,850
Total Revenues shares	675,808	157,178	700,525
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,556	15,889	63,556
Non Wage	604,885	109,015	630,118
Development Expenditure			
Domestic Development	7,367	0	6,850
Donor Development	0	0	0
Total Expenditure	675,808	124,904	700,525

Narrative of Workplan Revenues and Expenditure

The department planned budget 2020-2021 FY will be UGX 700,525,000 higher than the previous budget of UGX 675,808,000. This increase is due to increase in local revenue due to increased allocation. Other Government transfers are expected to increase by 186 million.

This budget of 700,525,000= 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. Development revenues for renovation of district store.

Vote : 602 Rubirizi 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	69,596	17,399	69,575
District Unconditional Grant (Wage)	38,650	9,663	38,650
Sector Conditional Grant (Non-Wage)	30,945	7,736	30,925
Development Revenues	340,796	113,599	320,967
Sector Development Grant	320,994	0	320,967
Transitional Development Grant	19,802	0	0
Total Revenues shares	410,391	130,997	390,543
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,650	9,663	38,650
Non Wage	30,945	6,986	30,925
Development Expenditure			
Domestic Development	340,796	0	320,967
Donor Development	0	0	0
Total Expenditure	410,391	16,649	390,543

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs.350,543,000 in FY 2020/21 compared to shs.410,391,000. This decrease is due to a reduction in sector development grant by 40.2 million. The department expenditure will be on wage which is 11% , domestic development of 80% and non wage of 8.8% 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: 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			
Recurrent Revenues	167,388	39,152	171,801
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	10,780	0	15,213
District Unconditional Grant (Non-Wage)	4,000	1,000	4,000
District Unconditional Grant (Wage)	149,734	37,433	149,734
Sector Conditional Grant (Non-Wage)	2,875	719	2,855
Development Revenues	165,769	3,256	165,787
Other Transfers from Central Government	5,000	0	156,000
Multi-Sectoral Transfers to LLGs_Gou	151,000	0	0
External Financing	1	0	1
District Discretionary Development Equalization Grant	9,768	0	9,786
Total Revenues shares	333,157	42,408	337,588
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	149,734	37,433	149,734
Non Wage	17,655	0	22,067
Development Expenditure			
Domestic Development	165,768	0	165,786
Donor Development	1	0	1
Total Expenditure	333,157	37,433	337,588

Narrative of Workplan Revenues and Expenditure

The Department budget FY 2020/21 has increased to 337,588,000= up from 333,157,000 in 2019/20. This increase is due to an increase in local revenue allocations by 4,433,000= due to more revenues expected from forestry activities.

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: 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	202,091	43,944	204,418
Other Transfers from Central Government	13,195	0	13,195
Locally Raised Revenues	6,560	0	20,312
Multi-Sectoral Transfers to LLGs_NonWage	11,220	1,165	0
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	143,301	35,825	143,301
Sector Conditional Grant (Non-Wage)	26,816	6,704	26,610
Development Revenues	26,000	0	26,000
Other Transfers from Central Government	0	0	0
External Financing	26,000	0	26,000
Total Revenues shares	228,091	43,944	230,418
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	143,301	35,825	143,301
Non Wage	58,791	5,947	61,117
Development Expenditure			
Domestic Development	0	0	0
Donor Development	26,000	0	26,000
Total Expenditure	228,091	41,772	230,418

Narrative of Workplan Revenues and Expenditure

The department budget FY 2020/21 will be shs.230,418,000/= higher than shs228,019,000 for previous FY. This increase is due to an increase in local revenue as the sector was allocated more revenues for mainstreaming gender issues in the budget. 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 incentives and development activities of sensitizing parents on dangers of child early marriages

Vote : 602 Rubirizi 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	94,020	27,315	100,978
Locally Raised Revenues	9,240	6,620	18,210
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
District Unconditional Grant (Non-Wage)	21,800	5,450	21,788
District Unconditional Grant (Wage)	60,980	15,245	60,980
Development Revenues	140,354	46,785	135,491
Multi-Sectoral Transfers to LLGs_Gou	132,684	0	0
External Financing	0	0	0
District Discretionary Development Equalization Grant	7,670	0	105,236
Urban Discretionary Development Equalization Grant	0	0	30,255
Total Revenues shares	234,374	74,100	236,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,980	6,600	60,980
Non Wage	33,040	6,080	39,998
Development Expenditure			
Domestic Development	140,354	38,394	135,491
Donor Development	0	0	0
Total Expenditure	234,374	51,074	236,469

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 increase in local revenues. 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 on the purchase of office laptop and monitoring the sub county projects

Vote : 602 Rubirizi 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	41,414	8,654	44,095
Locally Raised Revenues	7,700	0	10,197
Multi-Sectoral Transfers to LLGs_NonWage	0	335	0
District Unconditional Grant (Non-Wage)	7,865	1,857	8,049
District Unconditional Grant (Wage)	25,849	6,462	25,849
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	41,414	8,654	44,095
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,849	1,647	25,849
Non Wage	15,565	0	18,246
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	41,414	1,647	44,095

Narrative of Workplan Revenues and Expenditure

The department proposed budget 2020/21FY has increased compared to 2019/20 FY The increase is due to increase in local revenue allocation by 1.89 million and 784,000=. 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: 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	49,453	13,589	63,134
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	7,700	0	12,071
District Unconditional Grant (Wage)	31,747	11,087	41,085
Sector Conditional Grant (Non-Wage)	10,006	2,502	9,977
Development Revenues	7,361	2,453	6,990
District Discretionary Development Equalization Grant	7,361	0	6,990
Total Revenues shares	56,815	16,042	70,124
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,747	3,762	41,085
Non Wage	17,706	2,321	22,049
Development Expenditure			
Domestic Development	7,361	0	6,990
Donor Development	0	0	0
Total Expenditure	56,815	6,083	70,124

Narrative of Workplan Revenues and Expenditure

The sector budget 2020/21FY has increased compared to the 2019/20FY budget. This increase is due to an increase in wage by 9.3 million because of under budgeting in the last budget. The sector will spent mainly on wage and non wage to do sector activities