

Vote : 602 Rubirizi District

FY 2019/20

Foreword

Rubirizi District is a new Local Government which was carved out of Bushenyi District. This is therefore its 8th Budget Framework Paper ever. This has been developed as per guidelines from the Ministry of Finance Planning and Economic Development. This Document highlights the District performance in the last three months up to September 2018, challenges faced in the implementation process. In the preparation of BFP, there were a number of consultative meetings like the District Technical Planning committees, District Executive committee and the Budget conference whose inputs were integrated into this document. The use of this PBS soft ware has helped us to capture both annual work plan 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 soft ware that accordingly will go along way in improving the preparation of this document and the reporting system. A quiet number of staff have acquired skills in navigating through 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.



AGUBANSHONGORERA SYLVESTER- DISTRICT CHAIRPERSON

Vote : 602 Rubirizi District

FY 2019/20

Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	472,951	62,343	421,554
Discretionary Government Transfers	2,646,195	679,064	2,627,889
Conditional Government Transfers	10,380,895	2,860,674	9,925,798
Other Government Transfers	941,198	168,146	941,198
Donor Funding	420,300	39,740	420,300
Grand Total	14,861,539	3,809,966	14,336,740

Revenue Performance in the First Quarter of 2018/19

By the end September 2018, the District had received 3,809,996,000= representing 26% of the approved budget. Discretionary and conditionality government transfers performed slightly above at 26% and 28% respectively. However local revenues performed poorly at 13%. This under performance is due under performance in royalties, park fees. Conditional transfers performed well at 28% because all funds were received as planned. In turn 3,809,966,000= was transferred to departments where 2,811,949,000 was cummulatively spent leaving unspent balance of 998,017,000= which is mainly for departments with capital projects that are under procurement processes like the maintainece of banana plantation at the district head quarters, construction of VIP in selected primary schools, supply of iron sheets in primary schools among others

Planned Revenues for FY 2019/20

Rubirizi District Local Government expects a budget of 14,336,740,000= next financial year 2019/2020. This will be expected from conditional grants, discretionary grants, other government transfers and donations.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	1,500,152	398,889	803,070
Finance	381,731	91,835	608,705
Statutory Bodies	609,208	139,919	598,489
Production and Marketing	1,003,911	256,707	994,087
Health	2,909,899	731,678	2,847,904
Education	6,268,965	1,713,740	6,395,542
Roads and Engineering	894,975	185,688	870,868
Water	386,382	122,869	377,617
Natural Resources	331,460	42,669	327,097
Community Based Services	245,039	51,574	231,289

Vote : 602 Rubirizi District

FY 2019/20

Planning	281,377	68,498	247,974
Internal Audit	48,440	5,900	34,099
Grand Total	14,861,539	3,809,966	14,336,740
<i>o/w: Wage:</i>	<i>8,317,516</i>	<i>2,079,379</i>	<i>8,317,516</i>
<i>Non-Wage Reccurent:</i>	<i>3,653,917</i>	<i>867,579</i>	<i>3,314,061</i>
<i>Domestic Devt:</i>	<i>2,469,806</i>	<i>823,269</i>	<i>2,284,863</i>
<i>Donor Devt:</i>	<i>420,300</i>	<i>39,740</i>	<i>420,300</i>

Expenditure Performance in the First Quarter FY 2018/19

Previously by the end of first quarter, the district overall spent 2.8 billion ug shillings. Of this expenditure, 25% was spent on wage followed by non wage at 24%, domestic development (33%) and donor development 9%. Donor performed poorly because of failure to meet their obligations, Roads spent 9% of its budget because most of its activities were not done because of a rainy season, water, natural resources and audit spent 9%, 12%, 12% respectively because of under funding

Planned Expenditures for The FY 2019/20

The district expects to spend 14,336,740,000= where the biggest portion will be on education, followed by health and the least will be internal audit. Of this expenditure, wage will take the highest share (58%), non wage (23%), domestic development (16%) and donor development (2.9%). This budget has reduced compared to the previous FY. The reduction has been due to some of the grants which were not received under transtional developments, gratuity which usually are received in the final budgets

Medium Term Expenditure Plans

Increasing access of communities to markets through improving feeder roads and construction of rural growth centres, increasing access to health centres, improving sanitation and hygiene through construction of VIP latrines, construction and rehabilitation of springs and shallow wells, improving access to and quality education services through construction of classrooms, regular inspection of schools and facilitating FAL classes

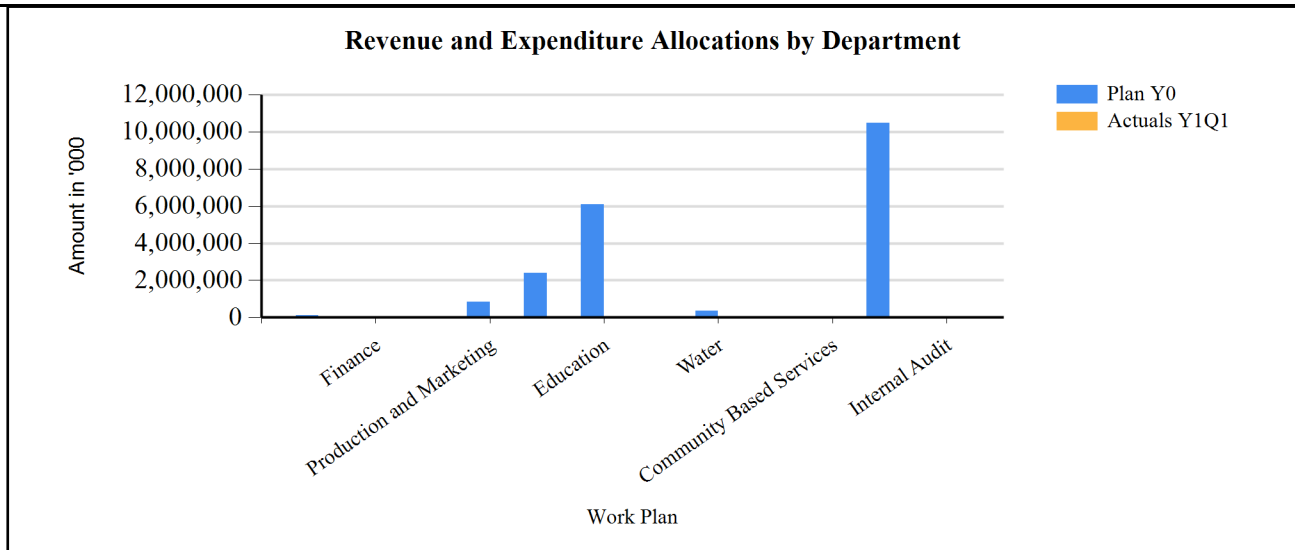
Challenges in Implementation

Low local revenue base. The District local revenue base still remains low. Its realization is still a challenge especially collection of coffee registration fees, sale of scrap which has become difficult to realize because of procurement processes involved. Limited office space. Most offices are sharing one office. This affects output and concentration. Inadequate un conditional grant. The district has more hard to reach and stay areas like in landing sites, sub counties of katanda, katerera and kyabakara. Lack of transport refund for most staff to support the supervision of projects being implemented.

G1: Graph on the Revenue and Expenditure Allocations by Department

Vote : 602 Rubirizi District

FY 2019/20



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	472,951	62,343	421,554
Local Services Tax	33,000	14,731	33,000
Land Fees	6,700	1,487	6,700
Occupational Permits	1,000	0	1,000
Local Hotel Tax	10,000	4,863	10,000
Application Fees	13,000	1,492	13,000
Business licenses	17,000	2,845	17,000
Liquor licenses	0	0	100
Other licenses	160,000	0	110,004
Royalties	20,344	0	20,344
Sale of (Produced) Government Properties/Assets	1,000	0	0
Park Fees	38,000	4,251	38,000
Refuse collection charges/Public convenience	1,000	0	1,000
Property related Duties/Fees	1	0	0
Advertisements/Bill Boards	500	0	0
Animal & Crop Husbandry related Levies	3,500	0	3,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,000	1,600	5,000
Registration of Businesses	1	0	1
Agency Fees	5,000	4,647	5,000
Inspection Fees	6,000	440	6,000
Market /Gate Charges	95,000	22,414	95,000
Other Fees and Charges	49,905	2,125	49,905

Vote : 602 Rubirizi District

FY 2019/20

Ground rent	1,000	500	1,000
Lock-up Fees	1,000	0	1,000
Miscellaneous receipts/income	5,000	0	5,000
2a. Discretionary Government Transfers	2,646,195	679,064	2,627,889
District Unconditional Grant (Non-Wage)	548,644	137,161	539,251
Urban Unconditional Grant (Non-Wage)	78,149	19,537	74,277
District Discretionary Development Equalization Grant	177,457	59,152	174,566
Urban Unconditional Grant (Wage)	78,062	19,515	78,062
District Unconditional Grant (Wage)	1,731,155	432,789	1,731,155
Urban Discretionary Development Equalization Grant	32,730	10,910	30,579
2b. Conditional Government Transfer	10,380,895	2,860,674	9,925,798
Sector Conditional Grant (Wage)	6,508,300	1,627,075	6,508,300
Sector Conditional Grant (Non-Wage)	1,253,547	390,535	1,394,602
Sector Development Grant	1,938,567	646,189	1,879,364
Transitional Development Grant	321,053	107,018	19,802
Pension for Local Governments	123,731	30,933	123,731
Gratuity for Local Governments	235,697	58,924	0
2c. Other Government Transfer	941,198	168,146	941,198
Support to PLE (UNEB)	8,600	0	8,600
Uganda Road Fund (URF)	748,546	161,281	748,546
Uganda Wildlife Authority (UWA)	156,000	0	156,000
Uganda Women Entrepreneurship Program(UWEP)	14,858	2,041	14,858
Youth Livelihood Programme (YLP)	13,195	4,824	13,195
3. Donor	420,300	39,740	420,300
United Nations Children Fund (UNICEF)	225,000	33,749	225,000
World Health Organisation (WHO)	35,300	0	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	160,000
United Nations Expanded Programme on Immunisation (UNEPI)	160,000	0	0
Medicins Sans Frontiers	0	0	35,300
Total Revenues shares	14,861,539	3,809,966	14,336,740

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

By the end of September 2018, the District had received an overall total locally raised revenues of shillings 62,343,000 which accounts for 13% of the local revenue budget. This performance is due to under performance of some local sources like the royalties which performed at zero because they are received once in a year, Park fees performed poorly at 11% because of unfavourable weather conditions for the tourists visiting hotels, However, agency fees performed well at 93% because of identifying more people in timber business.

Central Government Transfers

Vote : 602 Rubirizi District

FY 2019/20

By the end of September 2018, the District had received 3,707,884,000 accounting for 24%. This is slightly below the expected. Other Government transfer performed at 18% because of under performance of UWEP and Uganda Road funds. All conditional transfers performed well above the 25% required.

Donor Funding

By the end of September 2018, donor funding performed poorly at 9%. This is because most donor failed to fulfill their full obligations except UNICEF which also performed at 15%

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Rubirizi District local Government expects to receive and spent 421,554,000 ug shillings from various sources. This is lower than the previous because of a fall in other licenses and sale of government properties.

Central Government Transfers

The District expects to receive the a total of 13,498,885,000 from the descretionary transfers, conditional transfers and other Government transfers. This budget is lower than the previous one because of non receipt of local government gratuity, transitional development was not received for the construction of Administration block at the District, DDEG grants also reduced.

Donor Funding

The District expects to receive 14,336,740,000 from different donors. This budget is lower than the previous one simply because of World Health Organization pulling out from providing its financial support.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	691,884	170,707	96,000
District Production Services	300,371	75,093	886,563
District Commercial Services	11,656	2,914	11,525
<i>Sub- Total of allocation Sector</i>	1,003,911	248,713	994,087
Sector :Works and Transport			
District, Urban and Community Access Roads	836,659	140,384	840,287
District Engineering Services	58,115	14,529	30,581
<i>Sub- Total of allocation Sector</i>	894,775	154,912	870,868
Sector :Education			
Pre-Primary and Primary Education	4,413,740	1,103,434	3,933,416
Secondary Education	1,667,332	416,832	2,327,559
Education & Sports Management and Inspection	185,493	45,295	134,567
Special Needs Education	2,000	500	0
<i>Sub- Total of allocation Sector</i>	6,268,565	1,566,062	6,395,542
Sector :Health			
Primary Healthcare	1,336,513	334,128	1,336,513

Vote : 602 Rubirizi District

FY 2019/20

Health Management and Supervision	1,573,386	390,522	1,511,391
<i>Sub- Total of allocation Sector</i>	2,909,899	724,650	2,847,904
Sector :Water and Environment			
Rural Water Supply and Sanitation	386,382	96,596	377,617
Natural Resources Management	331,460	44,168	327,097
<i>Sub- Total of allocation Sector</i>	717,842	140,764	704,714
Sector :Social Development			
Community Mobilisation and Empowerment	241,239	58,047	231,289
<i>Sub- Total of allocation Sector</i>	241,239	58,047	231,289
Sector :Public Sector Management			
District and Urban Administration	1,500,152	373,476	764,039
Local Statutory Bodies	609,008	143,626	598,489
Local Government Planning Services	281,277	78,422	247,974
<i>Sub- Total of allocation Sector</i>	2,390,437	595,524	1,610,501
Sector :Accountability			
Financial Management and Accountability(LG)	381,731	88,587	608,705
Internal Audit Services	48,440	10,675	34,099
<i>Sub- Total of allocation Sector</i>	430,171	99,262	642,804

Vote : 602 Rubirizi District

FY 2019/20

SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,192,788	296,434	796,070
Multi-Sectoral Transfers to LLGs_Wage	78,062	19,515	78,062
Locally Raised Revenues	87,996	13,290	71,300
Multi-Sectoral Transfers to LLGs_NonWage	146,125	34,970	6,000
District Unconditional Grant (Non-Wage)	48,693	12,173	44,493
District Unconditional Grant (Wage)	472,484	126,628	472,484
Pension for Local Governments	123,731	30,933	123,731
Gratuity for Local Governments	235,697	58,924	0
Development Revenues	307,364	102,455	7,000
District Discretionary Development Equalization Grant	7,364	0	7,000
Transitional Development Grant	300,000	0	0
Total Revenues shares	1,500,152	398,889	803,070
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	550,546	146,144	550,546
Non Wage	642,242	149,987	245,523
Development Expenditure			
Domestic Development	307,364	100,000	7,000
Donor Development	0	0	0
Total Expenditure	1,500,152	396,131	803,070

Narrative of Workplan Revenues and Expenditure

The department's planned budget 2019/20FY will be 803,070,000= which is much lower than the previous budget of 1,500,152,000=. This reduction is due to; decreases in transitional grant by 300,000,000 because of a one off support from the central government for the construction of administration block at the head quarters, gratuity by 235,695,000 not in the IPFs but will be expected at the next level of planning and multi sectoral transfers to LLGs by 140,125,000= because of over budgeting in the previous financial year

This budget of 803,070,000= will be spent on wage (68%) for payment of staff salaries, non wage (31%) for monitoring and supervision of government programmes and projects, payment of staff salaries, management of district payroll, providing capacity building to staff.

Vote : 602 Rubirizi District

FY 2019/20

Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	381,731	91,835	608,705
Multi-Sectoral Transfers to LLGs_NonWage	171,409	39,316	303,716
Locally Raised Revenues	17,200	4,238	35,590
District Unconditional Grant (Non-Wage)	33,401	8,350	109,678
District Unconditional Grant (Wage)	159,721	39,930	159,721
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	381,731	91,835	608,705
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	159,721	39,930	159,721
Non Wage	222,010	48,595	448,984
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	381,731	88,525	608,705

Narrative of Workplan Revenues and Expenditure

The sector planned budget 2019/2020 FY will be 608,705,000= higher than the previous budget of 381,731,000=. This increase is due to an increase in district non wage by 76,277,000, LLG transfers and local revenues all increased by 132,307,000 and 35,590,000 respectively because of over budgeting

This budget of 608,705,000 will be spent on wage (26%) for payment of staff salaries, Non wage (74%) for revenue inspections, preparation of final accounts for submission to line ministries, coordination of office activities.

Vote : 602 Rubirizi District

FY 2019/20

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	609,208	139,919	598,489
Locally Raised Revenues	17,210	595	59,094
Multi-Sectoral Transfers to LLGs_NonWage	47,483	3,195	60,000
District Unconditional Grant (Non-Wage)	306,030	76,507	240,909
District Unconditional Grant (Wage)	238,485	59,621	238,485
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	609,208	139,919	598,489
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	238,485	48,002	238,485
Non Wage	370,723	62,417	360,003
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	609,208	110,418	598,489

Narrative of Workplan Revenues and Expenditure

The sector budget has reduced compared to last financial year. The decrease has mainly affected non wage. The sector intends to mainly spend on wage and non wage to monitor government programmes and projects to be implemented, make policies, approve budgets and work plans.

Vote : 602 Rubirizi District

FY 2019/20

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	908,844	225,018	898,726
Locally Raised Revenues	6,000	1,324	6,000
Multi-Sectoral Transfers to LLGs_NonWage	9,058	248	0
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	143,515	35,879	143,515
Sector Conditional Grant (Wage)	574,786	143,696	574,786
Sector Conditional Grant (Non-Wage)	174,486	43,622	173,425
Development Revenues	95,067	31,689	95,362
District Discretionary Development Equalization Grant	3,000	0	3,000
Sector Development Grant	92,067	0	92,362
Total Revenues shares	1,003,911	256,707	994,087
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	718,301	177,908	718,301
Non Wage	190,544	17,764	180,425
Development Expenditure			
Domestic Development	95,067	1,914	95,362
Donor Development	0	0	0
Total Expenditure	1,003,911	197,587	994,087

Narrative of Workplan Revenues and Expenditure

The department planned budget 2019/20FY will be 994,087,000= lower than the previous budget of 1,003,911,000=. This reduction is due to; a reduction in transfers to LLGs by 9,058,000= due to over budgeting. sector non wage reduced by 1,061,000= because of a cut off allocation from the centre as a result of creation of more districts..

This budget of 994,087,000= will be spent on wage (78%) for payment of staff salaries, non wage (18%) for office coordination, registration of SACCOs, vaccinating animals, construction and maintaining the fish ponds, management of pests and diseases.

Vote : 602 Rubirizi District

FY 2019/20

Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,511,248	374,237	1,494,653
Locally Raised Revenues	3,000	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	16,595	1,324	0
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	135,913	33,978	135,913
Sector Conditional Grant (Wage)	1,263,604	315,901	1,263,604
Sector Conditional Grant (Non-Wage)	91,136	22,784	91,136
Development Revenues	1,398,650	357,441	1,353,251
Donor Funding	344,300	0	344,300
District Discretionary Development Equalization Grant	10,000	0	10,000
Sector Development Grant	1,044,350	0	998,951
Total Revenues shares	2,909,899	731,678	2,847,904
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,399,517	349,879	1,399,517
Non Wage	111,731	24,358	95,136
Development Expenditure			
Domestic Development	1,054,350	0	1,008,951
Donor Development	344,300	5,991	344,300
Total Expenditure	2,909,899	380,228	2,847,904

Narrative of Workplan Revenues and Expenditure

The department planned budget will be 2,847,904,000= lower than the previous budget of 2,909,899,000. This reduction is due to; a shortfall in the Multi-sectoral transfers to LLGs because of over budgeting. Sector development grant has been reduced by 45,399,000=meant for the upgrading of two Health centre II to HCIII and creating health centres where there is non .

This budget of 2,847,904,000= will be spent on wage (49%) for payment of staff salaries , non wage (3.3%) for monitoring and supervision of government programmes, office coordination. Domestic development (35%) for upgrading of two health centre IIs to health centre IIIs and creation of health centres in areas where there is none. Donor development (12%) for complementing immunization activities and system strengthening.

Vote : 602 Rubirizi District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,715,472	1,502,160	5,854,303
Other Transfers from Central Government	8,600	0	8,600
Locally Raised Revenues	4,000	472	4,000
Multi-Sectoral Transfers to LLGs_NonWage	4,713	0	0
District Unconditional Grant (Non-Wage)	3,500	875	3,000
District Unconditional Grant (Wage)	98,966	24,742	98,966
Sector Conditional Grant (Wage)	4,669,910	1,167,477	4,669,910
Sector Conditional Grant (Non-Wage)	925,782	308,594	1,069,827
Development Revenues	553,494	211,580	541,239
Donor Funding	20,000	0	20,000
District Discretionary Development Equalization Grant	25,574	0	21,419
Sector Development Grant	507,920	0	499,820
Total Revenues shares	6,268,965	1,713,740	6,395,542
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,768,876	1,052,227	4,768,876
Non Wage	946,596	308,594	1,085,427
Development Expenditure			
Domestic Development	533,494	0	521,239
Donor Development	20,000	33,749	20,000
Total Expenditure	6,268,965	1,394,570	6,395,542

Narrative of Workplan Revenues and Expenditure

The department planned budget for 2019/20 will be 6,395,542.000= higher than for the previous budget of 6,268,965,000=. This increase is due to; increase in sector conditional grant(non.wage) by 144,045,000= because of establishment of a new seed secondary school in Ryeru. Transfers to LLGs reduced by 4,713,000= because of over budgeting.

This budget of 6,395,542,000= will be spent on wage (74.5%) for payment of staff salaries non wage (16.9%) for monitoring and supervision of both primary and secondary schools in the district, sensitizing the parents and all stake holders on ECD policy and drop out. Development (0.3%) for the purchase of iron sheets for supply to primary schools construction of 5 of five stance VIP latrine in selected five primary schools.

Vote : 602 Rubirizi District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	887,610	183,233	863,504
Other Transfers from Central Government	494,379	99,222	532,504
Multi-Sectoral Transfers to LLGs_NonWage	275,323	64,048	216,041
Locally Raised Revenues	39,050	248	36,050
District Unconditional Grant (Non-Wage)	15,302	3,826	15,352
District Unconditional Grant (Wage)	63,556	15,889	63,556
Development Revenues	7,364	2,455	7,364
District Discretionary Development Equalization Grant	7,364	0	7,364
Total Revenues shares	894,975	185,688	870,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,556	15,889	63,556
Non Wage	824,054	40,073	799,948
Development Expenditure			
Domestic Development	7,364	0	7,364
Donor Development	0	0	0
Total Expenditure	894,975	55,962	870,868

Narrative of Workplan Revenues and Expenditure

The department planned budget 2019/20FY will be 870,868,000= lower than the previous budget of 894,975,000. The reduction in the budget by 24,107,000= is due to the non receipt of imprest funds in the IPFs. Local revenue reduced by 3,000,000 due to over budgeting. The other budget categories remained the same just it was the inter change in the allocations by source.

This budget of Shs. 870,868,000=, will be spent on wage (7.29%) for payment of staff salaries, Non wage (91.9%) for maintenance of district, urban, and community access roads and also for maintenance of road equipment and district vehicles, for coordination of sector activities. Domestic development (0.85%) for renovation of district store.

Vote : 602 Rubirizi District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	71,100	17,775	69,584
District Unconditional Grant (Wage)	38,650	9,663	38,650
Sector Conditional Grant (Non-Wage)	32,449	8,112	30,934
Development Revenues	315,283	105,094	308,033
Sector Development Grant	294,230	0	288,231
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	386,382	122,869	377,617
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,650	1,133	38,650
Non Wage	32,449	3,492	30,934
Development Expenditure			
Domestic Development	315,283	29,562	308,033
Donor Development	0	0	0
Total Expenditure	386,382	34,187	377,617

Narrative of Workplan Revenues and Expenditure

The department planned budget 2019/20FY will be 377,617,000= lower than the previous budget of 386,382,000=. This reduction is due a reduction in transitional development by 1,251,000 due to poor performance, sector development reduced by 5,999,000 due to poor performance registered last year which called for that reduction and sector non wage by 1,515,000. This is due a reduction in the allocations.

This budget of 377,619,000 will be spent on wage (10%) for payment of staff salaries, non wage (8.9%) for soft ware activities and domestic development (82%) for hard ware activities (capital projects).

Vote : 602 Rubirizi District

FY 2019/20

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	321,692	39,413	161,329
Locally Raised Revenues	4,750	125	4,750
Multi-Sectoral Transfers to LLGs_NonWage	154,788	0	0
Other Transfers from Central Government	5,000	0	0
District Unconditional Grant (Non-Wage)	4,563	1,141	4,000
District Unconditional Grant (Wage)	149,734	37,433	149,734
Sector Conditional Grant (Non-Wage)	2,857	714	2,845
Development Revenues	9,768	3,256	165,768
Other Transfers from Central Government	0	0	5,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	151,000
District Discretionary Development Equalization Grant	9,768	0	9,768
Total Revenues shares	331,460	42,669	327,097
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	149,734	37,433	149,734
Non Wage	171,958	1,980	11,595
Development Expenditure			
Domestic Development	9,768	450	165,768
Donor Development	0	0	0
Total Expenditure	331,460	39,863	327,097

Narrative of Workplan Revenues and Expenditure

The department's planned budget for 2019/20 is 327,097,000 which is lower than Shs 331,460,000 for the previous FY the decrease being attributed to a reduction in district unconditional grant non wage,. During 2019/20, the budget of Shs 327,097,000 will be spent on wage (46%), domestic development (51%) mainly UWA revenue sharing projects and promotion of afforestation, and only 3% will be dedicated to non wage recurrent expenditure mainly environment and natural resources compliance and coordination, supervision and monitoring of sector activities

Vote : 602 Rubirizi District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	219,039	51,574	180,736
Other Transfers from Central Government	28,053	6,865	3,500
Locally Raised Revenues	6,500	575	6,500
Multi-Sectoral Transfers to LLGs_NonWage	12,850	1,225	0
District Unconditional Grant (Non-Wage)	1,500	375	1,000
District Unconditional Grant (Wage)	143,301	35,825	143,301
Sector Conditional Grant (Non-Wage)	26,836	6,709	26,436
Development Revenues	26,000	0	50,553
Other Transfers from Central Government	0	0	24,553
Donor Funding	26,000	0	26,000
Total Revenues shares	245,039	51,574	231,289
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	143,301	35,825	143,301
Non Wage	75,738	7,774	37,436
Development Expenditure			
Domestic Development	0	0	24,553
Donor Development	26,000	0	26,000
Total Expenditure	245,039	43,599	231,289

Narrative of Workplan Revenues and Expenditure

The department planned budget 2019/20FY will be 231,289,000= lower than the previous budget of 245,039,000=. This reduction is due to; a reduction in LLG transfers by 12, 850,000= because of over budgeting, district non wage by 500,000= because its the allocation from the budget desk

This budget of 231,289,000= will be spent on wage (61.9%) for payment of staff salaries, non wage (16.2%) for coordination, monitoring and supervision of government programmes, conducting training to FAL learners, holding meeting with women, youth and People with disabilities. Domestic development (10.6%) for monitoring of YLP and UWEP programmes and donor development (11.2%) for sensitization of parents, teachers and children on child protection.

Vote : 602 Rubirizi District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	104,261	19,459	71,380
Locally Raised Revenues	7,440	3,000	1,400
Multi-Sectoral Transfers to LLGs_NonWage	13,204	0	0
District Unconditional Grant (Non-Wage)	22,637	5,659	9,000
District Unconditional Grant (Wage)	60,980	10,800	60,980
Development Revenues	177,116	49,039	176,594
Donor Funding	30,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	136,542	0	131,865
District Discretionary Development Equalization Grant	10,574	0	14,729
Total Revenues shares	281,377	68,498	247,974
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,980	10,800	60,980
Non Wage	43,281	7,850	10,400
Development Expenditure			
Domestic Development	147,116	46,584	146,594
Donor Development	30,000	0	30,000
Total Expenditure	281,377	65,234	247,974

Narrative of Workplan Revenues and Expenditure

The department's planned budget 2019/20 will be 247,973,000= lower than the previous budget of 281,377,000=. This decrease is due to; a reduction in district non wage by 13,637,000 as a result of system failure to allow allocation. Lower local government non wage reduction by 13.2 million, reduction local revenue by 6,040,00= as a result of over budgeting . Donor funding budget has remained the same to the previous conduct the registration of children in both counties of bunyaruguru and katerera. This budget of 247,973,000= will be spent on wage (24%) for payment of staff, non wage (4.2%) to coordinate TPC meetings, coordinate planning in all LLGs, monitoring and mentoring LLGs. Domestic development (591%) for undertaking DDEG projects in all LLGs and retooling of laptop for planning unit. Donor development (12%) to register the children in Katerera and bunyaruguru counties

Vote : 602 Rubirizi District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	48,440	5,900	34,099
Locally Raised Revenues	6,850	1,000	1,250
Multi-Sectoral Transfers to LLGs_NonWage	7,541	450	0
District Unconditional Grant (Non-Wage)	8,200	2,050	7,000
District Unconditional Grant (Wage)	25,849	2,400	25,849
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	48,440	5,900	34,099
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,849	2,400	25,849
Non Wage	22,591	3,245	8,250
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	48,440	5,645	34,099

Narrative of Workplan Revenues and Expenditure

The department planned budget 2019/20FY will be 34,099,000= lower than the previous budget of 48,440,000=. This reduction is due to; reduction in local revenue by 5,850,000 and transfers to LLGs by 7,541,000= simply because of over budgeting.

This budget of 34,099,000= will be spent on wage (76%) for payment of staff salaries, non wage (24%) for conducting audits in sub counties, monitoring government projects and programmes.