
Vote : 537 Mbarara District

FY 2019/20

Foreword

The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads through the Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the document. Mbarara District Local Government is committed to achieving the SDGs with focus on the National strategic direction whose vision is to transform Uganda from a peasant country to a modern and prosperous country by 2040. The district vision is "a well planned, modern and prosperous District within 30 years" which will be achieved through the following specific objectives; The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads through the Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the document. Mbarara District Local Government is committed to achieving the SDGs with focus on the National strategic direction whose vision is to transform Uganda from a peasant country to a modern and prosperous country by 2040. The district vision is "a well planned, modern and prosperous District within 30 years" which will be achieved through the following specific objectives; To ensure food security, increased household incomes, sustainable utilization of natural resources and environmental protection. To sustainably provide, operate and maintain key infrastructure network for effective and efficient service delivery. To increase accessibility to quality education, equity and retention of pupils in primary schools. To improve health standards of the people of Mbarara District in collaboration with other partners To improve both institutional and individual performance capacity through capacity building initiatives. To promote survival, protection and social inclusion of the most vulnerable members of the community To enhance local revenue mobilization, collection, effective allocation to district priority areas and ensure transparency and accountability. On behalf of Mbarara District Local Government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, civil society, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to appeal to Central Government to analyze our district challenges and unfunded priorities so that they can be taken up. To the technical staff, I wish to urge them to go ahead and guide the respective organs of the council to produce the annual budget on time and implement accordingly.



Felix Cuthbert Esoku - CHIEF ADMINISTRATIVE OFFICER

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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	1,518,000	162,632	926,251
Discretionary Government Transfers	3,296,655	850,447	1,974,320
Conditional Government Transfers	30,497,400	7,965,021	16,902,953
Other Government Transfers	1,891,311	247,649	1,112,336
Donor Funding	610,000	0	610,000
Grand Total	37,813,366	9,225,748	21,525,860

Revenue Performance in the First Quarter of 2018/19

The District expects a total of Shs 37,813,366,000= and shs 9,225,748,000=was received by the end of first quarter indicating 24.4% performance. 25.8% of discretionary government transfers was received, 26.1% of Conditional grants were received, 11% of the Local revenue was collected. Other government transfers and donor funding performed at 0%.. The expenditure performance was at 18% of the approved budget with 73% of the released revenues spent. Development expenditure under performed at 14% because most of the projects were still under evaluation in the procurement process.

Planned Revenues for FY 2019/20

For FY 2019/20 revenues of Shs 21,525,860,000= are expected with Shs 926,251,000= (4.3%) from local revenue compared to last financial year of Shs. 1,518,000,000 reasons for reductions in the planned local revenue is that creation of town-councils took most of the local revenue sources that were for the district. Also after the creation of Rwampara district led to the sharing of the remaining local revenue sources. Shs 1,974,320,000= (9.2%) expected from Discretionary Government transfers compared to the last financial year's budget of 3,296,655,000= reason being that funds have been shared with the newly created district of Rwampara. Shs 16,902,953,000= (78.5%) from Conditional Government transfers compared to last financial year's allocation of 30,497,400,000= also the allocation has been shared among the two districts. Shs 1,112,336,000=(5.2%) from other Government Transfers compared to last financial year's budget of 1,891,311,000= reason being that the allocation was shared between the two districts and Shs 610,000,000= (2.8%) remained the same allocation for the current and previous financial years.

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	5,329,185	1,284,252	3,417,735
Finance	472,866	145,446	355,068
Statutory Bodies	1,025,011	201,514	678,284
Production and Marketing	1,366,491	395,659	797,450
Health	4,238,274	917,057	2,679,581
Education	21,108,436	5,556,342	11,173,515
Roads and Engineering	1,904,415	347,284	696,788

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Water	648,546	207,452	458,692
Natural Resources	265,399	61,063	165,230
Community Based Services	1,119,814	60,350	773,310
Planning	265,173	42,692	275,617
Internal Audit	69,755	6,638	54,590
Grand Total	37,813,366	9,225,748	21,525,860
<i>o/w: Wage:</i>	<i>23,442,525</i>	<i>5,860,631</i>	<i>12,343,596</i>
<i>Non-Wage Recurrent:</i>	<i>10,756,682</i>	<i>2,589,751</i>	<i>7,310,522</i>
<i>Domestic Devt:</i>	<i>3,004,159</i>	<i>775,365</i>	<i>1,261,743</i>
<i>Donor Devt:</i>	<i>610,000</i>	<i>0</i>	<i>610,000</i>

Expenditure Performance in the First Quarter FY 2018/19

For FY 2018/2019 expenditure of shs 37,813,366,000= is expected with Shs 23,442,525,000=(62%) to be spent on wages, Shs 10,756,682,000= (28.4%) to be spent on non-wage recurrent activities, Shs 3,004,159,000=(8%) to be spent on Domestic development activities mainly classroom construction in 7 primary schools, Renovation of Ward at Kashare HC III, sanitation and hygiene activities and Construction and rehabilitation of water source facilities. Donor expenditure will be at Shs 610,000,000= (2.8%).

Planned Expenditures for The FY 2019/20

The district expects to get Shs. 21,525,860,000 compared to last financial year's of Shs. 37,813,366,000 which a reduction of 43%. reasons for this under performance is that almost all revenue sources reduced for example after the creation of town-councils and Rwampara district the local revenue sources reduced. For central government releases, the revenue sources were shared between the two districts and hence allocations were lower. The expected revenue is allocated as follows: Wages -12,343,596,000= where the salary was divided for the two districts while the staff structure has not changed and also the shared staff will be replaced therefore there will be a wage short fall for the difference. For non-wage recurrent the district expects to spend 7,310,522,000= and the activities will mainly be spent on disbursements of UPE Capitation grant to the 85 remaining primary schools, 6 secondary schools and 1 tertiary institution .Also funds will be disbursed to all lower local health facilities for the remaining mbarara district. For development-1,261,743bn funds will be spent in education, works, health, and production and finally for donor all the activities are budget under health.

Medium Term Expenditure Plans

Construction of 2 classroom blocks in 7 primary schools, Rehabilitation at Kashare HC III, grading and maintenance of community access roads, construction and rehabilitation of selected water sources, construction of public latrines, purchase of twin desks for selected primary schools, monitoring and supervision of Government projects and programs, revenue enhancement, environmental protection projects, ensure food security, social protection and inclusion of most vulnerable members, capacity building of staff and general office management for effective and efficient service delivery.

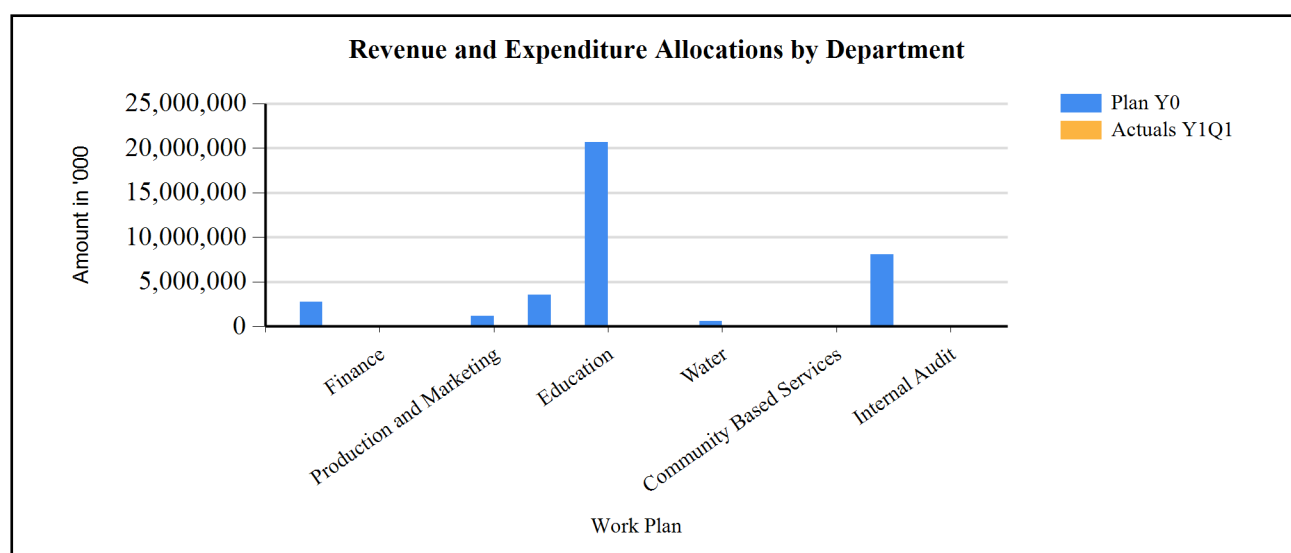
Challenges in Implementation

The major constraints include but not limited to; Inadequate funding due to reduced locally raised revenue sources as a result of transfer of some highest revenue generating sub counties into the municipality. Limited means of transport. The few available vehicles are not even fully functional Increased demand for HIV/AIDS care and support Adverse weather conditions, recurrent/endemic pests and disease out breaks in livestock and crops Lack of appropriate place of detention for child offenders and reception home for stranded children. inadequate supply of clean water within a reasonable distance to the beneficiaries Negative attitude of the public towards enforcement of environmental legislation.

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G1: Graph on the Revenue and Expenditure Allocations by Department



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	1,518,000	162,632	926,251
Local Services Tax	100,000	30,156	50,000
Land Fees	165,000	12,261	100,000
Business licenses	16,000	13,810	38,572
Liquor licenses	10,000	9,320	23,143
Rent & Rates - Non-Produced Assets – from other Govt units	404,000	24,741	327,219
Park Fees	1,000	5,712	13,886
Property related Duties/Fees	618,000	26,159	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	30,000	12,434	108,000
Inspection Fees	35,000	0	20,000
Market /Gate Charges	109,000	27,250	215,432
Other Fees and Charges	30,000	790	30,000
2a. Discretionary Government Transfers	3,296,655	850,447	1,974,320
District Unconditional Grant (Non-Wage)	895,496	223,874	597,859
District Discretionary Development Equalization Grant	315,394	105,131	250,147
District Unconditional Grant (Wage)	2,085,765	521,441	1,126,313
2b. Conditional Government Transfer	30,497,400	7,965,021	16,902,953

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Sector Conditional Grant (Wage)	21,356,760	5,339,190	11,217,283
Sector Conditional Grant (Non-Wage)	3,035,182	946,924	1,877,902
Sector Development Grant	1,660,703	553,568	1,011,595
Transitional Development Grant	410,063	116,667	0
Pension for Local Governments	2,796,172	699,043	2,796,172
Gratuity for Local Governments	1,238,520	309,630	0
2c. Other Government Transfer	1,891,311	247,649	1,112,336
Support to PLE (UNEB)	28,304	0	0
Uganda Road Fund (URF)	1,060,526	237,187	529,456
Uganda Women Entrepreneurship Program(UWEP)	298,489	7,319	241,619
Youth Livelihood Programme (YLP)	503,992	3,142	341,262
3. Donor	610,000	0	610,000
United Nations Children Fund (UNICEF)	210,000	0	210,000
Global Fund for HIV, TB & Malaria	400,000	0	220,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	180,000
Total Revenues shares	37,813,366	9,225,748	21,525,860

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

Revenue performance for Q1 was at Shs 9,225,748,000= representing 24% performance of the approved budget. Of the received amount Locally raised revenues performed at 11% with Shs 162,632,000= of which business licences and liquor licences yielded the highest revenues.

Central Government Transfers

Central Government Transfers performed at Shs 9,063,117,000= with Discretionary Government Transfers performing at 9.2%. Conditional Government transfers performed at 78.5% and other Government Transfers performed at 5.2%. This was a good overall performance since it is above 25%.

Donor Funding

Donor funding performed at 0% because most of the donor commitments included in the approved budget were not yet disbursed.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Locally raised revenues are expected to perform at shs 926,251,000= representing a 4.3% performance of the approved budget. There was a reduction in local revenue compared to the previous FY because most of the district revenue sources were taken over by town-councils and the creation of Rwampara district. Although the expected revenue sources might yield to 100% performance due to the revenue enhancement strategies in place. The highest source is rent and rates and collections from inspection fees are expected to be got from the coming FY.

Central Government Transfers

Central government transfers are expected to perform at 93% with Discretionary Government Transfers performing at 9.2% at Shs 1,974,320,000=, Conditional Government Transfers at 78.5% at shs 16,902,953,000= and other Government Transfers at 5.2% at shs 1,112,336,000=. However funds for gratuity are not reflected in the BFP because they were not included in the IPFs.

Donor Funding

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Shs 610,000,000= are expected from Donor fund specifically UNICEF, GAVI and Global Fund reflecting a 2.8% performance.

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	1,120,149	280,037	80,331
District Production Services	232,913	56,913	700,909
District Commercial Services	13,430	3,357	16,210
<i>Sub- Total of allocation Sector</i>	1,366,491	340,308	797,450
Sector :Works and Transport			
District, Urban and Community Access Roads	1,240,447	330,123	601,129
District Engineering Services	663,968	165,992	95,659
<i>Sub- Total of allocation Sector</i>	1,904,415	496,115	696,788
Sector :Education			
Pre-Primary and Primary Education	13,766,790	3,440,073	7,328,920
Secondary Education	4,249,926	1,062,482	2,501,832
Skills Development	2,891,675	722,919	1,146,039
Education & Sports Management and Inspection	200,045	54,382	196,725
<i>Sub- Total of allocation Sector</i>	21,108,436	5,279,855	11,173,515
Sector :Health			
Primary Healthcare	1,187,038	296,759	1,038,791
Health Management and Supervision	3,051,236	763,001	1,640,790
<i>Sub- Total of allocation Sector</i>	4,238,274	1,059,760	2,679,581
Sector :Water and Environment			
Rural Water Supply and Sanitation	648,546	162,136	458,692
Natural Resources Management	265,399	65,718	165,230
<i>Sub- Total of allocation Sector</i>	913,945	227,855	623,922
Sector :Social Development			
Community Mobilisation and Empowerment	1,119,814	280,062	773,310
<i>Sub- Total of allocation Sector</i>	1,119,814	280,062	773,310
Sector :Public Sector Management			
District and Urban Administration	5,329,185	1,366,734	3,417,735
Local Statutory Bodies	1,025,011	265,330	678,284
Local Government Planning Services	265,173	63,729	275,617
<i>Sub- Total of allocation Sector</i>	6,619,369	1,695,792	4,371,636
Sector :Accountability			
Financial Management and Accountability(LG)	472,866	166,750	355,068

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Internal Audit Services	69,755	17,439	54,590
<i>Sub- Total of allocation Sector</i>	542,621	184,189	409,658

Vote : 537 Mbarara 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	5,207,014	1,245,968	3,404,646
Locally Raised Revenues	166,979	4,949	105,179
Multi-Sectoral Transfers to LLGs_NonWage	56,169	50,163	281,432
District Unconditional Grant (Non-Wage)	211,237	33,465	119,863
District Unconditional Grant (Wage)	737,937	148,717	102,000
Pension for Local Governments	2,796,172	699,043	2,796,172
Gratuity for Local Governments	1,238,520	309,630	0
Development Revenues	122,171	38,284	13,089
Multi-Sectoral Transfers to LLGs_Gou	9,082	0	0
District Discretionary Development Equalization Grant	13,089	0	13,089
Transitional Development Grant	100,000	0	0
Total Revenues shares	5,329,185	1,284,252	3,417,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	737,937	148,654	102,000
Non Wage	4,469,077	857,603	3,302,646
Development Expenditure			
Domestic Development	122,171	33,921	13,089
Donor Development	0	0	0
Total Expenditure	5,329,185	1,040,178	3,417,735

Narrative of Workplan Revenues and Expenditure

1. The department is expected to receive 3,417,735,000= in the next financial year compared to last financial year of 5,329,185,000= which is a budget reduction of 36%. The reason for reduction in performance is that mainly due to: Wage short fall in comparison with the approved recruitment plan, they are no budgets for development grant and gratuity . And also the district was split hence sharing of the revenue. The department will mainly pay staff salaries, monthly payroll cleaning and processing, Appraising of staff manually and co-ordination of administration office.

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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	463,426	145,446	355,068
Locally Raised Revenues	155,513	7,784	96,580
Multi-Sectoral Transfers to LLGs_NonWage	81,873	71,362	112,642
District Unconditional Grant (Non-Wage)	37,626	9,407	25,459
District Unconditional Grant (Wage)	188,414	56,893	120,387
Development Revenues	9,440	0	0
Multi-Sectoral Transfers to LLGs_Gou	9,440	0	0
Total Revenues shares	472,866	145,446	355,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	188,414	56,874	120,387
Non Wage	275,012	80,367	234,681
Development Expenditure			
Domestic Development	9,440	0	0
Donor Development	0	0	0
Total Expenditure	472,866	137,241	355,068

Narrative of Workplan Revenues and Expenditure

While comparing the budget estimates for FYs 2018/2019 and 2019/2020, its noted that there is a 25% reduction in both revenues and expenditure which came as a result of a reduction in planned Local Revenues from UGX 155,513,000 in 2018/19 to 96,580,000 in 2019/2020. reason being that most of the revenue sources were taken over by town-councils and creation of the new district. Despite the short fall the department will mainly spend on: Preparation of final accounts, Enhancement of local revenue sources, Local service tax assessed and enumerated, IFMS activities implemented.

-IFMS activities implemented

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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	1,025,011	201,514	678,284
Locally Raised Revenues	266,854	22,237	244,380
Multi-Sectoral Transfers to LLGs_NonWage	32,862	17,294	0
District Unconditional Grant (Non-Wage)	351,188	106,414	254,943
District Unconditional Grant (Wage)	374,108	55,569	178,961
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,025,011	201,514	678,284
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	374,108	55,399	178,961
Non Wage	650,903	99,141	499,323
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,025,011	154,540	678,284

Narrative of Workplan Revenues and Expenditure

The department expects to receive 678,284,000= in the FY 2019/2020 compared to last FY's budget of 1,025,011,000= hence a reduction of 34% especially in wages and non-wages due to the split of Rwamapara district.

The remaining funds will spent on Salaries, Ex-gratia and Honoraria for councilors and LLGs Chairpersons. Holding of council and sectoral committee meetings, Holding of DPAC, PDU DLB and DSC meetings. and all other departmental recurrent activities.

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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	1,243,897	355,608	727,627
Locally Raised Revenues	33,720	2,179	19,630
Multi-Sectoral Transfers to LLGs_NonWage	2,816	1,658	0
District Unconditional Grant (Non-Wage)	5,500	1,375	5,000
District Unconditional Grant (Wage)	107,847	76,892	101,526
Sector Conditional Grant (Wage)	891,452	222,863	481,384
Sector Conditional Grant (Non-Wage)	202,561	50,640	120,086
Development Revenues	122,595	40,051	69,824
Multi-Sectoral Transfers to LLGs_Gou	2,443	0	0
Sector Development Grant	120,152	0	69,824
Total Revenues shares	1,366,491	395,659	797,450
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	999,299	193,982	582,910
Non Wage	244,597	5,965	144,716
Development Expenditure			
Domestic Development	122,595	0	69,824
Donor Development	0	0	0
Total Expenditure	1,366,491	199,947	797,450

Narrative of Workplan Revenues and Expenditure

The department expects to receive 797,450,000= compared to last FY's budget of 1,366,491,000= which is a budget reduction of 42%. The reduction is mainly on wages and non-wages especially due to the split of the district to create Rwampara although for wages the budget should be same since the staff structure remained the same. The funds expected will be mainly used for livestock vaccinations, Disease control and regulations in both crops and livestock, advising farmers in modern farming practices, monitoring operations of cooperative organization, training small producers in value addition, assisting cooperative organizations in registration , stocking fish ponds and demonstrating on pond construction and proper feeding, setting demonstration centers of major crops in sub counties, procurement of 3 motorcycles

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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	3,484,494	868,235	1,931,506
Locally Raised Revenues	15,000	670	2,500
Multi-Sectoral Transfers to LLGs_NonWage	4,382	1,287	0
District Unconditional Grant (Non-Wage)	10,000	2,500	2,000
Sector Conditional Grant (Wage)	2,974,678	743,670	1,606,326
Sector Conditional Grant (Non-Wage)	480,434	120,109	320,680
Development Revenues	753,780	48,822	748,075
Donor Funding	520,000	0	610,000
District Discretionary Development Equalization Grant	95,548	0	95,418
Sector Development Grant	78,168	0	42,657
Transitional Development Grant	60,063	0	0
Total Revenues shares	4,238,274	917,057	2,679,581
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,974,678	697,875	1,606,326
Non Wage	509,816	112,287	325,180
Development Expenditure			
Domestic Development	233,780	0	138,075
Donor Development	520,000	0	610,000
Total Expenditure	4,238,274	810,162	2,679,581

Narrative of Workplan Revenues and Expenditure

The department plans to receive a total of Shs 2,679,581,047= There was a decrease in the 2019/2020 which is a decrease of 37%. Due to the split of the district.

The sector will spend 1,606,324,214 as wage,325,180,180 non-wage,GOUDev 138,074,653 and 610,000,000 as Donor fund on Provision of comprehensive malaria,TB and HIV services in the District.

carrying out the most at risk populations activities in the District (MARPS)

Immunization through outreaches and statistics.

Monitoring and supervision of health units. Delivering pregnant mothers, office management, support supervision attending to OPD, data collection and health promotion and mentoring of health workers.

Vote : 537 Mbarara 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	19,934,422	5,164,264	10,621,164
Locally Raised Revenues	51,576	11,715	22,250
Multi-Sectoral Transfers to LLGs_NonWage	3,440	1,374	0
Other Transfers from Central Government	28,304	0	0
District Unconditional Grant (Non-Wage)	10,000	2,500	2,500
District Unconditional Grant (Wage)	92,937	23,506	94,023
Sector Conditional Grant (Wage)	17,490,629	4,372,657	9,129,572
Sector Conditional Grant (Non-Wage)	2,257,536	752,512	1,372,819
Development Revenues	1,174,014	392,078	552,351
Multi-Sectoral Transfers to LLGs_Gou	17,893	0	0
Sector Development Grant	906,121	0	552,351
Transitional Development Grant	250,000	0	0
Total Revenues shares	21,108,436	5,556,342	11,173,515
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,583,567	3,335,347	9,223,595
Non Wage	2,350,856	755,460	1,397,569
Development Expenditure			
Domestic Development	1,174,014	6,704	552,351
Donor Development	0	0	0
Total Expenditure	21,108,436	4,097,511	11,173,515

Narrative of Workplan Revenues and Expenditure

The sector has a budget of 11,173,515,000= compared to the previous FY 21,108,436,000= which is a budget reduction of 47% especially on wage and non-wage due to the split of the district. Although non-wage was divided, the staff structure remains the same and so there is need for wage to remain the same since the shared staff will be replaced. The funds will be spent on the following: Classroom construction, Monitoring and supervision of developmental projects, Support to co-curricular activities and School Inspection.

Vote : 537 Mbarara 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	1,224,999	294,012	696,788
Other Transfers from Central Government	1,060,526	237,187	529,456
Locally Raised Revenues	41,589	2,401	28,969
Multi-Sectoral Transfers to LLGs_NonWage	5,802	10,219	0
District Unconditional Grant (Non-Wage)	5,000	1,250	38,000
District Unconditional Grant (Wage)	112,082	42,954	100,363
Development Revenues	679,416	53,273	0
Locally Raised Revenues	548,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	131,416	0	0
Total Revenues shares	1,904,415	347,284	696,788
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	112,082	29,666	100,363
Non Wage	1,112,917	56,080	596,425
Development Expenditure			
Domestic Development	679,416	53,273	0
Donor Development	0	0	0
Total Expenditure	1,904,415	139,018	696,788

Narrative of Workplan Revenues and Expenditure

The department expects to receive 696,788,000= compared to the previous FY of 1,904,415,000= which is a budget reduction of 63%. The reasons for this reductions is that road funds was divided between the districts and also due tor reductions in revenues, developments planned under local revenue and Multi-sectoral transfers were not allocated. The funds will mainly spent on Maintenance of district roads, Motor vehicles and buildings throughout the financial year.

Vote : 537 Mbarara 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	92,284	22,031	111,928
District Unconditional Grant (Wage)	57,896	13,434	81,337
Sector Conditional Grant (Non-Wage)	34,388	8,597	30,591
Development Revenues	556,262	185,421	346,764
Sector Development Grant	556,262	0	346,764
Total Revenues shares	648,546	207,452	458,692
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,896	12,425	81,337
Non Wage	34,388	7,328	30,591
Development Expenditure			
Domestic Development	556,262	1,500	346,764
Donor Development	0	0	0
Total Expenditure	648,546	21,252	458,692

Narrative of Workplan Revenues and Expenditure

The department expects to receive 458,692,000= compared to the last FY's budget of 648,546,000= which is a budget reduction of 29%. The major reduction was on development grants and reasons are that grants have been shared in the two districts.

The released funds shall be used to coordinate water office, holding of water and sanitation meetings, sensitization of water user committees, establishment of committees, carried out water quality, construction and extension of Kashare mini solar piped system, Drilling and installation of hand pump boreholes rehabilitation of boreholes and construction of public latrines.

Vote : 537 Mbarara 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	195,094	61,063	165,230
Locally Raised Revenues	51,820	825	36,560
Multi-Sectoral Transfers to LLGs_NonWage	2,222	1,128	0
District Unconditional Grant (Non-Wage)	7,400	1,850	2,900
District Unconditional Grant (Wage)	126,551	55,484	121,935
Sector Conditional Grant (Non-Wage)	7,102	1,776	3,835
Development Revenues	70,305	0	0
Locally Raised Revenues	70,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	305	0	0
Total Revenues shares	265,399	61,063	165,230
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,551	52,038	121,935
Non Wage	68,544	2,886	43,295
Development Expenditure			
Domestic Development	70,305	0	0
Donor Development	0	0	0
Total Expenditure	265,399	54,924	165,230

Narrative of Workplan Revenues and Expenditure

The department expects to receive 165,230,000= compared to the previous FY of 265,399,000= which is a budget reduction of 61%. The reason for under performance mainly was that the developments under local revenue were not allocated because local revenue reduced due to creation of town-councils and the split of the district. The activities will mainly be for tree planting, Wetland restoration, Environmental awareness, land management services, physical planning and payment of staff allowances.

Vote : 537 Mbarara 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	1,116,941	60,350	773,310
Locally Raised Revenues	42,024	1,000	31,664
Other Transfers from Central Government	802,481	10,461	582,881
Multi-Sectoral Transfers to LLGs_NonWage	5,355	2,405	0
District Unconditional Grant (Non-Wage)	9,000	2,250	5,000
District Unconditional Grant (Wage)	204,921	30,944	123,874
Sector Conditional Grant (Non-Wage)	53,161	13,290	29,891
Development Revenues	2,873	0	0
Multi-Sectoral Transfers to LLGs_Gou	2,873	0	0
Total Revenues shares	1,119,814	60,350	773,310
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	204,921	30,721	123,874
Non Wage	912,020	17,950	649,436
Development Expenditure			
Domestic Development	2,873	0	0
Donor Development	0	0	0
Total Expenditure	1,119,814	48,672	773,310

Narrative of Workplan Revenues and Expenditure

The Departmental budget for 2019/2020 FY is 123,878,000 for wages and 649,436,000 for non wage activities totaling to shs. 773,310,000 compared to shs. 1,119,814,000 of 2018/2019 FY; a decline of 45 percent. The decline is as a result reductions on all sources to fund Rwampara district W.E.F 1st July 2019. The expenditure is shs 123,874,000 for wages and shs 649,436,000 for non wage activities . There sector has a deficit of sh 55,169,000 for wages 2019/2020 FY. And the the sector shall be monitored and supervised, sector activities that promote the interests of of less disadvantaged groups (children, youth, women, PWDs and Elderly) be implemented and FAL, YLP UWEP projects funded.

Vote : 537 Mbarara 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	141,868	25,255	133,976
Locally Raised Revenues	45,867	820	39,627
Multi-Sectoral Transfers to LLGs_NonWage	3,987	1,196	0
District Unconditional Grant (Non-Wage)	42,512	10,628	26,014
District Unconditional Grant (Wage)	49,501	12,611	68,335
Development Revenues	123,305	17,437	141,641
Donor Funding	90,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	11,054	0	119,259
District Discretionary Development Equalization Grant	22,251	0	22,382
Total Revenues shares	265,173	42,692	275,617
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,501	11,407	68,335
Non Wage	92,366	10,000	65,641
Development Expenditure			
Domestic Development	33,305	10,000	141,641
Donor Development	90,000	0	0
Total Expenditure	265,173	31,407	275,617

Narrative of Workplan Revenues and Expenditure

The department received 275,617,000= compared to the previous FY 265,173,000= which is a budget increase of 4%. There was a reduction mainly on donor funding for support of registration for birth and death supported by UNICEF and the programme ended. The Increment under Wage was due to salary enhancement for science staff especially Statistician and the District planner. The increment on Multi-sectoral transfers was under DDEG to construct a maternity ward at Kashare HCIII in Kashare sub-county. The other activities will be Payment of staff salaries, holding 12 TPC meetings
 Budget desk meetings
 1 budget conference
 1 internal and national assessment
 Management information system
 4 PAF monitoring and mentoring visits

Vote : 537 Mbarara 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	69,755	6,638	54,590
Locally Raised Revenues	29,058	420	17,480
District Unconditional Grant (Non-Wage)	7,126	1,782	3,539
District Unconditional Grant (Wage)	33,571	4,436	33,571
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	69,755	6,638	54,590
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,571	4,409	33,571
Non Wage	36,184	1,008	21,019
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	69,755	5,417	54,590

Narrative of Workplan Revenues and Expenditure

The department expects to receive 54,590,000= compared to the previous FY of 69,755,000= which is a budget reduction of 22%. The reduction was under non-wage reason being that funds were shared after the split of the district to create Rwampara. The funds will mainly be spent on: auditing 11 Head quarter departments, 20 Health centers ,20 schools. The dept further plans to undertake management of internal audit office through purchase of stationary , payment of staff transport costs, provision of staff Tea among others.