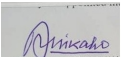

Vote : 620 Rukiga District**FY 2019/20**

Foreword

Preparation of the Budget Frame Work Paper (BFP) manifest compliance to the legal requirement by District Council as provided for in the Local Government Act, cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance Accounting Regulation (LGFAR) and Section 9 of the Public Finance Management Act 2015, further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District. Rukiga District Local Government thus recognizes the great importance attached to the production of the Budget Framework Paper which guides the budget process, Identifies key priority areas of the Second National Development Plan (NDP II) and that of the second Rukiga 5 year DDP. This has been developed as per the guideline from Ministry of Finance Planning and Economic Development, National Planning Authority and the District Development plan and is aligned to NDP11 of transforming the society from peasantry to attaining middle income status by 2020. This document highlights District performance in the past three months up September 2018 and the challenges faced in the implementation process. In preparation of this BFP there was a number of consultative meeting including the Technical Planning Committee, District Executive committee, sub county Budget conference and the District Budget conference whose inputs were integrated into this Document. This document captures the annual work plan and the Draft Budget and it captures all that is required in planning and budgeting process. I want to thank Ministry of Finance planning and Economic Development for developing this software that is enabling us prepare this document with ease and National Planning Authority for guiding us in the Development of DDP11. Finally, i want to thank all those who have worked tirelessly to produce this Budget Framework pepper.



Dr. ALEXANDER KAMPIKAHO - DISTRICT CHAIRPERSON

Vote : 620 Rukiga 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	391,621	32,764	262,000
Discretionary Government Transfers	2,086,502	536,924	2,066,818
Conditional Government Transfers	12,952,541	3,353,879	13,242,647
Other Government Transfers	595,234	112,898	595,234
Donor Funding	946,777	0	946,777
Grand Total	16,972,674	4,036,465	17,113,476

Revenue Performance in the First Quarter of 2018/19

By end September 2018 the District had received Total revenue of 4,036,465,000 shillings of 16,972,674,000 shillings approved budget representing 24%. This under performance was due poor performance of Locally Raised Revenues, Other Transfers from Central government and Donor Funding that performed at 8%, 19% and 0% respectively. Discretionary and Conditional government Transfers all performed at 26% as all the funds were received as planned. In turn 4,036,465,000 shillings was Disbursed to departments and LLGs where 3,053,619,000 shillings was cumulatively spent leaving unspent balance of 982,846,000 shillings which is mainly for departments with Capita project where procurement process is still under going like construction of a seed secondary school and Construction of VIP latrines.

Planned Revenues for FY 2019/20

Rukiga District Local Government Expects 17,113,476,000 shillings in the Financial Year 2019/2020. This will be expected from Locally Raised Revenues, Conditional Government Transfers, Discretionary Government Transfers, Other Transfers from Central Government and Donor Funding. The District Expects a budget increase of 0.83% from last FY 16,972,674,000shillings mainly from 2% increase from Conditional Government Transfers to 13,242,647,000 shillings

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	1,499,023	312,038	1,313,282
Finance	248,101	26,984	187,427
Statutory Bodies	371,823	58,744	307,968
Production and Marketing	597,014	154,095	576,989
Health	3,231,082	661,540	3,249,102
Education	9,735,534	2,478,891	10,091,233
Roads and Engineering	487,386	170,511	466,215
Water	212,462	68,263	203,587
Natural Resources	51,308	37,937	151,777

Vote : 620 Rukiga District

FY 2019/20

Community Based Services	348,897	37,333	338,825
Planning	155,045	21,378	185,897
Internal Audit	35,000	8,750	41,173
Grand Total	16,972,674	4,036,465	17,113,476
<i>o/w: Wage:</i>	<i>12,534,860</i>	<i>3,133,715</i>	<i>12,534,860</i>
<i>Non-Wage Reccurrent:</i>	<i>2,663,352</i>	<i>568,784</i>	<i>2,825,208</i>
<i>Domestic Devt:</i>	<i>827,686</i>	<i>333,966</i>	<i>806,632</i>
<i>Donor Devt:</i>	<i>946,777</i>	<i>0</i>	<i>946,777</i>

Expenditure Performance in the First Quarter FY 2018/19

By end Quarter one the District had spent 3,053,619,000 shillings. Of this expenditure . Of this expenditure 80% was spent on wage, 16% was spent on non wage recurrent 4% was spent on Domestic development and 0% was spent on Donor development. Planning spent 8% of its Budget because the department is procuring a laptop, water utilized 6% of its budget because procurement process for Kabisha Gravity Flow scheme , Statutory Bodies spent 9% of the budget because of Ex gratia, community based services spent 8% because of late Release of YLP and UWEP while administration, finance, Audit, Roads and Engineering, production and marketing, Education, Health and Natural Resources spent 15%, 11% 21% 25%, 20%, 16%, 20% and 72% respectively.

Planned Expenditures for The FY 2019/20

Rukiga District Local Government expects to spent 17,113,476,000 shillings in the Financial Year 2019/2020 where the highest portion will go in Education followed by Health and the least will be Internal Audit. On this expenditure wage will take a highest percentage of 73, Non wage recurrent will take 17%, Domestic Development and Donor development both will take 5%. The expenditure in this financial year has increased by 0.83% due to 2% increase in Conditional government Transfers.

Medium Term Expenditure Plans

construction of gravity flow scheme in Kabisha, Routine maintenance of community Roads, payment of retention , construction of Stance VIP latrines, procurement of Education department vehicle, regular inspection of schools , improving sanitation and Hygiene, training of farmer in good farming practices, payment of salaries and allowances to staff, conservation of wetlands, procurement of Fuel and Lubricants, improving the quality of health services, training of FAL instructors, enhancing capacity building of staff

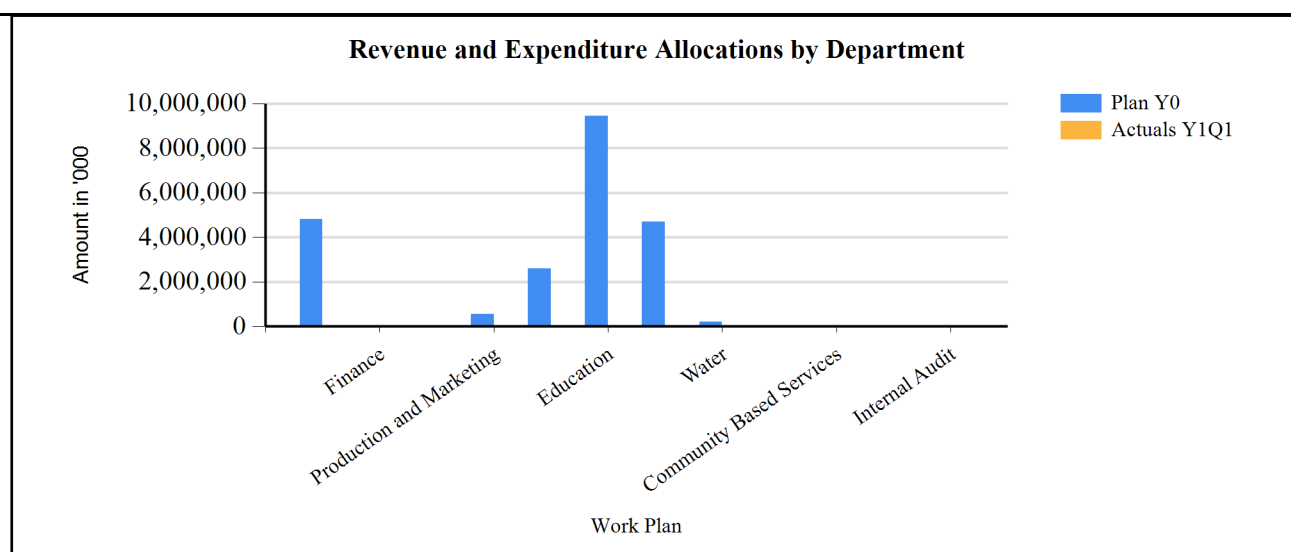
Challenges in Implementation

Low Local Revenue Base. The District does not have Local revenue base to help it monitor government projects. Many of the expected local revenue sources have performed at zero by end of September 2018. inadequate unconditional grant has not enabled the District in monitoring and supervision of projects Under stuffing is still a challenge. The district failed to attract Heads of Department in the past recruitment Exercise.

G1: Graph on the Revenue and Expenditure Allocations by Department

Vote : 620 Rukiga 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	391,621	32,764	262,000
Local Services Tax	200,000	26,369	198,000
Land Fees	3,000	0	2,000
Local Hotel Tax	4,000	0	0
Application Fees	5,000	650	4,000
Business licenses	7,100	830	5,500
Liquor licenses	4,000	0	0
Royalties	2,000	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	3,000	0	0
Sale of (Produced) Government Properties/Assets	2,500	0	0
Park Fees	1,000	0	0
Advertisements/Bill Boards	200	0	200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	0	2,000
Registration of Businesses	3,000	470	0
Agency Fees	3,000	0	1,500
Market /Gate Charges	5,000	0	3,000
Other Fees and Charges	146,621	4,445	44,800
Ground rent	200	0	0
Group registration	0	0	1,000
2a. Discretionary Government Transfers	2,086,502	536,924	2,066,818
District Unconditional Grant (Non-Wage)	413,576	103,394	403,345

Vote : 620 Rukiga District

FY 2019/20

Urban Unconditional Grant (Non-Wage)	71,882	17,970	67,949
District Discretionary Development Equalization Grant	153,743	51,248	150,419
Urban Unconditional Grant (Wage)	282,534	70,634	282,534
District Unconditional Grant (Wage)	1,134,933	283,733	1,134,933
Urban Discretionary Development Equalization Grant	29,833	9,944	27,637
2b. Conditional Government Transfer	12,952,541	3,353,879	13,242,647
Sector Conditional Grant (Wage)	11,117,392	2,779,348	11,117,392
Sector Conditional Grant (Non-Wage)	1,080,618	332,222	1,443,246
Sector Development Grant	623,057	207,686	608,774
Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	53,434	13,358	53,434
Gratuity for Local Governments	56,988	14,247	0
2c. Other Government Transfer	595,234	112,898	595,234
Support to PLE (UNEB)	10,000	0	10,000
Uganda Road Fund (URF)	370,850	107,112	370,850
Uganda Women Entrepreneurship Program(UWEP)	95,976	2,199	95,976
Youth Livelihood Programme (YLP)	118,408	3,587	118,408
3. Donor	946,777	0	946,777
United Nations Children Fund (UNICEF)	946,777	0	946,777
Total Revenues shares	16,972,674	4,036,465	17,113,476

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

By end September 2018, Rukiga District Local government had received 32,764,000= as Locally Raised Revenues representing only 8% of the total annual approved local raised revenues . This under performance was due to low performance of Local service tax 13%, application fees at 13%,business license at 12%, Registration of business at 16% and other fees and charges at 3%. Other revenue sources performed at 0%

Central Government Transfers

By end of September 2018, the District Received 536,924,000=and 3,353,879,000= in Discretionary government transfers and conditional government transfers respectively all performing at 26% as planned. Other government transfers under performed at 19%. This was due to poor performance of UWEP at 2%, YLP at 3% and UNEB at 0%

Donor Funding

By end of September 2018, the district had not received any Donor Funding from UNICEF which is Only Development Partner in Rukiga District

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Rukiga District expects to receive and spend 262,000,000 shillings from various sources.This is lower than the previous Financial year because of a fall in business licenses local service tax and because other revenue sources could not be relied on since they performed at 0% by end September 2018

Central Government Transfers

Vote : 620 Rukiga District

FY 2019/20

Rukiga District Local Government expects to receive and spend 15,904,699,000 shillings from Discretionary Government Transfers, Conditional Government Transfers and Other transfers from Central government. There is a 1.7% increase compared to last Financial year of 15,634,277,000 shillings mainly from Conditional Government transfers that was increased by 2%

Donor Funding

Rukiga district has not received any communications from other development partners about Indicative Planning Figures (IPFs) for FY 2019/2020. This also coupled with the poor performance of Donor Funding in the FY 2018/2019. No provision has been made and therefore the figure has been left at 946,777,000=

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	430,192	106,197	424,787
District Production Services	148,859	37,215	146,409
District Commercial Services	17,963	4,491	5,794
<i>Sub- Total of allocation Sector</i>	597,014	147,902	576,989
Sector :Works and Transport			
District, Urban and Community Access Roads	482,377	152,671	466,215
District Engineering Services	5,009	1,252	0
<i>Sub- Total of allocation Sector</i>	487,386	153,924	466,215
Sector :Education			
Pre-Primary and Primary Education	7,007,399	1,751,850	6,878,722
Secondary Education	2,003,148	500,787	2,028,192
Skills Development	170,549	42,637	538,769
Education & Sports Management and Inspection	549,438	137,359	645,550
Special Needs Education	5,000	1,250	0
<i>Sub- Total of allocation Sector</i>	9,735,534	2,433,883	10,091,233
Sector :Health			
Primary Healthcare	104,613	26,153	110,087
Health Management and Supervision	3,126,468	789,419	3,139,015
<i>Sub- Total of allocation Sector</i>	3,231,082	815,573	3,249,102
Sector :Water and Environment			
Rural Water Supply and Sanitation	212,462	53,115	203,587
Natural Resources Management	51,308	12,827	151,777
<i>Sub- Total of allocation Sector</i>	263,770	65,942	355,364
Sector :Social Development			
Community Mobilisation and Empowerment	348,897	87,224	338,825
<i>Sub- Total of allocation Sector</i>	348,897	87,224	338,825
Sector :Public Sector Management			

Vote : 620 Rukiga District

FY 2019/20

District and Urban Administration	1,499,023	369,578	1,313,282
Local Statutory Bodies	371,823	88,148	307,968
Local Government Planning Services	155,045	38,761	185,897
<i>Sub- Total of allocation Sector</i>	2,025,891	496,487	1,807,147
Sector :Accountability			
Financial Management and Accountability(LG)	248,101	40,357	175,427
Internal Audit Services	35,000	8,750	41,173
<i>Sub- Total of allocation Sector</i>	283,101	49,107	216,600

Vote : 620 Rukiga 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	1,415,378	292,051	1,147,986
Locally Raised Revenues	75,000	10,274	54,111
Multi-Sectoral Transfers to LLGs_NonWage	133,927	33,481	129,412
Multi-Sectoral Transfers to LLGs_Wage	282,534	70,634	282,534
District Unconditional Grant (Non-Wage)	54,303	22,018	54,303
District Unconditional Grant (Wage)	759,193	128,038	574,193
Pension for Local Governments	53,434	13,358	53,434
Gratuity for Local Governments	56,988	14,247	0
Development Revenues	83,645	19,988	165,296
Multi-Sectoral Transfers to LLGs_Gou	32,602	0	114,253
District Discretionary Development Equalization Grant	51,043	0	51,043
Total Revenues shares	1,499,023	312,038	1,313,282
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,041,727	151,814	856,727
Non Wage	373,651	69,519	291,259
Development Expenditure			
Domestic Development	83,645	2,974	165,296
Donor Development	0	0	0
Total Expenditure	1,499,023	224,307	1,313,282

Narrative of Workplan Revenues and Expenditure

The department budget for FY 2019/2020 will be 1,313,282,000=Lower than FY2018/2019 1,499,023,000=. This is due a decrease in Locally raised revenues from 75,000,000= to 54,110,000= as a result over budgeting Local revenue and District wage from 759,193,000= to 574,193,000=due to under staffing in the department and no IPFs for gratuity was issued to the District. This Budget 1,313,282,000= will be spent on wage (65%) payment of staff salaries, non wage (22%) payment staff allowances, pension , monitoring and supervision of government programmes and Domestic Development (13%) on capacity building and completion of Administration Block

Vote : 620 Rukiga 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	248,101	26,984	187,427
Locally Raised Revenues	52,377	9,500	38,377
Multi-Sectoral Transfers to LLGs_NonWage	86,674	0	40,000
District Unconditional Grant (Non-Wage)	33,001	12,250	33,001
District Unconditional Grant (Wage)	76,049	5,234	76,049
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	248,101	26,984	187,427
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,049	4,534	76,049
Non Wage	172,052	21,750	111,378
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	248,101	26,284	187,427

Narrative of Workplan Revenues and Expenditure

The budget for the department for FY 2019/2020 will be 187,427,000= Lower than last Financial year 248,101,000=. This due to a decrease in allocation of Locally Raised revenue by 14,000,000= and multi-sectoral transfers to LLGs also reduced by 40,674,000=as a result of over budgeting of Locally Raised revenues in last Financial year.

41% of the budget will be spent payment of staff salaries and non wage 59% on revenue collection enhancement, expenditure management services and preparation and submission of Final books of Accounts

Vote : 620 Rukiga 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	371,823	58,744	307,968
Locally Raised Revenues	78,000	0	40,377
Multi-Sectoral Transfers to LLGs_NonWage	19,232	0	0
District Unconditional Grant (Non-Wage)	202,080	40,770	195,080
District Unconditional Grant (Wage)	72,511	17,974	72,511
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	371,823	58,744	307,968
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,511	13,433	72,511
Non Wage	299,312	34,040	235,457
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	371,823	47,473	307,968

Narrative of Workplan Revenues and Expenditure

The department budget for FY 2019/2020 will be 307,968,000= lower than FY 2018/2019 by 63,855,000=. This is due to a reduction in allocation of Locally Raised Revenues from 78,000,000= to 40,377,000=due to over budgeting of locally raised revenues in FY 2018/2019. Other revenues sources reduced by a small margin.

This budget will be spent on wage (24%) payment of staff salaries non wage (66%) on payment of Boards and Commission and EX Gratia and Honaroraria for councilors

Vote : 620 Rukiga 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	542,976	136,083	523,510
Locally Raised Revenues	12,000	4,690	4,000
Multi-Sectoral Transfers to LLGs_NonWage	5,405	0	0
District Unconditional Grant (Non-Wage)	3,000	750	1,000
District Unconditional Grant (Wage)	26,700	6,675	23,700
Sector Conditional Grant (Wage)	347,974	86,993	347,974
Sector Conditional Grant (Non-Wage)	147,897	36,974	146,836
Development Revenues	54,038	18,013	53,480
Sector Development Grant	54,038	0	53,480
Total Revenues shares	597,014	154,095	576,989
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	374,674	73,537	371,674
Non Wage	168,302	39,968	151,836
Development Expenditure			
Domestic Development	54,038	6,845	53,480
Donor Development	0	0	0
Total Expenditure	597,014	120,350	576,989

Narrative of Workplan Revenues and Expenditure

The department budget for FY 2019/2020 will be 576,989,000= lower than FY 2018/2019 597,014,000=. This is due a reduction allocation locally raised revenues from 12,000,000= to 4,000,000=that was due over budgeting of Locally raised revenue in FY 2018/2020.

This budget 576,989,000= will be spent on wage (64%) payment OF staff salaries non wage (26%) on training of modal Farmers vaccination of animals, controlling pests and diseases procurement of inputs and Domestic development (10%) on construction plant Laboratory at the district headquarters

Vote : 620 Rukiga 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	2,575,968	642,673	2,572,845
Locally Raised Revenues	1,114	0	2,154
Multi-Sectoral Transfers to LLGs_NonWage	4,163	0	0
District Unconditional Grant (Non-Wage)	2,000	500	2,000
Sector Conditional Grant (Wage)	2,434,439	608,610	2,434,439
Sector Conditional Grant (Non-Wage)	134,252	33,563	134,252
Development Revenues	655,114	18,867	676,256
Donor Funding	625,049	0	645,874
Sector Development Grant	30,064	0	30,383
Total Revenues shares	3,231,082	661,540	3,249,102
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,434,439	484,772	2,434,439
Non Wage	141,529	26,039	138,406
Development Expenditure			
Domestic Development	30,064	8,846	30,383
Donor Development	625,049	0	645,874
Total Expenditure	3,231,082	519,657	3,249,102

Narrative of Workplan Revenues and Expenditure

The department budget for the FY 2019/2020 will be 3,249,102,000=Higher than FY 2018/2019 3,231,082,000=. This is because all the Donor Funds (20,825,000=) that was allocated to community based services last FY has been allocated to this department. This budget 3,249,102,000= will be spent on wage (75%) payment of staff salaries , non wage (4%) on monitoring and suoervision of government programmes and 30,383,000= Domestic development on upgrading cold chain room at Mparo Health Center IV

Vote : 620 Rukiga 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	9,136,036	2,352,813	9,499,680
Locally Raised Revenues	3,000	0	3,000
Other Transfers from Central Government	10,000	0	10,000
District Unconditional Grant (Non-Wage)	4,000	986	1,852
District Unconditional Grant (Wage)	39,246	19,811	39,245
Sector Conditional Grant (Wage)	8,334,979	2,083,745	8,334,979
Sector Conditional Grant (Non-Wage)	744,812	248,271	1,110,604
Development Revenues	599,497	126,078	591,553
Donor Funding	221,263	0	221,263
Sector Development Grant	378,234	0	370,290
Total Revenues shares	9,735,534	2,478,891	10,091,233
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,374,225	1,664,285	8,374,224
Non Wage	761,812	242,530	1,125,456
Development Expenditure			
Domestic Development	378,234	3,648	370,290
Donor Development	221,263	0	221,263
Total Expenditure	9,735,534	1,910,463	10,091,233

Narrative of Workplan Revenues and Expenditure

The department budget for FY 2019/2020 will be 10,091,233,000=Higher than last Financial year of 9,735,534,000=. This due to increase in Sector Conditional Grant non wage that was increased by 365,792,000=. Other revenue sources remained constant for this FY.

This budget 10,091,233,000= will be spent on wage (82%) payment of staff salaries, non wage (11%) on monitoring projects, inspection of both primary and secondary schools, sensitizing parents and all stakeholders on ECD policy and drop outs and Domestic Development (3.6%) on the purchase of department vehicle and payment of retention.

Vote : 620 Rukiga 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	400,215	84,335	466,215
Locally Raised Revenues	5,009	2,000	5,009
Other Transfers from Central Government	336,299	49,042	235,407
Multi-Sectoral Transfers to LLGs_NonWage	34,551	0	135,443
District Unconditional Grant (Non-Wage)	1,000	250	1,000
District Unconditional Grant (Wage)	23,356	33,043	89,356
Development Revenues	87,171	86,175	0
Multi-Sectoral Transfers to LLGs_Gou	87,171	0	0
Total Revenues shares	487,386	170,511	466,215
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,356	19,572	89,356
Non Wage	376,859	38,752	376,859
Development Expenditure			
Domestic Development	87,171	62,508	0
Donor Development	0	0	0
Total Expenditure	487,386	120,832	466,215

Narrative of Workplan Revenues and Expenditure

The department budget for FY 2019/2020 466,215,000= lower than the budget for FY 2018/2019 487,386,000=. This is due to Multi-Sectoral Transfers to LLGs DDEG that was allocated to Administration rather than Works as it has been the case. Other budget categories remained unchanged.

This budget 466,215,000= will be spent on wage (19%) payment of staff salaries and non wage (81%) on maintenance of District, urban and community access roads and also for maintenance of District Road equipment and vehicles

Vote : 620 Rukiga 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	30,689	7,672	29,164
Sector Conditional Grant (Non-Wage)	30,689	7,672	29,164
Development Revenues	181,773	60,591	174,423
Sector Development Grant	160,721	0	154,621
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	212,462	68,263	203,587
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	30,689	6,202	29,164
Development Expenditure			
Domestic Development	181,773	6,464	174,423
Donor Development	0	0	0
Total Expenditure	212,462	12,666	203,587

Narrative of Workplan Revenues and Expenditure

The department planned budget for FY 2019/2020 is 203,587,000= indicating a 4.2% decrease. This decrease in the total department budget is a result of a decrease in Sector conditional non wage by 1,525,000=, Sector development grant by 6,100,000= and Sector Transitional Grant by 1,251,000=and this was due to last years poor performance.

This budget 203,587,000=will be spent on Non wage soft ware activities (14%) and 86% will be spent on Hard ware activities mainly the completion of kabisha Gravity Flow scheme

Vote : 620 Rukiga 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	51,308	37,937	151,777
Locally Raised Revenues	24,000	1,800	21,500
District Unconditional Grant (Non-Wage)	12,000	2,822	12,000
District Unconditional Grant (Wage)	13,249	32,800	116,249
Sector Conditional Grant (Non-Wage)	2,059	515	2,028
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	51,308	37,937	151,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,249	32,800	116,249
Non Wage	38,059	3,942	35,528
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	51,308	36,742	151,777

Narrative of Workplan Revenues and Expenditure

The department planned budget for the FY 2019/2020 is 151,777,000=compared to FY 2018/2019 OF 51,308,000= This high increase is due more staff that were recruited in the department under Science Scale.

The department budget will be spent on wage (77%) payment of staff salaries and non wage (13%) activities mainly wetland conservation and titling of District Land

Vote : 620 Rukiga 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	328,073	37,333	338,825
Locally Raised Revenues	1,500	0	12,800
Other Transfers from Central Government	214,383	5,786	214,383
District Unconditional Grant (Non-Wage)	2,000	0	2,000
District Unconditional Grant (Wage)	89,280	26,320	89,280
Sector Conditional Grant (Non-Wage)	20,909	5,227	20,362
Development Revenues	20,825	0	0
Donor Funding	20,825	0	0
Total Revenues shares	348,897	37,333	338,825
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	89,280	21,320	89,280
Non Wage	238,793	7,584	249,545
Development Expenditure			
Domestic Development	0	0	0
Donor Development	20,825	0	0
Total Expenditure	348,897	28,904	338,825

Narrative of Workplan Revenues and Expenditure

The department planned budget for FY 2019/2020 will be 338,825,000=lower than last FY 2018/2019 348,897,000=. This decrease is due to none allocation Donor Funds

This budget of 338,825,000- will be spent on Wage (26.4%) to pay staff salaries and the remaining 73.6% will be spent on non wage activities like coordination, supervision, monitoring of government programmes , conducting training for FAL learners, Holding meetings with the Youth, Women and PWDs.

Vote : 620 Rukiga 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	62,644	17,124	93,497
Locally Raised Revenues	20,147	3,500	32,000
District Unconditional Grant (Non-Wage)	33,147	6,287	33,147
District Unconditional Grant (Wage)	9,350	7,338	28,350
Development Revenues	92,401	4,254	92,400
Donor Funding	79,640	0	79,640
District Discretionary Development Equalization Grant	12,761	0	12,760
Total Revenues shares	155,045	21,378	185,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,350	2,338	28,350
Non Wage	53,294	9,620	65,147
Development Expenditure			
Domestic Development	12,761	0	12,760
Donor Development	79,640	0	79,640
Total Expenditure	155,045	11,958	185,897

Narrative of Workplan Revenues and Expenditure

Planning Department budget for FY 2019/2020 will be 185,897,000 shillings reflecting a 20% increase as compared to FY 2018/2019. This increase is due to 2032% and 59% increases in District wage and Locally Raised Revenues to 28,350,000 shillings and 32,000,000 shillings respectively. District Non wage recurrent, DDEG and Donor Development remained constant as per FY 2018/2019

This budget 185,897,000=will be spent on wage(28,350,000=), 65,147,000= Non wage will be spent on coordinating of TPC meetings, holding budget conferences and making workplan for LLGs, 12,760,000= DDEG will be spent on monitoring government projects and retooling of a printer for planning Department. 79,640,000=Donor Development will be used to register children in the sub county of Rwamucucu.

Vote : 620 Rukiga 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	35,000	8,750	41,173
Locally Raised Revenues	4,000	1,000	8,673
District Unconditional Grant (Non-Wage)	5,000	1,250	6,500
District Unconditional Grant (Wage)	26,000	6,500	26,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	35,000	8,750	41,173
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,000	5,167	26,000
Non Wage	9,000	2,250	15,173
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	35,000	7,417	41,173

Narrative of Workplan Revenues and Expenditure

The Internal Audit department has a budget of 41,173,000=more than the budget for the FY 2018/2019 of 53,000,000=. This increase is due more allocation of both Locally Raise Revenues and District Unconditional grant Non wage .

This budget of 41,173,000= will be spent on wage (63%) for payment of staff salaries and non wage (37%) for conducting internal Audit activities