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Foreword

Rukungiri District Local Government Budget Framework Paper(BFP) 2019/2020 provides detailed information on the financial situation of the District Performance of various sectors in delivering the mandated services. The BFP has been prepared through wider consultations with the stakeholders including CSOs, Private Sector, FBOs, members in Local Government structures(Women, Youth, People With Disabilities (PWDs) and Elderly) were represented. The minority group (Banyabutumbi) and hard to reach and stay areas(Kabuga , Kikarara and Nyarwimuka) will be given affirmative action. This BFP will serve as the background of the 2019/2020 budget. A budget Conference was held on 1/11/2018 and views of various stakeholders have been incorporated in this BFP. Their views have formed the basis of producing this document and agreeing on the priorities of this coming Financial Year 2019/2020. The BFP has ensured that Gender and Equity concerns are addressed. The BFP has taken into account key Gender concerns as well as equity including representation, access to productive resources like land, needs of marginalized categories of people, protection of land rights of widows, orphans and PWDs to their land and its utilization. The district key priorities of intervention in the FY 2019/2020 are expected to be promotion of Universal Primary and Secondary education targeting to reduce ungraded and absentees during the final assessment. Emphasis will be put on improving menstrual hygiene and sanitation in schools. The BFP will also prioritize Primary Health Care targeting youth/adolescents, people living with HIV/AIDS as well as involving men in reproductive health. The district shall promote food security and increase household income, tourism, access to market, safe water, empowering community to demand accountability while ensuring participation of Youth, women, PWDs and Elderly in the programs. Additionally women, Youth, Elderly and PWDs will continue to benefit from revolving funds and grants to empower them. On behalf of Rukungiri District, I wish to extend my sincere gratitude to Central Government and other Development Partners for their continued support to Rukungiri District which has enabled us implement developmental programs. Finally, i have the honor to present the 2019/2020 BFP to the Government of Uganda, political leaders and stakeholders in the name of the people of Rukungiri District.



Kateebire Andrewson Charles

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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	768,329	153,753	768,392
Discretionary Government Transfers	3,978,084	1,022,542	3,954,717
Conditional Government Transfers	29,522,467	7,893,186	27,304,499
Other Government Transfers	1,873,561	318,886	1,884,059
Donor Funding	450,000	0	695,000
Grand Total	36,592,441	9,388,366	34,606,667

Revenue Performance in the First Quarter of 2018/19

The District received UGX.9,388,366,000 out of the budgeted amount of UGX.36,592,441,000 representing representing 26%. The Locally raised revenue performance was 20% of the projected. Discretionary Government Transfers performed at 26%, Conditional Grants performed at 27% and Other Government Transfers at 17%. The expenditure as at Quarter One was 89% of the released funds.

Planned Revenues for FY 2019/20

The District expects to receive UGX.34,606,667,000 composed of UGX. 3,954,717,000 Discretionary Transfers. Conditional Grant transfers will be UGX,27,304,499,000, Other Government Transfers UGX 1,884,059,000, Donors is UGX. 695,000,000 and Locally raised revenue UGX. 768,329,000. The decrease in the budget of 5% is as a result of reduction in the Central Government Transfers. The Locally Raised Revenue has been maintained at a level of the previous Financial Year 2018/2019.

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	5,544,298	1,448,428	3,672,560
Finance	556,538	154,059	557,187
Statutory Bodies	1,184,977	263,784	968,887
Production and Marketing	1,126,181	293,508	1,186,005
Health	5,566,363	1,284,934	5,633,462
Education	19,327,206	5,178,139	19,010,155
Roads and Engineering	1,490,743	311,862	1,615,114
Water	369,144	118,226	372,046
Natural Resources	212,426	48,190	357,543
Community Based Services	1,013,404	181,495	991,801
Planning	97,692	36,274	121,665

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Internal Audit	103,469	29,857	120,242
Grand Total	36,592,441	9,348,755	34,606,667
<i>o/w: Wage:</i>	<i>21,635,826</i>	<i>5,408,956</i>	<i>21,635,826</i>
<i>Non-Wage Recurrent:</i>	<i>11,163,243</i>	<i>2,855,561</i>	<i>9,962,431</i>
<i>Domestic Devt:</i>	<i>3,343,372</i>	<i>1,084,238</i>	<i>2,313,410</i>
<i>Donor Devt:</i>	<i>450,000</i>	<i>0</i>	<i>695,000</i>

Expenditure Performance in the First Quarter FY 2018/19

The District expenditure for the First Quarter 2018/2019 was UGX. 8,171,053,000 of which 5,031,674,000 was wage, UGX. 2,586,690,000 was non- wage and UGX. 564,375,000 was Domestic Development. The releases were made as expected and expenditure done within the limits. We expect to absorb the funds in Quarter Two as most of the procurement process are in advanced stages while others are complete.

Planned Expenditures for The FY 2019/20

The departments plan to spend as per the allocations indicated fitting within the available resources as some of the resources have reduced. The expenditure allocations are as follows: Administration UGX. 3,672,560,000, Finance UGX. 557,187,000, Statutory Bodies UGX. 968,887,000, Production and Marketing UGX. 1,186,005,000, Health UGX. 5,633,462,000, Education UGX. 19,010,155,000, Roads and Engineering UGX. 1,615,114,000, Water UGX. 372,046,000, Natural Resource UGX. 357,542,000, Community Based Services UGX. 991,801,000, Planning Unit UGX. 121,665,000 and Internal Audit UGX. 120,242,000. The allocations were made within the limits given by the Central Government, possible donor funding and locally raised revenue to be collected taking into account the District priorities.

Medium Term Expenditure Plans

The wage is 63%, NW recurrent is 28.8% Domestic Development is 6.7% Donor is 2% of the District Resource Envelope. The wages have been taking a big percentage leaving less for domestic development. The Medium Term Expenditure Framework (MTEF) is shared within the sectors as follows: Administration 10.6%, Finance 1.6%, Statutory Bodies 2.8%, Production and Marketing 3.4%, Health 16.3%, Education 54.9%, Roads and Engineering 4.7%, water 1.1%, Natural Resources 1%, Community Based Services 2.9%, Planning Unit 0.4% and Internal Audit 0.36% of the Annual Budget of FY 2019/2020

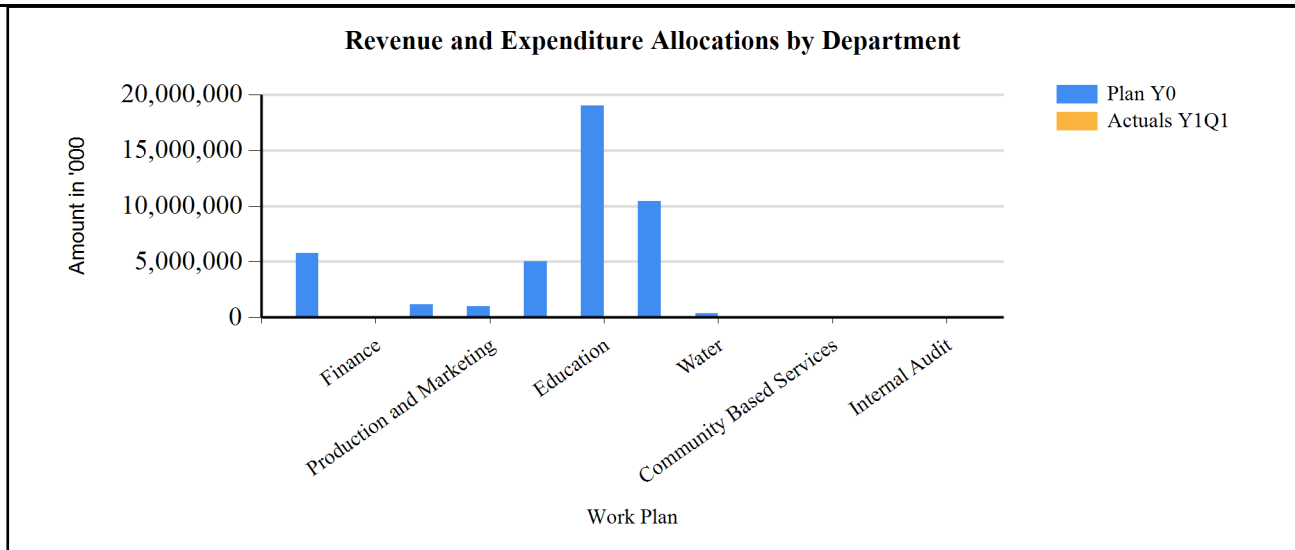
Challenges in Implementation

Lack of accommodation for staff in hard to reach and stay affecting deployment of staff especially female employees. Under funding to departments and sections thus undermining the capacity of staff to deliver and the right of community to demand services. Crop and animal pest and diseases affecting agriculture production and productivity leading to food insecurity and reduced household incomes which affects the vulnerable most. Low participation of parents and community in UPE and USE activities and programmes which affects learning. Lack of sound means of transport affects supervision and monitoring of Government Programmes.

G1: Graph on the Revenue and Expenditure Allocations by Department

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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	768,329	153,753	768,392
Local Services Tax	130,649	80,586	130,732
Land Fees	16,942	2,465	38,838
Local Hotel Tax	2,560	10	2,644
Application Fees	18,420	620	18,870
Business licenses	104,449	4,046	83,371
Other licenses	14,851	287	13,528
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	23,326
Sale of non-produced Government Properties/assets	25,200	4,860	76,420
Rent & rates – produced assets – from private entities	55,920	13,830	0
Rent & rates – produced assets – from other govt. units	61,026	6,071	0
Park Fees	13,600	2,500	11,300
Refuse collection charges/Public convenience	0	0	120
Advertisements/Bill Boards	1,900	90	2,175
Animal & Crop Husbandry related Levies	44,094	7,290	46,655
Registration (e.g. Births, Deaths, Marriages, etc.) fees	19,780	620	19,625
Registration of Businesses	0	0	13,895
Inspection Fees	0	0	20,570
Market /Gate Charges	151,047	24,550	159,650
Other Fees and Charges	37,702	3,802	42,161
Group registration	13,800	1,285	0

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Miscellaneous receipts/income	56,390	842	64,512
2a. Discretionary Government Transfers	3,978,084	1,022,542	3,954,717
District Unconditional Grant (Non-Wage)	817,692	204,423	805,813
Urban Unconditional Grant (Non-Wage)	110,743	27,686	105,566
District Discretionary Development Equalization Grant	303,801	101,267	299,926
Urban Unconditional Grant (Wage)	481,149	120,287	481,149
District Unconditional Grant (Wage)	2,232,246	558,061	2,232,246
Urban Discretionary Development Equalization Grant	32,454	10,818	30,017
2b. Conditional Government Transfer	29,522,467	7,893,186	27,304,499
Sector Conditional Grant (Wage)	18,922,431	4,730,608	18,922,431
Sector Conditional Grant (Non-Wage)	4,292,220	1,342,677	4,188,793
Sector Development Grant	1,895,409	631,803	1,870,509
Transitional Development Grant	1,021,053	340,351	19,802
General Public Service Pension Arrears (Budgeting)	368	0	0
Pension for Local Governments	2,302,966	575,741	2,302,966
Gratuity for Local Governments	1,088,022	272,006	0
2c. Other Government Transfer	1,873,561	318,886	1,884,059
Support to PLE (UNEB)	18,500	0	25,000
Uganda Road Fund (URF)	1,081,331	221,235	1,081,331
Uganda Wildlife Authority (UWA)	91,500	0	95,498
Uganda Women Entrepreneurship Program(UWEP)	191,511	20,322	191,511
Youth Livelihood Programme (YLP)	490,719	77,329	490,719
3. Donor	450,000	0	695,000
United Nations Children Fund (UNICEF)	50,000	0	190,000
Global Fund for HIV, TB & Malaria	23,000	0	43,000
World Health Organisation (WHO)	50,000	0	135,000
Global Alliance for Vaccines and Immunization (GAVI)	327,000	0	327,000
Total Revenues shares	36,592,441	9,388,366	34,606,667

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The District received UGX.153,753,000 for quarter one out of the budgeted amount of UGX.768,329,000 representing 20%. This performance has been as a result of low performance of markets due to coffee Twig Bore, animal diseases, non compliance of Tax Owners and Drivers in paying park fees and SAS not putting much efforts in collection of Local Hotel Tax . Other reasons are that licenses and operational permits are collected following the calendar year.

Central Government Transfers

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The district had planned to receive UGX. 35,374,112,000 as Central Government Transfers and to-date UGX. 9,234,614,000 has been received which is 27%. Discretionary Grant UGX.1,022,542,000 has been received against UGX.3,978,084,000 which is 26%; Conditional Grant UGX.7,893,186,000 has been received against UGX.29,522,561,000 which is 27% while Other Government Transfers UGX. 318,886,000 was received against UGX.1,873,561,000 which is 17%. The performance were within the limits.

Donor Funding

The donor funding was zero since no money has been received as at the end of the First Quarter.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In the Financial Year 2019/2020, the Rukungiri District Local Government projects t UGX. 768,392,000 to be collected as locally raised revenue. This will be from the following categories; Local Service Tax(LST) UGX.130,649,000, Local Hotel Tax UGX.2,720,000, other property and other related dues including market gates, business licenses, crop related levies, land and application fees is UGX. 635,016,000.

Central Government Transfers

In the Financial Year 2019/2020, the district plans to receive UGX. 33,143,275,000 compared to 35,374,112,000 for Financial Year 2018/2019 which is 6% decrease. This includes UGX.3,954,717,000 Discretionary Government Transfers, UGX.27,304,499,000 Conditional Grant and UGX.1,884,059,000 Other Government Transfers. The other Government Transfers include; Uganda Road Fund, support to PLE from UNEB,UWE, UWA and YLP .

Donor Funding

The donors will contribute UGX.695,000,000 toward improving the health and well being of the population. This includes UNICEF-UGX.190,000,000,Global Fund for HIV, TB & Malaria UGX.43,000,000; WHO UGX.135,000,000 and Global Alliance for Vaccines & Immunisation (GAVI) UGX.327,000,000

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	828,330	214,064	819,330
District Production Services	283,375	70,149	351,167
District Commercial Services	13,176	3,294	13,008
Sub- Total of allocation Sector	1,124,881	287,508	1,183,505
Sector :Works and Transport			
District, Urban and Community Access Roads	1,211,564	321,497	1,292,609
District Engineering Services	279,179	54,487	301,565
Sub- Total of allocation Sector	1,490,743	375,984	1,594,174
Sector :Education			
Pre-Primary and Primary Education	12,364,932	3,235,262	11,227,929
Secondary Education	5,383,730	1,518,396	6,192,960
Skills Development	1,379,035	382,188	1,379,035
Education & Sports Management and Inspection	196,809	55,625	208,631

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<i>Sub- Total of allocation Sector</i>	19,324,506	5,191,471	19,008,555
Sector :Health			
Primary Healthcare	994,256	285,844	5,301,901
District Hospital Services	248,813	62,203	248,813
Health Management and Supervision	4,318,794	1,079,695	80,747
<i>Sub- Total of allocation Sector</i>	5,561,863	1,427,742	5,631,462
Sector :Water and Environment			
Rural Water Supply and Sanitation	369,144	118,226	372,046
Natural Resources Management	209,826	49,703	356,243
<i>Sub- Total of allocation Sector</i>	578,970	167,929	728,289
Sector :Social Development			
Community Mobilisation and Empowerment	1,010,604	247,804	991,801
<i>Sub- Total of allocation Sector</i>	1,010,604	247,804	991,801
Sector :Public Sector Management			
District and Urban Administration	5,544,298	1,418,060	3,672,560
Local Statutory Bodies	1,184,977	283,067	968,887
Local Government Planning Services	97,692	26,274	121,665
<i>Sub- Total of allocation Sector</i>	6,826,967	1,727,401	4,763,112
Sector :Accountability			
Financial Management and Accountability(LG)	547,538	123,641	557,187
Internal Audit Services	87,682	17,070	120,242
<i>Sub- Total of allocation Sector</i>	635,220	140,711	677,429

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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	4,724,107	1,177,446	3,654,138
Multi-Sectoral Transfers to LLGs_NonWage	322,166	68,259	310,707
Multi-Sectoral Transfers to LLGs_Wage	265,300	47,595	294,236
Locally Raised Revenues	43,337	10,000	46,337
District Unconditional Grant (Non-Wage)	100,261	29,591	100,264
District Unconditional Grant (Wage)	601,688	174,254	599,628
General Public Service Pension Arrears (Budgeting)	368	0	0
Pension for Local Governments	2,302,966	575,741	2,302,966
Gratuity for Local Governments	1,088,022	272,006	0
Development Revenues	820,191	270,981	18,422
Multi-Sectoral Transfers to LLGs_Gou	7,583	0	5,814
District Discretionary Development Equalization Grant	12,608	0	12,608
Transitional Development Grant	800,000	0	0
Total Revenues shares	5,544,298	1,448,428	3,672,560
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	866,988	215,723	893,864
Non Wage	3,857,119	933,958	2,760,274
Development Expenditure			
Domestic Development	820,191	268,408	18,422
Donor Development	0	0	0
Total Expenditure	5,544,298	1,418,089	3,672,560

Narrative of Workplan Revenues and Expenditure

Revenue expected is for the department UGX.3,672,560,000 for HLG and LLGs for 2019/20 compared to UGX.5,544,298,000 for 2018/19 which is 34% decrease . The decrease is a result of non-inclusion of transitional development for District building and start-up funds for Bikurungu and Kebisoni Town Councils. The expenditure allocation has not changed significantly other than transitional development grant that has been reduced from the grants for the building and Start up Town Councils.

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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	548,770	151,003	557,187
Multi-Sectoral Transfers to LLGs_NonWage	152,534	27,020	140,928
Multi-Sectoral Transfers to LLGs_Wage	64,202	42,014	64,202
Locally Raised Revenues	22,000	6,000	24,715
District Unconditional Grant (Non-Wage)	93,963	21,950	80,397
District Unconditional Grant (Wage)	216,072	54,018	246,945
Development Revenues	7,768	3,056	0
Multi-Sectoral Transfers to LLGs_Gou	7,768	0	0
Total Revenues shares	556,538	154,059	557,187
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	280,273	52,376	311,147
Non Wage	268,497	52,061	246,040
Development Expenditure			
Domestic Development	7,768	3,056	0
Donor Development	0	0	0
Total Expenditure	556,538	107,493	557,187

Narrative of Workplan Revenues and Expenditure

Revenue is UGX. 557,187,000 for 2019/20 compared to 556,538,000 for 2018/19 and the increase is 0.1% . Expenditure allocation to sections has not change significantly. which is intended to strengthen Financial Management and Accountability. Sections allocations are; Management office UGX. 246,945,360 for wage and UGX.35,026,000 for non-wage; Revenue management and collection services UGX.15,086,000; Budgeting and planning services UGX.12,500,000; Expenditure management UGX.6,000,000; accounting services UGX.6,500,000 and IFMS running UGX.30,000,000.

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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	1,181,555	262,784	966,342
Multi-Sectoral Transfers to LLGs_NonWage	141,080	22,282	147,146
Locally Raised Revenues	146,526	20,000	150,984
District Unconditional Grant (Non-Wage)	406,279	98,585	406,279
District Unconditional Grant (Wage)	487,671	121,918	261,933
Development Revenues	3,422	1,000	2,545
Multi-Sectoral Transfers to LLGs_Gou	1,422	0	545
District Discretionary Development Equalization Grant	2,000	0	2,000
Total Revenues shares	1,184,977	263,784	968,887
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	487,671	91,243	261,933
Non Wage	693,885	87,408	704,409
Development Expenditure			
Domestic Development	3,422	0	2,545
Donor Development	0	0	0
Total Expenditure	1,184,977	178,652	968,887

Narrative of Workplan Revenues and Expenditure

The department revenue expected is UGX.968,887,000 for 2019/2020 compared to UGX.1,184,977,000 for 2018/19 with decrease of 17%. The decrease is a result of decrease in unconditional Grant wage allocation which is UGX. 261,933,000 from UGX. 487,671,000 due to over allocation in the previous FY 2018/19. The other decrease is on the multi-sectoral transfer's provision from 1,422,000 to 545,000 by LLGs. The increase of local revenue allocation from UGX. 146,279,000 to UGX.150,984,000 was to accommodate the new Councillors facilitation during council sittings. Expenditure allocation has not changed significantly but a provision of 10 new councillors under standing committee services has been made and other sections allocation has remained constant to fit within the revenue allocation to the department.

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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	998,351	250,898	1,059,054
Multi-Sectoral Transfers to LLGs_NonWage	23,958	1,300	19,873
Locally Raised Revenues	8,000	8,000	8,000
District Unconditional Grant (Wage)	120,863	30,216	187,763
Sector Conditional Grant (Wage)	510,934	127,734	510,934
Sector Conditional Grant (Non-Wage)	334,596	83,649	332,484
Development Revenues	127,829	42,610	126,951
Sector Development Grant	127,829	0	126,951
Total Revenues shares	1,126,181	293,508	1,186,005
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	631,797	119,692	698,697
Non Wage	366,554	84,910	360,357
Development Expenditure			
Domestic Development	127,829	0	126,951
Donor Development	0	0	0
Total Expenditure	1,126,181	204,602	1,186,005

Narrative of Workplan Revenues and Expenditure

The department revenue expected is UGX.1,186,005,000 for 2019/20 compared to UGX.1,126,181,000 for 2018/19 which is 5 % increase. The increase is a result of policy shift in implementation of single spine implementation. The multi sectoral transfers is UGX.19,873,000. The allocation of UGX.13,008,210 has been made for Commercial Office .The unconditional Grant wage has changed due to wage provision of enhancement for Headquarter staff from UGX 120,863,000 to UGX.187,763,000 .Expenditure allocation has not changed significantly and has been aligned to fulfil the departments mandate and government vision of prosperity for all and food security.

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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	4,481,487	1,071,855	4,291,397
Multi-Sectoral Transfers to LLGs_NonWage	29,980	600	35,312
Locally Raised Revenues	5,000	1,250	5,000
Multi-Sectoral Transfers to LLGs_Wage	28,936	0	0
District Unconditional Grant (Wage)	166,486	7,234	0
Sector Conditional Grant (Wage)	3,621,560	905,390	3,621,560
Sector Conditional Grant (Non-Wage)	629,525	157,381	629,525
Development Revenues	1,084,876	213,078	1,342,065
Donor Funding	450,000	0	695,000
Multi-Sectoral Transfers to LLGs_Gou	14,375	0	19,693
District Discretionary Development Equalization Grant	48,254	0	60,000
Sector Development Grant	572,247	0	567,372
Total Revenues shares	5,566,363	1,284,934	5,633,462
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,816,983	902,253	3,621,560
Non Wage	664,505	154,179	669,837
Development Expenditure			
Domestic Development	634,876	2,170	647,065
Donor Development	450,000	0	695,000
Total Expenditure	5,566,363	1,058,601	5,633,462

Narrative of Workplan Revenues and Expenditure

Revenue expected is UGX. 5,633,462,000 for 2019/20 compared to UGX.5,566,363,000 for 2018/2019 which is 1% increase. The increase is under donor support, multi-sectoral transfers and DDEG. The recurrent revenues will be UGX.4,291,397,000 including conditional Grant wage of UGX.3,621,560,000 while development will be UGX.1,342,065,000 including donor of UGX.695,000,000. The expenditure allocation has not changed significantly and has been based on the guidelines since the revenue expected has not changed other than allocation for fencing Kebisoni H/C iv from UGX.48,000,000 to UGX.60,000,000 and non-allocation of unconditional Grant wage.

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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	18,156,202	4,802,111	18,082,073
Multi-Sectoral Transfers to LLGs_NonWage	9,748	500	16,810
Other Transfers from Central Government	18,500	0	25,000
Locally Raised Revenues	8,000	2,000	8,000
District Unconditional Grant (Wage)	94,550	23,637	105,550
Sector Conditional Grant (Wage)	14,789,936	3,697,484	14,789,936
Sector Conditional Grant (Non-Wage)	3,235,470	1,078,490	3,136,778
Development Revenues	1,171,003	376,028	928,082
Multi-Sectoral Transfers to LLGs_Gou	25,900	0	3,294
District Discretionary Development Equalization Grant	40,000	0	32,036
Sector Development Grant	905,103	0	892,752
Transitional Development Grant	200,000	0	0
Total Revenues shares	19,327,206	5,178,139	19,010,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,884,485	3,508,349	14,895,486
Non Wage	3,271,717	1,061,246	3,186,588
Development Expenditure			
Domestic Development	1,171,003	154,447	928,082
Donor Development	0	0	0
Total Expenditure	19,327,206	4,724,042	19,010,155

Narrative of Workplan Revenues and Expenditure

The department expects UGX. 19,010,155,000 for 2019/20 compared to UGX.19,327,206,000 for 2018/19 which is 1% decrease. The decrease is on the less DDEG that has been included in the current allocation for Nyabite and Kayanga Primary Schools , reduction on the development conditional grant and non-provision of transitional grant The expenditure allocation has been adjusted to fit within the allocation given. Allocation of UGX.28,000,000 has been made for Nyabitee Primary school Latrine.

Vote : 550 Rukungiri 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	1,247,957	255,543	1,347,437
Multi-Sectoral Transfers to LLGs_NonWage	29,393	0	17,888
Multi-Sectoral Transfers to LLGs_Wage	41,879	10,470	41,879
Other Transfers from Central Government	1,081,331	221,235	1,081,331
Locally Raised Revenues	16,000	4,000	16,000
District Unconditional Grant (Wage)	79,355	19,839	190,339
Development Revenues	242,786	56,319	267,677
Multi-Sectoral Transfers to LLGs_Gou	242,786	0	267,677
Total Revenues shares	1,490,743	311,862	1,615,114
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,233	30,308	232,218
Non Wage	1,126,724	161,572	1,115,219
Development Expenditure			
Domestic Development	242,786	56,319	267,677
Donor Development	0	0	0
Total Expenditure	1,490,743	248,199	1,615,114

Narrative of Workplan Revenues and Expenditure

Revenue for the department expected is UGX.1,615,114,000 for 2019/2020 compared to UGX.1,490,743,000 for 2018/2019 which is 8% increase. The increase is on the wage for the allocated under as a result of wage enhancement and more funds under LLGs. The expenditure allocation has been adjusted to fit within the allocation given. UGX.576,684,896 is for District road maintenance, UGX. 175,243,690 is for CARs and UGX.125,896,873 is for mechanical imprest, 203,505,273 is for Urban Roads UGX.16,000,000 for buildings and compound maintenance.

Vote : 550 Rukungiri District

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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	57,862	14,466	68,811
District Unconditional Grant (Wage)	23,607	5,902	36,091
Sector Conditional Grant (Non-Wage)	34,255	8,564	32,720
Development Revenues	311,282	103,761	303,236
Sector Development Grant	290,230	0	283,434
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	369,144	118,226	372,046
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,607	5,902	36,091
Non Wage	34,255	7,691	32,720
Development Expenditure			
Domestic Development	311,282	78,775	303,236
Donor Development	0	0	0
Total Expenditure	369,144	92,368	372,046

Narrative of Workplan Revenues and Expenditure

Revenue expected to be received by Water Department is UGX.372,046,000 of which recurrent will be UGX68,811,000 composed of Unconditional Grant wage of UGX.36,091,000 and conditional Grant of UGX.32,720,000 while Development is 303,236,000 is for composed of UGX.19,802,000 Transitional development Grant and UGX.283,434,000 Sector conditional Development Grant compared to UGX369,144,000 for the FY 2018/2019 which is 0.7% increase. The increase is as a result of wage provision for enhancement that was not previous there. Expenditure allocation has not the changed significantly other than wage which is as a result of enhancement. The allocation has been done based on the grant guidelines.

Vote : 550 Rukungiri 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	210,426	48,190	356,543
Multi-Sectoral Transfers to LLGs_NonWage	19,977	0	13,952
Multi-Sectoral Transfers to LLGs_Wage	26,612	6,653	26,612
Other Transfers from Central Government	2,343	0	2,341
Locally Raised Revenues	10,145	3,700	17,145
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	139,947	34,987	285,170
Sector Conditional Grant (Non-Wage)	6,401	1,600	6,324
Development Revenues	2,000	0	1,000
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	0
District Discretionary Development Equalization Grant	1,000	0	1,000
Total Revenues shares	212,426	48,190	357,543
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	166,559	32,652	311,781
Non Wage	43,867	5,112	44,761
Development Expenditure			
Domestic Development	2,000	0	1,000
Donor Development	0	0	0
Total Expenditure	212,426	37,764	357,543

Narrative of Workplan Revenues and Expenditure

The department expected revenue for 2019/2020 is UGX.357,543,000 compared to UGX.212,426,000 for FY 2018/19 which is 68% increase arising from increase in wage enhancement and new wage allocation for FY 2019/2020. The provision for wage in FY 2018/19 had no enhancement thus increase from UGX.139,947,000 to UGX.285,170,000 which is 103% increase which in turn contributed to 68% overall increase of the department. The allocation of expenditure to sections has not changed other than wage allocation from UGX. 139,947,000 to UGX.285,170,000 and a provision of UGX 7,000,000 for land titling to enhance security of Government land in addition to previous allocation of UGX10,145,000.

Vote : 550 Rukungiri 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	1,013,404	181,495	991,801
Multi-Sectoral Transfers to LLGs_NonWage	23,446	500	20,114
Multi-Sectoral Transfers to LLGs_Wage	22,647	5,662	22,647
Other Transfers from Central Government	682,231	97,651	682,231
Locally Raised Revenues	11,000	3,500	11,000
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	217,107	59,939	199,848
Sector Conditional Grant (Non-Wage)	51,973	12,993	50,962
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,013,404	181,495	991,801
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	239,754	59,939	222,495
Non Wage	773,650	26,046	769,306
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,013,404	85,985	991,801

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.991,801,000 for 2019/2020 compared to UGX.1,013,404,000 for 2018/19 which is 2% decrease. The decrease is as a result of the decrease of funding under Unconditional Grant wage which reduced from UGX.317,107,000 to UGX.199,848,000 and sector conditional grant from UGX.51,973,000 to UGX.50,962,000 and multi sectoral allocations from UGX.23,446,000 to 20,114,000 as per previous year 2018/2019. The expenditure allocation has not changed significantly and has been done to fit within available resources as the allocation has not changed as expected.

Vote : 550 Rukungiri 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	75,477	18,869	103,231
Locally Raised Revenues	15,000	3,750	20,000
District Unconditional Grant (Non-Wage)	16,000	4,000	19,191
District Unconditional Grant (Wage)	44,477	11,119	64,040
Development Revenues	22,215	17,405	18,433
District Discretionary Development Equalization Grant	22,215	0	18,433
Total Revenues shares	97,692	36,274	121,665
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,477	7,125	64,040
Non Wage	31,000	6,965	39,191
Development Expenditure			
Domestic Development	22,215	1,200	18,433
Donor Development	0	0	0
Total Expenditure	97,692	15,290	121,665

Narrative of Workplan Revenues and Expenditure

The departmental Revenue ceiling is UGX. 121,664,542 for 2019/20 compared to 97,692,000 for 2018/19 and the increase is 25% . Expenditure allocation to sections has change significantly to include expenditure on management information system which has to do with internet and website in order to strengthen planning in the district. Sections allocations are; Management of planning Unit office UGX. 64,040,136 for wage and UGX. 5,000,000 for non-wage; District planning UGX.8,000,000; Statistical Data collection UGX.2,000,000; Demography UGX.2,000,000; Development Planning UGX.12,000,000 and Management of information system UGX.3,000,000, Monitoring and Evaluation of sector Plans UGX. 10,191,279, Administrative Capital UGX.15,433,127

Vote : 550 Rukungiri 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	103,469	29,857	120,242
Multi-Sectoral Transfers to LLGs_NonWage	7,472	964	9,730
Multi-Sectoral Transfers to LLGs_Wage	31,574	7,893	31,574
Locally Raised Revenues	8,000	2,000	8,000
District Unconditional Grant (Non-Wage)	16,000	4,000	16,000
District Unconditional Grant (Wage)	40,424	14,999	54,939
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	103,469	29,857	120,242
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	71,997	6,111	86,512
Non Wage	31,472	5,542	33,730
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	103,469	11,653	120,242

Narrative of Workplan Revenues and Expenditure

The department expected revenue is UGX.120,242,000 for 2019/20 compared to UGX.103,469,000 with 16% increase. The increase has been on Unconditional Grant wage from UGX.40, 424,000 to UGX.54,939,000 for HLG for proper provision of wage as calculated in post and to be recruited. The provision for multi sectoral has also increase from 7,472,000 to 9,730,000 as agreed at that level. The Expenditure allocation and funding has been maintained at the same level of the previous Financial Year 2019/2020 of UGX.8,700,000 for Audit office and UGX.15,300,000 for Internal Audit Audits to allow the audit unit to strengthen public financial management and accountability and allocation for newly created Town Councils, departments and sub-counties.