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Foreword

The district emphasizes decentralised development planning process as provided for in the Local Government Act Cap 243. Section 36(3) empowers local governments to develop their own work plans by incorporating the lower local council plans and priorities. Section 35(4) of the local government Act (amended in 2010) now requires the local governments planning period to be the same as that of the central government. Development planning provides the basis for identifying development priority needs and presents a framework in which development opportunities, objectives and targets are developed to realize intended outputs. Setting appropriate policies and objectives within the available resource envelope is a process which requires participation of all stakeholders which was done during the budget conference consultative meetings. The process of consultative meeting was done from the grassroots (village planning meetings) to district budget conference which was held on 31st October 2018 at the district headquarters. This process was further backed up by guidelines under resolutions from the national budget consultative meeting held at Igongo country Hotel. Rubanda district local Government has therefore formulated this Budget Framework paper by involving all stakeholders and recognises the importance of participatory budgeting and planning in the development process. On behalf of the councillors and Technical staff, I would like to appreciate the government's effort to transform Uganda Social -Economic development through the decentralized programme. Under decentralisation, all lower local governments are empowered to manage the financial resources and make their own work plans in accordance with the priorities of the people. The purpose of preparing this document therefore is to harmonize council work plans with the national budget for easy and proper accountability. The document will further guide formulation of the draft budget that will be laid before council by 31st March 2019. In production of this document, council was guided by Ruling party manifesto, Public financial management reforms, Local Government Finance Commission and several other sector policy guidelines such as MDAs that have been available to us from time to time.

JOGO KENETH BIRYABAREMA - CHAIRMAN LCV

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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	489,328	119,066	558,588
Discretionary Government Transfers	2,454,345	636,347	2,430,726
Conditional Government Transfers	15,829,220	4,213,186	15,079,029
Other Government Transfers	2,104,706	338,748	2,988,531
Donor Funding	1,200,510	58,210	1,200,510
Grand Total	22,078,109	5,365,557	22,257,384

Revenue Performance in the First Quarter of 2018/19

By the end of the first quarter Rubanda district local government had received shillings 5,365,557,000 corresponding to 24.3% of the total annual budget instead of 25%. This down fall in revenue has been due to poor performance in donor funding which performed at 0.5% and other government transfers which performed at 16%. However, there was notable good performance in conditional government transfers which performed at 26.6%.

Planned Revenues for FY 2019/20

Rubanda District Local Governments Anticipates to receive 22,257,384,000 Ugandan shillings in the financial year 2019/2020 of which the sum of 558,588,000, shillings is expected from locally raised, 2,430,726,000 shillings is expected from Discretionary Governments Transfers, 15,079,029,000 shillings is expected from conditional governments Transfers, 2,988,531,000 shillings is expected from other government transfers and 1,200,510,000 is expected from donor funding.

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	1,741,814	531,191	1,373,678
Finance	319,173	91,097	278,186
Statutory Bodies	779,691	109,416	589,900
Production and Marketing	927,714	193,895	1,757,762
Health	4,176,762	957,409	4,103,831
Education	11,223,165	2,858,097	11,194,090
Roads and Engineering	1,095,807	235,484	1,252,551
Water	530,327	170,217	549,345
Natural Resources	97,117	19,080	104,118
Community Based Services	925,986	36,256	755,469
Planning	192,895	49,936	234,454

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Internal Audit	67,659	12,827	64,000
Grand Total	22,078,109	5,264,904	22,257,384
<i>o/w: Wage:</i>	<i>12,809,899</i>	<i>3,101,821</i>	<i>12,809,899</i>
<i>Non-Wage Reccurent:</i>	<i>6,073,087</i>	<i>1,440,335</i>	<i>6,280,586</i>
<i>Domestic Devt:</i>	<i>1,994,612</i>	<i>664,537</i>	<i>1,966,389</i>
<i>Donor Devt:</i>	<i>1,200,510</i>	<i>58,210</i>	<i>1,200,510</i>

Expenditure Performance in the First Quarter FY 2018/19

By the end of first quarter the department had spent as follows: Administration had spent 5,311,991,000 corresponding to 30.5% of the annual expenditure, Finance had spent 91,097,000 corresponding to 28.5% of the annual expenditure, Statutory bodies had spent 109,416,000 corresponding to 14% of the annual expenditure, Production and marketing had spent 193,895,000 corresponding to 20.9% of the total expenditure, Health had spent 957,409,000 corresponding to 22.9% of the annual expenditure, Education had spent 2,858,097,000 corresponding to 25.5% of the annual expenditure, Roads and engineering had spent 335,484,000 corresponding to 21.5% of the annual expenditure, water had received 170,217,000 corresponding to 32.1% of the annual budget, Natural resources had spent 19,080,000 corresponding to 19.6% of the annual budget, Community Based services had received 36,256,000 corresponding to 3.9% of the annual budget; this poor performance was due to UWEP, YLP, UNICEF funds and wage that were not spent, Planning had spent 49,936,000 corresponding to 25.9% of the annual budget and Internal Audit had received 12,824,000 corresponding to 19% of the annual budget. Rubanda district spent the total of 5,264,904,000 in Quarter one of which 3,101,821,000 is wage, 1,440,335,000 is non wage recurrent, 664,537,000 is domestic development and 58,210,000 is donor funding.

Planned Expenditures for The FY 2019/20

Rubanda district local government anticipates to receive a total of 22,257,384,000 of which 12,809,899,000 is wage component, 6,280,586,000 is non wage recurrent component, 1,966,389,000 is domestic development and 1,200,510,000 is donor development. The departmental expenditure allocations are as follows: Administration is allocated 13,736,780,000 (78.9%) of the last year's total allocation. This has been due to gratuity for local Governments which was not communicated in the IPFS by MOFPED. Finance shares 278,186,000 (87.2%) of the previous year's budget due to re-allocation of fuel funds for other departments. Statutory boards take 589,900,000 (75.6%) of the previous year's budget due to anticipated local revenue short falls. Production and marketing shares 1,757,762,000 (189%) of the previous allocation, due to increase in allocation of UWA funds previously not in the department. Health is allocated 4,103,831,000 which is close to previous year's allocation, Education is allocated 1,119,409,000 close to previous year's allocation. Water is allocated 549,345,000 also close to the previous allocation, Natural resource is allocated 104,118,000, which is not far from the previous year's allocation, community is allocated 7,555,469,000, 234,454,000 and 64,000,000 re where planning and audit are close to previous year's allocations respectively.

Medium Term Expenditure Plans

The priorities for Rubanda district local Government in the medium term include the following: Completion of council administration block, upgrading health IIs into Health center IIIs, improving the roads and making them motorable, reduction of soil erosion and improving farming practices as well as protection of the environment. The district is also committed to provision of social services not limited among others health, hygiene and education. The district also in the medium term has been committed to improve governance as well as integrating all crosscutting issues in our programmes such as gender mainstreaming HIV/AIDS, Equity and Human rights physical planning, Human resource Development among others. The district is committed to enhance local revenue collection, promotion of wealth creation programme, Local Economic Development (LED) and community development will be emphasized, intensifying monitoring and evaluation of government projects ensuring value for money and enhancing public private partnerships (PPP) in service delivery.

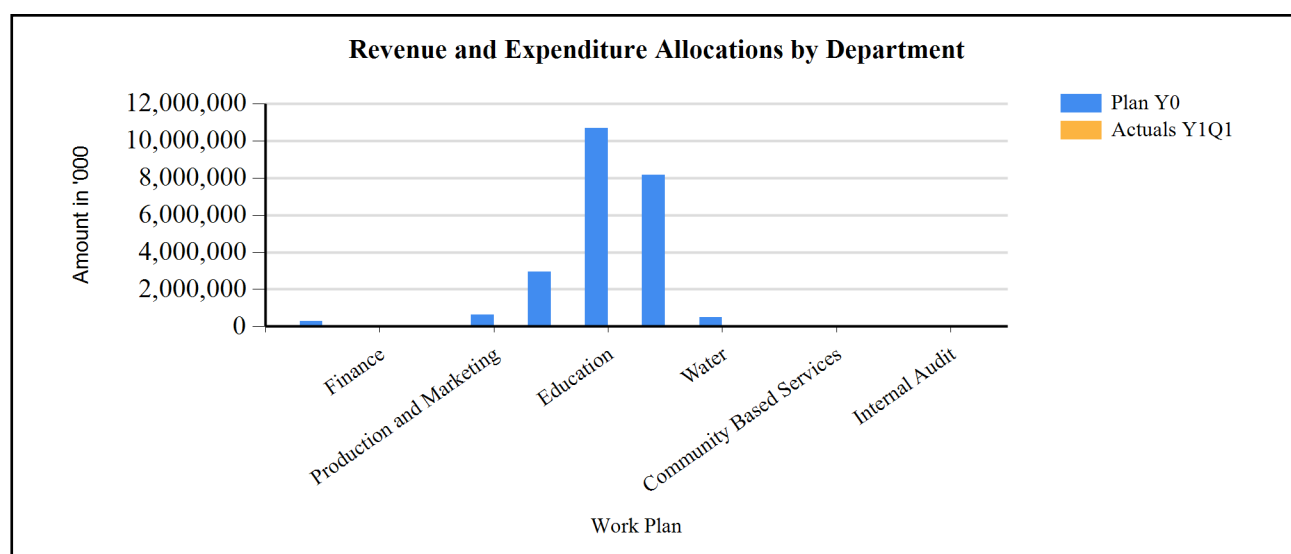
Challenges in Implementation

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The locally raised revenue contributes to only 2.5% of the total expected budget and causes the local government to over rely on central government transfers which is not sustainable. most of the areas in the district are hard to reach and no hard to reach allowance has been extended to the district and therefore attraction and maintenance of the key staff is a challenge. the district is endowed with natural resources such as minerals and wildlife, however these resources are exploited by other government Agencies and private individuals who remit a negligible share of loyalties to the district The district is faced with the challenge of land degradation erosion which affects production and yet the district economy majorly relies on agriculture. The district lacks enough transport facilities across all the departments which makes movement of the staff difficult.

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	489,328	119,066	558,588
Local Services Tax	90,846	21,825	90,846
Land Fees	5,000	175	5,000
Application Fees	14,000	1,213	14,000
Business licenses	26,698	8,581	26,698
Liquor licenses	16,108	2,569	16,108
Rent & Rates - Non-Produced Assets – from private entities	9,859	3,459	9,859
Royalties	13,741	0	33,000
Sale of (Produced) Government Properties/Assets	30,000	0	30,000
Park Fees	416	0	50,416
Advertisements/Bill Boards	5,000	120	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,663	716	2,663

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Agency Fees	2,272	474	2,272
Market /Gate Charges	214,479	64,380	214,479
Other Fees and Charges	15,886	13,510	15,886
Ground rent	5,000	0	5,000
Miscellaneous receipts/income	37,361	60	37,361
2a. Discretionary Government Transfers	2,454,345	636,347	2,430,726
District Unconditional Grant (Non-Wage)	584,967	146,242	574,082
Urban Unconditional Grant (Non-Wage)	100,082	25,021	94,135
District Discretionary Development Equalization Grant	229,323	76,441	225,695
Urban Unconditional Grant (Wage)	125,000	31,250	125,000
District Unconditional Grant (Wage)	1,371,166	342,791	1,371,166
Urban Discretionary Development Equalization Grant	43,806	14,602	40,648
2b. Conditional Government Transfer	15,829,220	4,213,186	15,079,029
Sector Conditional Grant (Wage)	11,313,733	2,828,433	11,313,733
Sector Conditional Grant (Non-Wage)	1,788,709	559,685	1,779,755
Sector Development Grant	1,699,431	566,477	1,680,244
Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	285,494	71,374	285,494
Gratuity for Local Governments	720,800	180,200	0
2c. Other Government Transfer	2,104,706	338,748	2,988,531
National Medical Stores (NMS)	600,000	150,000	600,000
Support to PLE (UNEB)	5,500	0	5,500
Uganda Road Fund (URF)	870,821	180,860	870,821
Uganda Wildlife Authority (UWA)	151,710	0	1,035,535
Uganda Women Entrepreneurship Program(UWEP)	170,000	2,289	170,000
Youth Livelihood Programme (YLP)	306,675	5,600	306,675
3. Donor	1,200,510	58,210	1,200,510
United Nations Children Fund (UNICEF)	1,085,510	58,210	1,085,510
Global Fund for HIV, TB & Malaria	20,000	0	20,000
World Health Organisation (WHO)	75,000	0	75,000
Global Alliance for Vaccines and Immunization (GAVI)	20,000	0	20,000
Total Revenues shares	22,078,109	5,365,557	22,257,384

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The local revenue performance for the first quarter is 25.9% of annual local revenue budget, however this performance has been due fewer revenue sources with some not performing at all. This includes royalties, sale of produced Government properties/Assets, park fees, and ground rent. other performed below threshold and these includes advertisements/ bill bodies that performed at 2%, land fees at 2%, application fees at 9%, rents&rates-non produced assets- from private entities at 16%, agency fees at 21% and to smaller extent local service tax. we expect to improve the next quarter as some that performed poorly were in off peak season.

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Central Government Transfers

Central government transfers over performance with discretionary government transfer performing at 26%, conditional transfers performing at 27% and other government transfers performing at 16% due UNEB, and UWA not performing at all. Also UWEP and YLP never performed well.

Donor Funding

Donor funding performed poor only at 5% as opposed to 25% thresholds with most of them performing at 0%

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The local revenue for 2019-2020 is estimated at shs. 558,588,000 with most revenue sources unchanged as per previous budget (2018-2019) with exception of royalties and park fees

Central Government Transfers

Rubanda district local government anticipates to receive shs. 2,430,726,000 as Discretionary Government transfers, shs. 15,079,029,000 as conditional Government transfers, shs. 2,988,531,000 as other government transfers.

Donor Funding

Rubanda district expects to receive shs. 1,200,510,000 of which shs. 1,085,510,000 is expected from UNICEF, shs. 20,000,000 is expected from global fund for HIV, TB and malaria, shs. 75,000,000 is expected from world Health Organization (WHO) and shs. 20,000,000 is expected from GAVI

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	677,340	139,611	556,997
District Production Services	240,084	60,021	156,263
District Commercial Services	9,239	2,310	1,044,502
<i>Sub- Total of allocation Sector</i>	926,664	201,942	1,757,762
Sector :Works and Transport			
District, Urban and Community Access Roads	1,090,807	275,517	1,247,551
District Engineering Services	5,000	1,250	5,000
<i>Sub- Total of allocation Sector</i>	1,095,807	276,767	1,252,551
Sector :Education			
Pre-Primary and Primary Education	7,319,456	1,826,876	6,761,878
Secondary Education	3,141,403	785,351	3,744,482
Skills Development	161,852	40,463	608,033
Education & Sports Management and Inspection	591,112	146,403	72,406
Special Needs Education	7,291	1,823	7,291
<i>Sub- Total of allocation Sector</i>	11,221,115	2,800,915	11,194,090
Sector :Health			

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Primary Healthcare	3,551,647	885,407	3,614,550
Health Management and Supervision	624,916	156,229	489,281
<i>Sub- Total of allocation Sector</i>	4,176,562	1,041,635	4,103,831
Sector :Water and Environment			
Rural Water Supply and Sanitation	530,327	132,582	549,345
Natural Resources Management	97,117	23,091	104,118
<i>Sub- Total of allocation Sector</i>	627,444	155,673	653,463
Sector :Social Development			
Community Mobilisation and Empowerment	925,986	210,845	752,469
<i>Sub- Total of allocation Sector</i>	925,986	210,845	752,469
Sector :Public Sector Management			
District and Urban Administration	1,741,814	477,937	1,373,678
Local Statutory Bodies	779,691	182,231	589,900
Local Government Planning Services	192,895	46,209	234,454
<i>Sub- Total of allocation Sector</i>	2,714,400	706,377	2,198,032
Sector :Accountability			
Financial Management and Accountability(LG)	319,173	84,914	233,186
Internal Audit Services	67,659	16,948	64,000
<i>Sub- Total of allocation Sector</i>	386,832	101,862	297,186

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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	1,714,006	522,626	1,373,678
Locally Raised Revenues	34,953	15,574	65,838
Multi-Sectoral Transfers to LLGs_Wage	49,338	20,032	125,000
Multi-Sectoral Transfers to LLGs_NonWage	126,168	66,857	250,269
District Unconditional Grant (Non-Wage)	157,961	59,304	147,076
District Unconditional Grant (Wage)	339,292	109,285	500,000
Pension for Local Governments	285,494	71,374	285,494
Gratuity for Local Governments	720,800	180,200	0
Development Revenues	27,808	8,565	0
Multi-Sectoral Transfers to LLGs_Gou	2,113	0	0
District Discretionary Development Equalization Grant	25,696	0	0
Total Revenues shares	1,741,814	531,191	1,373,678
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	388,630	121,317	625,000
Non Wage	1,325,376	155,240	748,678
Development Expenditure			
Domestic Development	27,808	1,460	0
Donor Development	0	0	0
Total Expenditure	1,741,814	278,017	1,373,678

Narrative of Workplan Revenues and Expenditure

The Department expects a total revenue of shs. 1,373,678,000 of which pension is Shs. 285,494.339/= Local Revenue Shs. 65,838.000/=, UCG non non wage Shs. 147,076.043/=. District unconditional grant wage of shs. 500,000,000, shs. 125,000,000 for Multi-sectoral transfers to LLGs-wage and shs. 250,269,000 or Multi-sectoral transfers to LLGs-non wage This will be financed by central government transfers and local revenue

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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	319,173	91,097	278,186
Locally Raised Revenues	56,328	20,000	45,000
Multi-Sectoral Transfers to LLGs_NonWage	102,248	32,148	103,186
Multi-Sectoral Transfers to LLGs_Wage	29,000	5,785	0
District Unconditional Grant (Non-Wage)	25,000	12,373	25,000
District Unconditional Grant (Wage)	106,597	20,791	105,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	319,173	91,097	278,186
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	135,597	26,576	105,000
Non Wage	183,576	64,521	173,186
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	319,173	91,097	278,186

Narrative of Workplan Revenues and Expenditure

The department expects to receive local revenue shs. 45,000,000, Non wage shs. 25,000,000 and Wage shs.105,000,000, Multi-Sectoral transfers to LLGs Non wage shs, 103,186,000 and total revenue shs.278,186,000 and total expenditure shs.278,186,000 ttha will be spent wage shs. 105,000,000 and non -wage shs. 173,186,000.

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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	779,691	109,416	589,900
Locally Raised Revenues	46,570	8,906	46,570
Multi-Sectoral Transfers to LLGs_NonWage	129,205	19,072	97,810
Multi-Sectoral Transfers to LLGs_Wage	10,000	3,037	0
District Unconditional Grant (Non-Wage)	255,520	39,799	255,520
District Unconditional Grant (Wage)	338,396	38,603	190,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	779,691	109,416	589,900
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	348,396	31,655	190,000
Non Wage	431,295	66,577	399,900
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	779,691	98,231	589,900

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend shs. 589,900,000 of which shs. 255,520,000 is expected from unconditional Grant non wage, shs. 190,000,000 is expected from unconditional grant wage, shs.46,570,000 is expected from locally raised revenue and 97,810,000 is expected revenue for sub-counties in the same department,. on side of expenditure, shs.190,000,000 will be spent on wages and Shs.399,900,000 will be spent as recurrent non wage.

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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	772,821	142,264	1,670,766
Locally Raised Revenues	21,000	0	11,000
Other Transfers from Central Government	0	0	51,777
Multi-Sectoral Transfers to LLGs_NonWage	125,385	1,360	983,758
District Unconditional Grant (Wage)	62,821	0	62,000
Sector Conditional Grant (Wage)	377,611	94,403	377,611
Sector Conditional Grant (Non-Wage)	186,004	46,501	184,619
Development Revenues	154,893	51,631	86,996
District Discretionary Development Equalization Grant	69,473	0	0
Sector Development Grant	85,419	0	86,996
Total Revenues shares	927,714	193,895	1,757,762
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	440,432	61,536	439,611
Non Wage	332,389	16,964	1,231,155
Development Expenditure			
Domestic Development	154,893	0	86,996
Donor Development	0	0	0
Total Expenditure	927,714	78,500	1,757,762

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive and spend shs. 1,757,762,000 of which Shs.1,035,535,000 is expected transfers from UWA, shs. 377,611,000 is Sector conditional grant non wage, shs.62,000,000 is unconditional grant wage, shs 184,619,000 is sector conditional grant non wage, shs.11,000,000 is local revenue and Shs. 86,996,000 is expected from sector development Grant. On the side of expenditure, shs. 439,611,000 will be spent on wage, shs. 1,231,155,000 will be spent as non wage recurrent and shs. 86,996,000 will be spent on development.

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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	3,072,192	752,669	3,039,053
Locally Raised Revenues	8,000	0	8,000
Other Transfers from Central Government	600,000	150,000	600,000
Multi-Sectoral Transfers to LLGs_NonWage	15,293	4,906	0
District Unconditional Grant (Wage)	57,846	0	40,000
Sector Conditional Grant (Wage)	2,211,718	552,929	2,211,718
Sector Conditional Grant (Non-Wage)	179,336	44,834	179,336
Development Revenues	1,104,570	204,739	1,064,777
Donor Funding	527,788	0	527,788
Multi-Sectoral Transfers to LLGs_Gou	34,600	0	0
Sector Development Grant	542,182	0	536,989
Total Revenues shares	4,176,762	957,409	4,103,831
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,269,564	533,598	2,251,718
Non Wage	802,628	195,516	787,336
Development Expenditure			
Domestic Development	576,782	13,269	536,989
Donor Development	527,788	0	527,788
Total Expenditure	4,176,762	742,383	4,103,831

Narrative of Workplan Revenues and Expenditure

The department is expected to receive and spent 4,103,831,000 shillings, of which sector wage is shs. 2,211,717,744 for wage, district wage is shs. 40,000,000; Local revenue is shs. 8,000,000 sector Non wage is 179,335.724 and other transfers is shs. 600,000,000 shillings. on side of the expenditure, the department tends to spent 2,251,717,774 shillings as wage, 787,336,000 shillings as non wage, 536,986,000 shillings as government development grant and 527,788,000 shillings as donor funding,

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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	10,158,094	2,644,890	10,144,831
Locally Raised Revenues	10,000	0	10,000
Other Transfers from Central Government	5,500	0	5,500
Multi-Sectoral Transfers to LLGs_NonWage	7,563	488	0
District Unconditional Grant (Wage)	60,537	13,271	60,000
Sector Conditional Grant (Wage)	8,724,405	2,181,101	8,724,405
Sector Conditional Grant (Non-Wage)	1,350,089	450,030	1,344,926
Development Revenues	1,065,071	213,207	1,049,259
Donor Funding	446,180	0	446,180
Multi-Sectoral Transfers to LLGs_Gou	6,440	0	0
Sector Development Grant	612,451	0	603,079
Total Revenues shares	11,223,165	2,858,097	11,194,090
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,784,941	2,194,373	8,784,405
Non Wage	1,373,152	449,980	1,360,426
Development Expenditure			
Domestic Development	618,891	19,809	603,079
Donor Development	446,180	0	446,180
Total Expenditure	11,223,165	2,664,161	11,194,090

Narrative of Workplan Revenues and Expenditure

The work plan revenues and expenditures for 2019-2020 do balance at a total of Ug. Shs11,194,090,000 . The department expects to receive shs.10,000,000 from locally raised revenue,shs. 5,500,000 from UNEB, as other transfers from central government , shs. 8,724,405,000 from sector conditional grant (wage), shs. 1,344,926,000 from sector conditional grant (Non wage), shs. 446,180,000 from donor funding and shs. 603,079,000 from Sector Development Grant.. On side of expenditure, wage takes the lion's share of shs. 8,784,404,565,000 which is 78.5%, Non wage is ahs. 1,360,426,160 and least being GOU-Dev't is shs. 603,079,195,000 and 446,180,000 shillings is donor funding.

Vote : 616 Rubanda 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	972,515	194,071	986,209
Other Transfers from Central Government	870,821	180,372	870,821
Locally Raised Revenues	5,000	0	15,388
Multi-Sectoral Transfers to LLGs_NonWage	11,101	0	0
Multi-Sectoral Transfers to LLGs_Wage	20,000	0	0
District Unconditional Grant (Wage)	65,592	13,699	100,000
Development Revenues	123,292	41,413	266,342
Multi-Sectoral Transfers to LLGs_Gou	123,292	0	174,668
District Discretionary Development Equalization Grant	0	0	91,675
Total Revenues shares	1,095,807	235,484	1,252,551
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	85,592	10,099	100,000
Non Wage	886,922	69,632	886,209
Development Expenditure			
Domestic Development	123,292	41,413	266,342
Donor Development	0	0	0
Total Expenditure	1,095,807	121,144	1,252,551

Narrative of Workplan Revenues and Expenditure

The department is expected to receive and spend 1,252,551,000 Uganda shillings of which 870,821,000 Uganda shillings is expected from other government transfers from Uganda Road Fund , 15,388,000 Uganda shillings is expected from Local revenue, 100,000,000 Uganda shillings is District unconditional Grant wage, 174,668,000 Uganda shilling is capital expenditure for LLGs and 91,675,000 Uganda shillings will expected from DDEG. On side of expenditure, 100,000,000 Uganda shillings will be spent on wages, 886,209,000 Uganda shillings will be spent on non wage recurrent and 266,342,000 Uganda shilling will be spent on Capital development

Vote : 616 Rubanda 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	49,895	10,073	76,364
Locally Raised Revenues	6,000	0	16,000
District Unconditional Grant (Wage)	12,000	2,100	30,000
Sector Conditional Grant (Non-Wage)	31,895	7,974	30,364
Development Revenues	480,431	160,144	472,981
Sector Development Grant	459,379	0	453,179
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	530,327	170,217	549,345
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,000	2,100	30,000
Non Wage	37,895	7,974	46,364
Development Expenditure			
Domestic Development	480,431	46,791	472,981
Donor Development	0	0	0
Total Expenditure	530,327	56,865	549,345

Narrative of Workplan Revenues and Expenditure

The District Water department expect shs.549,345,169 uganda shillings where by sector conditional grant non-wage shs.30,363,883, Locally raised revenue shs.16,000,000, Unconditional grant wage shs.30,000,000, Dev elopement grant shs.472,981,286. On side of expenditure, shs.30,000,000 is expected to be spent of wage , shs. 46,364,000 and shs. 472,981,000 is expected to be spent on Domestic Development.

Vote : 616 Rubanda 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	84,602	15,241	104,118
Locally Raised Revenues	13,000	49	13,000
Multi-Sectoral Transfers to LLGs_NonWage	7,590	0	0
District Unconditional Grant (Wage)	59,840	14,150	87,000
Sector Conditional Grant (Non-Wage)	4,172	1,043	4,118
Development Revenues	12,515	3,838	0
Multi-Sectoral Transfers to LLGs_Gou	12,515	0	0
Total Revenues shares	97,117	19,080	104,118
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,840	14,150	87,000
Non Wage	24,762	1,092	17,118
Development Expenditure			
Domestic Development	12,515	3,838	0
Donor Development	0	0	0
Total Expenditure	97,117	19,080	104,118

Narrative of Workplan Revenues and Expenditure

The department received and spent UGX 104,118,000 of which UGX 87,000,000 is unconditional Grant non wage , UGX 13,000,000 is locally raised revenue and UGX 4,118,000 is sector conditional grant non wage. on side of expenditure, 87,000,000 shillings will be spent on wage and 17,118,000 shillings will be spent as non wage.

Vote : 616 Rubanda 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	799,444	36,256	628,927
Locally Raised Revenues	2,000	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	76,784	1,110	33,094
Other Transfers from Central Government	476,675	7,889	476,675
Multi-Sectoral Transfers to LLGs_Wage	8,662	0	0
District Unconditional Grant (Wage)	198,110	17,954	80,766
Sector Conditional Grant (Non-Wage)	37,213	9,303	36,392
Development Revenues	126,542	0	126,542
Donor Funding	126,542	0	126,542
Total Revenues shares	925,986	36,256	755,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	206,772	17,954	80,766
Non Wage	592,672	16,030	548,161
Development Expenditure			
Domestic Development	0	0	0
Donor Development	126,542	0	126,542
Total Expenditure	925,986	33,984	755,469

Narrative of Workplan Revenues and Expenditure

The department is expected to spend shs.755,469,000= as its total budget the financial 2019/2020, out which shs.2,000,000 will be received under Local Revenue, shs.33,094,000 as mult-sectral transfers to LLGs, shs.476,675,000= as other central government transfers under YLP and UWEP, shs.80,775,000= will be under district un conditional grant wage, shs.36,392,000 will be sector conditional grant non wage, and shs.126,542,000= is expected as donor funding under UNICEF programmes. On side of expenditure, shs. 80,766,000 will be spent on wage , shs. 548,161,000 will be spent as non wage and shs. 126,452,000 will be spent as donor development.

Vote : 616 Rubanda 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	92,895	10,726	134,454
Locally Raised Revenues	20,000	0	30,000
Multi-Sectoral Transfers to LLGs_NonWage	14,418	1,590	3,054
District Unconditional Grant (Non-Wage)	15,000	3,125	15,000
District Unconditional Grant (Wage)	43,476	6,011	86,400
Development Revenues	100,000	39,210	100,000
Donor Funding	100,000	0	100,000
Total Revenues shares	192,895	49,936	234,454
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,476	6,011	86,400
Non Wage	49,419	4,715	48,054
Development Expenditure			
Domestic Development	0	0	0
Donor Development	100,000	39,210	100,000
Total Expenditure	192,895	49,936	234,454

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive a total fund of 234,454,00,000 UGX of which 86,400,000 is the district wage, 30,000,000 is locally raised revenue and 15,000,000 is the district unconditional grant Non wage and 100,000,000 shillings is expected from donor (UNICEF)

The department will be financed by central Government transfers , locally raised revenues and donor funding on side of expenditure, shs. 86,400,000 will b spent on wage, sh.48,054,000 will spent as non wage and shs.100,000,000 will be spent as donor funding.

Vote : 616 Rubanda 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	67,659	12,827	64,000
Locally Raised Revenues	10,000	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	11,000	2,387	12,000
Multi-Sectoral Transfers to LLGs_Wage	8,000	2,396	0
District Unconditional Grant (Non-Wage)	12,000	1,770	12,000
District Unconditional Grant (Wage)	26,659	6,274	30,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	67,659	12,827	64,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,659	8,670	30,000
Non Wage	33,000	4,157	34,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	67,659	12,827	64,000

Narrative of Workplan Revenues and Expenditure

The audit unit shall be funded by both locally raised revenues and district unconditional grants from the central government. Locally raised revenues amount to Ugx. 10,000,000 and unconditional grant amount to Ugx.12,000,000 and 12,000,000 shillings for Hamurwa Town Council . Thus the total expected income and expenditure is 64,000,000 shilling of which 30,000,000 is unconditional grant wage.