

Vote : 550 Rukungiri District

FY 2018/19

Foreword

Rukungiri District Local Government Budget Framework Paper(BFP) 2018/2019 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 ,PWDs and Elderly) were represented. The minority group (Banyabutumbi) and hard to reach and stay areas (Kabuga and Nyarwimuka) will be given affirmative action. This BFP will serve as the background to the 2018/19 budget. A budget conference was held on 6/11/2017 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 Council for coming financial Year 2018/2019. The BFP has ensured that Gender and Equity concerns are addressed. The BFP has taken into account the following key gender concerns as well as equity including representation, access to productive resources like land, needs of the marginalized categories of people, protection of land rights including the rights of widows ,orphans and people with Disabilities(PWDs) to their land and its utilization. The District key priorities of intervention in the FY 2018/2019 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 and target youth/adolescents,People with 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 and PWDs will continue to benefit from revolving funds and grants to empower them . On behalf of Rukungiri District , and on my own behalf, I wish to extend my sincere gratitude to the Central Government and other development partners for their continued support to Rukungiri District which has enabled us to implement developmental Programs. Finally I have the honor to present the 2018/2019 BFP to the Government of Uganda, political leaders and stakeholders in the name of the people of Rukungiri District.



Kateebire Andrewson Charles District Chairperson

Vote : 550 Rukungiri District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	768,329	166,881	768,329
Discretionary Government Transfers	3,585,871	928,802	3,533,452
Conditional Government Transfers	26,314,424	6,442,109	23,123,752
Other Government Transfers	1,239,886	402,730	1,936,115
Donor Funding	0	0	0
Grand Total	31,908,510	7,940,522	29,361,647

Revenue Performance in the First Quarter of 2017/18

The District received UGX 7,940,522,000 out of the budgeted amount of UGX 31,908,510,000 representing 25%. The locally raised revenue performance was 22% of the projected. Discretionary Government transfers performed at 26%, conditional grants performed at 24% and the other government transfers at 32%. The expenditure stands at 88% of the released funds.

Planned Revenues for FY 2018/19

The District expects to receive UGX.29,361,647,000 composed of UGX.3,533,452,000 Discretionary Transfers, UGX.23,123,752,000 Conditional Transfers, UGX.1,936,115,000 Other Government Transfers and UGX.768,329,000 Locally Raised Revenues. The overall Central Government and Locally raised revenues constitute 97% and 3% respectively of the District revenue. The decrease in the budget of 8% is as a result of the reduction of central Government Transfers. Locally Raised Revenue has been maintained at the level of previous Financial Year.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	5,731,413	1,198,694	3,470,774
Finance	559,848	143,694	562,912
Statutory Bodies	813,609	165,022	822,090
Production and Marketing	597,442	150,944	596,160
Health	3,901,963	996,953	3,918,324
Education	17,303,258	4,597,588	17,086,467
Roads and Engineering	1,237,149	345,149	1,163,939
Water	336,069	109,700	322,583
Natural Resources	201,784	49,244	205,104
Community Based Services	1,019,468	89,428	1,008,312
Planning	99,145	35,427	99,533

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Internal Audit	107,362	24,146	105,447
Grand Total	31,908,510	7,905,989	29,361,647
<i>o/w: Wage:</i>	<i>18,920,916</i>	<i>4,762,411</i>	<i>19,049,644</i>
<i>Non-Wage Recurrent:</i>	<i>11,460,725</i>	<i>2,592,277</i>	<i>9,338,828</i>
<i>Domestic Devt:</i>	<i>1,526,869</i>	<i>551,302</i>	<i>973,174</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2017/18

The District expenditure for the First Quarter 2017/2018 was UGX.7,004,262,000 of which UGX.4,573,601,000 was wage, UGX.2,324,074,000 was Non-wage recurrent and UGX.106,586,000 was domestic development. The releases were done as expected and the expenditure done within the limits.

Planned Expenditures for The FY 2018/19

The departments plan to spend as per the allocations indicated fitting within the available resources as most of the resources have reduced. The allocations in comparison are as follows: administration UGX.3,470,774,000 compared to 5,731,413,000; Finance UGX.562,912,000 compared 559,848,000; Statutory Bodies UGX.822,090,000 compared to 813,609,000; Production and marketing UGX.596,160,000 compared to 597,442,000; Health UGX.3,918,324,000 compared to 3,901,963,000; Education UGX.17,086,467,000 compared to 17,303,258,000; Roads UGX.1,163,936,000 compared to 1,237,149,000; Water UGX.322,583,000 compared to 336,069,000; Natural Resource UGX.205,104,000 compared to 201,784,000; CBS UGX.1,008,312,000 compared to 1,019,468,000; Planning UGX.99,533,000 compared to 99,145,000 and Internal Audit UGX.105,447,000 compared to 107,362,000 for FY 2018/19 and 2017/18 respectively

Medium Term Expenditure Plans

The wage is 64.9%, NW recurrent is 31.8% and the Domestic development is 3.3% of the District resource envelope. The wages has been taking a big percentage leaving less for domestic development. The Medium Term Expenditure Framework (MTEF) is shared within the sectors as follows: Administration 11.8%, Finance 1.9%, Statutory Bodies 2.8%, Production and Marketing 2.03%, Health 13.35%, Education 58.19%, Roads and Engineering 3.96%, Water 1.1%, Natural Resources 0.71%, Community Based Services 3.43%, Planning Unit 0.34% and Internal Audit 0.36% of the Annual Budget of FY 2018/19.

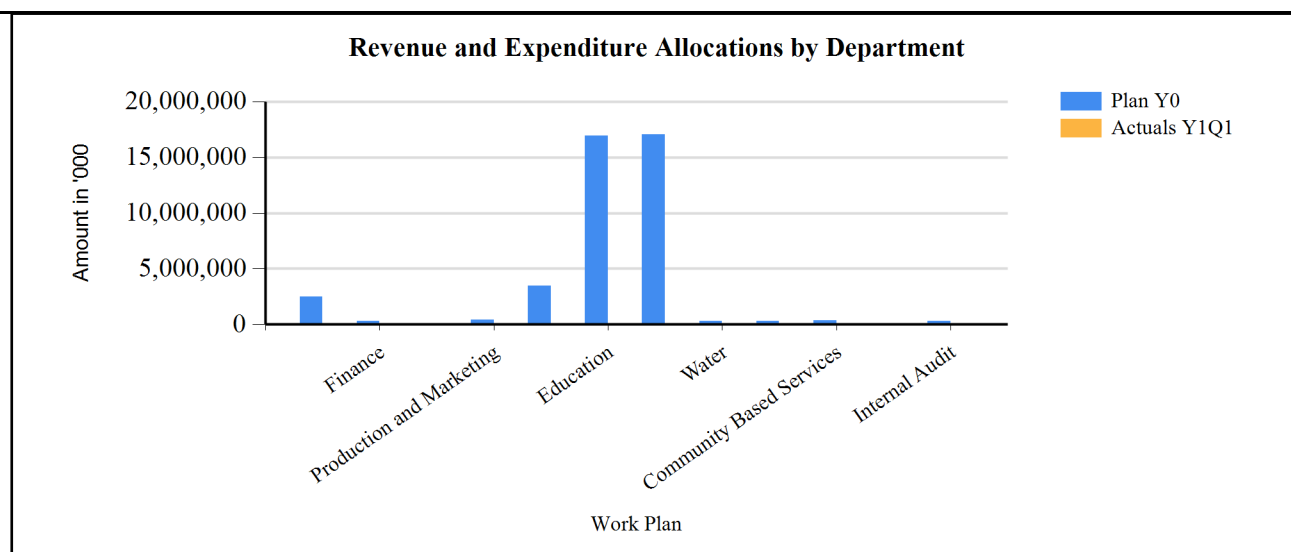
Challenges in Implementation

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 pests and diseases affect 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 affecting 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 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	768,329	166,881	768,329
Local Services Tax	130,649	42,894	130,649
Land Fees	17,262	33,753	17,262
Local Hotel Tax	2,720	0	2,720
Application Fees	17,820	1,891	17,820
Business licenses	99,006	5,299	99,006
Other licenses	0	0	16,640
Stamp duty	16,640	734	0
Rent & Rates - Non-Produced Assets – from private entities	55,920	13,100	0
Rent & Rates - Non-Produced Assets – from other Govt units	36,826	3,655	0
Sale of non-produced Government Properties/assets	90,351	0	90,351
Rent & rates – produced assets – from private entities	0	0	55,920
Rent & rates – produced assets – from other govt. units	0	0	36,826
Park Fees	17,300	3,297	17,300
Advertisements/Bill Boards	2,450	170	2,450
Animal & Crop Husbandry related Levies	44,900	8,875	44,900
Registration (e.g. Births, Deaths, Marriages, etc.) fees	15,820	2,975	15,820
Registration of Businesses	16,800	2,457	0
Market /Gate Charges	159,160	33,200	159,160
Other Fees and Charges	30,819	10,189	30,819

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Group registration	0	0	16,800
Miscellaneous receipts/income	13,887	4,392	13,887
2a. Discretionary Government Transfers	3,585,871	928,802	3,533,452
District Unconditional Grant (Non-Wage)	764,701	191,175	740,561
Urban Unconditional Grant (Non-Wage)	90,275	22,569	113,421
District Discretionary Development Equalization Grant	354,436	118,145	303,801
Urban Unconditional Grant (Wage)	377,295	94,324	377,295
District Unconditional Grant (Wage)	1,965,594	491,398	1,965,594
Urban Discretionary Development Equalization Grant	33,571	11,190	32,781
2b. Conditional Government Transfer	26,314,424	6,442,109	23,123,752
Sector Conditional Grant (Wage)	16,706,756	4,176,689	16,706,756
Sector Conditional Grant (Non-Wage)	4,357,805	1,156,709	3,659,697
Sector Development Grant	563,764	187,921	512,955
Transitional Development Grant	470,638	154,888	20,619
General Public Service Pension Arrears (Budgeting)	1,310,651	0	0
Salary arrears (Budgeting)	52,932	52,932	0
Pension for Local Governments	2,223,725	555,931	2,223,725
Gratuity for Local Governments	628,155	157,039	0
2c. Other Government Transfer	1,239,886	402,730	1,936,115
Support to PLE (UNEB)	16,155	0	18,500
Uganda Road Fund (URF)	0	126,137	693,884
Uganda Wildlife Authority (UWA)	91,500	90,159	91,500
Uganda Women Entrepreneurship Program(UWEP)	191,511	0	191,511
Youth Livelihood Programme (YLP)	490,719	5,689	490,719
Unspent balances - Other Government Transfers	0	27,442	0
Makerere School of Public Health	450,000	153,304	0
Other	0	0	450,000
3. Donor	0	0	0
No Data Found			
Total Revenues shares	31,908,510	7,940,522	29,361,647

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

The District received UGX.166,881,000 for the Q1 against the UGX.768,329,000 representing 22%. This performance has been as a result of low performance of the markets due Banana Bactria Wilt (BBW) coffee Twig Bore and animal diseases, non compliance of Taxi owners and drivers in paying the park fees. Other Reasons are licenses and operational permits which are collected calendar year

Central Government Transfers

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The District had planned to receive UGX.31,140,181,000 for FY as Central Government Transfers and to date UGX.7,773,641,000 has been received which is 25%. UGX.928,802,000 has been received against 3,585,871,000 as discretionary which is 26%, UGX.6,442,109,000 has been received against UGX.26,314,424,000 as conditional Grant which is 24% and UGX.402,730,000 as Other Government Transfers against UGX.1,239,886,000 budgeted for which is 32% which was as a result of the UWA funds release at level of 99% made it perform high.

Donor Funding

For the Current Financial Year the donors have not committed themselves in terms of funding and no funds have been received.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In the Financial Year 2018/2019 Rukungiri District Local Government projects UGX.768,329,000 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 and animal related levies, land and application fees is UGX.634,960,000

Central Government Transfers

In the Financial Year 2018/2019, the District plans to receive UGX.28,593,319,000 compared to UGX.31,140,181,000 for Financial Year 2017/18 which is 8% decrease. The composition is UGX.3,533,452,000 is Discretionary Government Transfers, UGX.23,123,752,000 is Conditional Grants Transfers and UGX.1,936,115,000 is Other Government Transfers. The other government transfers include the Uganda Road Fund , UNEB support to PLE running, the UWEF , YLP funds and transfers from Ministry of Health to support health activities.

Donor Funding

No Donor has committed to fund the district in the 2018/19

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	342,237	85,559	342,237
District Production Services	241,635	67,423	239,853
District Commercial Services	13,571	3,393	13,571
Sub- Total of allocation Sector	597,442	156,375	595,660
Sector :Works and Transport			
District, Urban and Community Access Roads	1,121,229	360,455	1,091,956
District Engineering Services	115,920	37,307	71,983
Sub- Total of allocation Sector	1,237,149	397,762	1,163,939
Sector :Education			
Pre-Primary and Primary Education	11,645,758	2,991,092	11,417,547
Secondary Education	4,537,972	1,284,273	4,537,971
Skills Development	964,672	283,089	964,672
Education & Sports Management and Inspection	151,856	37,964	162,776

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Special Needs Education	500	125	1,000
<i>Sub- Total of allocation Sector</i>	17,300,758	4,596,543	17,083,967
Sector :Health			
Primary Healthcare	854,110	212,596	863,329
District Hospital Services	250,788	62,697	250,788
Health Management and Supervision	2,797,065	699,266	2,802,552
<i>Sub- Total of allocation Sector</i>	3,901,963	974,559	3,916,669
Sector :Water and Environment			
Rural Water Supply and Sanitation	336,068	107,085	322,583
Natural Resources Management	201,784	48,799	203,504
<i>Sub- Total of allocation Sector</i>	537,852	155,883	526,087
Sector :Social Development			
Community Mobilisation and Empowerment	1,019,468	253,526	1,008,312
<i>Sub- Total of allocation Sector</i>	1,019,468	253,526	1,008,312
Sector :Public Sector Management			
District and Urban Administration	5,731,413	2,426,785	3,470,774
Local Statutory Bodies	813,609	199,585	822,090
Local Government Planning Services	99,145	25,315	99,533
<i>Sub- Total of allocation Sector</i>	6,644,167	2,651,686	4,392,398
Sector :Accountability			
Financial Management and Accountability(LG)	559,849	133,178	562,912
Internal Audit Services	107,362	18,911	105,447
<i>Sub- Total of allocation Sector</i>	667,211	152,089	668,359

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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 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,454,143	1,107,971	3,458,176
Locally Raised Revenues	40,194	12,369	42,000
Multi-Sectoral Transfers to LLGs_NonWage	336,835	76,155	329,054
Multi-Sectoral Transfers to LLGs_Wage	161,446	40,361	161,446
Other Transfers from Central Government	0	5,000	0
District Unconditional Grant (Non-Wage)	98,518	31,524	100,264
District Unconditional Grant (Wage)	601,688	176,660	601,688
General Public Service Pension Arrears (Budgeting)	1,310,651	0	0
Salary arrears (Budgeting)	52,932	52,932	0
Pension for Local Governments	2,223,725	555,931	2,223,725
Gratuity for Local Governments	628,155	157,039	0
Development Revenues	277,270	90,723	12,598
Multi-Sectoral Transfers to LLGs_Gou	12,574	0	0
District Discretionary Development Equalization Grant	14,697	0	12,598
Transitional Development Grant	250,000	0	0
Total Revenues shares	5,731,413	1,198,694	3,470,774
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	763,134	188,292	763,134
Non Wage	4,691,010	831,115	2,695,043
Development Expenditure			
Domestic Development	277,270	90,144	12,598
Donor Development	0	0	0
Total Expenditure	5,731,413	1,109,550	3,470,774

Narrative of Workplan Revenues and Expenditure

Revenue is UGX.3,470,774,000 for HLG and LLGs for 2018/19 compared to UGX.5,731,413,000 for 2017/18. The decrease is a result of non inclusion of Gratuity and pension arrears as well as the transitional Development for District and Buyanja Town Council. The expenditure allocation has not changed significantly other than pension and gratuity arrears and UGX.150,000,000 for the building and Start up UGX.100,000,000 for Buyanja TC.

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*Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	551,031	142,844	562,912
Locally Raised Revenues	24,715	4,338	22,000
Multi-Sectoral Transfers to LLGs_NonWage	207,638	30,429	166,582
Multi-Sectoral Transfers to LLGs_Wage	0	16,050	64,202
Other Transfers from Central Government	0	4,442	0
District Unconditional Grant (Non-Wage)	102,607	28,948	94,057
District Unconditional Grant (Wage)	216,072	58,637	216,072
<i>Development Revenues</i>	8,817	850	0
Multi-Sectoral Transfers to LLGs_Gou	8,817	0	0
Total Revenues shares	559,848	143,694	562,912
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	280,277	59,797	280,273
Non Wage	270,755	59,986	282,639
<i>Development Expenditure</i>			
Domestic Development	8,817	850	0
Donor Development	0	0	0
Total Expenditure	559,849	120,633	562,912

Narrative of Workplan Revenues and Expenditure

The revenue for FY 2018/19 is UGX.562,912,000 compared to UGX.559,848,000 for FY 2017/18 which is 0.5% budget increase. The increase is as a result of local revenue to strengthen the revenue collection and management.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	811,976	165,022	820,090
Locally Raised Revenues	124,567	14,342	125,000
Multi-Sectoral Transfers to LLGs_NonWage	147,775	33,535	147,775
Other Transfers from Central Government	0	3,000	0
District Unconditional Grant (Non-Wage)	318,616	71,211	326,297
District Unconditional Grant (Wage)	221,019	42,934	221,019
Development Revenues	1,632	0	2,000
Multi-Sectoral Transfers to LLGs_Gou	1,632	0	0
District Discretionary Development Equalization Grant	0	0	2,000
Total Revenues shares	813,609	165,022	822,090
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	221,019	41,312	221,019
Non Wage	590,958	100,184	599,072
Development Expenditure			
Domestic Development	1,632	0	2,000
Donor Development	0	0	0
Total Expenditure	813,609	141,496	822,090

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.822,090,000 for 2018/19 compared to UGX.813,609,000 for 2017/18 with increase of 1%.

The increase is a result of increase in Ex-Gratia allocation increase. Expenditure allocation has changed significantly under Council Administration and the rest of the section the changes are not significant.

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*Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	553,539	136,310	552,120
Locally Raised Revenues	8,000	1,000	8,000
Multi-Sectoral Transfers to LLGs_NonWage	36,708	12,533	36,708
District Unconditional Grant (Wage)	120,863	25,785	120,863
Sector Conditional Grant (Wage)	342,237	85,559	342,237
Sector Conditional Grant (Non-Wage)	45,731	11,433	44,313
<i>Development Revenues</i>	43,903	14,634	44,040
Sector Development Grant	43,903	0	44,040
Total Revenues shares	597,442	150,944	596,160
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	463,100	98,720	463,100
Non Wage	90,439	24,676	89,020
<i>Development Expenditure</i>			
Domestic Development	43,903	4,633	44,040
Donor Development	0	0	0
Total Expenditure	597,442	128,029	596,160

Narrative of Workplan Revenues and Expenditure

The department's revenue is UGX.596,160,000 for FY 2018/19 compared to UGX.597,442,000 for 2016/17 and the decrease was not significant. The decrease is a result of maintenance of policy shift in implementation of single spine implementation. The unconditional Grant wage will be used to pay headquarters staff.

Expenditure allocation has not changed significantly and has been aligned to fulfil the departments mandate and government vision.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,861,755	988,463	3,867,243
Locally Raised Revenues	4,000	0	5,000
Other Transfers from Central Government	450,000	153,304	450,000
Multi-Sectoral Transfers to LLGs_NonWage	18,230	5,104	18,230
Multi-Sectoral Transfers to LLGs_Wage	28,936	7,234	28,936
District Unconditional Grant (Wage)	166,486	24,296	166,486
Sector Conditional Grant (Wage)	2,564,578	641,145	2,564,578
Sector Conditional Grant (Non-Wage)	629,525	157,381	634,012
Development Revenues	40,208	8,490	51,082
Multi-Sectoral Transfers to LLGs_Gou	15,208	0	2,000
District Discretionary Development Equalization Grant	25,000	0	49,082
Sector Development Grant	0	0	0
Total Revenues shares	3,901,963	996,953	3,918,324
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,760,000	672,674	2,760,000
Non Wage	1,101,755	311,872	1,107,242
Development Expenditure			
Domestic Development	40,208	240	51,082
Donor Development	0	0	0
Total Expenditure	3,901,963	984,786	3,918,324

Narrative of Workplan Revenues and Expenditure

Revenue is UGX.3,918,324,000 for FY 2018/19 compared to UGX.3,901,963,000 for FY 2017/18 which is .4% increase. The increase is a result of policy shift of retaining funds for drugs to be paid to JMS. The expenditure allocation; Primary Health care UGX. 629,524,852 which include transfers to LLHU, Hospital services UGX.250,788,010 and Health management and supervision is UGX.378,736,842 and multisectoral transfers is UGX.62374,000

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Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,817,309	4,439,206	16,821,654
Locally Raised Revenues	6,000	0	8,000
Other Transfers from Central Government	16,155	2,000	18,500
Multi-Sectoral Transfers to LLGs_NonWage	11,920	123	11,920
District Unconditional Grant (Wage)	94,550	24,183	94,550
Sector Conditional Grant (Wage)	13,799,941	3,449,985	13,799,941
Sector Conditional Grant (Non-Wage)	2,888,743	962,914	2,888,743
Development Revenues	485,949	158,382	264,813
Multi-Sectoral Transfers to LLGs_Gou	22,260	0	0
District Discretionary Development Equalization Grant	0	0	40,000
Sector Development Grant	263,689	0	224,813
Transitional Development Grant	200,000	0	0
Total Revenues shares	17,303,258	4,597,588	17,086,467
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,894,490	3,460,178	13,894,491
Non Wage	2,922,819	959,253	2,927,163
Development Expenditure			
Domestic Development	485,949	3,819	264,813
Donor Development	0	0	0
Total Expenditure	17,303,258	4,423,251	17,086,467

Narrative of Workplan Revenues and Expenditure

The department revenue is UGX.17,086,467,000 for 2018/19 compared to UGX.17,303,258,000 for FY 2017/18 which is 1% decrease. The decrease is on the less Transitional Development Grant that has been included in the current allocation for Kasheshe Primary School rehabilitation. The expenditure allocation has been adjusted to fit within the allocation given. Allocation of UGX.200,000,000 has not been made for Kasheshe Primary school rehabilitation.

Vote : 550 Rukungiri District

FY 2018/19

*Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	852,217	161,292	852,317
Locally Raised Revenues	16,000	1,158	16,000
Multi-Sectoral Transfers to LLGs_NonWage	62,979	4,803	21,200
Multi-Sectoral Transfers to LLGs_Wage	0	10,470	41,879
Other Transfers from Central Government	0	126,137	693,884
District Unconditional Grant (Wage)	79,355	18,724	79,355
Sector Conditional Grant (Non-Wage)	693,884	0	0
<i>Development Revenues</i>	384,932	183,858	311,622
Multi-Sectoral Transfers to LLGs_Gou	285,011	0	311,622
District Discretionary Development Equalization Grant	99,920	0	0
Total Revenues shares	1,237,149	345,149	1,163,939
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	121,233	25,393	121,233
Non Wage	730,984	110,067	731,084
<i>Development Expenditure</i>			
Domestic Development	384,932	150,064	311,622
Donor Development	0	0	0
Total Expenditure	1,237,149	285,523	1,163,939

Narrative of Workplan Revenues and Expenditure

Revenue for the department is UGX.1,163,936,000 for 2018/19 compared to UGX.1,237,149,000 for 2017/18 which is 6% decrease. The decrease less allocation to Adm block under development and multisectoral transfers. The expenditure allocation has been adjusted to fit within the allocation given.

Vote : 550 Rukungiri District

FY 2018/19

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	59,259	17,430	57,862
District Unconditional Grant (Wage)	23,607	8,517	23,607
Sector Conditional Grant (Non-Wage)	35,652	8,913	34,255
Development Revenues	276,809	92,270	264,721
Sector Development Grant	256,172	0	244,103
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	336,069	109,700	322,583
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,607	6,048	23,607
Non Wage	35,652	7,579	34,255
Development Expenditure			
Domestic Development	276,809	14,250	264,721
Donor Development	0	0	0
Total Expenditure	336,068	27,878	322,583

Narrative of Workplan Revenues and Expenditure

The department will receive UGX. 322,583,000 for 2018/19 compared to UGX.336,069,000 for 2017/18 which is 4% decrease. The decrease is a result of the reduction of transitional grant and for sanitation grant. Expenditure allocation to sections has changed significantly to fit in the available resource.

Vote : 550 Rukungiri District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	200,784	49,244	204,104
Locally Raised Revenues	7,600	4,000	10,145
Multi-Sectoral Transfers to LLGs_NonWage	14,657	1,934	14,657
Multi-Sectoral Transfers to LLGs_Wage	26,612	6,653	26,612
Other Transfers from Central Government	0	4,578	1,341
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	139,947	29,088	139,947
Sector Conditional Grant (Non-Wage)	6,967	1,742	6,401
Development Revenues	1,000	0	1,000
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	1,000	0	1,000
Total Revenues shares	201,784	49,244	205,104
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	166,559	35,071	166,559
Non Wage	34,225	1,934	37,545
Development Expenditure			
Domestic Development	1,000	0	1,000
Donor Development	0	0	0
Total Expenditure	201,784	37,005	205,104

Narrative of Workplan Revenues and Expenditure

The department revenue is UGX.205,104,000 for FY 2018/19 compared to UGX.201,784,000 for FY 2017/18 which is 1.6% increase. The increase has been as a result of more allocation of the multisectoral transfers compared to previous allocation. The expenditure allocation to section has not changed significantly.

Vote : 550 Rukungiri District

FY 2018/19

*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,019,468	89,428	1,008,312
Locally Raised Revenues	16,827	1,500	11,000
Other Transfers from Central Government	682,231	6,689	682,231
Multi-Sectoral Transfers to LLGs_NonWage	41,002	3,498	18,355
Multi-Sectoral Transfers to LLGs_Wage	0	5,662	22,647
District Unconditional Grant (Non-Wage)	5,000	0	5,000
District Unconditional Grant (Wage)	217,107	57,754	217,107
Sector Conditional Grant (Non-Wage)	57,302	14,326	51,973
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,019,468	89,428	1,008,312
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	239,754	51,843	239,754
Non Wage	779,714	24,777	768,558
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,019,468	76,620	1,008,312

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.1,008,312,000 for 2018/19 compared to UGX.1,019,468,000 for 2017/18 which is a decrease. FAL and Community Development workers grants will be shared by HLG and LLGs in the ratio of 30:70 as per grant guidelines. The revenue will be constituted as follows: Local revenue UGX. 11,000,000; Unconditional nonwage- UGX. 5,000,000; Conditional grant, UGX. 51,972,765; Youth Livelihood programme- UGX. 490,729,245; UWEP-SHS.191,511,470

Vote : 550 Rukungiri District

FY 2018/19

*Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	92,797	33,332	78,234
Locally Raised Revenues	14,243	1,500	15,000
Other Transfers from Central Government	0	9,000	0
District Unconditional Grant (Non-Wage)	34,077	8,500	18,757
District Unconditional Grant (Wage)	44,477	14,332	44,477
<i>Development Revenues</i>	6,348	2,095	21,299
District Discretionary Development Equalization Grant	6,348	0	21,299
Total Revenues shares	99,145	35,427	99,533
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	44,477	11,560	44,477
Non Wage	48,320	11,952	33,757
<i>Development Expenditure</i>			
Domestic Development	6,348	2,090	21,299
Donor Development	0	0	0
Total Expenditure	99,145	25,602	99,533

Narrative of Workplan Revenues and Expenditure

Total revenue is UGX. 99,533,000 for FY 2018/19 compared to UGX.99,145,000 for FY 2017/18 which is 0.2% reduction. The reduction is a result of reduction of District Discretionary Equalisation Grant and District Un conditional Grant non- Wage in 2018/19. The expenditure allocations has to section has not changed significantly. It has been adjusted to available resources.

Vote : 550 Rukungiri District

FY 2018/19

*Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	107,362	24,146	105,447
Locally Raised Revenues	8,000	1,500	8,000
Multi-Sectoral Transfers to LLGs_NonWage	9,450	263	9,450
Multi-Sectoral Transfers to LLGs_Wage	31,574	7,894	31,574
District Unconditional Grant (Non-Wage)	17,915	4,000	16,000
District Unconditional Grant (Wage)	40,424	10,489	40,424
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	107,362	24,146	105,447
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	71,997	11,206	71,997
Non Wage	35,365	5,411	33,450
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	107,362	16,617	105,447

Narrative of Workplan Revenues and Expenditure

Revenue is UGX.105,447,000 for 2018/19 compared to UGX.107,362,000 for 2016/17 with 2% decrease. The funding has been maintained to the audit unit to strengthen public financial management and accountability and allocation for newly created Town Councils. The expenditure allocation has been changed to fit in the available resources.