

# Vote : 550 Rukungiri District

**FY 2020/21**

## Foreword

Rukungiri District Local Government Budget Framework Paper ( BFP) 2020/2021 provides detailed information on the financial situation of the District and performance of various sectors in delivering the mandated services. The Budget Framework Paper has been prepared through wider consultations with stakeholders and it will serve as a background to the 2020/2021 Budget. A budget conference was held on 29/10/2019 and views of various stakeholders have been incorporated in this Budget Framework Paper. Their views have formed the basis of producing this document and agreeing on the priorities of this Council for the coming Financial Year.

The Budget Framework Paper has ensured that Gender and equity concerns are addressed. The Budget Framework Paper has taken into account the following key gender concerns as well as equity including representation, access to productive resources like land, needs of the marginalised categories of people, protection of land rights including the rights of widows, orphans, and People With Disabilities (PWDs) to their land and its utilisation hard to reach or hard to stay areas, protection of vulnerable people especially the Girl Child by providing information and facilities to have them stay in school and avoiding early child marriages , food security, Local Economic Development (LED), access to information by displaying mandatory notices and conducting public hearings and participation in public service delivery planning.

The District key priority areas of intervention in the Financial Year 2020/2021 are expected to be promotion of universal primary and secondary education targeting minimizing ungraded and absentees during final assessment, improving the health of the rural, urban and vulnerable communities. This will be achieved through promotion of Primary Health Care, targeting the disadvantaged and vulnerable.

The district shall promote food security and increased household incomes through improved agricultural productivity taking into consideration the needs of the vulnerable categories. The district shall prioritise the following; increasing accessibility to markets through improved road network, provision and improved access to clean and safe water for both rural and urban communities and water for agricultural production. Other priorities include promotion of tourism in both rural and urban sites; strengthening good governance; transparency and accountability through monitoring and supervision; coordination and empowering communities to demand for services, accountability as well as their rights. Women and youth will continue to benefit from revolving funds in ways that will empower them to meet their practical and strategic needs to improve their livelihoods.

My special tribute goes to Heads of Department and Members of Budget Desk for their input into the preparation of this document.

On behalf of Rukungiri District Local Government 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 development programs.

Finally I have the honour to present the 2020/2021 Budget Framework Paper to the Government of Uganda, political leaders and stakeholders in the name of the people of Rukungiri District.



KATEBIRE ANDREWSON CHARLES- DISTRICT CHAIRPERSON

10/12/2019

**Vote : 550 Rukungiri District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Locally Raised Revenues</b>	774,075	194,017	776,934
<b>Discretionary Government Transfers</b>	4,014,841	1,032,225	4,022,656
<b>Conditional Government Transfers</b>	31,590,126	8,636,325	29,685,134
<b>Other Government Transfers</b>	1,692,111	451,659	1,098,965
<b>External Funding</b>	695,000	204,578	980,000
<b>Grand Total</b>	<b>38,766,153</b>	<b>10,518,805</b>	<b>36,563,689</b>

**Revenue Performance in the First Quarter of 2019/20**

The district received UGX.10,518,805,000 out of the Budgeted amount of UGX.38,766,153,000 representing 27% . The Locally raised revenue performance was 25% of the projected. The performance of External Financing that is the donor was 29% . Discretionary Government transfers performed at 26% Conditional Grant transfers performed at 27%, Other Government transfers performed at 27%.

The performance for the revenues over and above 25% as projected was due to provision for payment of Pension and gratuity arrears and salary arrears that were paid within the quarter. There was money for immunisation that released within the quarter.

**Planned Revenues for FY 2020/21**

The District expects a total of UGX.36,563,689,000 of which UGX.4,022,656,000 is Discretionary Government Transfers,UGX.29,685,134,000 is Conditional Government Transfers,UGX.1,098,965,000 is Other Government Transfers , UGX.980,000,000 id External Financing( Donor) and UGX.776,934,000 is locally raised revenue .Overall Central Government ,External Financing and Local revenue constitutes 95% ,3%and 2% respectively of the expected district revenues. The budget decrease is 6 percentage which is a result of non-allocation of pension gratuities, pension arrears and conditional grants non-wage reduction. The local Revenue has increased due market performance increase.

it should be noted that a provision of UGX.1,579,321,897 is required for the gratuity of people retiring in 2020/2021. This si as per the pension and gratuity list generated by the system.

**Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
Administration	6,063,505	1,939,822	4,294,244
Finance	523,301	120,318	556,696
Statutory Bodies	991,545	227,970	962,468
Production and Marketing	1,187,625	304,924	1,146,201
Health	6,026,640	1,610,899	6,327,559
Education	20,940,191	5,639,057	20,706,202

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Roads and Engineering	1,343,550	299,423	1,268,365
Water	348,310	109,993	327,076
Natural Resources	321,351	89,858	386,432
Community Based Services	753,900	62,642	303,354
Planning	126,366	34,404	121,225
Internal Audit	97,411	23,905	115,855
Trade, Industry and Local Development	42,458	10,617	48,012
<b>Grand Total</b>	<b>38,766,153</b>	<b>10,473,832</b>	<b>36,563,689</b>
<i>o/w: Wage:</i>	<i>22,692,363</i>	<i>5,673,091</i>	<i>22,692,363</i>
<i>Non-Wage Recurrent:</i>	<i>12,164,898</i>	<i>3,555,918</i>	<i>10,180,962</i>
<i>Domestic Devt:</i>	<i>3,213,892</i>	<i>1,040,245</i>	<i>2,710,364</i>
<i>Ext. Financing:</i>	<i>695,000</i>	<i>204,578</i>	<i>980,000</i>

**Expenditure Performance in the First Quarter FY 2019/20**

The District expenditure for the First Quarter was UGX.8,635,183,000 of which ; UGX.5,380,155,000 was Salaries for the three months that was paid promptly ; Non-Wage; UGX. 3,226,211,000 , Domestic development UGX. 29,667,000 and External Finance funds UGX.204,578,000 was not spent though it was released.

We had the delay in the procurement due to late submission of statement of requirements by the departments and Bills of Quantities (BOQs) thus the development expenditure was pushed to second Quarter.

**Planned Expenditures for The FY 2020/21**

The District expects a total of UGX.36,563,689,000 of which UGX.34,806,755,000 is central government transfers, UGX.980,000,000 donor development and UGX.776,934,000 is locally raised revenue .Overall Central Government, External Financing (Donor) and Local revenue constitutes 95% , 3% and , 2% respectively of the expected district revenues. The budget decrease is 6 percentages which is a result of non inclusion of Gratuity provision, the Youth Livelihood funds and transitional Development Grant . The local Revenue has increased due market performance increase.

The expenditure plans has been done basing on the Grant Guidelines and revenue allocated to departments basing on the Government priorities and District Council priorities given during the Budget Conference. The expenditures have been done to address the Gender and equity so as to uplift the marginalized groups not limited to youth, women, People With Disabilities and elderly but also

The Banyabutumbi, a minority community occupying Kikarara parish, within a protected area, in Bwambara Subcounty, shall be helped to legally own the land they occupy, by the District working with other stakeholders to ensure that the land is de-gazetted from the protected area. Special arrangements will be made to ensure that workers are readily available for “hard to stay” areas like Bwambara and Nyakishenyi Subcounties, like what was done for Kabuga in Nyarushanje subcounty.

**Medium Term Expenditure Plans**

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The District wage is 62%, Non-wage recurrent is 28%, the domestic development is 7% and the External Financing is 3% of the resource envelope. The wages have taken a big percentage leaving less for domestic development. The Medium Term Expenditure Framework(MTEF) is shared within sectors as follows: Administration 11.7% ,Finance 1.5 % ;Statutory Boards 2.6 % ; Production 3.1% ; Health 17.3% ; Education 56.6% ; Roads and Engineering 3.5 % ; Water 0.9% ;Natural Resources 1.1% ;Community Based Services (CBS ) 0.8% ;Planning Unit 0.3% ; Internal Audit 0.3% and Trade, Industry and Local Development 0.1% of of the Annual Budget of the District.

Rukungiri District Local Government shall ensure that Gender concerns and the concerns of marginalised groups are addressed. This BFP takes into account the key issues of representation, access to productive resources like land, needs of marginalised categories of people ,”hard to reach or “hard to stay” areas, protection of vulnerable people, food security, LED, access to information, participation.

The Department responsible for land management shall ensure protection of land rights, including the rights of Widows, Orphans, and PWDS to their land and its utilization.

## Challenges in Implementation

Lack of staff accommodation and other social amenities affects deployment staff particularly female employees in hard to reach and stay areas, thus undermining service delivery.

Under funding to departments and sections thus undermining the capacity of staff to deliver and the right of the community to access 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.

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>774,075</b>	<b>194,017</b>	<b>776,934</b>
Local Services Tax	130,732	83,317	133,214
Land Fees	38,838	2,821	17,493
Local Hotel Tax	2,644	60	3,184
Application Fees	18,870	4,270	17,690
Business licenses	83,371	8,921	94,283
Other licenses	13,528	791	15,160
Rent & Rates - Non-Produced Assets – from private entities	0	0	55,920
Rent & Rates - Non-Produced Assets – from other Govt units	23,326	4,895	0
Sale of non-produced Government Properties/assets	76,420	6,200	0
Rent & rates – produced assets – from other govt. units	0	0	29,752
Park Fees	11,300	2,442	13,700
Refuse collection charges/Public convenience	120	0	0
Advertisements/Bill Boards	2,175	30	3,168
Animal & Crop Husbandry related Levies	46,655	7,584	40,341
Registration (e.g. Births, Deaths, Marriages, etc.) fees	19,625	3,590	23,468
Registration of Businesses	13,895	4,451	16,666

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Inspection Fees	20,570	0	15,325
Market /Gate Charges	159,650	33,364	193,966
Other Fees and Charges	42,161	10,518	13,146
Unspent balances – Locally Raised Revenues	5,683	0	0
Other fines and Penalties – from other government units	0	0	500
Miscellaneous receipts/income	64,512	20,765	89,958
<b>2a. Discretionary Government Transfers</b>	<b>4,014,841</b>	<b>1,032,225</b>	<b>4,022,656</b>
District Unconditional Grant (Non-Wage)	840,699	210,175	825,743
Urban Unconditional Grant (Non-Wage)	104,925	26,231	127,935
District Discretionary Development Equalization Grant	311,637	103,879	299,656
Urban Unconditional Grant (Wage)	481,149	120,287	481,149
District Unconditional Grant (Wage)	2,245,886	561,472	2,245,886
Urban Discretionary Development Equalization Grant	30,545	10,182	42,286
<b>2b. Conditional Government Transfer</b>	<b>31,590,126</b>	<b>8,636,325</b>	<b>29,685,134</b>
Sector Conditional Grant (Wage)	19,965,328	4,991,332	19,965,328
Sector Conditional Grant (Non-Wage)	4,638,888	1,457,343	4,636,571
Sector Development Grant	2,358,751	786,250	2,343,402
Transitional Development Grant	419,802	139,934	0
General Public Service Pension Arrears (Budgeting)	236,357	236,357	0
Salary arrears (Budgeting)	43,144	43,144	0
Pension for Local Governments	2,739,833	684,958	2,739,833
Gratuity for Local Governments	1,188,022	297,006	0
<b>2c. Other Government Transfer</b>	<b>1,692,111</b>	<b>451,659</b>	<b>1,098,965</b>
Support to PLE (UNEB)	25,000	0	25,000
Uganda Road Fund (URF)	802,357	173,033	802,357
Uganda Wildlife Authority (UWA)	374,034	278,527	271,608
Youth Livelihood Programme (YLP)	490,719	100	0
<b>3. External Financing</b>	<b>695,000</b>	<b>204,578</b>	<b>980,000</b>
United Nations Children Fund (UNICEF)	190,000	0	250,000
Global Fund for HIV, TB & Malaria	43,000	0	120,000
World Health Organisation (WHO)	135,000	0	250,000
Global Alliance for Vaccines and Immunization (GAVI)	327,000	204,578	360,000
<b>Total Revenues shares</b>	<b>38,766,153</b>	<b>10,518,805</b>	<b>36,563,689</b>

i) Revenue Performance by September FY 2019/20

## Locally Raised Revenues

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The district received UGX. 194,017,000 for the and as at First Quarter against UGX. 774,075,000 representing 25 % . This performance has been as a result of intensified monitoring and regular revenue meeting and mobilisation. More Local Service Tax (LST) due to increased salaries for teachers and is collected in the first Four Months where this quarter falls . Lease of plots and recoveries from staff. Under performance is due to unwillingness of Tax owners and drivers not paying loading and offloading fees and sources like Licences and operational Permits that are collected following calendar year.

## Central Government Transfers

The District had planned to receive UGX. 37,297,078,000 for the Financial Year 2019/2020 as conditional transfers and to date UGX. 10,120,209,000 has been received which is 27%, shs.1,032,225,000 has been received against UGX.4,014,841,000 as discretionary transfers which is 26% , UGX.8,636,325,000 has been received against UGX.31,590,126,000 which is 27% and UGX.451,659,000 against UGX. 1,692,111,000 of other government transfers which 27% .

## Donor Funding

The District planned to receive UGX.695,000,000 from the External Financing and the release as at First Quarter was UGX.204,578,000 which is 29%.

ii) Planned Revenues for FY 2020/21

## Locally Raised Revenues

In Financial Year 2020/2021 Rukungiri District Local Government projects UGX.776,934,000 to be collected as locally raised revenue .This will be from the following categories : Local Service Tax (LST) UGX.133,214,000, Local Hotel Tax (LHT) - UGX.3,184,000 and other local revenue collection UGX.640,536,000. The local revenue will be from local taxes, fees, and property income.

It should be noted that the Local Revenue in some cases it is increasing say Local Service tax due to salary enhancement that put staff in a higher bracket and proper assessment of licences and markets. On the other hand, sources are performing low due to exhaustion and non compliant of tax payers especially park fees and Hotel tax.

## Central Government Transfers

Planned revenue is UGX.34,806,755,000 of which UGX.29,685,134,000 is conditional government transfers, UGX.4,022,656,000 is discretionary Government transfers and shs.1,098,965,000 is other Government transfers.

UGX.825,743,0000 is unconditional Grant Non Wage , UGX.2,245,886,000 is District Unconditional Grant Wage ;UGX. 299,656,000 is District Discretionary Development Equalization Grant (DDEG) for Decentralized services at LLGs.

The Town Councils Urban Unconditional Grant non wage is UGX.127,935,000 , UGX.481,149,000 is Urban Unconditional Grant Wage while UGX.42,286,000 is the Urban Discretionary Development Equalization Grant. No provision has been made for Gratuity , Gratuity Arrears and Salary Arrears has been made in the current Indicative Planning Figures.

There need to have a provision of gratuity , Pension and gratuity arrears in the subsequent issue of the Indicative Planning Figures so as to cater for the retired personnel.

## Donor Funding

The District plans to receive UGX. 980,000,000 from donor/ External financing of which UGX.360,000,000 Global Alliance for Vaccines and Immunization; UGX.250,000,000 is World Health Organisation (WHO); UGX.250,000,000 is United Nations Children Fund (UNICEF) and UGX.120,000,000 is Global Fund for HIV, TB and Malaria.The other external Financing will be for activities whose implementation is done directly.

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	802,504	207,590	718,934

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District Production Services	385,121	96,407	427,267
<i>Sub- Total of allocation Sector</i>	<b>1,187,625</b>	<b>303,997</b>	<b>1,146,201</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	896,804	218,966	993,735
District Engineering Services	425,807	50,450	274,630
<i>Sub- Total of allocation Sector</i>	<b>1,322,611</b>	<b>269,416</b>	<b>1,268,365</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	42,458	10,614	48,012
<i>Sub- Total of allocation Sector</i>	<b>42,458</b>	<b>10,614</b>	<b>48,012</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	11,655,340	2,933,171	11,744,827
Secondary Education	7,657,478	2,021,065	7,247,235
Skills Development	1,405,013	351,253	1,405,012
Education & Sports Management and Inspection	219,760	53,378	308,628
Special Needs Education	0	0	500
<i>Sub- Total of allocation Sector</i>	<b>20,937,591</b>	<b>5,358,868</b>	<b>20,706,202</b>
<b>Sector :Health</b>			
Primary Healthcare	5,562,773	1,444,818	5,824,738
District Hospital Services	250,788	62,697	250,788
Health Management and Supervision	212,279	53,070	252,033
<i>Sub- Total of allocation Sector</i>	<b>6,025,840</b>	<b>1,560,585</b>	<b>6,327,559</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	348,310	109,993	327,076
Natural Resources Management	320,651	80,611	386,432
<i>Sub- Total of allocation Sector</i>	<b>668,961</b>	<b>190,604</b>	<b>713,509</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	753,900	184,982	303,354
<i>Sub- Total of allocation Sector</i>	<b>753,900</b>	<b>184,982</b>	<b>303,354</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	6,063,505	1,515,543	4,294,244
Local Statutory Bodies	991,545	236,330	962,468
Local Government Planning Services	126,366	33,737	121,225
<i>Sub- Total of allocation Sector</i>	<b>7,181,416</b>	<b>1,785,610</b>	<b>5,377,936</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	523,301	113,184	556,696
Internal Audit Services	97,411	20,452	115,855
<i>Sub- Total of allocation Sector</i>	<b>620,712</b>	<b>133,636</b>	<b>672,551</b>

**SECTION B : Workplan Summary**

## Vote : 550 Rukungiri District

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,842,980</b>	<b>1,868,682</b>	<b>4,279,436</b>
Multi-Sectoral Transfers to LLGs_NonWage	305,476	68,760	0
Multi-Sectoral Transfers to LLGs_Wage	294,236	73,559	0
Locally Raised Revenues	38,337	10,834	232,288
Other Transfers from Central Government	264,610	264,600	267,608
District Unconditional Grant (Non-Wage)	110,026	33,729	186,840
Urban Unconditional Grant (Non-Wage)	0	0	46,742
Urban Unconditional Grant (Wage)	0	0	183,186
District Unconditional Grant (Wage)	622,939	155,735	622,939
General Public Service Pension Arrears (Budgeting)	236,357	236,357	0
Salary arrears (Budgeting)	43,144	43,144	0
Pension for Local Governments	2,739,833	684,958	2,739,833
Gratuity for Local Governments	1,188,022	297,006	0
<b>Development Revenues</b>	<b>220,525</b>	<b>71,140</b>	<b>14,807</b>
Multi-Sectoral Transfers to LLGs_Gou	7,105	0	0
External Financing	0	0	0
District Discretionary Development Equalization Grant	13,421	0	12,931
Urban Discretionary Development Equalization Grant	0	0	1,877
Transitional Development Grant	200,000	0	0
<b>Total Revenues shares</b>	<b>6,063,505</b>	<b>1,939,822</b>	<b>4,294,244</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	917,175	215,590	806,125
Non Wage	4,925,805	1,521,966	3,473,311
<b>Development Expenditure</b>			
Domestic Development	220,525	2,950	14,807
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>6,063,505</b>	<b>1,740,506</b>	<b>4,294,244</b>

**Narrative of Workplan Revenues and Expenditure**



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The department revenue is UGX.4,294,244,000 for HLG and excluding LLGs multisectoral transfers for 2020/202 compared to UGX.6,063,505,000 for 2019/2020. The decrease is a result of non-inclusion of Gratuity and pension arrears as well as the transitional Development for District . The expenditure allocation has not changed significantly other than gratuity which has not been provided in the Indicative Planning Figures(IPFS). The expenditure will be as follows; wage UGX.806,125,000, Non-wage UGX.3,473,311,000 and Domestic UGX.14,807,000. The expenditure priorities will address gender equity giving priority to empowering the community to demand services and accountability.

**Vote : 550 Rukungiri District****FY 2020/21****Workplan: Finance****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>523,301</b>	<b>120,318</b>	<b>554,196</b>
Multi-Sectoral Transfers to LLGs_NonWage	140,709	24,670	0
Multi-Sectoral Transfers to LLGs_Wage	64,202	16,050	0
Locally Raised Revenues	30,798	7,700	122,583
District Unconditional Grant (Non-Wage)	91,102	22,776	117,947
District Unconditional Grant (Wage)	196,490	49,123	196,490
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>2,500</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>523,301</b>	<b>120,318</b>	<b>556,696</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	260,692	54,627	280,756
Non Wage	262,609	46,634	273,440
<b>Development Expenditure</b>			
Domestic Development	0	0	2,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>523,301</b>	<b>101,261</b>	<b>556,696</b>

**Narrative of Workplan Revenues and Expenditure**

The Finance Department revenue is UGX.556,696,000 for 2020/2021 compared to UGX. 523,301,000 for 2019/2020 and the increase is 6% .The increase is as a result of new Town Council allocation.

Local Government Financial management Services UGX.243,199,370 of which UGX.196,490,370 is wage and UGX.46,709,000 operational , Revenue collection and management UGX.15,024,199, Budgeting and planning Services UGX.15,500,000; Local Government Expenditure Services 6,000,000, Local Government Accounting Services UGX.8,605,000 which is intended to strengthen Financial Management and Accountability . Allocation of UGX. 30,000,000 has been made for running of Integrated Financial Management System (IFMS).

Lower Local Governments(LLGs). UGX.179,076,449 which is recurrent non- wage UGX. 112,342,761 , UGX.64,233,688 is wage and UGX.2,500,000 is Government of Uganda Development.

The expenditure will be as follows: wage is UGX.280,756,000, Non-wage UGX.273,440,000 and Domestic Development UGX.2,500,000

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# FY 2020/21

## Workplan: Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>989,000</b>	<b>227,424</b>	<b>960,468</b>
Multi-Sectoral Transfers to LLGs_NonWage	148,254	23,460	0
Locally Raised Revenues	154,984	38,746	223,291
District Unconditional Grant (Non-Wage)	423,829	99,735	455,141
District Unconditional Grant (Wage)	261,933	65,483	264,035
<b>Development Revenues</b>	<b>2,545</b>	<b>545</b>	<b>2,000</b>
Multi-Sectoral Transfers to LLGs_Gou	545	0	0
District Discretionary Development Equalization Grant	2,000	0	2,000
<b>Total Revenues shares</b>	<b>991,545</b>	<b>227,970</b>	<b>962,468</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	261,933	59,376	264,035
Non Wage	727,067	114,450	696,432
<b>Development Expenditure</b>			
Domestic Development	2,545	0	2,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>991,545</b>	<b>173,826</b>	<b>962,468</b>

## Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.962,468,000 for 2020/2021 compared to UGX.991,545,000 for 2019/2020 with decrease of 3%. The decrease is a result of less allocation of the revenues as a result of reduction in grant and local revenue without the Multisectoral transfers.

Expenditure allocation has changed significantly under Council Administration and the rest of the section the changes are not significant other than living within the revenue allocated.

The allocation has been made as follows:

Council Administration is UGX.310,653,100; Procurement is UGX.29,047,566 of which UGX.24,047,566 and UGX.5,000,000 is non wage. Staff Recruitment that is District Service Commission is UGX.110,147,633 of which UGX.52,471,633 is wage and UGX.57,676,000 is non wage recurrent; Land Management is UGX.7,128,540; Financial Accountability is UGX.13,263,460; Political and Executive Oversight is 238,085,131 of which UGX.187,516,008 and UGX.50,569,123. Standing Committee services is UGX.99,500,000 and Administrative Capital is UGX.2,000,000

The expenditure will be as follows: Wage UGX.264,035,000, Non-wage UGX.696,432,000 and Domestic Development IGX.2,000,000. The allocation will focus on the empowerment of the disadvantage and vulnerable.

## Vote : 550 Rukungiri District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>1,056,902</b>	<b>261,349</b>	<b>1,013,588</b>
Multi-Sectoral Transfers to LLGs_NonWage	19,173	1,917	0
Locally Raised Revenues	8,000	2,000	18,756
District Unconditional Grant (Wage)	192,818	48,205	150,932
Sector Conditional Grant (Wage)	510,934	127,734	510,934
Sector Conditional Grant (Non-Wage)	325,977	81,494	326,056
<b><i>Development Revenues</i></b>	<b>130,723</b>	<b>43,574</b>	<b>132,613</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Sector Development Grant	130,723	0	129,613
<b>Total Revenues shares</b>	<b>1,187,625</b>	<b>304,924</b>	<b>1,146,201</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	703,753	172,575	661,866
Non Wage	353,150	78,238	351,721
<b><i>Development Expenditure</i></b>			
Domestic Development	130,723	0	132,613
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,187,625</b>	<b>250,812</b>	<b>1,146,201</b>

**Narrative of Workplan Revenues and Expenditure**

## Vote : 550 Rukungiri District

**FY 2020/21**

Revenue is UGX.1,146,201,000 for 2020/2021 compared to UGX.1,187,625,000 for 2019/2020 which is 3% increase. The increase is a result reduction for both Non wage and development sector conditional grant.

The multisectoral transfers is UGX.20,665,300 of which UGX.17,665,300 is recurrent and UGX.3,000,000 is development.

The allocation has been made as follows:

Agriculture Extension services; UGX.510,934,445 is wage, and Planning, monitoring and quality assurance and evaluation is UGX.2018,000,000.

District Production Services; Livestock vaccination and Treatment is UGX.10,583,776; Fisheries Regulation UGX.8,858,452; Crop disease control and regulation UGX.13,554,556; Tsetse Vector control and Commercial Insect farm promotion UGX.8,446,628; Support to Bwanga is UGX.8,000,000. District Production management services is UGX.227,544,692 of which wage is UGX.150,931,992 and non wage recurrent is UGX.76,612,700.

The development sector grant is UGX.129,613,157

The recurrent expenditure will include; Wage UGX.661,866,000; Non wage UGX. 351,721,000 while domestic Development is UGX.132,613,000.

It should be noted that, the wage estimation stands at UGX.822,931,992 and the provision is UGX.510,934,445 as Sector Conditional wage and UGX. 150,931,992 Unconditional Grant wage for staff at Headquarters leaving a shortfall of UGX.161,065,555.

# Vote : 550 Rukungiri District

**FY 2020/21**

## Workplan: Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,560,443</b>	<b>1,137,016</b>	<b>4,524,911</b>
Multi-Sectoral Transfers to LLGs_NonWage	36,975	6,149	0
Locally Raised Revenues	5,000	1,250	26,825
District Unconditional Grant (Wage)	135,754	33,938	106,179
Sector Conditional Grant (Wage)	3,753,189	938,297	3,753,189
Sector Conditional Grant (Non-Wage)	629,525	157,381	629,525
<b>Development Revenues</b>	<b>1,466,197</b>	<b>473,883</b>	<b>1,802,648</b>
Multi-Sectoral Transfers to LLGs_Gou	18,707	0	0
External Financing	695,000	0	980,000
District Discretionary Development Equalization Grant	60,000	0	91,847
Sector Development Grant	692,490	0	692,490
<b>Total Revenues shares</b>	<b>6,026,640</b>	<b>1,610,899</b>	<b>6,327,559</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,888,943	959,710	3,859,368
Non Wage	671,500	151,850	665,543
<b>Development Expenditure</b>			
Domestic Development	771,197	0	822,648
Donor Development	695,000	0	980,000
<b>Total Expenditure</b>	<b>6,026,640</b>	<b>1,111,560</b>	<b>6,327,559</b>

### Narrative of Workplan Revenues and Expenditure

## Vote : 550 Rukungiri District

**FY 2020/21**

The Health department revenue is UGX.6,327,559,000 for 2020/2021 compared to UGX.6,026,640,000 which is 5% increase. The increase is under donor support.

The expenditure allocation; Public Health promotion UGX. 980,000,000 which is External Financing which Global Alliance for Vaccines and Immunization is UGX.360,000,000, United Nations Children Fund is UGX.250,000,000, Global Fund for HIV, TB and Malaria UGX 120,000,000 and World Health Organization is UGX.250,000,000. NGO Hospital services Lower Level Services UGX.250,788,010 NGO lower Level Services(LLS) is UGX.76,107,269 .

Basic Healthcare Services(H/C iv - ii is UGX.231,104,819. The provision for fencing Bugangari H/Civ and facelifting Kisiizi is UGX.91,846,731 under DDEG. Health centre Construction and rehabilitation is UGX.650,000,000. OPD and Other wards construction and rehabilitation is UGX.42,489,620.

Health care Management services is UGX.106,178,878 for wage unconditional Grant and non wage is UGX.46,645,000.

Healthcare services Monitoring and Inspection is UGX.29,879,754.

multisectoral transfers is UGX.71,349,772 of which UGX.18,637,555 is non wage and UGX 52,712,217 is Domestic Development.

The department will spend on the following category; UGX.3,859,368,000 will be wage, UGX.665,543,000 will be non wage , UGX.822,648,000 will be domestic Development and UGX.980,000,000 will be spent on External Financing activities.

# Vote : 550 Rukungiri District

# FY 2020/21

## Workplan: Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>19,424,366</b>	<b>5,145,608</b>	<b>19,423,720</b>
Multi-Sectoral Transfers to LLGs_NonWage	13,158	3,438	0
Other Transfers from Central Government	25,000	0	25,000
Locally Raised Revenues	8,000	0	14,071
District Unconditional Grant (Wage)	105,550	26,385	105,550
Sector Conditional Grant (Wage)	15,701,204	3,925,301	15,701,204
Sector Conditional Grant (Non-Wage)	3,571,453	1,190,484	3,570,519
<b>Development Revenues</b>	<b>1,515,825</b>	<b>493,450</b>	<b>1,282,482</b>
Multi-Sectoral Transfers to LLGs_Gou	3,439	0	0
District Discretionary Development Equalization Grant	32,036	0	11,600
Sector Development Grant	1,280,349	0	1,268,882
Transitional Development Grant	200,000	0	0
<b>Total Revenues shares</b>	<b>20,940,191</b>	<b>5,639,057</b>	<b>20,706,202</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,806,754	3,747,056	15,806,754
Non Wage	3,617,612	1,159,861	3,616,966
<b>Development Expenditure</b>			
Domestic Development	1,515,825	0	1,282,482
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>20,940,191</b>	<b>4,906,917</b>	<b>20,706,202</b>

### Narrative of Workplan Revenues and Expenditure



## Vote : 550 Rukungiri District

## FY 2020/21

Revenue for the department is Shs.20,706,202,000 for 2020/2021 compared to shs.20,940,191,000 for 2019/2020 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 has been made as follows: Primary Teaching services UGX.10,570,902,901 of which wage is UGX.10,545,902,901 and Non wage to support Primary Leaving Examination is UGX.25,000,000. Classroom Construction is UGX.100,000,000. Latrine construction and rehabilitation is UGX.235,331,743. Provision of furniture to Omurusheshe Primary school UGX.11,600,000.

Secondary School capitation grant is UGX.2,177,682,000 while wage is UGX.4,199,447,000 and Construction is UGX.870,106,000.

Tertiary Education Services is UGX.955,854,000 as wage and the grant under skills development is UGX.449,158,000.

Monitoring and supervision of primary and secondary is UGX.13,080,000. Sector capacity development is UGX.24,475,000.

Education Management is UGX.160,981,000 of which wage is UGX.105,550,000 and Non wage is UGX.55,431,000

The expenditure will be as follows: Wage UGX.15,806,754,000; Non-wage recurrent UGX.3,616,966,000 and domestic Development UGX.1,282,482,000.

The expenditure will be within the grant guidelines and will focus more on the equality considering the disadvantaged people and areas.

**Vote : 550 Rukungiri District****FY 2020/21****Workplan: Roads and Engineering****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,072,214</b>	<b>238,440</b>	<b>1,079,165</b>
Multi-Sectoral Transfers to LLGs_NonWage	14,128	1,475	0
Multi-Sectoral Transfers to LLGs_Wage	41,879	10,470	0
Other Transfers from Central Government	802,357	173,033	802,357
Locally Raised Revenues	22,473	5,618	25,050
District Unconditional Grant (Wage)	191,378	47,844	191,378
<b>Development Revenues</b>	<b>271,336</b>	<b>60,983</b>	<b>189,200</b>
Multi-Sectoral Transfers to LLGs_Gou	271,336	0	0
<b>Total Revenues shares</b>	<b>1,343,550</b>	<b>299,423</b>	<b>1,268,365</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	233,256	27,231	248,978
Non Wage	838,958	109,290	830,187
<b>Development Expenditure</b>			
Domestic Development	271,336	14,142	189,200
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,343,550</b>	<b>150,663</b>	<b>1,268,365</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue for the department is UGX.1,268,365,000 for 2020/2021 compared to UGX.1,343,550,000 for 2019/2020 which is 6% decrease. The decrease is on the DDEG for the allocated under development and multisectoral transfers.

The expenditure allocation has been adjusted to fit within the allocation given. The allocation has been made as follows: The District Roads maintenance UGX.367,713,380; Mechanical Imprest UGX. 110,940,504; Operation of District Roads Office UGX.227,483,769 of which UGX.191,377,769 is wage and UGX.36,106,000 is non- wage; Community Access Roads (Sub-counties) UGX.128,395,619; Urban Unpaved road maintenance (LLS) UGX.159,201,655 and Building maintenance UGX.20,000,000.

Under Multi sectoral a provision of UGX.260,609,603 has been made of which UGX.57,600,000 is wage ; UGX.7,830,000 is non-wage and UGX.195,179,603 is domestic Development.

The expenditure will be as follows: Wage is UGX.248,978,000; Non- wage recurrent UGX830,187,000 and Development UGX.189,200,000. The expenditure will consider the gender especially when recruiting the road gangs and for the community to access markets thus empowering them to have income.

# Vote : 550 Rukungiri District

# FY 2020/21

## Workplan: Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>73,318</b>	<b>18,330</b>	<b>74,659</b>
District Unconditional Grant (Wage)	37,091	9,273	38,566
Sector Conditional Grant (Non-Wage)	36,227	9,057	36,093
<b>Development Revenues</b>	<b>274,992</b>	<b>91,664</b>	<b>252,417</b>
Sector Development Grant	255,190	0	252,417
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>348,310</b>	<b>109,993</b>	<b>327,076</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	37,091	9,138	38,566
Non Wage	36,227	7,153	36,093
<b>Development Expenditure</b>			
Domestic Development	274,992	12,575	252,417
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>348,310</b>	<b>28,866</b>	<b>327,076</b>

### Narrative of Workplan Revenues and Expenditure

The department will receive UGX. 327,076,000 for 2020/2021 compared to UGX.348,310,000 for 2019/2020 which is 6% decrease. The decrease is a result of sector development Grant .

Expenditure allocation to sections has changed significantly to fit in the available resource. The allocation has been made as follows: Operation of District Water Office UGX51,103,530 of which UGX.38,568,924 is wage and UGX.12,537,606 is non- wage ; supervision, monitoring and coordination UGX.8,000,000; Support for Operation and Maintenance UGX.13,836,720; promotion of community based management UGX.1,719,080.

Administrative Capital is UGX.5,000,000; Non Standard Service delivery capital UGX.56,592,117; Construction of public Latrine in Rural Growth Centres (RGCs) UGX.40,000,000; Borehole drilling and rehabilitation UGX.35,825,000 and Construction of piped water supply system UGX.115,000,000.

The expenditure will be in the following category: Wage UGX.38,566,000; Non-wage recurrent UGX.36,093,000 and Domestic Development UGX.189,200,000. The emphasis will be on reduction of waterborne diseases which will create a healthy population so as to have productive people.

# Vote : 550 Rukungiri District

**FY 2020/21**

## *Workplan: Natural Resources*

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>320,351</b>	<b>89,524</b>	<b>384,666</b>
Multi-Sectoral Transfers to LLGs_NonWage	17,945	4,063	0
Multi-Sectoral Transfers to LLGs_Wage	26,612	6,653	0
Other Transfers from Central Government	16,268	13,927	4,000
Locally Raised Revenues	20,145	5,036	28,432
District Unconditional Grant (Non-Wage)	5,000	1,250	6,578
District Unconditional Grant (Wage)	227,514	56,879	280,896
Sector Conditional Grant (Non-Wage)	6,868	1,717	6,520
<b><i>Development Revenues</i></b>	<b>1,000</b>	<b>333</b>	<b>1,766</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	1,000	0	1,000
<b>Total Revenues shares</b>	<b>321,351</b>	<b>89,858</b>	<b>386,432</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	254,126	62,657	333,696
Non Wage	66,225	9,470	50,970
<b><i>Development Expenditure</i></b>			
Domestic Development	1,000	0	1,766
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>321,351</b>	<b>72,127</b>	<b>386,432</b>

### **Narrative of Workplan Revenues and Expenditure**

## Vote : 550 Rukungiri District

## FY 2020/21

Revenue for the department is UGX.386,432,000 for 2020/2021 compared to UGX.321,351,000 for 2019/2020 which is 20% increase. The increase is on multisectoral transfers.

The expenditure allocation has been adjusted to fit within the allocation given.

The allocation is as follows: District Wetland planning, Regulation and promotion is UGX. 290,495,640 of which UGX.280,898,640 is wage and 9,600,000 is non- wage ; Tree planting is UGX.3,000,000; Training in Forestry Management is UGX.1,000,000; Forestry regulation and Inspection UGX.2,000,000; Community training i wetland Management UGX.2,000,000; River Bank and wetland restoration UGX.2,520,435, Stakeholders Environment training and sensitization UGX.3,000,000; Monitoring and Evaluation of Environment Compliance UGX.1,000,000; Land Management Services( Surveying, valuations, titling and Lease Management) UGX8,000,000 and Administrative Capital for environment screening and mitigation UGX1,000,000.

Under multisectoral a provision of UGX. 70,611,072 has been made of which UGX.52,800,000is wage, UGX17,045,000is Non-wage and UGX.766,072 is Development.

The expenditure will be as follows: Wage UGX.333,696,000, Non-wage UGX.50,970,000 and Development UGX.1,766,000. The grant guideline will be followed and emphasis will be on protection of environment.

# Vote : 550 Rukungiri District

# FY 2020/21

## Workplan: Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>753,900</b>	<b>62,642</b>	<b>303,354</b>
Multi-Sectoral Transfers to LLGs_NonWage	20,458	1,961	0
Multi-Sectoral Transfers to LLGs_Wage	22,647	5,662	0
Other Transfers from Central Government	490,719	0	0
Locally Raised Revenues	11,000	2,750	25,707
District Unconditional Grant (Non-Wage)	5,000	1,250	10,250
District Unconditional Grant (Wage)	151,295	37,824	151,295
Sector Conditional Grant (Non-Wage)	52,781	13,195	51,903
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>753,900</b>	<b>62,642</b>	<b>303,354</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	173,942	43,386	211,429
Non Wage	579,958	13,891	91,925
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>753,900</b>	<b>57,277</b>	<b>303,354</b>

### Narrative of Workplan Revenues and Expenditure

Total revenue is UGX.303,354,000 for 2020/2021 compared to UGX.753,900,000 for 2019/2020 which is 60% decrease. The decrease is as a result of the increase of funding of Youth Livelihood and Women Entrepreneur program that has been centralized . The expenditure allocation has changed significantly due to youth and women funding policy shift and has been centralized. The allocation has been done as follows:

Facilitation of Community Development Workers UGX.9,861,664; Gender mainstreaming UGX.2,595,183; children and youth services UGX.6,228,841; Support to Disabled and Elderly UGX.15,571,047; women's representation Council UGX.4,671,314; Work based inspections UGX.2,895,170; Labour dispute settlement UGX.1,500,000; Social rehabilitation services UGX.2,595,174 and Operation of Community Based Services UGX.162,495,056 of which UGX.151,295,056 is wage and UGX.11,200,000 is non-wage.

Under multisectoral UGX.84,156,884 of which UGX.60,134,244 is wage and UGX.24,024,640 is non- wage recurrent.

The expenditure will be wage UGX.211,429,000, Non- wage recurrent UGX. 91,925,000. Much of the emphasis in expenditure allocation has been put on the disadvantaged groups not limited to Youth, women, PWDs and elderly but also the widows and orphans.

# Vote : 550 Rukungiri District

# FY 2020/21

## Workplan: Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>100,616</b>	<b>25,154</b>	<b>111,294</b>
Locally Raised Revenues	20,000	5,000	20,000
District Unconditional Grant (Non-Wage)	16,000	4,000	22,310
District Unconditional Grant (Wage)	64,616	16,154	68,984
<b>Development Revenues</b>	<b>25,750</b>	<b>9,250</b>	<b>9,931</b>
District Discretionary Development Equalization Grant	25,750	0	9,931
<b>Total Revenues shares</b>	<b>126,366</b>	<b>34,404</b>	<b>121,225</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	64,616	11,013	68,984
Non Wage	36,000	2,669	42,310
<b>Development Expenditure</b>			
Domestic Development	25,750	0	9,931
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>126,366</b>	<b>13,682</b>	<b>121,225</b>

## Narrative of Workplan Revenues and Expenditure

Total revenue is UGX. 121,225,000 for 2020/2021 compared to UGX. 126,366,000 for 2019/2020 which is 4% reduction. The reduction is a result of reduction of District Discretionary Equalisation Grant and District Un conditional Grant non- Wage in 2020/2021.

The expenditure allocations has to section has not changed significantly. It has been adjusted to available resources. The allocation to the sections are as follows:

management of District Planning Office UGX.75,783,576 of which UGX.68,983,576 is wage and UGX.6,800,000 is non wage recurrent; District planning office is UGX.8,000,000 ; Statistical data collection is UGX.2,000,000; Demographic data collection is UGX.3,000,000; Management Information System id UGX.3,000,000; Monitoring and Evaluation of sector Plans is UGX.9,200,000 and Administrative Capital is UGX.6,930,841.

The expenditure categorization will be as follows: UGX.68,984,000 will be wage, UGX42,310,000 will be non wage recurrent and UGX.9,931,000 will be domestic development.

## Vote : 550 Rukungiri District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>97,411</b>	<b>23,905</b>	<b>115,855</b>
Multi-Sectoral Transfers to LLGs_NonWage	9,730	1,985	0
Multi-Sectoral Transfers to LLGs_Wage	31,574	7,893	0
Locally Raised Revenues	8,000	2,000	16,930
District Unconditional Grant (Non-Wage)	16,000	4,000	16,000
District Unconditional Grant (Wage)	32,108	8,027	36,584
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>97,411</b>	<b>23,905</b>	<b>115,855</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,681	12,823	79,748
Non Wage	33,730	6,975	36,108
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>97,411</b>	<b>19,798</b>	<b>115,855</b>

**Narrative of Workplan Revenues and Expenditure**

Department revenue is UGX.115,855,000 for 2020/2021 compared to UGX.97,411,000 with 19% increase. The allocation has increased due to more allocation under multi sectoral transfers.

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. The allocation under Internal Audit for spending areas is as follows; Management of Internal Audit Office is UGX.45,284,400 of which UGX.36,584,400 is wage and UGX.8,700,000.

Internal Audit is UGX.15,300,000.

Internal Audit Services Under Multi Sectoral is UGX. 55,271,071 of which UGX.43,163,442 is wage and UGX.12,107,629 is non wage.

The expenditure will be UGX.79,748,000 wage and UGX.36,108,000 non wage recurrent. The activities under the expenditures will take into account the follow up of gender and equity put in the departments implementation.



# Vote : 550 Rukungiri District

**FY 2020/21**

## *Workplan: Trade, Industry and Local Development*

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>42,458</b>	<b>10,617</b>	<b>48,012</b>
District Unconditional Grant (Wage)	26,400	6,603	32,058
Sector Conditional Grant (Non-Wage)	16,058	4,014	15,954
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>42,458</b>	<b>10,617</b>	<b>48,012</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,400	4,972	32,058
Non Wage	16,058	3,764	15,954
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>42,458</b>	<b>8,737</b>	<b>48,012</b>

## **Narrative of Workplan Revenues and Expenditure**

Revenue is UGX.48,012,000 for 2020/2021 compared to UGX.42,458,000 with 13% increase. The increase was increase for wage which moved from UGX.42,458,000 in this current Financial year to UGX.48,012,000 in 2020/2021.

The funding has been maintained to strengthen public financial management and accountability in cooperative movement, trade promotion and tourism .

The expenditure allocation has been changed to fit in the avail resources. Trade promotion UGX.36,844,743 has been allocated of which UGX.32,058,360 is wage and UGX.4,786,113 is Non -Wage; Enterprise Development Sector UGX.1,595,371; Market Linkage Services UGX.1,595,371; Cooperative Mobilization and Outreach Services UGX.3,988,427; Tourism Development UGX.1,595,371 and Industry development UGX.2,393,057.

The expenditure in terms of wage will be UGX.32,058,000 while non wage will be UGX.15,954,000.

The above allocation has been made to achieve the department mandate at it minimum resource utilization.