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**Vote : 537 Mbarara District****FY 2018/19**

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**Foreword**

The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads through the Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the document. Mbarara District Local Government is committed to achieving the SDGs with focus on the National strategic direction whose vision is to transform Uganda from a peasant country to a modern and prosperous country by 2040. The district vision is "a well planned, modern and prosperous District within 30 years" which will be achieved through the following specific objectives; To ensure food security, increased household incomes, sustainable utilization of natural resources and environmental protection. To sustainably provide, operate and maintain key infrastructure network for effective and efficient service delivery. To increase accessibility to quality education, equity and retention of pupils in primary schools. To improve health standards of the people of Mbarara District in collaboration with other partners To improve both institutional and individual performance capacity through capacity building initiatives. To promote survival, protection and social inclusion of the most vulnerable members of the community To enhance local revenue mobilization, collection, effective allocation to district priority areas and ensure transparency and accountability. On behalf of Mbarara District Local Government, i would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, civil society, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to appeal to Central Government to analyze our district challenges and unfunded priorities so that they can be taken up. To the technical staff, I wish to urge them to go ahead and guide the respective organs of the council to produce the annual budget on time and implement accordingly.



Kalyesubula Fred Deputy Chief Administrative Officer

# Vote : 537 Mbarara 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	2,102,682	242,482	1,784,044
Discretionary Government Transfers	3,007,921	783,176	2,934,686
Conditional Government Transfers	28,002,289	7,126,072	25,109,464
Other Government Transfers	780,538	140,448	1,431,491
Donor Funding	0	0	520,000
<b>Grand Total</b>	<b>33,893,430</b>	<b>8,292,178</b>	<b>31,779,685</b>

## Revenue Performance in the First Quarter of 2017/18

The revenue performance as at first quarter of FY 2017-2018 was at 24% of the approved plan. The expenditure performance was at 17% of the approved budget with 70% of the released revenues spent. Development expenditure under performed at 12% because most of the projects were still under evaluation in the procurement process.

## Planned Revenues for FY 2018/19

For FY 2018/19 revenues of Shs 31,779,685,000= are expected with Shs 1,784,044,000= (6%) expected from Local revenues, Shs 2,934,686,000= (9%) expected from Discretionary Government transfers, Shs 25,109,464,000= (79%) from Conditional Government Transfers, Shs 1,431,491,000=(5%) from other Government Transfers and Shs 520,000,000= (1%) form Donor funding.

## 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	5,437,755	1,261,869	3,766,655
Finance	954,271	163,540	950,453
Statutory Bodies	1,157,232	199,317	1,115,369
Production and Marketing	736,371	195,666	715,559
Health	2,869,351	697,966	3,316,255
Education	19,380,963	5,127,150	18,820,274
Roads and Engineering	1,157,586	228,954	996,170
Water	625,162	200,024	601,927
Natural Resources	213,843	46,099	199,661
Community Based Services	1,056,439	79,502	1,033,588
Planning	217,327	74,716	176,645

## Vote : 537 Mbarara District

**FY 2018/19**

Internal Audit	87,128	17,375	87,128
<b>Grand Total</b>	<b>33,893,430</b>	<b>8,292,178</b>	<b>31,779,685</b>
<i>o/w: Wage:</i>	<i>20,129,751</i>	<i>5,032,438</i>	<i>20,129,751</i>
<i>Non-Wage Reccurent:</i>	<i>11,716,117</i>	<i>2,627,645</i>	<i>9,957,181</i>
<i>Domestic Devt:</i>	<i>2,047,561</i>	<i>632,094</i>	<i>1,172,753</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>520,000</i>

### Expenditure Performance in the First Quarter FY 2017/18

For FY 2018/2019 expenditure of shs 31,779,685,000= is expected with Shs 20,129,751,000=(63%) to be spent on wages, Shs 9,957,181,000= (31%) to be spent on non-wage recurrent activities, Shs 1,172,753,000=(4%) to be spent on Domestic development activities mainly classroom construction in 2 primary schools, construction of an OPD at Bubaare HC III, sanitation and hygiene activities and Construction and rehabilitation of water source facilities. Donor expenditure will be at Shs 520,000,000=(2%).

### Planned Expenditures for The FY 2018/19

Expenditure performance for Fy 2018/2019 reduced by 7% as compared to Fy 2017/2018 due to an over all decrease in the revenue sources. Significant decreases were in the Education sector due to transitional development grants that were not expected and Public Sector management due to General public pension and Gratuity funds that were not reflected in the budget IPFs.

### Medium Term Expenditure Plans

Construction of 2 classroom blocks and pit latrines in 2 primary schools, construction of an OPD at Bubaare HC III, grading and maintenance of community access roads, construction and rehabilitation of selected water sources, construction of public latrines, purchase of twin desks for selected primary schools, monitoring and supervision of Government projects and programs, revenue enhancement, environmental protection projects, ensure food security, social protection and inclusion of most vulnerable members, capacity building of staff and general office management for effective and efficient service delivery.

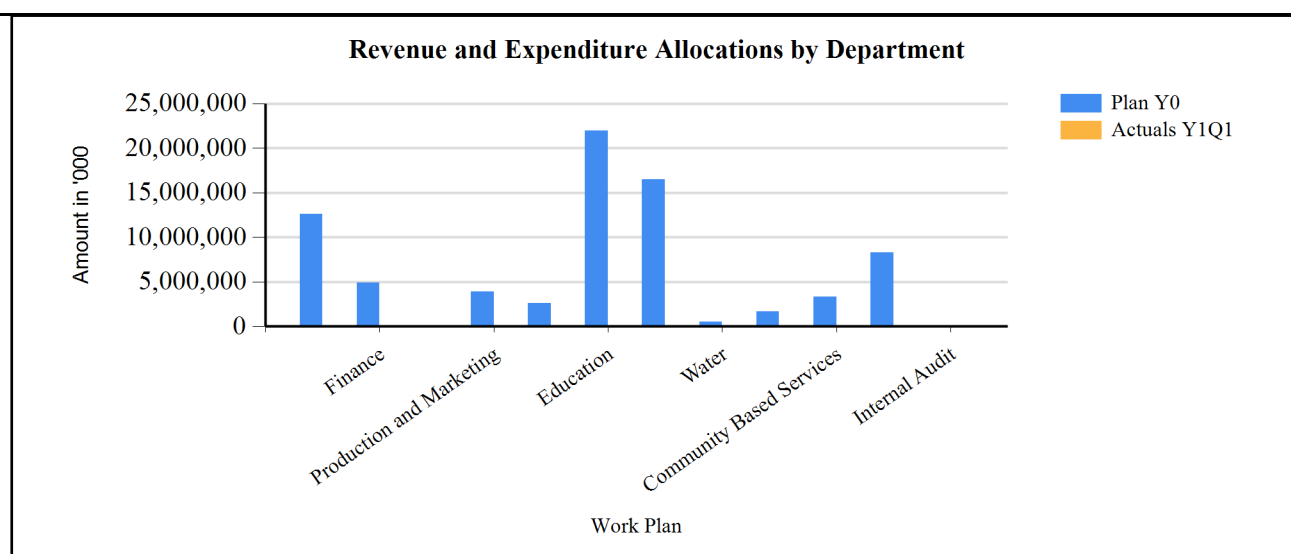
### Challenges in Implementation

The major constraints include but not limited to; Inadequate funding due to reduced locally raised revenue sources as a result of transfer of some highest revenue generating sub counties into the municipality. Limited means of transport. The few available vehicles are not even fully functional Increased demand for HIV/AIDS care and support Adverse weather conditions, recurrent /endemic pests and disease out breaks in livestock and crops Lack of appropriate place of detention for child offenders and reception home for stranded children. inadequate supply of clean water within a reasonable distance to the beneficiaries Negative attitude of the public towards enforcement of environmental legislation.

### G1: Graph on the Revenue and Expenditure Allocations by Department

# Vote : 537 Mbarara District

# FY 2018/19



## 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
<b>1. Locally Raised Revenues</b>	<b>2,102,682</b>	<b>242,482</b>	<b>1,784,044</b>
Local Services Tax	100,000	221	100,000
Land Fees	200,000	49,718	200,000
Business licenses	134,857	9,815	118,000
Liquor licenses	67,429	10,564	59,000
Rent & Rates - Non-Produced Assets – from other Govt units	733,740	58,141	306,280
Rent & rates – produced assets – from private entities	0	105	0
Park Fees	53,943	10,921	47,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	92,714	22,259	81,125
Market /Gate Charges	613,568	63,078	783,939
Other Fees and Charges	106,431	17,661	88,500
<b>2a. Discretionary Government Transfers</b>	<b>3,007,921</b>	<b>783,176</b>	<b>2,934,686</b>
District Unconditional Grant (Non-Wage)	856,676	214,169	842,400
District Discretionary Development Equalization Grant	374,352	124,784	315,394
District Unconditional Grant (Wage)	1,776,892	444,223	1,776,892
<b>2b. Conditional Government Transfer</b>	<b>28,002,289</b>	<b>7,126,072</b>	<b>25,109,464</b>
Sector Conditional Grant (Wage)	18,352,859	4,588,215	18,352,859
Sector Conditional Grant (Non-Wage)	3,895,213	1,049,691	3,287,352
Sector Development Grant	825,295	275,098	765,592
Transitional Development Grant	562,579	166,667	0
General Public Service Pension Arrears (Budgeting)	785,975	0	0

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Salary arrears (Budgeting)	201,744	201,744	0
Pension for Local Governments	2,703,661	675,915	2,703,661
Gratuity for Local Governments	674,963	168,741	0
<b>2c. Other Government Transfer</b>	<b>780,538</b>	<b>140,448</b>	<b>1,431,491</b>
Support to PLE (UNEB)	21,954	0	21,954
Uganda Road Fund (URF)	0	109,159	650,954
Uganda Women Entrepreneurship Program(UWEP)	196,691	0	196,691
Youth Livelihood Programme (YLP)	503,992	0	503,992
Uganda Sanitation Fund	57,901	31,289	57,900
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>520,000</b>
United Nations Children Fund (UNICEF)	0	0	120,000
Global Fund	0	0	400,000
<b>Total Revenues shares</b>	<b>33,893,430</b>	<b>8,292,178</b>	<b>31,779,685</b>

i) Revenue Performance by September FY 2017/18

### Locally Raised Revenues

Revenue performance for Q1 was at Shs 8,292,178,000= representing 24.5% performance of the approved budget. Of the received amount Locally raised revenues performed at 3% with Shs 242,482,000= of which rent from Government units and Market/gate charges yielded the highest revenues

### Central Government Transfers

Central Government Transfers performed at Shs 8,049,696,000= with Discretionary Government Transfers performing at 9%. Conditional Government transfers performed at 86% and other Government Transfers performed at 25%. This was a good overall performance.

### Donor Funding

Donor funding performed at 0% because most of the donor commitments were not included in the approved budget and so were not expected.

ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

Locally raised revenues are expected to perform at shs 1,784,044,000= representing a 5.6% performance of the approved budget. Most of the revenue sources are expected to yield 100% performance due to the revenue enhancement strategies in place.

### Central Government Transfers

Central government transfers are expected to perform at 92.8% with Discretionary Government Transfers performing at Shs 2,934,686,000=, Conditional Government Transfers at 25,109,464,000= and other Government Transfers at 1,431,491,000=. However funds for Pension for General public and gratuity are not reflected in the BFP because they were not included in the IPFs.

### Donor Funding

Shs 520,000,000= are expected from Donor fund specifically UNICEF and Global Fund reflecting a 1.6% performance.

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

# Vote : 537 Mbarara District

# FY 2018/19

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Of Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	495,660	123,223	9,660
District Production Services	224,232	56,058	696,299
District Commercial Services	16,479	4,120	9,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>736,371</b>	<b>183,400</b>	<b>714,959</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	840,313	224,731	845,258
District Engineering Services	317,273	79,318	150,913
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,157,587</b>	<b>304,049</b>	<b>996,170</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	13,267,517	3,309,741	12,713,027
Secondary Education	3,643,060	910,765	3,643,060
Skills Development	2,243,971	560,993	2,243,971
Education & Sports Management and Inspection	225,215	50,815	220,215
<b><i>Sub- Total of allocation Sector</i></b>	<b>19,379,763</b>	<b>4,832,314</b>	<b>18,820,274</b>
<b>Sector :Health</b>			
Primary Healthcare	2,779,959	694,990	3,222,429
Health Management and Supervision	89,392	22,091	92,826
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,869,351</b>	<b>717,081</b>	<b>3,315,255</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	625,162	156,290	601,927
Natural Resources Management	213,644	53,166	198,661
<b><i>Sub- Total of allocation Sector</i></b>	<b>838,805</b>	<b>209,457</b>	<b>800,589</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,056,439	260,183	1,033,588
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,056,439</b>	<b>260,183</b>	<b>1,033,588</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	5,437,755	1,354,227	3,742,655
Local Statutory Bodies	1,157,232	287,129	1,115,369
Local Government Planning Services	217,327	52,884	176,645
<b><i>Sub- Total of allocation Sector</i></b>	<b>6,812,314</b>	<b>1,694,240</b>	<b>5,034,669</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	954,271	198,753	950,453
Internal Audit Services	87,128	21,782	87,128
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,041,400</b>	<b>220,535</b>	<b>1,037,581</b>

# Vote : 537 Mbarara District

# FY 2018/19

## SECTION B : Workplan Summary

### Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,410,904</b>	<b>1,251,042</b>	<b>3,744,957</b>
Locally Raised Revenues	232,235	10,702	190,235
Multi-Sectoral Transfers to LLGs_NonWage	231,133	49,721	248,154
District Unconditional Grant (Non-Wage)	132,279	29,915	153,994
District Unconditional Grant (Wage)	448,913	114,305	448,913
General Public Service Pension Arrears (Budgeting)	785,975	0	0
Salary arrears (Budgeting)	201,744	201,744	0
Pension for Local Governments	2,703,661	675,915	2,703,661
Gratuity for Local Governments	674,963	168,741	0
<b>Development Revenues</b>	<b>26,852</b>	<b>10,826</b>	<b>21,698</b>
Multi-Sectoral Transfers to LLGs_Gou	11,706	0	9,082
District Discretionary Development Equalization Grant	15,145	0	12,616
<b>Total Revenues shares</b>	<b>5,437,755</b>	<b>1,261,869</b>	<b>3,766,655</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	448,913	87,989	448,913
Non Wage	4,961,990	1,035,257	3,296,044
<b>Development Expenditure</b>			
Domestic Development	26,852	5,778	21,698
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,437,755</b>	<b>1,129,024</b>	<b>3,766,655</b>

### Narrative of Workplan Revenues and Expenditure

1. The department recurrent budget is 3,744,957,000= compared to 5,410,904,000= for FY 2017/2018 representing a decline of 31%
2. Development budget is 21,698,000= compared to 26,852,000 for FY 2017/2018 representing decline of 19.2%
3. The total budget estimates are 3,766,655,000= compared to 5,437,755,000 for FY 2017/2018 representing an overall decline of 31%

**Vote : 537 Mbarara District****FY 2018/19****Finance****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>944,992</b>	<b>160,449</b>	<b>941,013</b>
Locally Raised Revenues	238,226	21,718	168,196
Multi-Sectoral Transfers to LLGs_NonWage	501,968	84,906	571,020
District Unconditional Grant (Non-Wage)	16,384	3,245	13,384
District Unconditional Grant (Wage)	188,414	50,580	188,414
<b>Development Revenues</b>	<b>9,279</b>	<b>3,091</b>	<b>9,440</b>
Multi-Sectoral Transfers to LLGs_Gou	9,279	0	9,440
<b>Total Revenues shares</b>	<b>954,271</b>	<b>163,540</b>	<b>950,453</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	188,414	38,939	188,414
Non Wage	756,579	92,139	752,599
<b>Development Expenditure</b>			
Domestic Development	9,279	3,091	9,440
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>954,271</b>	<b>134,169</b>	<b>950,453</b>

**Narrative of Workplan Revenues and Expenditure**

The Finance sector expects to receive shs 950,453,000= The sector will spend Shs. 841,013,000= will be spent on recurrent planned activities while 9,440,000= will be spent on development activities for lower local Governments. There was a decrease of shs 23,818,000= in the 2017/18 budget as compared to the FY 2018/19 due to a 22% decrease in unconditional non wage allocation.



# Vote : 537 Mbarara District

# FY 2018/19

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,157,232</b>	<b>199,317</b>	<b>1,115,369</b>
Locally Raised Revenues	295,827	30,835	251,534
Multi-Sectoral Transfers to LLGs_NonWage	103,832	23,779	102,262
District Unconditional Grant (Non-Wage)	383,465	88,521	387,465
District Unconditional Grant (Wage)	374,108	56,183	374,108
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>1,157,232</b>	<b>199,317</b>	<b>1,115,369</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	374,108	42,970	374,108
Non Wage	783,124	81,065	741,261
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,157,232</b>	<b>124,035</b>	<b>1,115,369</b>

### Narrative of Workplan Revenues and Expenditure

The total budget for the department is Shs.1,115,369,000 and the break-down is as follows:

Wages -	374,108,000
Non-wage-	387,465,000
Local revenue	251,534,000
Multi-sectoral transfers	102,262,000

# Vote : 537 Mbarara District

# FY 2018/19

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>679,025</b>	<b>176,653</b>	<b>663,862</b>
Locally Raised Revenues	21,500	272	16,500
Multi-Sectoral Transfers to LLGs_NonWage	10,956	2,123	11,220
District Unconditional Grant (Non-Wage)	8,200	1,372	8,200
District Unconditional Grant (Wage)	107,847	40,256	107,847
Sector Conditional Grant (Wage)	474,939	118,735	474,939
Sector Conditional Grant (Non-Wage)	55,583	13,896	45,157
<b>Development Revenues</b>	<b>57,346</b>	<b>19,014</b>	<b>51,696</b>
Multi-Sectoral Transfers to LLGs_Gou	305	0	2,443
Sector Development Grant	57,041	0	49,254
<b>Total Revenues shares</b>	<b>736,371</b>	<b>195,666</b>	<b>715,559</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	582,786	99,020	582,786
Non Wage	96,240	6,494	81,077
<b>Development Expenditure</b>			
Domestic Development	57,346	0	51,696
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>736,371</b>	<b>105,514</b>	<b>715,559</b>

### Narrative of Workplan Revenues and Expenditure

The sector is expecting to receive Shs 715,559,000= from sector conditional grant both wage and none wage, unconditional grant both wage and none wage and Locally raised revenues. 92.7% of the funds will be spent on Recurrent activities and 7.2% on development activities.

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# FY 2018/19

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,707,674</b>	<b>656,674</b>	<b>2,646,260</b>
Locally Raised Revenues	18,394	171	10,394
Other Transfers from Central Government	57,901	0	0
Multi-Sectoral Transfers to LLGs_NonWage	11,924	2,483	12,461
District Unconditional Grant (Non-Wage)	10,200	1,706	10,200
Sector Conditional Grant (Wage)	2,128,821	532,205	2,128,821
Sector Conditional Grant (Non-Wage)	480,434	120,109	484,384
<b>Development Revenues</b>	<b>161,677</b>	<b>41,291</b>	<b>669,995</b>
Other Transfers from Central Government	0	0	57,900
Multi-Sectoral Transfers to LLGs_Gou	20,099	0	0
Donor Funding	0	0	520,000
District Discretionary Development Equalization Grant	79,000	0	92,095
Sector Development Grant	0	0	0
Transitional Development Grant	62,579	0	0
<b>Total Revenues shares</b>	<b>2,869,351</b>	<b>697,966</b>	<b>3,316,255</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,128,821	375,176	2,128,821
Non Wage	578,852	111,751	517,439
<b>Development Expenditure</b>			
Domestic Development	161,677	5,266	149,995
Donor Development	0	0	520,000
<b>Total Expenditure</b>	<b>2,869,351</b>	<b>492,194</b>	<b>3,316,255</b>

### Narrative of Workplan Revenues and Expenditure

In coming FY 2018/19, A total of 3,316,254,601 has been earmarked for health services in the District, An increase from Ug shs 2,869,351,000 allocated for the year ending june 2018.

The increase in revenue is attributed to the expected funds from Donor to facilitate Immunization services, TB/HIV services and reproductive health services

## Vote : 537 Mbarara District

FY 2018/19

*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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>18,597,256</b>	<b>4,880,311</b>	<b>18,593,555</b>
Locally Raised Revenues	51,013	25,258	46,013
Other Transfers from Central Government	21,954	0	21,954
Multi-Sectoral Transfers to LLGs_NonWage	9,793	2,772	11,092
District Unconditional Grant (Non-Wage)	9,300	1,556	9,300
District Unconditional Grant (Wage)	92,937	25,731	92,937
Sector Conditional Grant (Wage)	15,749,099	3,937,275	15,749,099
Sector Conditional Grant (Non-Wage)	2,663,160	887,720	2,663,160
<b>Development Revenues</b>	<b>783,707</b>	<b>246,839</b>	<b>226,719</b>
Multi-Sectoral Transfers to LLGs_Gou	19,959	0	18,624
Locally Raised Revenues	24,300	0	0
Sector Development Grant	239,448	0	208,095
Transitional Development Grant	500,000	0	0
<b>Total Revenues shares</b>	<b>19,380,963</b>	<b>5,127,150</b>	<b>18,820,274</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,842,036	2,648,472	15,842,036
Non Wage	2,755,220	887,477	2,751,519
<b>Development Expenditure</b>			
Domestic Development	783,707	0	226,719
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>19,380,963</b>	<b>3,535,949</b>	<b>18,820,274</b>

**Narrative of Workplan Revenues and Expenditure**

The sector is expected to receive shs. 18,820,274,000= . Shs 18,593,555,000= will be spent on recurrent activities of which 85% will be for wages and 15% will be for Non wage activities, 1.2% of the budget will be spent on development activities. There was a 3% decrease in the 2018/19 FY as compared to FY 2017/2018 due to transitional grants that were not included in the budget.

# Vote : 537 Mbarara 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>761,480</b>	<b>138,082</b>	<b>826,888</b>
Locally Raised Revenues	45,558	691	40,558
Multi-Sectoral Transfers to LLGs_NonWage	45,772	4,050	49,394
Other Transfers from Central Government	0	109,159	650,954
District Unconditional Grant (Non-Wage)	11,167	1,868	11,167
District Unconditional Grant (Wage)	74,815	22,315	74,815
Sector Conditional Grant (Non-Wage)	584,168	0	0
<b>Development Revenues</b>	<b>396,107</b>	<b>90,871</b>	<b>169,283</b>
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	234,702	0	33,867
Multi-Sectoral Transfers to LLGs_Gou	138,561	0	135,415
District Unconditional Grant (Non-Wage)	22,844	0	0
<b>Total Revenues shares</b>	<b>1,157,586</b>	<b>228,954</b>	<b>996,170</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	74,815	20,641	74,815
Non Wage	686,665	27,908	752,073
<b>Development Expenditure</b>			
Domestic Development	396,107	56,686	169,283
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,157,587</b>	<b>105,234</b>	<b>996,170</b>

### Narrative of Workplan Revenues and Expenditure

The expected revenue for the department is Ug.Shs 996,170,477/= of which Ug.Shs 650,954,331 is from Uganda Road Fund for roads maintenance, Ug.Shs 74,815,020/= is conditional grant for wages, Ug.Shs 184,808,818 is for multisectoral transfers and Ug.Shs 85,592,308 is Local revenue for buildings maintenance.

# Vote : 537 Mbarara 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>96,356</b>	<b>23,755</b>	<b>93,684</b>
Locally Raised Revenues	1,400	0	1,400
District Unconditional Grant (Wage)	57,896	14,490	57,896
Sector Conditional Grant (Non-Wage)	37,060	9,265	34,388
<b>Development Revenues</b>	<b>528,806</b>	<b>176,269</b>	<b>508,244</b>
Sector Development Grant	528,806	0	508,244
<b>Total Revenues shares</b>	<b>625,162</b>	<b>200,024</b>	<b>601,927</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,896	14,490	57,896
Non Wage	38,460	8,407	35,788
<b>Development Expenditure</b>			
Domestic Development	528,806	2,200	508,244
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>625,162</b>	<b>25,097</b>	<b>601,927</b>

### Narrative of Workplan Revenues and Expenditure

The income revenue is RWSCG and the expenditure shall be on hard ware ,bore hole drilling ,protected spring construction ,Extension and construction of piped water system,soft ware (now wage recurrent expenditure) will on establishment , and training, Base line survey,planning and advocacy meeting at district level,office operations and monitoring and supervision of all water projects.

# Vote : 537 Mbarara 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>210,538</b>	<b>46,099</b>	<b>199,356</b>
Locally Raised Revenues	61,981	5,274	46,981
Multi-Sectoral Transfers to LLGs_NonWage	7,597	931	11,723
District Unconditional Grant (Non-Wage)	7,000	1,171	7,000
District Unconditional Grant (Wage)	126,551	36,871	126,551
Sector Conditional Grant (Non-Wage)	7,409	1,852	7,102
<b>Development Revenues</b>	<b>3,305</b>	<b>0</b>	<b>305</b>
Multi-Sectoral Transfers to LLGs_Gou	305	0	305
Locally Raised Revenues	3,000	0	0
<b>Total Revenues shares</b>	<b>213,843</b>	<b>46,099</b>	<b>199,661</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	126,551	33,460	126,551
Non Wage	83,988	3,216	72,806
<b>Development Expenditure</b>			
Domestic Development	3,305	0	305
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>213,844</b>	<b>36,676</b>	<b>199,661</b>

### Narrative of Workplan Revenues and Expenditure

The revenues are planned for paying staff salaries and allowances, tree planting, environment awareness to climate change, wetland restoration, compliance monitoring inspections to environmental standards, land conveyance and physical planning activities

# Vote : 537 Mbarara 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,047,713</b>	<b>79,281</b>	<b>1,030,716</b>
Locally Raised Revenues	46,045	3,176	41,045
Other Transfers from Central Government	700,683	0	700,683
Multi-Sectoral Transfers to LLGs_NonWage	21,441	3,394	23,681
District Unconditional Grant (Non-Wage)	7,225	1,209	7,225
District Unconditional Grant (Wage)	204,921	54,653	204,921
Sector Conditional Grant (Non-Wage)	67,398	16,850	53,161
<b>Development Revenues</b>	<b>8,725</b>	<b>221</b>	<b>2,873</b>
Multi-Sectoral Transfers to LLGs_Gou	8,725	0	2,873
<b>Total Revenues shares</b>	<b>1,056,439</b>	<b>79,502</b>	<b>1,033,588</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	204,921	42,195	204,921
Non Wage	842,793	23,681	825,795
<b>Development Expenditure</b>			
Domestic Development	8,725	221	2,873
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,056,439</b>	<b>66,098</b>	<b>1,033,588</b>

### Narrative of Workplan Revenues and Expenditure

The sector will receive shs 204,920,976 for wages, shs 825,794,762 for none wage and 2,872,722 for development totaling to shs 1,033,588,460. Out of the received funds, shs 204,920,976 will be spent on staff salaries, shs 393,636,088 on Youth Livelihood Project, shs 278,836,231 on Women Entrepreneurship project, Also, shs 332,905,460 will be utilised at the district to facilitate FAL, Youth, Women and PWD Councils and other CBS activities while shs 23,681,131 will be spent by LLGs to implement CBS sub county planned activities



# Vote : 537 Mbarara 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>145,570</b>	<b>31,045</b>	<b>144,144</b>
Locally Raised Revenues	45,845	6,355	45,845
Multi-Sectoral Transfers to LLGs_NonWage	7,929	1,175	10,166
District Unconditional Grant (Non-Wage)	42,295	9,297	38,632
District Unconditional Grant (Wage)	49,501	14,218	49,501
<b>Development Revenues</b>	<b>71,757</b>	<b>43,671</b>	<b>32,501</b>
Multi-Sectoral Transfers to LLGs_Gou	14,448	0	11,054
District Discretionary Development Equalization Grant	57,309	0	21,447
<b>Total Revenues shares</b>	<b>217,327</b>	<b>74,716</b>	<b>176,645</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,501	10,950	49,501
Non Wage	96,069	11,900	94,643
<b>Development Expenditure</b>			
Domestic Development	71,757	2,971	32,501
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>217,327</b>	<b>25,821</b>	<b>176,645</b>

### Narrative of Workplan Revenues and Expenditure

The unit expects to receive Shs 176,645,000= of which it will spend 82% ( shs 144,144,000=) on nonwage recurrent activities and 18% (shs 32,501,000=) on development activities. There was a 23% decrease in the 2018/19 budget as compared to the FY 2017/18 due to a significant decrease in DDEG funds.

# Vote : 537 Mbarara 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>87,128</b>	<b>17,375</b>	<b>87,128</b>
Locally Raised Revenues	30,705	1,506	30,705
District Unconditional Grant (Non-Wage)	5,434	1,246	5,434
District Unconditional Grant (Wage)	50,990	14,623	50,990
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>87,128</b>	<b>17,375</b>	<b>87,128</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	50,990	11,253	50,990
Non Wage	36,139	1,592	36,139
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>87,128</b>	<b>12,844</b>	<b>87,128</b>

### Narrative of Workplan Revenues and Expenditure

The department is expected to receive 2,825 100= as PAF Monitoring funds, 32,094,000= as local revenue and 50,990,000= as wages. These funds will be spent on payment of salaries, carrying out internal Audits, general office management and purchase of a departmental Laptop as a development activity. There was no change in the allocation of the FY 2018/19 as compared to the FY 2017/18.