

# Vote: 606 Nwoya District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Asaba Innocent Birekeyaho (Chief Administrative Officer-Nwoya)

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

\_\_\_\_\_  
Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	829,106	369,878	829,106
Discretionary Government Transfers	3,238,670	2,771,649	3,523,677
Conditional Government Transfers	8,703,321	6,457,788	11,803,596
Other Government Transfers	3,237,283	1,883,131	4,135,888
Donor Funding	0	147,366	290,000
Grand Total	16,008,380	11,629,813	20,582,267

### Revenue Performance by end of March of the Running FY

Nwoya District Local government by the end of Quarter three cumulatively received UGX 11,629,812,635= against planned budget of UGX 16,008,380,000= indicating only 73% revenue performance at the end of quarter three FY 2017/18, this fair revenue performance is because Locally raised revenue performed at 45%, Other Central government transfer like UWEP, PRELNOR to mention but a few performed only at 40%, Out of cumulative receipt of UGX 11,629,812,635=, UGX 5,155,214,415= was spent leaving unspent balance of UGX 6,474,598,220=. Unspent balance are majorly development grant, wages, Locally raised revenue and non wage recurrent mend for paying staff that missed their salaries in Q3, development grant for project awaiting ongoing procurement process & rolled over activities respectively.

### Planned Revenues for next FY

The revenue budget for FY 2018/19 is UGX 20,582,287,482= as compared to UGX 15,175,742,000= in the 2017/18 FY indicating a increase of about 36%, due increase in Central Government transfer (CGT), Donor projection by backed up by MOU. Out of the planned UGX 20,582,287,482=Local Revenue will only contribute only 4 % due to low revenue base, Central Government transfers shall contribute 95% while Donor funding that have committed themselves by form of MOU will contributes only 1.4% and other donors that have not committed themselves by form of shall be presented as supplementary when realized. Local revenue budget showed decrease by 36%, while Central government transfer budget also increased by 27%, donor funding is projected to be realized at 100% upto a tune of UGX 560,039,966= committed in forms of MOU. However it should be noted that, donor funding and local revenue collection are unpredictable as they are affected by uncontrollable external factors.

### Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	1,469,982	1,203,237	1,423,280
Finance	465,328	405,111	560,146
Statutory Bodies	462,057	374,301	578,465
Production and Marketing	1,270,211	940,650	1,712,117
Health	2,541,039	2,081,657	4,134,900
Education	4,800,270	3,516,010	6,278,939
Roads and Engineering	943,553	902,852	1,556,072
Water	508,583	428,125	474,954

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Natural Resources	185,963	121,577	389,552
Community Based Services	3,069,357	1,488,043	3,203,756
Planning	196,573	110,202	214,722
Internal Audit	95,463	58,047	55,364
<b>Grand Total</b>	<b>16,008,380</b>	<b>11,629,813</b>	<b>20,582,267</b>
<i>o/w: Wage:</i>	7,216,303	5,412,227	8,975,245
<i>Non-Wage Recurrent:</i>	2,849,542	1,997,196	4,089,420
<i>Domestic Devt:</i>	5,942,536	4,073,024	7,227,603
<i>Donor Devt:</i>	0	147,366	290,000

**Expenditure Performance by end of March FY 2017/18**

Nwoya District Local government by the end of Quarter three cumulatively received UGX 11,629,812,635= against planned budget of UGX 16,008,380,000= indicating only 73% revenue performance at the end of three FY 2017/18, this fair revenue performance is because Locally raised revenue performed at 45%, Other Central government transfer like UWEP, PRELNOR to mention but a few performed only at 40%, Out of cumulative receipt of UGX 11,629,812,635=, UGX 5,155,214,415= was spent leaving unspent balance of UGX 6,474,598,220=. Unspent balance are majorly development grant, wages, Locally raised revenue and non wage recurrent mend for paying staff that missed their salaries in Q3, development grant for project awaiting ongoing procurement process & rolled over activities respectively.

**Planned Expenditures for the FY 2018/19**

The District plans to spend UGX 20,582,287,482= in FY 2018/19 as compared to Shs 15,175,742,000= in 2017/18 indicating a increase of about 36% because donor funds is currently projected. The total planned expenditure is structured as follows; wage component is 48%, Non wage recurrent is 18%, Domestic development is at 27% while donor 3%. Wage allocation remained had a big increment to Science cadres including teachers, domestic development budget increased by 3% due to new IPFs by MoFPED and non wage expenditure increased by 15% due coming up of agric extension grant & sector development grant for education. The donor development expenditure is projected due inform of MOU. Administration is UGX 1,423,982,334=, Finance is UGX 650,146,338=, Statutory Bodies is UGX. 578,465,049= , Production & Marketing UGX 1,712,116,727/=, Health UGX 4,134,900,253/=, Education UGX 6,278,939,139/= to mention but a few.

**Medium Term Expenditure Plans**

The District plans to spend a budget of UGX 20,582,287,482= in the FY 2018/19 that will be shared in difference departments and sectors ranging from Administration, Finance, Council & Statutory body, Production & Marketing, Health, Education, Work & Technical services, Natural Resources, Community based Services, Planning unit and Internal Audit. The district medium term expenditure plans will be based on the following interventions; Promotion of sustainable natural resources management, Transformation of subsistence agriculture to commercial agriculture for increased value addition and income using PMA and Operations Wealth Creation, Increasing community mobilization and empowerment to participate in development activities and protection of rights to the marginalized section of the population, Provision of rural social services of water and health, basic rural infrastructure, and community development projects, enhancing socio-economic infrastructural development where private sector can base their initial investment, Promotion of good governance and transparency in the use of public resources, Increased access to clean and safe drinking water for population in the District etc.

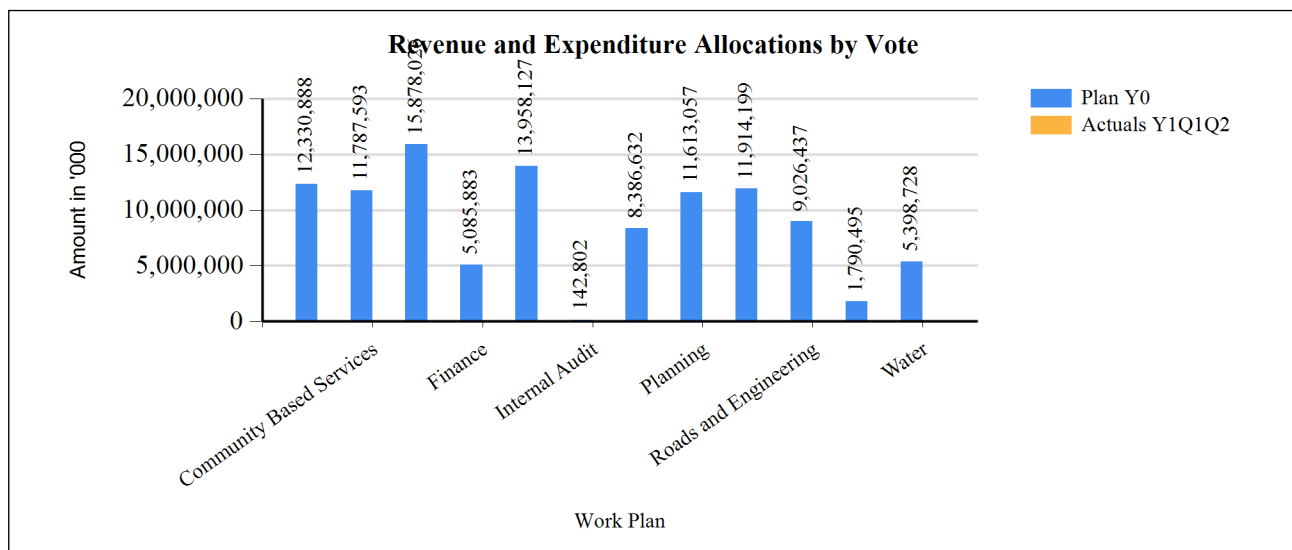
**Challenges in Implementation**

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The key critical issues in the plan of 2018/19 that might negatively impact on the implementation include; i. In general, releases from Central Government were not 100%, leading to some projects being rolled over. In such situation, the shortfall (funding gap) should have been filled by locally raised revenue which has never been there ii. Land issues leading to relocation of some projects iii. The same contractors are the ones spread all over the districts in the sub-region and therefore do not finish their work in time forcing the district to carry the burden of committing funds iv. Delay in procurement process v. Corruption in terms of absenteeism and late reporting for work (both political and appointed officials) thus leading to untimely implementation of planned interventions vi. The donation of road equipment to the districts which included a grader, a tipper, a pick up, and a motorcycle did not include a loader (wheel or chain) which caused delays in execution of road works as it had to be outsourced from UNRA in Gulu or hired from private firms vii. Low staffing level affected performance in other departments like Audit, education, Natural resource to mention but a few

### G1: Graph on the revenue and expenditure allocations by Department



### Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>829,106</b>	<b>369,878</b>	<b>829,106</b>
Advertisements/Bill Boards	7,630	35	10,000
Agency Fees	0	0	10,000
Animal & Crop Husbandry related Levies	0	88	10,000
Business licenses	6,760	3,814	20,000
Ground rent	5,950	8,061	0
Group registration	11,814	1,489	5,000
Inspection Fees	0	0	3,000
Land Fees	175,656	12,103	200,000
Local Hotel Tax	17,150	0	30,000
Local Services Tax	35,000	27,770	40,000
Market /Gate Charges	4,000	280	15,000

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Miscellaneous receipts/income	510,000	299,201	391,746
Other Fees and Charges	22,200	16,383	15,000
Park Fees	2,146	224	3,000
Property related Duties/Fees	0	0	1,260
Quarry Charges	25,000	0	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	114	5,000
Rent & Rates - Non-Produced Assets – from other Govt units	4,800	318	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	40,000
Unspent balances – Locally Raised Revenues	0	0	0
Voluntary Transfers	0	0	100
<b>2a. Discretionary Government Transfers</b>	<b>3,238,670</b>	<b>2,771,649</b>	<b>3,523,677</b>
District Discretionary Development Equalization Grant	1,328,948	1,328,948	1,349,223
District Unconditional Grant (Non-Wage)	508,507	381,380	585,400
District Unconditional Grant (Wage)	1,219,956	914,967	1,375,787
Urban Discretionary Development Equalization Grant	41,638	41,638	49,550
Urban Unconditional Grant (Non-Wage)	61,679	46,259	64,021
Urban Unconditional Grant (Wage)	77,942	58,457	99,696
<b>2b. Conditional Government Transfer</b>	<b>8,703,321</b>	<b>6,457,788</b>	<b>11,803,596</b>
General Public Service Pension Arrears (Budgeting)	143,273	143,273	34,411
Gratuity for Local Governments	251,646	188,735	60,434
Pension for Local Governments	180,110	135,082	184,873
Salary arrears (Budgeting)	0	0	215,029
Sector Conditional Grant (Non-Wage)	1,336,721	678,729	1,447,262
Sector Conditional Grant (Wage)	5,918,404	4,438,803	7,499,762
Sector Development Grant	851,590	851,590	2,340,772
Transitional Development Grant	21,576	21,576	21,053
<b>2c. Other Government Transfer</b>	<b>3,237,283</b>	<b>1,883,131</b>	<b>4,135,888</b>
Northern Uganda Social Action Fund (NUSAF)	1,770,037	1,233,769	1,768,888
Other	0	1,000	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	467,759	181,695	442,811
Support to PLE (UNEB)	0	6,111	0
Support to Production Extension Services	0	94,483	0
Uganda Road Fund (URF)	0	347,215	668,883
Uganda Wildlife Authority (UWA)	0	0	466,931
Uganda Women Entrepreneurship Program(UWEP)	280,551	2,887	248,200
Youth Livelihood Programme (YLP)	718,936	15,971	540,176
<b>3. Donor</b>	<b>0</b>	<b>147,366</b>	<b>290,000</b>

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European Union (EU)	0	0	290,000
United Nations Children Fund (UNICEF)	0	29,762	0
Neglected Tropical Diseases (NTDs)	0	85,728	0
Others	0	31,876	0
<b>Total Revenues shares</b>	<b>16,008,380</b>	<b>11,629,813</b>	<b>20,582,267</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

In quarter three of the FY 2017/18 the district received a total UGX 83,854,649= as locally raised revenue against a budget of UGX 829,106,000= representing only 10.1% performance. This poor revenue performance is because key sources like LST, Land fees, miscellaneous, group registration performed poorly, and yet other sources like LHT, Business license, advertisement & billboard and quarry charges, animals & crops husbandry related levies, registration of birth, death & marriages, park fees, other fee & charges, rent & rates on non produce assets to mention but a few performed very poorly due to newly recruited staff posted to the sub counties. However appropriate training were conducted and they are yet copying up with the mechanism of effective & efficient revenue collection hence we are hoping for improved performance.

**Central Government Transfers**

In quarter three of the FY 2017/18, the district received UGX 3,268,607,026= as Central government transfers (CGT) against approved annual budget of UGX 11,563,147,883= representing only 28.3% performance. The reason for good performance is that urban wage, salary and gratuity for political leaders, Agric extension salaries and road rehabilitation grant performed averagely at 25%, DDEG was released at 100%, Sector condition grant non- wage for production & marketing performed at 41%, Sector developments grant for Roads, water, Education performed above average, Sector conditional grant non wage for education performed at 33.3% to mention but a few. In quarter three of the FY 2017/18 the district received UGX 575,916,760= as Other Central Government (OCT) from the center indicating only 18% revenue performance which were majorly a component of NUSAF 3, UWEP, YLP, URF and Support to production department (Agric extension grant), this poor revenue performance is because NUSAF 3, UWEP were not realized as planned for the quarter, therefore. Similarly PRELNOR fund was not realized within the quarter.

**Donor Funding**

In quarter three of the FY 2017/18, the District received donor support worth UGX 9,312,000/= which Donations was realized from NTD only which were not planned for but received and spent in the quarter three under Health Management Supervisions and Support Services.

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

The local revenue budget is UGX 829,105,945= for the FY 2018/19 which is only 4% of total district revenue budget. It decreased by 19% as compared to the previous FY which was UGX 1,027,869,195/= because the budget was including Shs 450,000,000= expected from UWA under the UWA revenue sharing scheme which is now being treated as Other central government. Locally raised revenue shall implement decentralized priorities in the district including co-funding obligations and others.

**Central Government Transfers**

In the FY 2018/19, the Central Government Transfer budget is Shs. 19,463,161,538= as compared to Shs. 14,657,271,501= in the FY 2017/18. This indicates an increase of 33% against the current FY. This increase is due Sector grants wages & non wage for health, Education and production. Central Government Transfer represents 95% of the total revenue budget for the FY 2018/19 out of which, 51% will cater for staff salaries across departments and sectors, 19% shall cater for recurrent administrative expenditures while 28.6% will be spent on development projects in mainly Education, Health, Roads, Water, Community Based Services and Production and finally 1.4% is donor development.

**Donor Funding**



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Donor budget for the FY 2018/19 is projected to a tune of UGX 290,000,000= which is majorly European Union money as compared to the previous FY which was not reflected in the estimate because the donors have not committed themselves by way of any signed MOU at the moment.

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	229,424
District Production Services	1,254,687	869,412	1,466,330
District Commercial Services	15,524	7,303	16,362
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,270,211</i></b>	<b><i>876,715</i></b>	<b><i>1,712,117</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	916,617	160,038	1,556,072
District Engineering Services	26,937	0	0
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>943,553</i></b>	<b><i>160,038</i></b>	<b><i>1,556,072</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	3,701,627	2,367,666	3,787,332
Secondary Education	1,042,027	535,425	2,154,428
Education & Sports Management and Inspection	56,615	72,834	335,579
Special Needs Education	0	0	1,600
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>4,800,270</i></b>	<b><i>2,975,925</i></b>	<b><i>6,278,939</i></b>
<b>Sector: Health</b>			
Primary Healthcare	225,108	122,149	841,039
District Hospital Services	266,156	196,076	276,052
Health Management and Supervision	2,049,776	1,304,760	3,017,809
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,541,039</i></b>	<b><i>1,622,985</i></b>	<b><i>4,134,900</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	503,584	96,978	469,955
Urban Water Supply and Sanitation	5,000	10,500	4,999
Natural Resources Management	185,963	41,860	389,552
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>694,546</i></b>	<b><i>149,339</i></b>	<b><i>864,506</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	3,069,357	1,425,286	3,203,756
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,069,357</i></b>	<b><i>1,425,286</i></b>	<b><i>3,203,756</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,469,982	530,790	1,423,280
Local Statutory Bodies	462,057	259,511	578,465

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Local Government Planning Services	196,573	42,494	214,722
<i>Sub- Total of allocation Sector</i>	<i>2,128,612</i>	<i>832,795</i>	<i>2,216,467</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	465,328	331,629	560,146
Internal Audit Services	95,463	17,801	55,364
<i>Sub- Total of allocation Sector</i>	<i>560,791</i>	<i>349,430</i>	<i>615,510</i>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,127,049</b>	<b>936,920</b>	<b>1,267,053</b>
District Unconditional Grant (Non-Wage)	56,189	117,487	72,743
District Unconditional Grant (Wage)	312,926	246,334	470,753
General Public Service Pension Arrears (Budgeting)	143,273	143,273	34,411
Gratuity for Local Governments	251,646	188,735	60,434
Locally Raised Revenues	108,442	49,242	150,000
Multi-Sectoral Transfers to LLGs_NonWage	61,562	47,092	44,156
Multi-Sectoral Transfers to LLGs_Wage	12,899	9,675	34,654
Pension for Local Governments	180,110	135,082	184,873
Salary arrears (Budgeting)	0	0	215,029
<b>Development Revenues</b>	<b>342,934</b>	<b>266,317</b>	<b>156,227</b>
District Discretionary Development Equalization Grant	112,627	91,223	134,537
Locally Raised Revenues	25,000	2,857	0
Multi-Sectoral Transfers to LLGs_Gou	205,306	172,238	13,659
Other Transfers from Central Government	0	0	8,031
<b>Total Revenue Shares</b>	<b>1,469,982</b>	<b>1,203,237</b>	<b>1,423,280</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	325,826	37,078	505,407
Non Wage	801,223	269,412	761,647
<b>Development Expenditure</b>			
Domestic Development	342,934	224,300	156,227
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,469,982</b>	<b>530,790</b>	<b>1,423,280</b>

## Narrative of Workplan Revenues and Expenditure

**Vote: 606 Nwoya District****FY 2018/19**

The Administration department budget for FY 2018/2019 is Shs 1,423,280,233/= compared to 1,469,982,334/= for FY 2017/18 which is only 6.9% of the district budget indicating a decrease of 3.2%. This is because the department realized a decrease in NWR transfers to LLGs from 61,562,407/= in 2017/2018 down to 44,156,079/= in 2018/2019 representing a 28.3%; a decrease in Gratuity transfers to Local government from 251,646,474/= in FY 2017/2018 to 60,434,068/= in FY2018/2019 indicating a 76% decrease and General Public Service Pension Arrears to Local government decreased from 143,273,488/= in FY 2017/2018 to only 34,411,391/= in FY2018/2019.

The projected departmental expenditure will include; wage component (35.5%), non wage recurrent expenditures (53.5%) including the supervision of the lower administrative units, gratuity, and pension arrears and Development expenditures of (11%).

**Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>465,328</b>	<b>405,111</b>	<b>560,146</b>
District Unconditional Grant (Non-Wage)	79,215	112,447	60,215
District Unconditional Grant (Wage)	261,614	196,211	290,456
Locally Raised Revenues	79,752	62,519	149,198
Multi-Sectoral Transfers to LLGs_NonWage	26,807	20,480	42,337
Multi-Sectoral Transfers to LLGs_Wage	17,939	13,454	17,939
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>465,328</b>	<b>405,111</b>	<b>560,146</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	279,554	149,448	308,396
Non Wage	185,774	182,181	251,751
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>465,328</b>	<b>331,629</b>	<b>560,146</b>

**Narrative of Workplan Revenues and Expenditure**

The total workplan for budget for Finance department is Shs 560,146,338= as compared to Shs 465,328,000= in the previous FY representing an increase of 20%. This increase is because Local revenue allocation increased by 87%, District wage increased by 11% to cater for the new staff and multisectoral transfers increased by 35% due to increased IPFs from MoFPED. The NWR allocation to the department also reduced by 25% as considered by budget desk. However, this allocation is only 3% of the total budget of the FY 2018/19. Of the departmental allocation of Shs 559,146,000=, 45% is expected to finance recurrent expenditure, 55% is wage component for the staff in the department. 26% of this budget will come from locally raised revenue while 11% is multi sectoral transfer to LLGs. This department does not usually receive any budget support from donors because its only a coordinating department in the district. This budgetary allocation to finance is only 2.7% of the district budget.

**Workplan Title : Statutory Bodies**

**Vote: 606 Nwoya District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>462,057</b>	<b>374,301</b>	<b>578,465</b>
District Unconditional Grant (Non-Wage)	150,107	45,344	225,056
District Unconditional Grant (Wage)	186,389	141,061	154,403
Locally Raised Revenues	83,247	156,161	148,445
Multi-Sectoral Transfers to LLGs_NonWage	37,781	28,336	46,028
Multi-Sectoral Transfers to LLGs_Wage	4,533	3,400	4,533
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenue Shares</b>	<b>462,057</b>	<b>374,301</b>	<b>578,465</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	190,922	59,933	158,936
Non Wage	271,135	199,578	419,529
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>462,057</b>	<b>259,511</b>	<b>578,465</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory body's departmental allocation/budget for FY 2018/19 is UGX 578,465,049/= as compared to UGX 462,056,939/= in the previous FY 2017/18 which is only 2.8% of the district budget indicating 25% increase. This is because locally raised revenue allocation to the department increased by 78%, multi sectoral transfer to LLG to department increased by 22% and District unconditional grant non wage increased by 49%. Out of UGX 576,465,049/= 27% will cater for wage component and 73% will be financing non wage recurrent expenditure. The department mainly plays an oversight role, policy matters and governance issues and is not a direct implementer and therefore does not receive development grants.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>276,950</b>	<b>259,514</b>	<b>732,607</b>
District Unconditional Grant (Non-Wage)	6,419	0	6,419
Locally Raised Revenues	10,800	0	24,597
Multi-Sectoral Transfers to LLGs_NonWage	4,000	3,000	3,000
Other Transfers from Central Government	0	64,716	0
Sector Conditional Grant (Non-Wage)	47,617	35,712	232,685

**Vote: 606 Nwoya District****FY 2018/19**

Sector Conditional Grant (Wage)	208,114	156,086	465,906
<b>Development Revenues</b>	<b>993,262</b>	<b>681,137</b>	<b>979,510</b>
District Discretionary Development Equalization Grant	27,839	27,839	20,457
Multi-Sectoral Transfers to LLGs_Gou	452,253	396,424	416,749
Other Transfers from Central Government	467,759	211,462	442,811
Sector Development Grant	45,412	45,412	99,493
<b>Total Revenue Shares</b>	<b>1,270,211</b>	<b>940,650</b>	<b>1,712,117</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	208,114	156,086	465,906
Non Wage	68,836	77,241	266,701
<b>Development Expenditure</b>			
Domestic Development	993,262	643,389	979,510
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,270,211</b>	<b>876,715</b>	<b>1,712,117</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue projection for the Production and Marketing department in the FY 2018/2019 is UGX 1,710,616,727 compared to the previous year FY 2017/2018 which was UGX 1,270,211,301 representing an increase of 35% which is only 8.3% of the the district budget.

The increase is attributed to 127% increament in Locally Raised Revenue, 389% increament in Sector Conditional Grant and 122% increament in Sector Development Grant both wage and non wage.

The recent introduction of the Agriculture Extension Grant has made a big difference.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,374,336</b>	<b>1,774,915</b>	<b>3,358,094</b>
District Unconditional Grant (Non-Wage)	9,266	0	9,266
Locally Raised Revenues	18,000	14,612	86,000
Multi-Sectoral Transfers to LLGs_NonWage	2,000	1,500	0
Sector Conditional Grant (Non-Wage)	353,599	265,199	356,284
Sector Conditional Grant (Wage)	1,991,471	1,493,603	2,906,544
<b>Development Revenues</b>	<b>166,704</b>	<b>306,742</b>	<b>776,807</b>

**Vote: 606 Nwoya District****FY 2018/19**

District Discretionary Development Equalization Grant	74,388	74,388	93,760
Donor Funding	0	139,038	0
Multi-Sectoral Transfers to LLGs_Gou	92,315	92,316	158,903
Other Transfers from Central Government	0	1,000	0
Sector Development Grant	0	0	524,144
<b>Total Revenue Shares</b>	<b>2,541,039</b>	<b>2,081,657</b>	<b>4,134,900</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	1,991,471	1,279,420	2,906,544
Non Wage	382,865	269,917	451,550
<i>Development Expenditure</i>			
Domestic Development	166,704	73,649	776,807
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,541,039</b>	<b>1,622,985</b>	<b>4,134,900</b>

**Narrative of Workplan Revenues and Expenditure**

Work plan budget for Health department is Shs 4,134,900,253/= as compared to Shs. 2,524,738,031/= in the previous FY representing an increase of 63.8%. This increase is due to Sector Development grant that was re-introduced by Ministry of Health and also enhancement of health workers' wages by Ministry of Finance. This budgetary allocation is 16% of the total district budget of the FY 2018/19. From this allocation, 70.3% is expected to finance wage component, while 10.9% will cater for non-wage recurrent expenditures. Development expenditure of domestic category shall take only 14.9%. These department budgets only constitute 16.1% of the overall district budget.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>4,232,140</b>	<b>3,158,769</b>	<b>5,010,776</b>
District Unconditional Grant (Non-Wage)	19,450	7,423	19,450
Locally Raised Revenues	17,714	44,793	109,714
Sector Conditional Grant (Non-Wage)	476,157	317,438	754,299
Sector Conditional Grant (Wage)	3,718,819	2,789,114	4,127,313
<i>Development Revenues</i>	<b>568,130</b>	<b>357,241</b>	<b>1,268,163</b>
District Discretionary Development Equalization Grant	131,351	131,351	95,778
Locally Raised Revenues	35,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	252,585	70,585	181,614
Other Transfers from Central Government	0	6,111	0
Sector Development Grant	149,193	149,193	990,771
<b>Total Revenue Shares</b>	<b>4,800,270</b>	<b>3,516,010</b>	<b>6,278,939</b>

**Vote: 606 Nwoya District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,718,819	2,618,125	4,127,313
Non Wage	513,321	335,348	883,463
<b>Development Expenditure</b>			
Domestic Development	568,130	22,453	1,268,163
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,800,270</b>	<b>2,975,925</b>	<b>6,278,939</b>

**Narrative of Workplan Revenues and Expenditure**

Education departmental allocation/budget UGX 6,278,939,139/= as compared to UGX 4,765,269,785/= in the previous FY 2017/18 which is only 31% of the district budget indicating 32% increase. This is because Locally raised revenue allocation to the department increased by 519%, multi sectoral transfer to LLG development increased by 100%, wage increased by 11%, Sector development grant by 564% and Sector conditional grant (Non wage) increased by 58%, out of UGX 6,280,939,139/= 66% will cater for wage component and 14% will be financing non wage recurrent expenditure recurrent expenditures mainly under inspectorate, UPE and USE. Development expenditure of domestic category shall constitute 30%. The development component shall be use for Secondary & Primary School construction of class rooms, modern laboratory, and supplies of desks to Schools to mention with a few.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>432,916</b>	<b>44,999</b>	<b>716,919</b>
District Unconditional Grant (Non-Wage)	13,848	0	13,848
District Unconditional Grant (Wage)	38,666	28,999	20,628
Locally Raised Revenues	1,560	16,000	13,560
Other Transfers from Central Government	0	0	668,883
Sector Conditional Grant (Non-Wage)	378,843	0	0
<b>Development Revenues</b>	<b>510,637</b>	<b>857,853</b>	<b>839,153</b>
District Discretionary Development Equalization Grant	74,575	74,575	105,000
Multi-Sectoral Transfers to LLGs_Gou	26,937	26,937	325,028
Other Transfers from Central Government	0	347,215	0
Sector Development Grant	409,125	409,125	409,125
<b>Total Revenue Shares</b>	<b>943,553</b>	<b>902,852</b>	<b>1,556,072</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,666	13,975	20,628
Non Wage	394,250	16,000	696,291
<b>Development Expenditure</b>			



**Vote: 606 Nwoya District****FY 2018/19**

Domestic Development	510,637	130,063	839,153
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>943,553</b>	<b>160,038</b>	<b>1,556,072</b>

**Narrative of Workplan Revenues and Expenditure**

Work and technical services Department civil sector has a total budget of UGX 1,556,071,782/= as compared to UGX 943,553,226/= in the previous FY 2017/18 which is only 8% of the District budget indicating 65% increase. This is because Locally raised revenue allocation to the department increased by 769%, DDEG increased by 41%, multi sectoral transfer to LLG development increased by 1,106%, out of UGX 1,556,071,782/= 1.3% will cater for wage component and 45% will be financing non wage recurrent expenditure which shall include expenditure under URF. Development expenditure of domestic category shall constitute 53.9 %. These development component shall be use for roads rehabilitation and bottleneck clearance, improvement of community access roads and maintenance of roads equipment.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>92,996</b>	<b>67,788</b>	<b>96,262</b>
District Unconditional Grant (Non-Wage)	2,885	580	2,885
District Unconditional Grant (Wage)	38,666	28,999	40,235
Locally Raised Revenues	500	0	1,000
Multi-Sectoral Transfers to LLGs_NonWage	2,536	1,902	0
Multi-Sectoral Transfers to LLGs_Wage	4,999	3,750	4,999
Sector Conditional Grant (Non-Wage)	43,409	32,557	47,143
<b>Development Revenues</b>	<b>415,587</b>	<b>360,337</b>	<b>378,692</b>
District Discretionary Development Equalization Grant	21,000	22,750	21,000
Multi-Sectoral Transfers to LLGs_Gou	125,151	68,151	19,400
Sector Development Grant	247,860	247,860	317,239
Transitional Development Grant	21,576	21,576	21,053
<b>Total Revenue Shares</b>	<b>508,583</b>	<b>428,125</b>	<b>474,954</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,665	25,907	45,234
Non Wage	49,331	32,445	51,028
<b>Development Expenditure</b>			
Domestic Development	415,587	49,126	378,692
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>508,583</b>	<b>107,478</b>	<b>474,954</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 606 Nwoya District****FY 2018/19**

The water sector total revenue is for FY 2018/19 is UGX 474,953,737/= as compared to UGX 508,583,062/= which is only 2.3% of the District budget indicating 6.6% decrease, of which development grant is shs 378,691,820 representing 80% which has been earmarked for construction of 7 new boreholes, rehabilitation of 8 deep boreholes and construction 1 piped mini solar water at Otenga village in Koch Goma

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>147,221</b>	<b>82,835</b>	<b>171,284</b>
District Unconditional Grant (Non-Wage)	16,419	0	16,419
District Unconditional Grant (Wage)	81,171	57,957	74,928
Locally Raised Revenues	20,500	3,030	60,500
Multi-Sectoral Transfers to LLGs_NonWage	10,695	8,021	600
Multi-Sectoral Transfers to LLGs_Wage	13,074	9,806	13,075
Sector Conditional Grant (Non-Wage)	5,362	4,021	5,761
<b>Development Revenues</b>	<b>38,742</b>	<b>38,742</b>	<b>218,269</b>
District Discretionary Development Equalization Grant	28,165	28,165	46,381
Donor Funding	0	0	140,000
Multi-Sectoral Transfers to LLGs_Gou	10,577	10,577	31,887
<b>Total Revenue Shares</b>	<b>185,963</b>	<b>121,577</b>	<b>389,552</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	94,245	22,651	88,003
Non Wage	52,976	8,778	83,281
<b>Development Expenditure</b>			
Domestic Development	38,742	10,431	78,269
Donor Development	0	0	140,000
<b>Total Expenditure</b>	<b>185,963</b>	<b>41,860</b>	<b>389,552</b>

**Narrative of Workplan Revenues and Expenditure**

The total work plan budget for the Natural Resources Department is UGX 389,552,301= as compared to UGX 185,962,815= which is only 1.9% of the the district budget representing an increase of 110% against the previous FY. This increase is largely attributed to an increased allocation to DDEG (64.7%), locally raised revenues (195%), donor funds at (100%), and as well as sector conditional grant (7.4%), while non-wage unconditional grant remained the same and Wage was only reduced by 7.7% from previous FY. Out of the departmental allocation 19.2% is expected finance wage component, while 21.2% will cater for non-wage recurrent expenditures and 47.7% will implement development activities.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 606 Nwoya District****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>214,354</b>	<b>165,611</b>	<b>335,313</b>
District Unconditional Grant (Non-Wage)	8,296	2,535	8,296
District Unconditional Grant (Wage)	141,753	109,748	225,917
Locally Raised Revenues	2,500	7,359	22,500
Multi-Sectoral Transfers to LLGs_NonWage	11,240	8,045	8,680
Multi-Sectoral Transfers to LLGs_Wage	18,831	14,123	18,831
Sector Conditional Grant (Non-Wage)	31,734	23,801	51,089
<b>Development Revenues</b>	<b>2,855,003</b>	<b>1,322,433</b>	<b>2,868,443</b>
District Discretionary Development Equalization Grant	51,559	51,559	32,160
Donor Funding	0	8,328	150,000
Multi-Sectoral Transfers to LLGs_Gou	33,919	9,919	129,019
Other Transfers from Central Government	2,769,524	1,252,626	2,557,263
<b>Total Revenue Shares</b>	<b>3,069,357</b>	<b>1,488,043</b>	<b>3,203,756</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	160,584	116,782	244,748
Non Wage	53,770	39,275	90,566
<b>Development Expenditure</b>			
Domestic Development	2,855,003	1,269,229	2,718,443
Donor Development	0	0	150,000
<b>Total Expenditure</b>	<b>3,069,357</b>	<b>1,425,286</b>	<b>3,203,756</b>

**Narrative of Workplan Revenues and Expenditure**

In the financial year 2018/2019 the Department of Community Based Services expect to raise a total of UGX 3,203,755,864/= as compared to UGX 3,069,357,219/= of last FY indicating only 4.4% increased which is only 16% of the District budget. This increase is because wage by 59%, Sector conditional grant non wage increased by 61% and Locally raised revenue increased by 800%, Out of the total allocation to the department 8% is will be financing wage component , Non wage recurrent will constitute 2.8% and domestic development is 61%. This will be shared project under NUSAF 3, YLP, UWEP & EU donor fund for FAL. The money will be raised from different sources including direct transfers from Central Governments, Sector Conditional Grants from the Line Ministry, Locally raised Revenues and Non Wage conditional Grants from Central Governments. It is also important to note that, the Department expects to receive budget support from other Development Partners and the revenue is not reflected in this plan because of the absence of the indicative planning figures & no MOU signed.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>145,034</b>	<b>80,613</b>	<b>182,382</b>
District Unconditional Grant (Non-Wage)	24,683	0	24,683
District Unconditional Grant (Wage)	88,706	66,530	84,500

**Vote: 606 Nwoya District****FY 2018/19**

Locally Raised Revenues	14,091	5,306	38,091
Multi-Sectoral Transfers to LLGs_NonWage	17,554	8,778	35,108
<b>Development Revenues</b>	<b>51,538</b>	<b>29,589</b>	<b>32,340</b>
District Discretionary Development Equalization Grant	51,538	29,589	10,854
Multi-Sectoral Transfers to LLGs_Gou	0	0	21,486
<b>Total Revenue Shares</b>	<b>196,573</b>	<b>110,202</b>	<b>214,722</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	88,706	34,072	84,500
Non Wage	56,328	8,423	97,882
<b>Development Expenditure</b>			
Domestic Development	51,538	0	32,340
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>196,573</b>	<b>42,494</b>	<b>214,722</b>

**Narrative of Workplan Revenues and Expenditure**

Total allocation for FY 2018/19 is UGX 214,722,167/= as compared to UGX 196,572,677/= in FY 2017/18 which is only 1.04% indicating 9.2% increase, the reason for the increase is LRR increased by 170%, Multi sectoral to LLGs recurrent and Development increased by 99% & 100% respectively. DDEG dropped from UGX 51,538,270 (for rehabilitation of office planning unit block) to UGX 10,853,916 (for M&E); UCG (wage) dropped from UGX 88,705,919 to UGX 84,500,092. Out of the allocation of UGX 194,045,987 for FY 2018/19, 18% is for operational planning by LLGs; 11% is for M&E by LLGs; 6% is for M&E for HLG; 44% is for wages (salaries) for HLG; 22.5% is for management of the district planning office; 2.2% for statistical data collection; 1.5% is for demographic data collection; 0.15% is for project formulation; 3.3% is for development planning; 1.5% is for MIS and 0.52% is for HLG operational planning.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>95,463</b>	<b>58,047</b>	<b>55,364</b>
District Unconditional Grant (Non-Wage)	7,732	13,545	7,732
District Unconditional Grant (Wage)	70,066	39,128	13,966
Locally Raised Revenues	10,500	0	25,500
Multi-Sectoral Transfers to LLGs_NonWage	1,500	1,125	2,500
Multi-Sectoral Transfers to LLGs_Wage	5,665	4,249	5,665
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>95,463</b>	<b>58,047</b>	<b>55,364</b>

**Vote: 606 Nwoya District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	75,731	16,666	19,632
Non Wage	19,732	1,135	35,732
<i><b>Development Expenditure</b></i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>95,463</b>	<b>17,801</b>	<b>55,364</b>

**Narrative of Workplan Revenues and Expenditure**

In the financial year 2018/2019 the Department of Internal Audit expect to raise a total of UGX 55,363,892/= as compared to UGX 95,463,438/= of last FY indicating only 42% decreased which is only 0.3% of the District budget. This decrease is because wage decrease by 80%, out of the total allocation to the department only 25% will be financing wage & 75% will be financing non wage recurrent, Not that this department do not receive development grant or support from the partners.