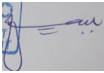

Vote : 595 Ntoroko District

FY 2018/19

Foreword

Ntoroko District was established in 2010 as a result of enhanced decentralization in Uganda. It is imperative therefore that we fully exploit the fruits of Decentralization by complying with policy requirements whereby integrated planning is high on the list. It is against this background that Ntoroko District prepared and passed the 2018/19 Budget Framework Paper. This BFP is linked to the 2040 vision and the current 5 years DDP. In achievement of our set objectives, rigorous efforts will be geared towards establishment of systems and adherence to them, timely implementation of projects, accountability, information sharing and expeditious fulfillment of requirements set by our Development Partners and Central Government. This will give momentum towards the achievement of middle income status thus improvement of households livelihoods. I wish to extend my appreciation to those who contributed to the creation of this District and the achievements recorded in the previous financial years. The strong partnership gives me confidence that we shall all collectively and boldly face even the more challenging future. Let us aspire for more success and achievements as we strive to improve the quality of life of our people.



Timothy Kyamanywa

Vote : 595 Ntoroko 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	675,820	95,113	596,800
Discretionary Government Transfers	2,076,220	542,287	2,146,025
Conditional Government Transfers	5,366,800	1,213,644	4,574,030
Other Government Transfers	790,000	218,667	1,556,000
Donor Funding	780,000	0	20,000
Grand Total	9,688,840	2,069,711	8,892,855

Revenue Performance in the First Quarter of 2017/18

By the end of first quarter 2017/18, the District had received 2.069Bn/= which is 21% of the annual budget. This is slightly less than the expected 25% revenue performance by this time. The best performing revenue category is Central Government transfers (i.e conditional government transfers, discretionary government transfers and other government transfers) at 24%. The poor performing revenue category is donor development at 0% while local Revenue is at 14%. Non release of funding by the donors is because of the expiry of MoU with UNICEF which is our main donor while BAIYLOR has not yet sent us any funding but has committed itself to fund the District in the second quarter. The performance of Local revenue is also poor because, by this time the District had not yet finalized contracting on collection of local revenues while some of contractors had not yet fully paid. During budgeting, Road Fund was reflected under sector condition grant non wage but the releases reflect it under other government transfers and this tilts the performance of sector condition grant non-wage which is at 23% compared to that of other government transfers at 28%. Worth to note under Donor is that these partners refer to support the District in kind through supplies, capacity building and physical constructions. This support can best be computed at middle of the financial year.

Planned Revenues for FY 2018/19

The District's projected budget for 2018/19 is 8,892,855,000/= less than that of 2017/18 by 795M/=. The reduction is mainly under donor by 760M/= and Local Revenue by 79M/=. The decrease is as a result of the pronouncement on levies on transport industry mainly park fees and the shift in management of Lake Albert these will affect the L/revenue while the expiry of MoUs between UNICEF and the District affects Donor Development. The main revenue category of the districts budget is central government transfers (discretionary government transfers, conditional government transfers and other government transfers) which contributes 93%. Local revenue contributes 7% while donor less than 1% with the least contribution to the budget. The districts budget is mainly recurrent i.e 88% while it is only 12% of the budget which is Development. Worth to note is that overall the wage/salary contributes 57% of the annual budget.

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	832,012	250,135	768,690
Finance	342,373	60,553	325,655
Statutory Bodies	634,897	87,531	625,797

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Production and Marketing	491,704	114,420	791,768
Health	1,582,993	283,467	1,025,318
Education	3,463,277	852,135	3,305,007
Roads and Engineering	949,185	160,760	856,735
Water	469,708	85,399	305,268
Natural Resources	115,074	11,154	110,847
Community Based Services	592,670	33,157	560,789
Planning	147,057	20,120	158,862
Internal Audit	67,890	12,360	58,118
Grand Total	9,688,840	1,971,192	8,892,855
<i>o/w: Wage:</i>	<i>5,092,606</i>	<i>1,246,533</i>	<i>5,092,606</i>
<i>Non-Wage Recurrent:</i>	<i>3,147,014</i>	<i>554,989</i>	<i>2,828,161</i>
<i>Domestic Devt:</i>	<i>669,219</i>	<i>169,670</i>	<i>952,088</i>
<i>Donor Devt:</i>	<i>780,000</i>	<i>0</i>	<i>20,000</i>

Expenditure Performance in the First Quarter FY 2017/18

In the first quarter, the department received 2,069Bn/= out of which, 1.971Bn/= was transferred to departments/expenditure accounts leaving a balance of shs 38.519M/=. Of this balance, 26.6M/= was on the District salary account with BoU and the balance was on the the District/LLGs collection accounts. The reasons are that some staff could not be paid because of invalid records while some staff had performance issues that did warrant them to be paid. Th 11.9M/= on other accounts was basically local revenue which is continuously received and was yet to be transferred to expenditure accounts. Of the 1.9971Bn/= transferred to departments, 1.1783Bn/= (90% of the released amount had been spent) leaving 188M/= on departments/expenditure accounts. The departments with most unspent funds are Roads & Engineering, Water, Education and Production with 61M/=-, 50M/=-, 34M/=- and 9M/=- respectively. the rest of the departments spent in ranges of 80% to 96% except for works and water which spent less than 55%. The Key reason for the the balances is that by the end of the first quarter, the District had not yet completed the procurement process for most of the capital projects which carry big costs

Planned Expenditures for The FY 2018/19

Of the District budget, 89% is recurrent (with the wage budget alone consuming 57%) while only 11% is Capital development. Some of the key activities are as follows:- Under Works, the District will rehabilitate 2 bridges in Nombe, and Harukoba culvert bridge in Rwebisengo. The department will carry out routine and periodic maintenance of 52Kms of district roads in all LLGs including 4 town councils which have a bigger portion. The department will open 30Kms of community roads (Rwebisengo, Butungama, Karugutu and Nombe S/counties). Under production, the District will construct 2 mini irrigation schemes in Karugutu and Rwebisengo S/counties, will operationalize the Vet lab at District hqrs through procurement of equipment furniture and reagents. All District land will be demarcated and at least 2 titles will be pursued to conclusion. The Department of Education will construct 1 staff house, rehabilitate 2 classrooms and procure furniture for 4 classrooms. The department will hold quarterly management meetings with school management committees sign and monitor performance agreements with head teachers. The CBS will identify, register, train and link individuals/groups to financial institutions and grants. the District will ensure compliance by timely reporting, planning/budgeting and accounting. Staff appraisal and capacity building will be done while adherence to systems and attendance to duty will be emphasised.

Medium Term Expenditure Plans

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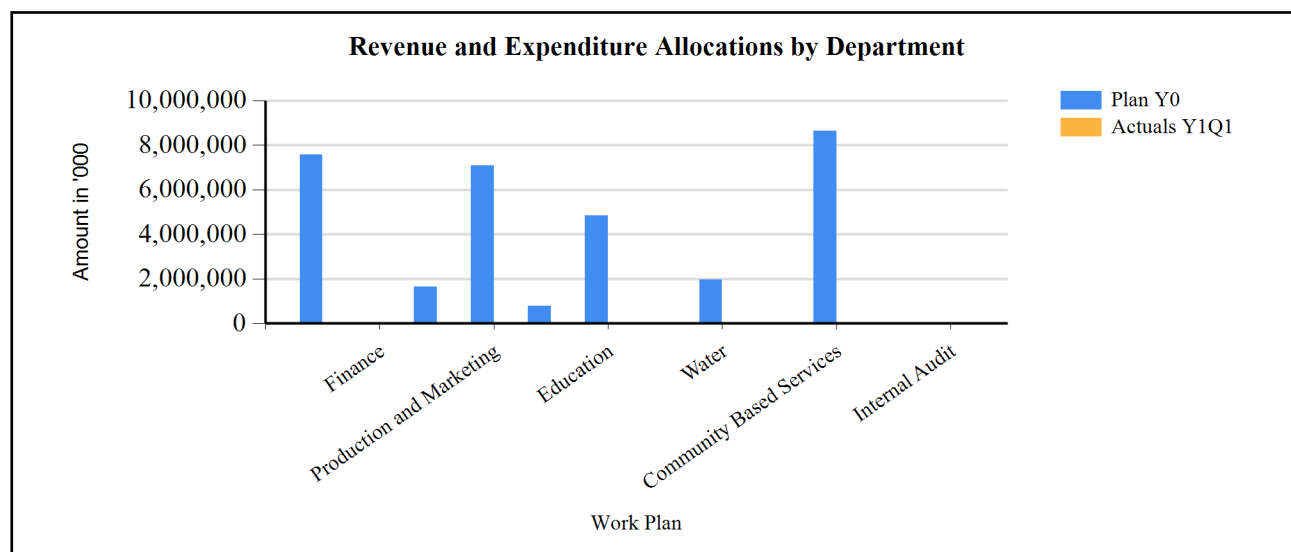
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In line with the vision 2040, the District plans to provide infrastructure to enable access to services and facilitate local economic development. The medium term plan expenditure plans complete construction of the Administration blocks at District, Town councils and S/county levels, Construction of 40 classrooms, 20 teachers houses. The District plans to increase access to health services by construction and equipment of at least 3 health facilities at LLGs without any like Bweramule, Butungama and Nombe. Further, under health department the District will construct 2 wards and a mortuary at Karugutu Health centre IV, complete construction of structures at Ntoroko and Rwebisengo Health Centre IIIs which were not completed while still under Bundibugyo District. We shall up grade Karugutu Health Centre IV, Rwebisengo HCIII and Kanara HC II to a Hospital, HC IV and HC III respectively. In improvement of tourism, the District will construct Budiiba market and budiiba bridge linking the country with DRC. Working with Central government, the District intends to uplift Semuliki game reserve to a National Park identify and support communities to provide local tourism. The District will continue to identify communities, register, train and link them to local financing under various grants. In conjunction with Ministry of Water and Environment the District plans will construct a mega gravity flow for the flat areas.

Challenges in Implementation

The District is hard to reach characterized by a unique terrain steep mountains, deep valleys, flat lands and water bodies. The soils are clay in the plains and volcanic in the mountainous areas. The District is earth quake and floods prone thus susceptible to disease. There are inadequate traditional construction materials like bricks, murrum and water they have to be ferried far from cities thus increasing the unit of construction. There is no internet connectivity while telephone network is very poor. Now with PBBS, all work is done in Fort - Portal which is very expensive. There are inadequate facilities and services (like Banks, accommodation, photocopying fuel station and meaningful restaurants) at or near the District headquarters such that staff have to move to distant places of Bundibugyo, Karugutu, Rwebisengo and Fort Portal.

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 Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	675,820	95,113	596,800

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Local Services Tax	34,500	1,980	8,000
Land Fees	35,000	980	0
Occupational Permits	3,200	0	0
Local Hotel Tax	1,600	50	1,000
Application Fees	2,000	0	2,000
Business licenses	8,500	6,703	12,000
Liquor licenses	1,500	0	0
Other licenses	1,500	500	0
Stamp duty	15,000	0	0
Rent & Rates - Non-Produced Assets – from private entities	1,500	0	0
Royalties	1,500	0	0
Park Fees	52,000	20,205	65,000
Property related Duties/Fees	4,500	850	0
Animal & Crop Husbandry related Levies	5,000	7,937	3,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,800	210	0
Registration of Businesses	12,000	210	0
Educational/Instruction related levies	0	0	1,000
Agency Fees	42,000	5,300	40,000
Inspection Fees	12,000	300	0
Market /Gate Charges	432,720	43,200	463,000
Group registration	0	0	600
Lock-up Fees	2,000	0	0
Court fines and Penalties – from other government units	0	0	1,000
Miscellaneous receipts/income	6,000	6,688	0
2a. Discretionary Government Transfers	2,076,220	542,287	2,146,025
District Unconditional Grant (Non-Wage)	368,936	93,230	365,947
Urban Unconditional Grant (Non-Wage)	131,129	32,782	131,950
District Discretionary Development Equalization Grant	211,991	70,664	295,561
Urban Unconditional Grant (Wage)	247,250	61,812	247,250
District Unconditional Grant (Wage)	1,062,070	265,517	1,062,070
Urban Discretionary Development Equalization Grant	54,845	18,282	43,247
2b. Conditional Government Transfer	5,366,800	1,213,644	4,574,030
Sector Conditional Grant (Wage)	3,783,286	945,822	3,783,286
Sector Conditional Grant (Non-Wage)	1,217,395	143,437	466,137
Sector Development Grant	310,487	103,496	297,784
Transitional Development Grant	21,576	7,192	20,619
Salary arrears (Budgeting)	6,912	6,912	0
Pension for Local Governments	6,204	1,551	6,204
Gratuity for Local Governments	20,939	5,235	0

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2c. Other Government Transfer	790,000	218,667	1,556,000
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
National Medical Stores (NMS)	120,000	30,000	120,000
Support to PLE (UNEB)	3,500	0	4,000
Uganda Road Fund (URF)	0	131,972	745,000
Uganda Wildlife Authority (UWA)	0	0	0
Uganda Women Entrepreneurship Program(UWEP)	108,000	0	108,000
Youth Livelihood Programme (YLP)	273,000	3,089	273,000
Unspent balances - Other Government Transfers	0	0	0
Makerere School of Public Health	215,500	50,806	0
Global Fund	30,000	0	20,000
Other	0	2,800	246,000
3. Donor	780,000	0	20,000
Baylor International (Uganda)	280,000	0	0
United Nations Children Fund (UNICEF)	500,000	0	20,000
Total Revenues shares	9,688,840	2,069,711	8,892,855

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

By the end of first quarter, the district had received 95M(14%) of the expected annual local. This performance is below the expected level 25% This revenue category consists of 100% local revenue registered at LLGs and some sources like LST, Agency fess and Registration fees collected at district . The low performance is attributed to late collections that crossed to second quarter. Fish related fess and permits were reduced due to the current pronouncement on Lake management shifting from BMUs and fisheries officer to the army who have not yet taken over properly .The main sources are Market /Gate charges at with 43.2M/= at 10% and park fess (20.9m/=) which is 39% of the expected amount. These are are significant amounts .Other than Parks fees and Market sales which are 20M/= and above , the rest of the items are less than 10M/= though their performance might be high. With the recent policy on parking rates in urban councils, park fees revenue is likely to drop. However the District and LLGs political leaders have embarked on joint revenue mobilization meetings. this is anticipated to increase local revenue in Quarter

Central Government Transfers

The district received shs 1.842bn/= as Central Government transfers by the end of first quarter which is 22% of category budget and 95% of the total amount received. Under the central Government transfers, Conditional Government transfers revenue items are all at 25% except for salary arrears at 100% and sector conditional grant non wage at 12%.The low performance of sector conditional grant non wage road fund grant which is 131M/= was not released in this category yet this this where it was budgeted for.

Discretionary government transfers category is at 26% with District and urban Development Equalization Grant at 33% being the best performing ones the rest of the items under this category are 25%as expected. Under other government transfers performance is at 28% higher than the expected level of 25% . Only three sources so far that is national Medical Stores Drugs, Ministry of health (Makerere School of Public Health) and youth lively program that have funded the district. Road fund was released under this category but was not budgeted for and that is why the performance is higher. The rest of the items were at 0% and the reasons are under this sub category, the district has not yet signed the MoUs with some programs like WWF and BTC and FIEFOC.

Consultation process is on going while under Ministry of Gender Labour and social Development has not yet released for UWEP and the because the groups of last F/year have just approved and funds are yet to be sent

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Donor Funding

The major development partners i.e the donor category are UNICEF and BAYLOR. Both had not yet released any funding to the District. Worth to note is that these development partners contribute items like computer consumables, drugs in kind BAYLOR pays salaries for some health staff while UNICEF pays school fees to Ntoroko District Medical Students at KIU Directly. Save the Children in Uganda has provided off budget support in areas of Health and Education. It has supported Health staff under capacity building program and equipped Kanaara H/C II which it constructed in the last 2 Financial years.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Projected local Revenue for 2018/19 596,800,000/= less than that of 2017/18 by 82M/- the reduction is mainly under park fees local service tax and stamp duty. The new policy on charges and taxi in public transport greatly cuts down the park fees and that one on shifting the management of lake Albert from BMUs and Fisheries Department to Army will also reduce on revenues from fishing related activities. The local Revenue component is 6.6% of the District's budget. Analysis of revenue reveals that the 4 Town Councils will generate approximately 350M/ while S/counties and the District will generate only approximately 240M/=. The District has a revenue enhancement strategies and key among them is that the joint revenue enhancement meetings between the District and L.C III council leadership which will be pursued.

Central Government Transfers

The Projected revenue under Central Government Transfers for 2018/19 is 8,276,055,000/= which is less than that of 2017 /18 by 43M/=. The reduction is under various items mainly under Sector Development Grant by 12.7M/= and Urban DDEG by 11.6M/=. There are also new ones like Agricultural extension program support by 246M/= reflected as other. Over all there is a reduction. The IPFs declared are insufficient especially under Wage related obligations. These include Urban Unconditional Grant Wage, Sector Conditional Grant Wage (PHC), Salary arrears, Pension and Gratuity. These need to be increased. However, this category remains the main revenue source category contributing 93% of the District Revenue Budget.

Donor Funding

The Projected Revenue under Donor Funding is a paltry of 20M//and expected from UNICEF toward support to planning Unit under Birth and Death Registration. The reduction is 762/=. This is after the expiry of the MoUs with both the major partners i.e UNICEF and BAYLOR Uganda. Negotiations are underway including new ones like Save the Children but they have not declared IPFs. Partners like Save the Children, Red Cross, World Vision do support the District in kind and their support is always computed and reported.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	8,600	2,150	174,560
District Production Services	477,318	123,609	609,458
District Commercial Services	5,786	830	6,250
Sub- Total of allocation Sector	491,704	126,589	790,268
Sector :Works and Transport			
District, Urban and Community Access Roads	949,185	225,256	819,235
District Engineering Services	0	0	37,500
Sub- Total of allocation Sector	949,185	225,256	856,735
Sector :Education			

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Pre-Primary and Primary Education	2,764,861	80,860	2,656,591
Secondary Education	529,988	40,644	534,789
Education & Sports Management and Inspection	168,427	728,370	113,628
<i>Sub- Total of allocation Sector</i>	3,463,276	849,873	3,305,007
Sector :Health			
Primary Healthcare	905,693	48,797	218,217
Health Management and Supervision	677,300	348,185	807,101
<i>Sub- Total of allocation Sector</i>	1,582,993	396,982	1,025,318
Sector :Water and Environment			
Rural Water Supply and Sanitation	469,708	118,953	305,268
Natural Resources Management	115,074	27,115	110,847
<i>Sub- Total of allocation Sector</i>	584,782	146,068	416,116
Sector :Social Development			
Community Mobilisation and Empowerment	592,670	134,439	560,789
<i>Sub- Total of allocation Sector</i>	592,670	134,439	560,789
Sector :Public Sector Management			
District and Urban Administration	832,012	189,303	768,690
Local Statutory Bodies	634,897	135,777	625,797
Local Government Planning Services	147,057	35,984	158,362
<i>Sub- Total of allocation Sector</i>	1,613,966	361,064	1,552,849
Sector :Accountability			
Financial Management and Accountability(LG)	342,373	61,702	325,655
Internal Audit Services	67,890	15,224	58,118
<i>Sub- Total of allocation Sector</i>	410,263	76,925	383,773

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	779,720	241,940	706,855
Locally Raised Revenues	47,000	14,650	55,000
Other Transfers from Central Government	10,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	179,083	37,198	144,516
Multi-Sectoral Transfers to LLGs_Wage	247,250	61,812	247,250
District Unconditional Grant (Non-Wage)	62,332	15,583	53,884
District Unconditional Grant (Wage)	200,000	98,999	200,001
Salary arrears (Budgeting)	6,912	6,912	0
Pension for Local Governments	6,204	1,551	6,204
Gratuity for Local Governments	20,939	5,235	0
Development Revenues	52,292	8,195	61,835
Multi-Sectoral Transfers to LLGs_Gou	41,482	0	49,569
District Discretionary Development Equalization Grant	10,810	0	12,266
Total Revenues shares	832,012	250,135	768,690
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	447,250	160,811	447,251
Non Wage	332,470	80,396	259,604
Development Expenditure			
Domestic Development	52,292	8,195	61,835
Donor Development	0	0	0
Total Expenditure	832,012	249,402	768,690

Narrative of Workplan Revenues and Expenditure

The department's annual budget for FY 2018/19 is UGX 768.690 Million, this current budget is slightly less than that of FY 2017/18 which was UGX 883.612 Million. The significant decrease is under recurrent revenues that is multi-sectoral transfers to LLG's non-wage, the district did not receive IPFs for Gratuity for Local governments & Salaries arrears-budgeting and yet these are key budget items and as a district we have some outstanding obligations. Multi-sector transfers and District wages provide the highest contribution that is 51% and 26% of the budget respectively. Under expenditure details recurrent is 92% where wages take the lions share compared to non-wages and capital development only takes 8% and its all on domestic development. Further more the analysis clearly shows that expenditure at the district level will only be 127 Million which is quite insufficient considering the tasks at hand.

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FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	341,440	60,553	325,655
Locally Raised Revenues	19,000	5,000	16,000
Multi-Sectoral Transfers to LLGs_NonWage	192,933	27,605	177,014
District Unconditional Grant (Non-Wage)	24,212	6,053	27,346
District Unconditional Grant (Wage)	105,295	21,895	105,295
Development Revenues	933	0	0
Multi-Sectoral Transfers to LLGs_Gou	933	0	0
Total Revenues shares	342,373	60,553	325,655
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,295	21,895	105,295
Non Wage	236,145	35,365	220,360
Development Expenditure			
Domestic Development	933	0	0
Donor Development	0	0	0
Total Expenditure	342,373	57,260	325,655

Narrative of Workplan Revenues and Expenditure

The Departments budget for 2018/19 is 325m/= with a decrease of 16.7M/= compared to 2017/18 Budget. The decrease is on Multi-sectoral transfers and Local revenue. The reason is the decreased IPF of Local Revenue which cuts across most of the departments. All of this budget is recurrent. The main source revenues to the Department are transfer from central Govt at 55% of the total budget of which wages alone is 30% of the department budget. The lowest revenue category is local revenues at 5%. This F/Y, it is only 43M/= that will be spent on the department activities at District Hqrs which is insufficient. The rest is either wages or LLGs funding.

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*Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	634,897	87,531	625,797
Locally Raised Revenues	49,000	12,500	49,000
Multi-Sectoral Transfers to LLGs_NonWage	143,857	13,901	134,757
District Unconditional Grant (Non-Wage)	148,040	12,870	148,040
District Unconditional Grant (Wage)	294,000	48,260	294,000
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	634,897	87,531	625,797
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	294,000	48,260	294,000
Non Wage	340,897	38,355	331,797
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	634,897	86,615	625,797

Narrative of Workplan Revenues and Expenditure

The Department's budget for 2018/19 F/Y is 625.7m/= slightly lower than that of 2017/18 by 9.1M/=. The reduction is under Multi-sectoral transfers. The rest of the IPFS for the department have remained static. The main revenue item is wages for both technical and political staff which contributes 46.9% of the budget. The Department's revenue is all recurrent in nature. On expenditure, the department has a budget for Councillors allowance at 78M/=. LLGs budget at 143M/= and wages at 294M/=. The Balance for the departmental activities 119M/=. Considering the departmental activities which are mandatory i.e District councils, District Service Commission sessions, Public Accounts Committees meetings, Land Board and Contracts committee meetings. There is only a balance of 23 M/= towards other department activities like co-ordination, guidance and oversight. This budget is quite insufficient.

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	411,548	87,466	652,400
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	23,368	2,244	16,944
Other Transfers from Central Government	0	0	246,000
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	52,290	0	52,290
Sector Conditional Grant (Wage)	306,359	76,590	306,359
Sector Conditional Grant (Non-Wage)	19,531	4,883	20,807
Development Revenues	80,156	26,953	139,368
Multi-Sectoral Transfers to LLGs_Gou	46,496	0	124,884
District Discretionary Development Equalization Grant	20,000	0	0
Sector Development Grant	13,660	0	14,484
Total Revenues shares	491,704	114,420	791,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	358,649	76,590	358,649
Non Wage	52,899	6,245	293,751
Development Expenditure			
Domestic Development	80,156	22,400	139,368
Donor Development	0	0	0
Total Expenditure	491,704	105,235	791,768

Narrative of Workplan Revenues and Expenditure

The Production sector budget for 2018/19 is 791,767m/= showing an increase of 300M/= compared to that of FY 2017/18. The increase is especially by the additional Agricultural Extension operation funds. Increase in multi sectoral funding is significant. The highest revenue sources are Sector Conditional Grant wage and Other Government transfers contributing 38% and 31% of the annual budget respectively. The least revenue source is Local revenue and District Un conditional grant non-wage contributing 1% each. The budget consists of recurrent funding of 92% and development grants of 8%. Of the recurrent funding, 49% will be for salaries and 34% Agricultural extension and advisory services/activities. Therefore, little will be done under capital development since majority of activities will be recurrent in nature.

Vote : 595 Ntoroko District

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,162,993	283,467	936,818
Other Transfers from Central Government	352,500	80,806	140,000
Multi-Sectoral Transfers to LLGs_NonWage	30,885	8,483	20,104
Sector Conditional Grant (Wage)	701,497	175,374	701,497
Sector Conditional Grant (Non-Wage)	78,111	18,804	75,217
Development Revenues	420,000	0	88,500
Multi-Sectoral Transfers to LLGs_Gou	0	0	19,000
Donor Funding	420,000	0	0
District Discretionary Development Equalization Grant	0	0	69,500
Sector Development Grant	0	0	0
Total Revenues shares	1,582,993	283,467	1,025,318
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	701,497	175,374	701,497
Non Wage	461,496	108,093	235,321
Development Expenditure			
Domestic Development	0	0	88,500
Donor Development	420,000	0	0
Total Expenditure	1,582,993	283,467	1,025,318

Narrative of Workplan Revenues and Expenditure

The department's budget for 2018/19 is 1.025Bn/= quite less than that of 2017/18 by 557M/=. The decrease is mainly under donor whereby 420M/= was cut and other Government transfers with 212M/=. The reasons are that the MoU between the District and UNICEF expired. Under Other Government Transfers, Belgian Technical Co-operation (BTC) resorted to results based financing making hard to communicate any IPF. There are however increments as well and this is under Multisectoral transfers and District Development Equalisation grant towards complete construction of health infrastructure in Rwebisengo and Karugutu health Facilities. The main revenue item is wages contributing 68% of the departments budget. The biggest percentage will be from central government transfers in form of wages, sector grant and other central government transfers. Baylor and Save the Children other donor support are also expected to boost the budget but mainly in kind. On expenditure 9.7% of the budget will be capital development and 91.3% will be recurrent and mainly spent on wages, health care service delivery, management and sector capacity development.

Vote : 595 Ntoroko 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,219,887	818,338	3,195,999
Locally Raised Revenues	8,500	0	0
Other Transfers from Central Government	3,500	2,800	4,000
Multi-Sectoral Transfers to LLGs_NonWage	29,474	274	13,585
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	82,477	14,988	82,478
Sector Conditional Grant (Wage)	2,775,430	693,858	2,775,430
Sector Conditional Grant (Non-Wage)	315,505	105,168	315,505
Development Revenues	243,390	33,797	109,009
Multi-Sectoral Transfers to LLGs_Gou	2,000	0	11,934
Donor Funding	140,000	0	0
Sector Development Grant	101,390	0	97,075
Total Revenues shares	3,463,277	852,135	3,305,007
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,857,907	708,846	2,857,908
Non Wage	361,979	107,606	338,090
Development Expenditure			
Domestic Development	103,390	1,374	109,009
Donor Development	140,000	0	0
Total Expenditure	3,463,276	817,826	3,305,007

Narrative of Workplan Revenues and Expenditure

1.The department's budget is 3.305Bn/= less than that of 2017/18 by 158M/= which is a result of cutting/reduction of transitional dev't grant worth 97,074,937=, Mult sectoral transfers and donor funding. Of the revenue, 95% is from central government and mainly Recurrent (i.e wages worth 2,857b and none wage worth 324.505m etc). Donor and LLGs contribute 5% (11,934m deve't and 13,585,000 non wage). For Expenditure 92% is recurrent esp wages and 8% is Development including Donor component whose 14% will be spent on recurrent activities.

Vote : 595 Ntoroko District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	802,874	135,423	620,000
Multi-Sectoral Transfers to LLGs_NonWage	1,953	564	0
Other Transfers from Central Government	0	131,972	565,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	55,000	2,887	55,000
Sector Conditional Grant (Non-Wage)	745,921	0	0
Development Revenues	146,311	25,337	236,735
Multi-Sectoral Transfers to LLGs_Gou	75,554	0	10,000
Other Transfers from Central Government	0	0	180,000
District Unconditional Grant (Non-Wage)	15,000	0	25,000
District Discretionary Development Equalization Grant	55,757	0	21,735
Total Revenues shares	949,185	160,760	856,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,000	2,887	55,000
Non Wage	747,874	71,346	565,000
Development Expenditure			
Domestic Development	146,311	6,000	236,735
Donor Development	0	0	0
Total Expenditure	949,185	80,233	856,735

Narrative of Workplan Revenues and Expenditure

Budget for F/Y 2018/19 is Ushs 856,734,000/= Of which 620M is Recurrent and 236M Development. This budget is less than that of 2017/18 by Ugx 92M. The greatest decrease is in Capital development projects where Multi sectoral Transfers from LLGs decreased by 65M and District Discretionary Development Grant by 34M. The main source is road fund (745M) which is 82%, ugx.21M is District Discretionary Development Grant and 10M is Multi Sectoral Transfers from LLGs. On expenditure, 27.6% will be spent on development budget while 62.4% will be spent on recurrent activities. Much as the budget appears recurrent, there are some capital activities there in explained in the details.

Vote : 595 Ntoroko District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,999	13,062	70,071
Multi-Sectoral Transfers to LLGs_NonWage	0	0	3,500
District Unconditional Grant (Wage)	32,000	4,312	32,000
Sector Conditional Grant (Non-Wage)	34,999	8,750	34,571
Development Revenues	402,709	72,338	235,197
Multi-Sectoral Transfers to LLGs_Gou	25,696	0	28,354
Donor Funding	160,000	0	0
Sector Development Grant	195,437	0	186,225
Transitional Development Grant	21,576	0	20,619
Total Revenues shares	469,708	85,399	305,268
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,000	4,312	32,000
Non Wage	34,999	7,298	38,071
Development Expenditure			
Domestic Development	242,709	23,210	235,197
Donor Development	160,000	0	0
Total Expenditure	469,708	34,820	305,268

Narrative of Workplan Revenues and Expenditure

The sector budget for the F/Y 2018/2019 is projected to be 305,268,000/= which is lower than that of last F/Y by 164.5M/= this is due to the withdraw of UNICEF funding (under Doner) being brought about by the end of UNICEF program in Ntoroko. The main revenue is Sector Conditional Grant (DWSCG) and is 72% of the budget, Wage 10.4%, Multi-sectoral Transfers at 10.6% and Transtional Development Grant at 7% as the least. Both the Transitional Development Grant and the sector conditional grant slightly decreased while LLGs have this time round provided to fund the department activities under Multi-sectoral transfers. Of this budget, 22.9% of is recurrent and budget line and 77.1% under the capital development budget line. The expenditure pattern is similar to revenue with development taking a higher percentage for capital activities like boreholes drilling, shallow well rehabilitation and promotion of Sanitation and Hygiene activities.

Vote : 595 Ntoroko District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	114,675	11,154	110,847
Locally Raised Revenues	5,000	0	5,000
Other Transfers from Central Government	40,000	0	40,000
Multi-Sectoral Transfers to LLGs_NonWage	9,842	909	8,546
District Unconditional Grant (Non-Wage)	12,500	3,125	10,000
District Unconditional Grant (Wage)	45,000	6,537	45,000
Sector Conditional Grant (Non-Wage)	2,333	583	2,301
Development Revenues	399	0	0
Multi-Sectoral Transfers to LLGs_Gou	399	0	0
Total Revenues shares	115,074	11,154	110,847
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,000	6,537	45,000
Non Wage	69,675	4,551	65,847
Development Expenditure			
Domestic Development	399	0	0
Donor Development	0	0	0
Total Expenditure	115,074	11,088	110,847

Narrative of Workplan Revenues and Expenditure

The departmental budget for 2018/2019 is 110,847,000/= which less by 4,000,000/= compared to 2017/2018. This is due to a reduction in District unconditional non wage by 2,500,000/= Mult sectoral transfers to LLGs by 1,300,000/= and a reduction in conditional grant. The major sources of revenue are wages 45,000,000/= which is 40.5%, other government transfers 40,000,000/= which is 36% and District unconditional grant 12,500,000/= which is 11%. The biggest percentage of the budget will be spent on staff salaries followed by forestry activities under the Farm Income Enhancement and Forestry Conservation Project (FIEFOC). Other funds will be spent on environment management activities and implementation of activities in Lower Local Governments.

Vote : 595 Ntoroko District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	524,689	33,157	503,489
Locally Raised Revenues	5,000	0	5,000
Other Transfers from Central Government	381,000	3,089	381,000
Multi-Sectoral Transfers to LLGs_NonWage	27,695	839	9,753
District Unconditional Grant (Wage)	90,000	23,980	90,000
Sector Conditional Grant (Non-Wage)	20,994	5,249	17,736
Development Revenues	67,981	0	57,300
Multi-Sectoral Transfers to LLGs_Gou	22,981	0	57,300
Donor Funding	45,000	0	0
Total Revenues shares	592,670	33,157	560,789
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,000	23,980	90,000
Non Wage	434,689	3,230	413,489
Development Expenditure			
Domestic Development	22,981	0	57,300
Donor Development	45,000	0	0
Total Expenditure	592,670	27,210	560,789

Narrative of Workplan Revenues and Expenditure

The departmental annual budget 2018/2019 is 560,789,436/= of which 89% is recurrent and 11% is Development. This budget is slightly lower than that of 2017/2018 by 31M/= the decrease is on sector Donor support, District un-conditional grant non wage, Local Revenue and multi-sectoral transfers . We have not yet received any commitment for supporting the department from UNICEF our main donor since the expiry of the MoU in 2016. The projected expenditure trend is the similar to the revenue trend where by 89% is recurrent and 11% development. Under development, it's the LLGs DDEG component for groups/ livelihood support. Further 17% of the recurrent expenditure is wages and 75% earmarked for groups to start income generating activities under YLP and UWEP. This means that money left for other departmental activities is 8% (40M/=) including all Departmental activities at LLG level as well. This money is quite inadequate if the department is to function properly and offer support to other departments especially on mobilization.

Vote : 595 Ntoroko District

FY 2018/19

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	112,008	17,070	114,718
Locally Raised Revenues	5,000	0	8,000
Other Transfers from Central Government	3,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	3,000	220	5,710
District Unconditional Grant (Non-Wage)	30,000	7,500	30,000
District Unconditional Grant (Wage)	71,008	9,350	71,008
Development Revenues	35,049	3,050	44,144
Multi-Sectoral Transfers to LLGs_Gou	999	0	0
Donor Funding	15,000	0	20,000
District Unconditional Grant (Non-Wage)	0	0	3,404
District Discretionary Development Equalization Grant	19,050	0	20,740
Total Revenues shares	147,057	20,120	158,862
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	71,008	9,350	71,008
Non Wage	41,000	6,971	43,710
Development Expenditure			
Domestic Development	20,049	3,045	24,144
Donor Development	15,000	0	20,000
Total Expenditure	147,057	19,366	158,862

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2018/19 is 158M/= higher than that of 2017/18 by 11M/=. The increment is under Donor funding, local revenue and Multi-sectoral transfers. The main revenue source is by District un-conditional grant wage which contributes 44% and the least revenue source is L/revenue at only 5% contribution to the department budget. The department's revenue categories are 72% recurrent and 28% development. The Expenditure trend is similar to the revenue one whereby 72% of the budget will be spent on recurrent activities and 25% development. Revenue items like Donor, make the department seem to spending on capital items as well but the reality is that the department spends mainly on recurrent items.

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FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	67,890	12,360	58,118
Locally Raised Revenues	5,200	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	14,190	1,294	6,120
District Unconditional Grant (Non-Wage)	13,500	3,375	12,000
District Unconditional Grant (Wage)	35,000	7,691	34,998
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	67,890	12,360	58,118
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	35,000	7,690	34,998
Non Wage	32,890	2,955	23,120
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	67,890	10,645	58,118

Narrative of Workplan Revenues and Expenditure

The department budget for 2018/91 is projected to be 58,118,000/= less than that of F/Y 2017/18 9.7M/= the drastic fall in the allocation is due to a reduction in the non wage allocation from 32.8M/= to 23.120M/= for F/Y 2018/19. The departments budget is purely recurrent. On expenditure, 60% will be spent on wage, 30% (17M/=) on other department activities. We plan to conduct four quarterly audits, procure stationery, attend CPD seminars, repair of motorcycle, make annual subscriptions, submission of work plan, internal audit reports, payment of staff salaries, attend seminars under CPD(Continuous Professional Development), and sector monitoring.