

Vote : 606 Nwoya District

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Foreword

Nwoya District Local Government continues to implement decentralized and participatory development planning and budgeting process as stipulated in the Local Government Act CAP 243 under section 36(3). This Local Government Budget Framework Paper outlines district's intended interventions for social and economic development in FY 2018/19. The development budget proposals earmarked in this 2018/19 Performance contract focus on the following key priority areas of; Increasing household incomes and promoting equity, Enhancing the availability of gainful employment, Enhancing Human capital, Improving livestock and quality of economic infrastructure, Promoting Science, Technology and Innovation (STI) and ICT to enhance competitiveness, Increasing access to quality social services, Strengthening good governance, defense and security and Promoting a sustainable population and use of environment and natural resources in a bid to accelerate Prosperity For All. This policy framework identifies the revenue projections and expenditure allocation priorities. This will form the basis for preparation of detailed estimates of revenue and expenditure that shall be presented and approved by the District Council. In the medium term, the District will be committed to implement its policies and strategies towards achieving its Mission statement "To serve the Community through the coordinated delivery of services which focus on National and Local priorities and contribute to sustainable improvement of the quality of life of the people in the District". The mission of the district will be achieved based on the following priority interventions that aim at poverty reduction. The district priorities in the medium term will focus on following; Rehabilitation and maintenance of rural feeder roads and bridges, Provision of Primary Health Care and other assorted services, Enhance quality of Education by improvement of sanitation by construction of VIP latrines, staff house and classroom blocks as well as supply of school desks at primary schools. Increase water coverage by protection of springs, rehabilitation and drilling of new boreholes, construction and rehabilitation of GFSs, construction of ECOSAN toilets at RGCs. Increase local revenue by expanding tax base, identifying new sources and maximization of revenue collection. Enhance Human Resources Development through training, attachment and mentoring of LLGs. Protection of children and other marginalized section of the population. Conduct education on land and environmental management issues, Tourism development and enhancement of physical planning. Ensure cross-cutting issues of; HIV/AIDS, poverty, gender, human rights and environment are integrated into development planning and budgeting process. Use of environmental resources in sustainable manner and enhance agricultural advisory services through demonstration and quality farm inputs. I wish to thank all those who worked tirelessly in producing this policy framework, more especially the Heads of Departments and the Budget Desk in particular. On submission of this policy framework, I am appealing to all Development Partners, the District Council, Technical Staff, participating organization and well wishers for concerted effort and resources to make real what has been prepared as activities in this Local Government Performance contract 2017/18. Finally, I wish to urge all the elected and appointed officials of Nwoya District to use this policy framework as a guiding tool in preparation of 2018/19 budget estimates of revenue and expenditure and annual work plan. In view of the above, the major development challenges facing Nwoya District include the following: Inability to recruit and retain qualified and experienced manpower coupled with negative and poor attitude towards work. Low local revenue base to adequately finance decentralized services. Poor performance of lower local councils (LLCs) and the District Council in legislation (formulation of bye-laws and ordinances) which affects wellbeing. Low production and productivity leading to household food insecurity and low household income. Poor health seeking behavior as individuals in the community have negative attitudes towards seeking for health services in time in the event of sickness. Inequitable access to quality basic education. Low safe water coverage in the villages where communities have returned. Negative attitudes of individuals towards provision of sanitary facilities for selves coupled with poor sanitation and hygiene practices. Poor and inadequate community access roads to serve the population that has returned home (facilitate service delivery to rural population). High level of unsustainable utilization of natural resources. Low level of participation and involvement of communities in development programs. Poor community participation and involvement in planning processes. Loss of integrity and unethical behavior (corruption). Problems of problem animals, especially elephants. The NDP identified the following national priorities: Improve tourism potentials in the LLGs. Increase household incomes and promote equity. Enhance the availability of gainful employment. Enhance human capital development. Improve stock and quality of economic infrastructure. Increase access to quality social services. Promote science, technology and innovation (STI) and information communication technology (ICT) to enhance competitiveness. Strengthen good governance, defense and security. Promote a sustainable population and use of environment and natural resources. In view of the second NDP and development challenges facing Nwoya District, the following are therefore the priorities of Nwoya District in order of importance: Increase the stock and improve the quality of community access roads for improved service delivery to communities that have returned home. Increase agricultural production and productivity for household food security and surplus for income. Empower of individuals in communities to adapt positive attitudes towards healthy behavior to reduce burden of diseases and therefore prolong lives. Increase the stock of physical infrastructures in schools to provide conducive learning environment. Increase the availability and access to safe water points in communities that have returned home. Empower individuals in communities to provide sanitary facilities for selves and adapt to good sanitation and hygiene practices. Adopt deliberate measures (like salary top up and free accommodation) to attract and retain qualified and experienced staff.

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Intensify advocacy for and enforcement of sustainable utilization of natural resources. Build capacities of communities to demand, access, participate and sustain development programs. Adopt viable alternative measures (like development of industrial park and market at Latoro in Purongo Sub-county) to enhance local revenue mobilization. Build capacities of lower local councils (LLCs) on legislation. Develop deterrent measures (like trenches, low voltage fence, collaring) as a lasting solution to problems of problem animals from Murchison Falls National Park. Promote transparency and accountability and enforce the law on corruption vigorously.



HON. OKELLO PATRICK ORYEMA (DISTRICT CHAIRPERSON)

Vote : 606 Nwoya 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	829,106	106,162	1,027,869
Discretionary Government Transfers	3,238,670	923,883	3,279,007
Conditional Government Transfers	8,703,321	2,157,745	7,882,898
Other Government Transfers	3,237,283	136,204	3,495,366
Donor Funding	0	99,846	0
Grand Total	16,008,380	3,423,840	15,685,141

Revenue Performance in the First Quarter of 2017/18

By the end of first quarter FY 2017/18, the district cumulatively received only UGX 3,423,840,000= against overall budget for FY of UGX 16,008,380,000= indicating 21.4% revenue performance. This under performance is because locally raised performed poorly at only UGX 106,162,000= against planned budget of UGX 829,106,000= indicating only 12.8% revenue performance, Other Central government transfer also perform poorly with only UGX 136,204,000= against planned budget of UGX 3,237,283,000= indicating only 4.2% revenue performance by Other Central Government Transfer (OCT), Central government (CGT) was realized at UGX of UGX 3,081,628,000= against planned budget of UGX 11,941,991,000= indicating 25.8% which is slightly above average and finally donor funding which was not planned was realized at UGX 99,846,000= which was mainly from UNICEF, Amatheon Agri and MOH to health Department.

Planned Revenues for FY 2018/19

The District plans to spend Shs 15,684,941,898= in the FY 2018/19 as compared to Shs 16,008,380,000= in 2017/18 indicating decrease of about 2% because donor funds is not projected. The total planned expenditure is structured as follows; wage component is 49%, Non wage recurrent is 18%, Domestic development is at 37% while donor development budget is nil. Wage allocation remained the same as result of the planned recruitment, domestic development budget decreased slightly due to removal of transitional grants to other department, however increase IPFs for NUSAF 3, PRELNOR, UWEP & YLP and the donor development expenditure is not projected due to no MOU.

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	1,469,982	343,048	1,147,240
Finance	465,328	128,589	478,089
Statutory Bodies	462,057	105,043	377,207
Production and Marketing	1,270,211	280,800	1,310,806
Health	2,541,039	734,444	2,524,738
Education	4,800,270	1,244,391	4,787,798
Roads and Engineering	943,553	249,550	1,037,382

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Water	508,583	136,253	468,989
Natural Resources	185,963	49,453	200,631
Community Based Services	3,069,357	94,125	3,166,050
Planning	196,573	34,322	148,454
Internal Audit	95,463	23,823	37,758
Grand Total	16,008,380	3,423,840	15,685,141
<i>o/w: Wage:</i>	<i>7,216,303</i>	<i>1,804,076</i>	<i>7,216,303</i>
<i>Non-Wage Recurrent:</i>	<i>2,849,542</i>	<i>635,797</i>	<i>2,456,336</i>
<i>Domestic Devt:</i>	<i>5,942,536</i>	<i>884,122</i>	<i>6,012,502</i>
<i>Donor Devt:</i>	<i>0</i>	<i>99,846</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2017/18

The District plans to spend Shs 15,684,941,898= in the FY 2018/19 as compared to Shs 16,008,380,000= in 2017/18 indicating a decrease of about 2% because donor funds is not projected. The total planned expenditure is structured as follows; wage component is 49%, Non wage recurrent is 18%, Domestic development is at 37% while donor development budget is nil. Wage allocation remained the same as result of the massive recruitment that is still within the existing wage bill, domestic development budget slightly increased due to new IPFs by MoFPED and non wage expenditure also remained the same. The donor development expenditure is not projected due no signed MOU.

Planned Expenditures for The FY 2018/19

The District plans to spend Shs 15,684,941,898= in the FY 2018/19 as compared to Shs 16,008,380,000= in 2017/18 indicating a decrease of about 2% because donor funds is not projected. The total planned expenditure is structured as follows; wage component is 49%, Non wage recurrent is 18%, Domestic development is at 37%, Wage allocation remained the same as result of the massive recruitment that is still within the existing wage bill and non wage expenditure also remained the same. The donor development expenditure is not projected due no signed MOU. The approved sectoral expenditure allocation in the FY 2018/19 are as follows; Administration is Shs 904,841,157= as compared to Shs 1,357,370,000= in 2017/18, Finance is Shs 416,020,303= as compared to Shs. 467,714,000= in 2016/17, Statutory Bodies is Shs 374,687,370= as compared to Shs 457,466,000= in 2017/18, Production is Shs. 804,894,890= as compared to shs 867,285,000= in 2016/17, Health is Shs. 2,360,238,031= as compared to Shs 2,085,222,000= in 2017/18 because of reduction in PHC Development grant non appearance of transition grant in the new IPF, Education is Shs. 4,575,167,336= as compared to Shs.4,916,055,000= in 2017/18 due to reduction in SFG and donor budget & non appearance of transition grant which done to almost all department based on financial performance in the previous FY.

Medium Term Expenditure Plans

The District plans to spend a budget of Shs. 15,684,941,898= in the FY 2018/19 as follows: The wage component is 49%, non wage recurrent is 18% and development expenditure is 37%. Notably, wage will take nearly half leaving only 54% of the total planned expenditure to be shared among the various departments and sectors as follows: Administration- 5.8%, Finance - 2.6%, Statutory Boards- 2.3%, Production- 5.1%, Health- 15%, Education- 29.2%, Roads and Engineering - 5.8%, Water- 2.3%, Natural Resource - 1%, Community Based Services- 18.5%, Planning Unit - 0.82% and Internal Audit is 0.2%. 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, Expansion of local revenue base and enhancement of good financial management practices to improve accountability, 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 to mention but a few.

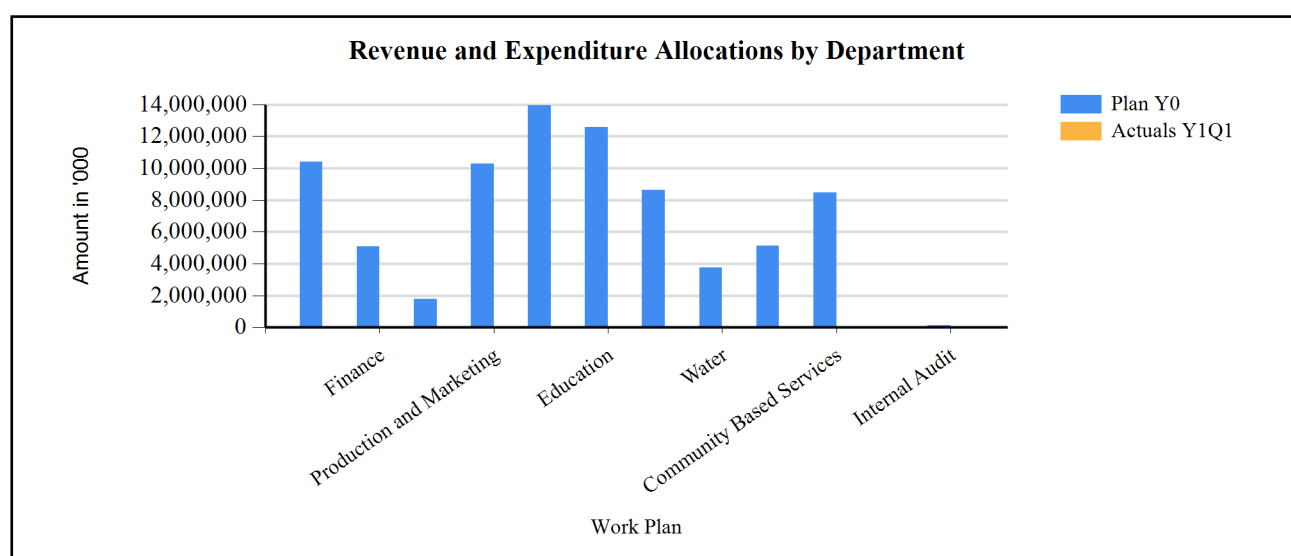
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Challenges in Implementation

The key critical issues in the plan of 2018/19 that might negatively impact on the implementation include; 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, Land issues leading to relocation of some projects, 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, Delay in procurement process, Corruption in terms of absenteeism and late reporting for work (both political and appointed officials) thus leading to untimely implementation of planned interventions, Low staffing level affected performance, Inadequate transport means affected performance, Rigidity of some communities to adapt to change also affected performance, Limited involvement of non-state actors in planning and implementation of DDP II, Limited integration in plan and budget and hence limited implementation of crosscutting issues mitigation measures (gender, environment, HIV/AIDS), Departments that depend entirely on locally raised revenue failed to achieve planned targets, Ill equipped health facilities thus compromising quality of services delivery 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 Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	829,106	106,162	1,027,869
Local Services Tax	35,000	5,886	35,000
Land Fees	175,656	7,340	116,746
Local Hotel Tax	17,150	0	15,150
Business licenses	6,760	970	6,760
Rent & Rates - Non-Produced Assets – from private entities	0	0	4,800

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Rent & Rates - Non-Produced Assets – from other Govt units	4,800	318	0
Park Fees	2,146	224	2,146
Property related Duties/Fees	0	0	1,260
Advertisements/Bill Boards	7,630	35	7,630
Animal & Crop Husbandry related Levies	0	88	1,050
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	14	1,000
Agency Fees	0	0	22,050
Inspection Fees	0	0	100
Market /Gate Charges	4,000	280	4,000
Other Fees and Charges	22,200	12,205	1,200
Ground rent	5,950	8,061	0
Group registration	11,814	689	3,000
Quarry Charges	25,000	0	25,000
Voluntary Transfers	0	0	100
Miscellaneous receipts/income	510,000	70,055	780,877
Unspent balances – Locally Raised Revenues	0	0	0
2a. Discretionary Government Transfers	3,238,670	923,883	3,279,007
District Unconditional Grant (Non-Wage)	508,507	127,127	521,876
Urban Unconditional Grant (Non-Wage)	61,679	15,420	65,109
District Discretionary Development Equalization Grant	1,328,948	442,983	1,342,003
Urban Unconditional Grant (Wage)	77,942	19,486	77,942
District Unconditional Grant (Wage)	1,219,956	304,989	1,219,956
Urban Discretionary Development Equalization Grant	41,638	13,879	52,120
2b. Conditional Government Transfer	8,703,321	2,157,745	7,882,898
Sector Conditional Grant (Wage)	5,918,404	1,479,601	5,918,404
Sector Conditional Grant (Non-Wage)	1,336,721	279,149	856,328
Sector Development Grant	851,590	283,863	907,438
Transitional Development Grant	21,576	7,192	20,619
General Public Service Pension Arrears (Budgeting)	143,273	0	0
Pension for Local Governments	180,110	45,027	180,110
Gratuity for Local Governments	251,646	62,912	0
2c. Other Government Transfer	3,237,283	136,204	3,495,366
Northern Uganda Social Action Fund (NUSAF)	1,770,037	19,254	1,802,335
Uganda Road Fund (URF)	0	71,916	461,845
Uganda Women Entrepreneurship Program(UWEP)	280,551	0	248,200
Youth Livelihood Programme (YLP)	718,936	7,987	540,176
Project for Restoration of Livelihood in Northern Region (PRELNOR)	467,759	37,047	442,811
3. Donor	0	99,846	0

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Neglected Tropical Diseases (NTDs)	0	38,208	0
United Nations Children Fund (UNICEF)	0	29,762	0
Others	0	31,876	0
Total Revenues shares	16,008,380	3,423,840	15,685,141

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

Local revenue accounted for 3.1% (UGX 106,162,000=) of total amount of revenue realized by the end of Quarter one. Local revenue performance against the planned was 12.8% i.e. out of UGX 829,106,000= a total of UGX 106,162,000=) was realized. This was below the average performance mainly due to ineffective revenue mobilization of local revenues i.e. all other sources like royalties from forest products, miscellaneous sources application fees, LHT, Advertisement & Bill boards, rent & rates, quarry charges, animals & crops husbandry performed poorly except only two revenue sources like ground rent & other fees & charges. In regards to these poor revenue performed realized there is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan.

Central Government Transfers

In the first quarter of the FY 2017/18, the district received Ushs 3,081,628,000= as central government transfers against an approved annual budget of UGX 11,941,991,000= representing only 26% revenue performance. The reason for good performance is that District DDEG, Urban DDEG, Sector Development grant and Transitional grant performed at 33% while salary and gratuity for political leaders, Agric extension salaries District non wage, urban non wage, and pension for Local government to mention but a few all performed averagely at 25% except for Sector conditional grant non wage that performed only at 21%. Similarly, MOH disbursed some fund that was not planned for. Other Central Government Transfer (OGT) received UGX 136,204,000= against planned budget of UGX 3,237,283,000= indicating 4% revenue performance, this poor revenue performance is because project fund for NUSAF 3, YLP and PRELNOR never came in the quarter, only operational fund was realized, while UWEP fund was not realized during the quarter, URF was not planned here but received under OGT at UGX 71, 916,000=

Donor Funding

In the first quarter of FY 2017/18, the District received a total of UGX 99,208,000= as Donor funds which was not planned for. The reason for this good revenue performance was because UNICEF remitted a UGX of 29,762,000/=, other donor remitted a total of UGX 31,876,000/= and Neglected Tropical Diseases (NTD) from Ministry of Health (MOH) disbursed to the district a total of UGX of 38,208,000=, hence good one because the District didn't plan for.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The local revenue budget is Shs 1,027,869,195= for the FY 2018/19 which is only 6.5% of total district revenue budget. It increased by 25.6% as compared to the previous FY because of new sources like Agency fee, Inspection fee, Voluntary fee, rents & rates, property related duties, animals & crops husbandry related to mention but a few increased projection locally raised revenue projection for FY 2018/19. The expectation from other sources has remained constant. This budget includes Shs 450,000,000= expected from UWA under the UWA revenue sharing scheme. 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 14,657,271,501= as compared to Shs 11,523,865,000= in the FY 2015/16. This indicates an increase of only 1.7% against the current FY. This increase is due IPF for NUSAF 3 and PRELNOR projects. CGT represents 96.6% of the total revenue budget for the FY 2018/19 out of which, 49% will cater for staff salaries across the departments and sectors, 18% shall cater for recurrent administrative expenditures while 33% will be spent on development projects in mainly Education, Health, Roads, Water, Community Based Services and Production.

Donor Funding

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Donor budget for the FY 2018/19 is not projected as compared to the previous FY 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>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
District Production Services	1,252,687	199,609	1,283,444
District Commercial Services	15,524	3,881	16,362
<i>Sub- Total of allocation Sector</i>	1,268,211	203,490	1,299,806
Sector :Works and Transport			
District, Urban and Community Access Roads	916,617	229,154	1,037,382
District Engineering Services	26,937	0	0
<i>Sub- Total of allocation Sector</i>	943,553	229,154	1,037,382
Sector :Education			
Pre-Primary and Primary Education	3,701,627	862,261	3,632,336
Secondary Education	1,042,027	260,507	1,042,027
Education & Sports Management and Inspection	56,615	14,154	56,434
Special Needs Education	0	0	1,000
<i>Sub- Total of allocation Sector</i>	4,800,270	1,136,921	4,731,798
Sector :Health			
Primary Healthcare	225,108	32,698	214,484
District Hospital Services	266,156	66,539	270,487
Health Management and Supervision	2,049,776	512,444	2,039,767
<i>Sub- Total of allocation Sector</i>	2,541,039	611,681	2,524,738
Sector :Water and Environment			
Rural Water Supply and Sanitation	465,584	93,974	463,990
Urban Water Supply and Sanitation	5,000	0	4,999
Natural Resources Management	184,463	37,904	199,631
<i>Sub- Total of allocation Sector</i>	655,046	131,878	668,620
Sector :Social Development			
Community Mobilisation and Empowerment	3,067,357	758,839	3,164,050
<i>Sub- Total of allocation Sector</i>	3,067,357	758,839	3,164,050
Sector :Public Sector Management			
District and Urban Administration	1,469,982	324,529	1,146,240
Local Statutory Bodies	462,057	107,546	377,207
Local Government Planning Services	196,573	49,143	145,454
<i>Sub- Total of allocation Sector</i>	2,128,612	481,218	1,668,900

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Sector :Accountability			
Financial Management and Accountability(LG)	463,828	114,713	475,589
Internal Audit Services	95,463	22,075	37,758
<i>Sub- Total of allocation Sector</i>	559,291	136,788	513,347

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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	1,127,049	251,472	875,226
Locally Raised Revenues	108,442	4,725	108,441
Multi-Sectoral Transfers to LLGs_NonWage	61,562	15,391	102,200
Multi-Sectoral Transfers to LLGs_Wage	12,899	3,225	12,900
District Unconditional Grant (Non-Wage)	56,189	41,962	50,000
District Unconditional Grant (Wage)	312,926	78,231	421,575
General Public Service Pension Arrears (Budgeting)	143,273	0	0
Pension for Local Governments	180,110	45,027	180,110
Gratuity for Local Governments	251,646	62,912	0
Development Revenues	342,934	91,576	272,014
Locally Raised Revenues	25,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	205,306	0	121,911
District Discretionary Development Equalization Grant	112,627	0	150,103
Total Revenues shares	1,469,982	343,048	1,147,240
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	325,826	3,303	434,475
Non Wage	801,223	87,414	440,751
Development Expenditure			
Domestic Development	342,934	19,746	272,014
Donor Development	0	0	0
Total Expenditure	1,469,982	110,462	1,147,240

Narrative of Workplan Revenues and Expenditure

The Administration department budget is Shs 1,131,039,612= for FY 2018/19 as compared to Shs 1,469,982,000=for FY 2017/18 indicating a decrease of about 23%. This is because the department projecting Shs 450,000,000= from UWA as revenue sharing. This allocation is only 7.2% of the total budget for the FY 2017/18. The projected departmental expenditure will include; wage component (37.3%), non wage recurrent expenditures (6.2%) including the supervision of the lower administrative units, there has also been no increase on gratuity, pension and arrears; while the Development expenditure shall take the remaining percentage mainly for capacity building and procurement of a Motor-cycle, 2 laptop computers and a Printer

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	465,328	128,589	475,340
Locally Raised Revenues	79,752	6,272	79,215
Multi-Sectoral Transfers to LLGs_NonWage	26,807	7,326	41,380
Multi-Sectoral Transfers to LLGs_Wage	17,939	4,485	17,939
District Unconditional Grant (Non-Wage)	79,215	45,103	79,752
District Unconditional Grant (Wage)	261,614	65,404	257,053
Development Revenues	0	0	2,750
Multi-Sectoral Transfers to LLGs_Gou	0	0	2,750
Total Revenues shares	465,328	128,589	478,089
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	279,554	49,816	274,993
Non Wage	185,774	55,398	200,347
Development Expenditure			
Domestic Development	0	0	2,750
Donor Development	0	0	0
Total Expenditure	465,328	105,214	478,089

Narrative of Workplan Revenues and Expenditure

The total work plan for budget for Finance department is Shs 416,020,000= as compared to Shs 465,328,000= in the previous FY representing decrease of 10.5%. This decrease is due to the reduction in the wage allocation to the department and the restructuring of the central government grants in the current year. However, this allocation is only 3% of the total budget of the FY 2018/19. Of the departmental allocation of Shs 416,020,000= , 40% is expected to finance recurrent expenditure, 60% is wage component for the staff in the department, 17% of the over all budget will come from locally raised revenue and 9.6% is a component for multi sectoral transfer to LLGs. It should however be noted that this department does not usually receive any budget support from donors because its only a coordinating department in the district.

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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	462,057	105,043	377,207
Locally Raised Revenues	83,247	47,867	83,247
Multi-Sectoral Transfers to LLGs_NonWage	37,781	9,445	30,042
Multi-Sectoral Transfers to LLGs_Wage	4,533	1,133	4,533
District Unconditional Grant (Non-Wage)	150,107	0	122,739
District Unconditional Grant (Wage)	186,389	46,597	136,646
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	462,057	105,043	377,207
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	190,922	29,769	141,179
Non Wage	271,135	35,187	236,027
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	462,057	64,956	377,207

Narrative of Workplan Revenues and Expenditure

Work plan budget for Statutory Bodies department is Shs 377,206,879= which is only 2.4% of the district budget, Statutory bodies planned Shs. 377,206,879= as compared to Shs 419,743,000= in the previous FY indicating a decrease of 11%. Local revenue increased by 73% and Multi Sectoral Transfer increased by 28% that shall go the Lower Local Governments. 46% of this budget will be spent on staff salaries and wages while the balance of 54% will cater for non wage recurrent expenditures in the routine areas. This department mainly plays only oversight, policy and governance role but not a direct implementer and therefore does not receive development grants.

Vote : 606 Nwoya District

FY 2018/19

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	276,950	64,933	286,375
Locally Raised Revenues	10,800	0	10,800
Multi-Sectoral Transfers to LLGs_NonWage	4,000	1,000	6,500
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	6,419	0	6,419
Sector Conditional Grant (Wage)	208,114	52,029	208,114
Sector Conditional Grant (Non-Wage)	47,617	11,904	54,542
Development Revenues	993,262	215,867	1,024,431
Other Transfers from Central Government	467,759	0	442,811
Multi-Sectoral Transfers to LLGs_Gou	452,253	0	500,411
District Discretionary Development Equalization Grant	27,839	0	33,209
Sector Development Grant	45,412	0	48,000
Total Revenues shares	1,270,211	280,800	1,310,806
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,114	52,029	208,114
Non Wage	68,836	0	78,261
Development Expenditure			
Domestic Development	993,262	0	1,024,431
Donor Development	0	0	0
Total Expenditure	1,270,211	52,029	1,310,806

Narrative of Workplan Revenues and Expenditure

Workplan Budget for Production & Marketing Department is 1,178,761,833 as compared to 1,221,988,000 in the previous FY indicating a decrease of 43,226,167 (3.5%). This decrease is mainly attributed to reduction of DDEG (Discretionary Development Equalization Grant) Non-wage, which dropped drastically from 70% to 10%. The rest of the allocations: wage, local revenue and unconditional grant remained constant.

Vote : 606 Nwoya 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	2,374,336	588,718	2,244,738
Locally Raised Revenues	18,000	1,950	18,000
Multi-Sectoral Transfers to LLGs_NonWage	2,000	500	4,500
District Unconditional Grant (Non-Wage)	9,266	0	9,266
Sector Conditional Grant (Wage)	1,991,471	497,868	1,991,471
Sector Conditional Grant (Non-Wage)	353,599	88,400	221,501
Development Revenues	166,704	145,726	280,000
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	92,315	0	160,000
District Discretionary Development Equalization Grant	74,388	0	120,000
Sector Development Grant	0	0	0
Total Revenues shares	2,541,039	734,444	2,524,738
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,991,471	392,043	1,991,471
Non Wage	382,865	83,769	253,267
Development Expenditure			
Domestic Development	166,704	2,270	280,000
Donor Development	0	0	0
Total Expenditure	2,541,039	478,083	2,524,738

Narrative of Workplan Revenues and Expenditure

Work plan budget for Health department is Shs 2,524,738,031= as compared to Shs 2,541,039,000= in the previous FY representing an increase of 0.6%. This decrease is due Sector conditional non wage reduced by 5%, donor projection due to no MOU being another reason for the decrease in the departmental budget. This budgetary allocation is 16% of the total district budget of the FY 2018/19. From this allocation, 78.9% is expected to finance wage component, while 8.8% will cater for non wage recurrent expenditures. Development expenditure of domestic category shall take only 11.1%. This department budget only constitute 16.1% of the overall district budget.

Vote : 606 Nwoya 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	4,232,140	1,133,229	4,234,140
Locally Raised Revenues	17,714	38,382	17,714
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,000
District Unconditional Grant (Non-Wage)	19,450	6,423	19,450
Sector Conditional Grant (Wage)	3,718,819	929,705	3,718,819
Sector Conditional Grant (Non-Wage)	476,157	158,719	476,157
Development Revenues	568,130	111,161	553,658
Locally Raised Revenues	35,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	252,585	0	210,630
District Discretionary Development Equalization Grant	131,351	0	131,351
Sector Development Grant	149,193	0	211,676
Total Revenues shares	4,800,270	1,244,391	4,787,798
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,718,819	913,258	3,718,819
Non Wage	513,321	170,458	515,321
Development Expenditure			
Domestic Development	568,130	0	553,658
Donor Development	0	0	0
Total Expenditure	4,800,270	1,083,716	4,787,798

Narrative of Workplan Revenues and Expenditure

Work plan budget for Education department is Shs 4,787,797,561 as compared to Shs 4,800,270,000 in the previous FY representing a decrease of 2.6%. This is because donor budget support is not showing up due to no MOU. Development budget allocation however decreased by 32% including DDEG, transitional development grant is removed and UWA funds under revenue sharing scheme added up to domestic development. This allocation is 32% of the total district budget of the FY 2018/19. From this allocation, 77.4% is expected to finance wage component, while 10.6% will cater for non wage recurrent expenditures mainly under inspectorate, UPE and USE. Development expenditure of domestic category shall take the remaining 13%.

Vote : 606 Nwoya 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	432,916	9,667	498,757
Locally Raised Revenues	1,560	0	1,560
Other Transfers from Central Government	0	0	461,845
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,000
District Unconditional Grant (Non-Wage)	13,848	0	13,848
District Unconditional Grant (Wage)	38,666	9,667	19,505
Sector Conditional Grant (Non-Wage)	378,843	0	0
Development Revenues	510,637	239,884	538,624
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	26,937	0	129,499
District Discretionary Development Equalization Grant	74,575	0	0
Sector Development Grant	409,125	0	409,125
Total Revenues shares	943,553	249,550	1,037,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,666	4,249	19,505
Non Wage	394,250	0	479,252
Development Expenditure			
Domestic Development	510,637	53,020	538,624
Donor Development	0	0	0
Total Expenditure	943,553	57,269	1,037,382

Narrative of Workplan Revenues and Expenditure

The budget for Roads and Engineering department is Shs. 1,037,381,794/= as compared to Shs. 943,553,000= in the previous FY indicating a increase of 9%. This is because sub counties budget under DDEG planed under works is included in the department to be transferred to respective sub counties. However, this allocation is only 6.2% of the total district budget for the FY 2018/19. From this allocation, 4.6% is expected to finance wage, while 44.5% will cater for non wage recurrent expenditures including expenditures under URF. Development expenditure of domestic category shall take 39.4%. These shall be used for action and bottleneck clearance, improvement of community access roads and maintenance of roads equipments.

Vote : 606 Nwoya 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	92,996	22,403	88,734
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs_NonWage	2,536	634	1,300
Multi-Sectoral Transfers to LLGs_Wage	4,999	1,250	4,999
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	2,885	0	2,885
District Unconditional Grant (Wage)	38,666	9,667	31,786
Sector Conditional Grant (Non-Wage)	43,409	10,852	47,264
Development Revenues	415,587	113,850	380,255
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	125,151	0	100,000
District Discretionary Development Equalization Grant	21,000	0	21,000
Sector Development Grant	247,860	0	238,637
Transitional Development Grant	21,576	0	20,619
Total Revenues shares	508,583	136,253	468,989
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,665	8,014	36,785
Non Wage	49,331	6,400	51,949
Development Expenditure			
Domestic Development	415,587	4,574	380,255
Donor Development	0	0	0
Total Expenditure	508,583	18,988	468,989

Narrative of Workplan Revenues and Expenditure

Total workplan revenues is Ug. Shs 448,989,121 of which GOU Development is Ug. Shs 360,255,456 representing 80% which is planned for construction of 1 piped water scheme at Otenga Village Koch Goma S/Cty, 6 deep boreholes and also rehabilitation of 6 deep boreholes

Vote : 606 Nwoya 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	147,221	30,605	126,631
Locally Raised Revenues	20,500	3,030	20,500
Multi-Sectoral Transfers to LLGs_NonWage	10,695	2,674	4,550
Multi-Sectoral Transfers to LLGs_Wage	13,074	3,269	13,075
District Unconditional Grant (Non-Wage)	16,419	0	16,419
District Unconditional Grant (Wage)	81,171	20,293	66,312
Sector Conditional Grant (Non-Wage)	5,362	1,340	5,775
Development Revenues	38,742	18,847	74,000
Multi-Sectoral Transfers to LLGs_Gou	10,577	0	24,000
District Discretionary Development Equalization Grant	28,165	0	50,000
Total Revenues shares	185,963	49,453	200,631
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,245	16,946	79,386
Non Wage	52,976	3,270	47,245
Development Expenditure			
Domestic Development	38,742	3,760	74,000
Donor Development	0	0	0
Total Expenditure	185,963	23,976	200,631

Narrative of Workplan Revenues and Expenditure

The total work plan budget for the Natural Resources Department is UGX 214,333,000= as compared to 92,514,000 representing an increase of 132% against the previous FY. This increment was largely attributed to the recent introduction of DDEG grant allocation to the department in the FY 16/17 while wage and nonwage allocations also increased by 40% and 77% respectively. This allocation was only 1.6% of the total budget of the FY 2016/2017. Out of the departmental allocation above , 44% is expected to finance recurrent expenditure wage component, while 21% will cater for non wage recurrent expenditures and 35% will implement development activities.

Vote : 606 Nwoya 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	214,354	50,890	290,419
Locally Raised Revenues	2,500	0	2,500
Multi-Sectoral Transfers to LLGs_NonWage	11,240	2,810	9,766
Multi-Sectoral Transfers to LLGs_Wage	18,831	4,708	18,831
District Unconditional Grant (Non-Wage)	8,296	0	8,296
District Unconditional Grant (Wage)	141,753	35,438	199,936
Sector Conditional Grant (Non-Wage)	31,734	7,934	51,089
Development Revenues	2,855,003	43,235	2,875,631
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	33,919	0	233,921
Other Transfers from Central Government	2,769,524	0	2,590,710
District Discretionary Development Equalization Grant	51,559	0	51,000
Total Revenues shares	3,069,357	94,125	3,166,050
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,584	34,332	218,767
Non Wage	53,770	4,410	71,652
Development Expenditure			
Domestic Development	2,855,003	5,760	2,875,631
Donor Development	0	0	0
Total Expenditure	3,069,357	44,502	3,166,050

Narrative of Workplan Revenues and Expenditure

The Department of Community Based Services will in the FY 2018/ 2019 expect to raise a total of UGX 3,166,049,614/. Which is 20% of the overall district budget, These monies will cater for both Development and Recurrent Expenditures for the Department. UGX 2,875,631,051/= shall be used to cater for the development expenditures which includes project implementation under NUSAF3, YLP and UWEP, meanwhile two hundred and thirty three million, nine hundred and twenty thousand eight hundred and sixty five shillings only(233,920,865/=) will cater for multi sectoral transfer to Lower Local Governments for their Development expenditures and also fifty one million shillings (51,000,000/=) shall be used to implement DDEG activities within the Department. The Department will also spend a total of two hundred and ninety millions four hundred eighteen thousand five hundred sixty three thousand shillings only (290,418,563/=) on its recurrent wage and non-wage expenditures.

Out of the above amount UGX 218,766,892/= will be used to pay wages for both the staff at the District Headquarter and the LLGs. Meanwhile UGX 71,651,671= shall be spent for sector conditional and unconditional none wage activities of the Department at both District and LLGs levels. Conditional and unconditional none wage activities of the Department at both District and Lower Local Government levels.

Vote : 606 Nwoya 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	145,034	30,501	137,315
Locally Raised Revenues	14,091	3,936	18,091
Multi-Sectoral Transfers to LLGs_NonWage	17,554	4,389	19,759
District Unconditional Grant (Non-Wage)	24,683	0	24,683
District Unconditional Grant (Wage)	88,706	22,177	74,782
Development Revenues	51,538	3,820	11,139
District Discretionary Development Equalization Grant	51,538	0	11,139
Total Revenues shares	196,573	34,322	148,454
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,706	22,176	71,782
Non Wage	56,328	4,397	62,533
Development Expenditure			
Domestic Development	51,538	0	11,139
Donor Development	0	0	0
Total Expenditure	196,573	26,573	145,454

Narrative of Workplan Revenues and Expenditure

Out of the total allocation to the planning unit of UGX 128,694,840, 58% is wage, 33% is NWR and 9% is DDEG.

Out of wage ceiling, 27% goes to the District Planner, 17% to the Senior Planner and 14% to the Planner. While the balance of 42% carters for the salay enhancement recently pronounced by the president.

100% of the DDEG allocation is for M&E.

Vote : 606 Nwoya District

FY 2018/19

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	95,463	23,823	37,758
Locally Raised Revenues	10,500	0	10,500
Multi-Sectoral Transfers to LLGs_NonWage	1,500	375	1,500
Multi-Sectoral Transfers to LLGs_Wage	5,665	1,416	5,665
District Unconditional Grant (Non-Wage)	7,732	4,515	7,732
District Unconditional Grant (Wage)	70,066	17,517	12,360
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	95,463	23,823	37,758
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,731	4,139	18,025
Non Wage	19,732	5	19,732
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	95,463	4,144	37,758

Narrative of Workplan Revenues and Expenditure

The revenue is basically unconditional grants to finance internal audit function in the district, however, given a number of auditable areas the funding shall not be enough and this will limit the audit activities to only a few areas