

Vote : 606 Nwoya District

FY 2019/20

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 2019/2020. The development budget proposals earmarked in this 2019/2020 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 District roads and bridges, Provision of Primary Health Care and other social services, Enhance quality of Education by improvement of sanitation by construction of Drainable latrines, staff house and classroom blocks as well as supply of school desks to primary schools. Increase water coverage by protection of springs, rehabilitation and drilling of new boreholes, construction of Public Toilets. 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 Budget Framework Paper for 2019/2020. 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 2017/18 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 well being. 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. 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 behaviour 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. Intensify advocacy for and enforcement of sustainable

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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



Hon Okello Patrick Oryema. District Chairperson

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| <i>Uganda Shillings Thousands</i> | Current Budget Performance | | |
|---|---------------------------------------|---|------------------------------------|
| | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
| Locally Raised Revenues | 829,106 | 24,502 | 829,106 |
| Discretionary Government Transfers | 3,523,677 | 997,484 | 3,574,516 |
| Conditional Government Transfers | 11,803,596 | 3,148,216 | 11,509,736 |
| Other Government Transfers | 4,135,888 | 580,675 | 4,135,888 |
| Donor Funding | 290,000 | 30,007 | 290,000 |
| Grand Total | 20,582,267 | 4,780,883 | 20,339,246 |

Revenue Performance in the First Quarter of 2018/19

In quarter one of FY 2018/19 Nwoya District Local Government received a total of UGX 4,780,883,000= against annual planned UGX 20,582,267,000= indicating only 23% revenue performance which is fair. This fair revenue performance is because Conditional Government (C.G) grant performed at 27% which are highly contributed to by Sector Conditional grant for Education, Health, Roads and Water and District Development equalization grant (DDEG) & Urban Development Equalization grant (UDDEG) all performed at 28%. Out of UGX 4,780,883,000= received, UGX 2,432,814,000= was spent leaving unspent balance of UGX 2,348,069,000= as unspent balance of which UGX 468,556,030= is wage component meant for anticipated recruitment and salaries areas rolled to next quarter, UGX 427,753,810 is Non wage recurrent meant for rolled over activities, 1,424,554,20= is GOU development grant also meant for rolled over activities to next quarter and UGX 30,007,000= is donor money received & spent under health department but not planned for but spent & captured under additional information.

Planned Revenues for FY 2019/20

The revenue budget for FY 2019/20 is UGX 20,339,246,000= as compared to UGX 20,582,267,000= in the 2018/19 FY indicating a decrease of about 1.1%, due change in allocation formula by Central Govt. Out of the planned UGX 20,339,246,000=, LR will only contribute only 4 % due to low revenue base, CGT & OCT shall contribute 94.5% while Donor funding projection is 1.4% which are majorly EU funding under DVV-ICLEW project.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

| <i>Uganda Shillings Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|-----------------------------------|---------------------------------------|---|------------------------------------|
| Administration | 1,423,280 | 320,781 | 1,164,152 |
| Finance | 560,146 | 113,368 | 448,342 |
| Statutory Bodies | 578,465 | 107,738 | 596,011 |
| Production and Marketing | 1,712,117 | 354,357 | 1,694,783 |
| Health | 4,134,900 | 1,172,620 | 3,981,706 |
| Education | 6,278,939 | 1,769,007 | 6,207,129 |
| Roads and Engineering | 1,556,072 | 536,956 | 1,660,430 |

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| | | | |
|----------------------------|-------------------|------------------|-------------------|
| Water | 474,954 | 148,429 | 468,279 |
| Natural Resources | 389,552 | 50,978 | 404,918 |
| Community Based Services | 3,203,756 | 151,105 | 3,501,605 |
| Planning | 214,722 | 46,662 | 147,542 |
| Internal Audit | 55,364 | 8,882 | 64,348 |
| Grand Total | 20,582,267 | 4,780,883 | 20,339,246 |
| <i>o/w: Wage:</i> | <i>8,975,245</i> | <i>2,243,811</i> | <i>8,975,245</i> |
| <i>Non-Wage Recurrent:</i> | <i>4,089,420</i> | <i>850,062</i> | <i>3,790,970</i> |
| <i>Domestic Devt:</i> | <i>7,227,603</i> | <i>1,657,003</i> | <i>7,283,031</i> |
| <i>Donor Devt:</i> | <i>290,000</i> | <i>30,007</i> | <i>290,000</i> |

Expenditure Performance in the First Quarter FY 2018/19

In first quarter, the department of administration received 320,780,843/= against planned quarter budget of 355,820,061/= and the annual approved budget of 1,423,280,233/= representing 22.5% of revenue realized. This fair revenue performance is because of unreleased funds for Salary and Pension Arrears for the Quarter of 53,757,226/= and 8,602,848/= respectively; and locally raised revenue which under performed at only 7.9% (11,849,000/=) of the approved annual estimates of 150,000,000/=. Out of the funds realized, 231,940,985/= was spent on wages, pensions for local government, fuel and lubricants, procurement bidding process and coordination of service delivery. This is an expenditure performance of 72.3%

Planned Expenditures for The FY 2019/20

The District plans to spend UGX 20,339,246,442/= in the FY 2019/20 as compared to UGX 20,582,267,000/= in 2018/19 indicating a decrease of about 1.2%. This is because Salary arrears for Local Government staff, Gratuity for Local Governments and Public Service Arrears (Budgeting) are not realized as components of the budget of financial year 2019/2020. The total planned expenditure is structured as follows; wage component is 44%, Non wage recurrent is 18.6%, Domestic development is at 35.9% while donor development budget is 1.4%. Wage allocation decreased as a result of the banned on recruitment, domestic development budget remained the same due to new IPFs by MoFPED and non wage expenditure remained constant. The approved Sectoral expenditure allocation in the FY 2019/20 are as follows; Administration is UGX 1,164,152,000= as compared to UGX 1,423,280,000= in 2018/19, Finance is UGX. 448,342,000= FY 2018/19 as compared to UGX 560,146,000= in 2018/19, Production is UGX. 1,694,783,000= as compared to UGX. 1,712,117,000= in 2018/19, Health is UGX. 3,981,706,000= as compared to UGX 4,134,900,000= in 2018/19 because of slide reduction in Sector Development grant, Education is UGX 6,207,129,000= as compared to UGX 6,278,939,000= in 2018/19 due to reduction in SFG to mention but a few

Medium Term Expenditure Plans

The District plans to spend a budget of Shs. 20,339,246,442= in the FY 2019/2020 as follows: The wage component is 44%, non wage recurrent is 19%, and domestic development expenditure is 36% and donor development support 1%. Notably, wage will take nearly half leaving only 56% of the total planned expenditure to be shared among the various departments and sectors as follows: Administration- 6%, Finance - 2%, Statutory Bodies- 3%, Production- 8%, Health- 20%, Education- 31%, Roads and Engineering - 8%, Water- 2%, Natural Resources 2%, Community Based Services – 17%, Planning – 0.7% and Internal Audit – 0.3%. 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, 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, Promotion of good governance and transparency etc.

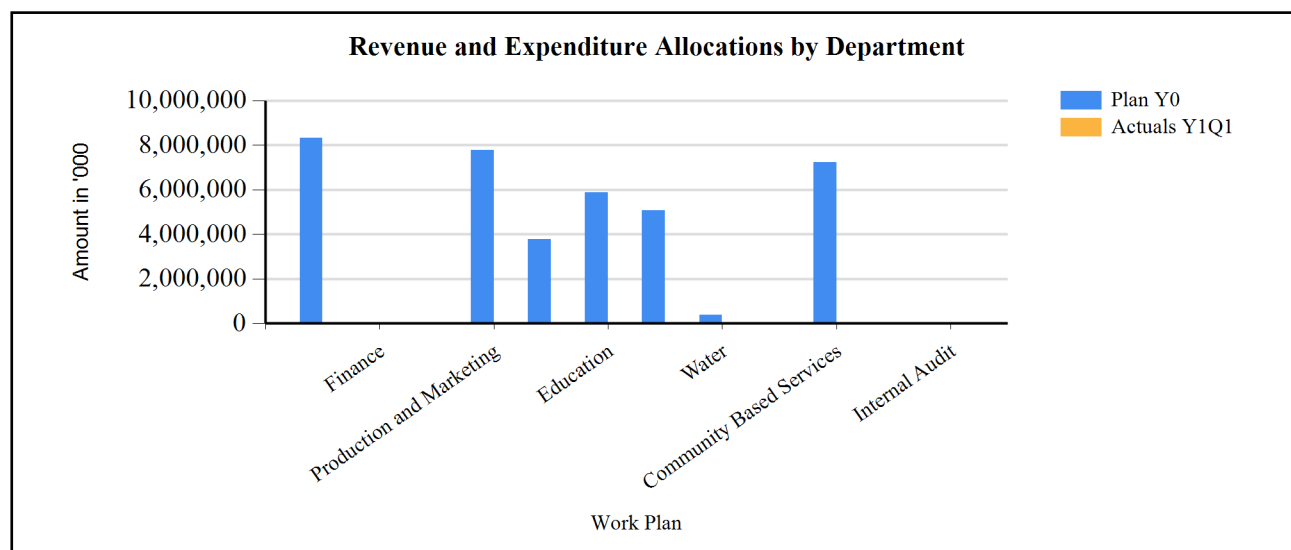
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Challenges in Implementation

Central government IPF to Nwoya District has stagnated at more or less the same amount over the years with a slight decline in 2019/2020. This contributes to low capacity of the district to deliver its mandates amidst increasing demands. Secondly, there is Inadequate transport facilities due to low capacity of the district to procure new vehicles. Thirdly, Low staffing level due to policy of recruitment on replacement basis also affect service delivery.

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 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|--------------------------------|--|-----------------------------|
| 1. Locally Raised Revenues | 829,106 | 24,502 | 829,106 |
| Local Services Tax | 40,000 | 15,997 | 40,000 |
| Land Fees | 200,000 | 180 | 200,000 |
| Local Hotel Tax | 30,000 | 0 | 30,000 |
| Business licenses | 20,000 | 170 | 20,000 |
| Rent & Rates - Non-Produced Assets – from private entities | 40,000 | 0 | 40,000 |
| Park Fees | 3,000 | 0 | 3,000 |
| Property related Duties/Fees | 1,260 | 200 | 1,260 |
| Advertisements/Bill Boards | 10,000 | 0 | 10,000 |
| Animal & Crop Husbandry related Levies | 10,000 | 0 | 10,000 |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 5,000 | 0 | 5,000 |
| Agency Fees | 10,000 | 0 | 10,000 |

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| | | | |
|--|-------------------|------------------|-------------------|
| Inspection Fees | 3,000 | 0 | 3,000 |
| Market /Gate Charges | 15,000 | 0 | 15,000 |
| Other Fees and Charges | 15,000 | 782 | 15,000 |
| Group registration | 5,000 | 0 | 5,000 |
| Quarry Charges | 30,000 | 0 | 30,000 |
| Voluntary Transfers | 100 | 0 | 100 |
| Miscellaneous receipts/income | 391,746 | 7,173 | 391,746 |
| 2a. Discretionary Government Transfers | 3,523,677 | 997,484 | 3,574,516 |
| District Unconditional Grant (Non-Wage) | 585,400 | 146,350 | 590,373 |
| Urban Unconditional Grant (Non-Wage) | 64,021 | 16,005 | 64,198 |
| District Discretionary Development Equalization Grant | 1,349,223 | 449,741 | 1,394,592 |
| Urban Unconditional Grant (Wage) | 99,696 | 24,924 | 99,696 |
| District Unconditional Grant (Wage) | 1,375,787 | 343,947 | 1,375,787 |
| Urban Discretionary Development Equalization Grant | 49,550 | 16,517 | 49,870 |
| 2b. Conditional Government Transfer | 11,803,596 | 3,148,216 | 11,509,736 |
| Sector Conditional Grant (Wage) | 7,499,762 | 1,874,941 | 7,499,762 |
| Sector Conditional Grant (Non-Wage) | 1,447,262 | 424,674 | 1,453,537 |
| Sector Development Grant | 2,340,772 | 780,257 | 2,351,761 |
| Transitional Development Grant | 21,053 | 7,018 | 19,802 |
| General Public Service Pension Arrears (Budgeting) | 34,411 | 0 | 0 |
| Salary arrears (Budgeting) | 215,029 | 0 | 0 |
| Pension for Local Governments | 184,873 | 46,218 | 184,873 |
| Gratuity for Local Governments | 60,434 | 15,109 | 0 |
| 2c. Other Government Transfer | 4,135,888 | 580,675 | 4,135,888 |
| Northern Uganda Social Action Fund (NUSAF) | 1,768,888 | 15,407 | 1,768,888 |
| Uganda Road Fund (URF) | 668,883 | 14,364 | 668,883 |
| Uganda Wildlife Authority (UWA) | 466,931 | 458,900 | 466,931 |
| Uganda Women Entrepreneurship Program(UWEP) | 248,200 | 3,215 | 248,200 |
| Youth Livelihood Programme (YLP) | 540,176 | 10,844 | 540,176 |
| Project for Restoration of Livelihood in Northern Region (PRELNOR) | 442,811 | 77,945 | 442,811 |
| 3. Donor | 290,000 | 30,007 | 290,000 |
| European Union (EU) | 290,000 | 0 | 290,000 |
| Total Revenues shares | 20,582,267 | 4,780,883 | 20,339,246 |

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

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In quarter one of FY 2018/19 Nwoya District Local Government realized only 24,501,583/= in Local Revenues. This is only 3% of the annual projection (829,106,000/=) and only 11.8% of the planned quarter project of 207,276,500/=. This poor performance is attributable to a ban on activities on forest products (Charcoal, Timbers and Logs) following a Presidential directives to halt the activities with immediate effect.

Central Government Transfers

In Quarter one of FY 2018/2019, Nwoya District Local Government Received 1,189,552,323/=. This only 6% of the annual projection of 19,463,161,000/= and only 24% of the quarterly projection of 4,865,790,250/=. This is due to quarterly cash limit introduced by GoU.

Donor Funding

In the first quarter Nwoya District Local Government realized only 30,007,000= from donor funding. This is only 10.3% of annual projection of 290,000,000/= and only 41% of the quarterly projection of 72,500,000/=. This is attributable to two sources namely NTDs and Envision which were not planned for since no MOUs were signed with them. The source of the 290,000,000/= was EU.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In the Financial Year 2019/2020, The District has projected to collect 829,106,000/=. The details of the revenue sources are as follows: Advertisement 10,000,000; Agency Fees 10,000,000; Animal & Crop Levies 10,000,000; Business licenses 20,000,000; Group registration 5,000,000; Inspection Fees 3,000,000; Land Fees 200,000,000; LHT 30,000,000; LST 40,000,000; Market Charges 15,000,000; Miscellaneous income 391,746,000; Other charges 15,000,000; Park fees 3,000,000; Property duties 1,260,000; Quarry Charges 30,000,000; Registration fees 5,000,000; Rent and rates 40,000,000; Voluntary transfers 100,000.

Central Government Transfers

In FY 2019/2020, Nwoya District expects to receive the following Central Government transfers: Discretionary Government transfers = 3,574,516,438; Conditional Government Transfers = 11,509,540,548; Other Government Transfers = 3,685,047,000;

Donor Funding

In FY 2019/2020, Nwoya District Local Government expects to receive 290,000,000 fro EU. This is to support Integrated Learning for Wealth Creation program.

Table on the Revenues and Budget by Sector and Programme

| <i>Uganda Shillings Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Of Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|---|---|--|--|
| Sector :Agriculture | | | |
| Agricultural Extension Services | 229,424 | 57,356 | 237,197 |
| District Production Services | 1,466,330 | 261,645 | 1,441,140 |
| District Commercial Services | 16,362 | 4,091 | 16,447 |
| <i>Sub- Total of allocation Sector</i> | 1,712,117 | 323,092 | 1,694,783 |
| Sector :Works and Transport | | | |
| District, Urban and Community Access Roads | 1,556,072 | 307,760 | 1,660,430 |
| <i>Sub- Total of allocation Sector</i> | 1,556,072 | 307,760 | 1,660,430 |
| Sector :Education | | | |
| Pre-Primary and Primary Education | 3,787,332 | 955,974 | 3,657,040 |

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| | | | |
|---|------------------|------------------|------------------|
| Secondary Education | 2,154,428 | 538,454 | 2,213,032 |
| Education & Sports Management and Inspection | 335,579 | 83,894 | 332,291 |
| Special Needs Education | 1,600 | 400 | 4,765 |
| <i>Sub- Total of allocation Sector</i> | 6,278,939 | 1,578,723 | 6,207,129 |
| Sector :Health | | | |
| Primary Healthcare | 841,039 | 170,255 | 679,775 |
| District Hospital Services | 276,052 | 69,013 | 276,052 |
| Health Management and Supervision | 3,017,809 | 754,449 | 3,025,879 |
| <i>Sub- Total of allocation Sector</i> | 4,134,900 | 993,718 | 3,981,706 |
| Sector :Water and Environment | | | |
| Rural Water Supply and Sanitation | 469,955 | 113,888 | 468,279 |
| Urban Water Supply and Sanitation | 4,999 | 0 | 0 |
| Natural Resources Management | 389,552 | 90,431 | 404,918 |
| <i>Sub- Total of allocation Sector</i> | 864,506 | 204,319 | 873,197 |
| Sector :Social Development | | | |
| Community Mobilisation and Empowerment | 3,201,756 | 768,184 | 3,501,605 |
| <i>Sub- Total of allocation Sector</i> | 3,201,756 | 768,184 | 3,501,605 |
| Sector :Public Sector Management | | | |
| District and Urban Administration | 1,423,280 | 350,269 | 1,164,152 |
| Local Statutory Bodies | 578,465 | 144,616 | 596,011 |
| Local Government Planning Services | 214,722 | 51,053 | 147,542 |
| <i>Sub- Total of allocation Sector</i> | 2,216,467 | 545,938 | 1,907,706 |
| Sector :Accountability | | | |
| Financial Management and Accountability(LG) | 558,646 | 139,220 | 448,342 |
| Internal Audit Services | 55,364 | 13,841 | 64,348 |
| <i>Sub- Total of allocation Sector</i> | 614,010 | 153,061 | 512,690 |

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SECTION B : Workplan Summary

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Administration

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 1,267,053 | 272,520 | 962,198 |
| Locally Raised Revenues | 150,000 | 11,849 | 150,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 44,156 | 12,511 | 61,365 |
| Multi-Sectoral Transfers to LLGs_Wage | 34,654 | 8,663 | 99,696 |
| District Unconditional Grant (Non-Wage) | 72,743 | 18,186 | 72,743 |
| District Unconditional Grant (Wage) | 470,753 | 115,139 | 393,521 |
| General Public Service Pension Arrears (Budgeting) | 34,411 | 0 | 0 |
| Salary arrears (Budgeting) | 215,029 | 0 | 0 |
| Pension for Local Governments | 184,873 | 46,218 | 184,873 |
| Gratuity for Local Governments | 60,434 | 15,109 | 0 |
| Development Revenues | 156,227 | 48,260 | 201,954 |
| Other Transfers from Central Government | 8,031 | 0 | 17,610 |
| Multi-Sectoral Transfers to LLGs_Gou | 13,659 | 0 | 39,655 |
| District Discretionary Development Equalization Grant | 134,537 | 0 | 144,689 |
| Total Revenues shares | 1,423,280 | 320,781 | 1,164,152 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 505,407 | 8,779 | 493,218 |
| Non Wage | 761,647 | 38,293 | 468,981 |
| Development Expenditure | | | |
| Domestic Development | 156,227 | 1,557 | 201,954 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,423,280 | 48,629 | 1,164,152 |

Narrative of Workplan Revenues and Expenditure

The Administration Budget for FY 2019/2020 is Shs. 1,164,152,034= as compared to 1,423,280,233= for FY 2018/2019 indicating a budget reduction of 22.3%. This because Salary arrears for Local Government, Gratuity for local government and Public Service Pension Arrears reduced by 100%/ were not realized in FY 2019/2020, there was also a reduction in wage component by 19.6%. The administration budget allocation for FY 2019/2020 is therefore 5.6% of the Total Budget for the District for the Financial Year. The projected Departmental expenditures will include; Wage component for both urban wage (8.6%) and district wage (33.8%), Non Wage Recurrent Expenditures (24.4%) including supervision of Lower Local Governments; Pension for Local Government (15.9%); while Development expenditures will take the remaining (17.3%) mainly for completion of construction of District Store and Parking Yard, Renovation of wash rooms, furnishing Council Hall, and staff capacity building.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 560,146 | 113,368 | 448,342 |
| Locally Raised Revenues | 149,198 | 11,053 | 149,198 |
| Multi-Sectoral Transfers to LLGs_NonWage | 42,337 | 10,584 | 34,963 |
| Multi-Sectoral Transfers to LLGs_Wage | 17,939 | 4,485 | 0 |
| District Unconditional Grant (Non-Wage) | 60,215 | 14,632 | 59,215 |
| District Unconditional Grant (Wage) | 290,456 | 72,614 | 204,966 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 560,146 | 113,368 | 448,342 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 308,396 | 45,373 | 204,966 |
| Non Wage | 251,751 | 35,756 | 243,376 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 560,146 | 81,129 | 448,342 |

Narrative of Workplan Revenues and Expenditure

The total work plan for budget for Finance department is Shs 413,379,541= as compared to Shs 498,869,614= in the previous FY representing decrease of 21%. 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 2019/20. Of the departmental allocation of Shs 413,379,541= , 49.5% is expected to finance recurrent expenditure wage to cater for the staff in the department, while 50.5% will cater for non wage recurrent expenditures. 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 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 578,465 | 107,738 | 596,011 |
| Locally Raised Revenues | 148,445 | 0 | 148,445 |
| Multi-Sectoral Transfers to LLGs_NonWage | 46,028 | 11,507 | 55,981 |
| Multi-Sectoral Transfers to LLGs_Wage | 4,533 | 1,133 | 0 |
| District Unconditional Grant (Non-Wage) | 225,056 | 55,364 | 224,656 |
| District Unconditional Grant (Wage) | 154,403 | 39,734 | 166,929 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 578,465 | 107,738 | 596,011 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 158,936 | 1,133 | 166,929 |
| Non Wage | 419,529 | 48,642 | 429,083 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 578,465 | 49,775 | 596,011 |

Narrative of Workplan Revenues and Expenditure

The budget for Statutory bodies department is Shs. 595,011,000= as compared to 578,465,000 in FY 2018/2019 indicating an increase of 2.8%. This is because unconditional grant wage increased by 8% and Non Wage by LLGs increased by 22%. However, this allocation is only 3% of the Total District Budget for the FY2019/2020. From the allocation, 28% will be used to finance Wage component and the balance of 78% is for Non Wage Recurrent expenditures. These shall be used for facilitating council, committee, board and commission activities.

Vote : 606 Nwoya District

FY 2019/20

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 732,607 | 177,003 | 730,038 |
| Locally Raised Revenues | 24,597 | 0 | 24,597 |
| Multi-Sectoral Transfers to LLGs_NonWage | 3,000 | 750 | 0 |
| District Unconditional Grant (Non-Wage) | 6,419 | 1,605 | 6,419 |
| Sector Conditional Grant (Wage) | 465,906 | 116,477 | 465,906 |
| Sector Conditional Grant (Non-Wage) | 232,685 | 58,171 | 233,116 |
| Development Revenues | 979,510 | 177,354 | 964,745 |
| Other Transfers from Central Government | 442,811 | 0 | 442,811 |
| Multi-Sectoral Transfers to LLGs_Gou | 416,749 | 0 | 398,793 |
| District Discretionary Development Equalization Grant | 20,457 | 0 | 20,457 |
| Sector Development Grant | 99,493 | 0 | 102,684 |
| Total Revenues shares | 1,712,117 | 354,357 | 1,694,783 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 465,906 | 116,477 | 465,906 |
| Non Wage | 266,701 | 59,776 | 264,132 |
| Development Expenditure | | | |
| Domestic Development | 979,510 | 3,891 | 964,745 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,712,117 | 180,143 | 1,694,783 |

Narrative of Workplan Revenues and Expenditure

The budget for Production and Marketing department is Shs. 1,694,783,000= as compared to Shs 1,712,117,000= in the previous FY indicating a decrease of 1%. This is because LLGs allocated little of their non wage recurrent and development grants to production related activities. However, the department's allocation is only 8% of the total district budget for the FY 2019/2020. From this allocation, 27.5% is expected to finance wage, while 15.6% will cater for non wage recurrent expenditure and Development expenditure of domestic category shall take 56.9%. These shall be used for construction of cattle crushes, market infrastructures and value chain development.

Vote : 606 Nwoya District

FY 2019/20

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 3,358,094 | 818,023 | 3,360,094 |
| Locally Raised Revenues | 86,000 | 0 | 86,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 0 | 0 | 2,000 |
| District Unconditional Grant (Non-Wage) | 9,266 | 2,316 | 9,266 |
| Sector Conditional Grant (Wage) | 2,906,544 | 726,636 | 2,906,544 |
| Sector Conditional Grant (Non-Wage) | 356,284 | 89,071 | 356,284 |
| Development Revenues | 776,807 | 354,596 | 621,613 |
| Multi-Sectoral Transfers to LLGs_Gou | 158,903 | 0 | 0 |
| District Discretionary Development Equalization Grant | 93,760 | 0 | 102,853 |
| Sector Development Grant | 524,144 | 0 | 518,760 |
| Total Revenues shares | 4,134,900 | 1,172,620 | 3,981,706 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 2,906,544 | 713,837 | 2,906,544 |
| Non Wage | 451,550 | 81,492 | 453,550 |
| Development Expenditure | | | |
| Domestic Development | 776,807 | 0 | 621,613 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 4,134,900 | 795,329 | 3,981,706 |

Narrative of Workplan Revenues and Expenditure

The budget for Health department is Shs. 3,981,706,398= as compared to Shs. 4,134,900,000= in the previous FY indicating a decrease of 3.7%. This is because LLGs did not allocate any DDEG to health related activities. However, this allocation is only 20% of the total district budget for the FY 2019/2020. From this allocation, 73% is expected to finance wage, while 11.4% will cater for non wage recurrent expenditures and 15.6% will cater for domestic development activities. These shall be used to upgrade Lulyango HCII to HCIII and construction of a Maternity Ward.

Vote : 606 Nwoya District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 5,010,776 | 1,288,124 | 5,102,733 |
| Locally Raised Revenues | 109,714 | 0 | 109,714 |
| District Unconditional Grant (Non-Wage) | 19,450 | 4,862 | 19,450 |
| District Unconditional Grant (Wage) | 0 | 0 | 88,792 |
| Sector Conditional Grant (Wage) | 4,127,313 | 1,031,828 | 4,127,313 |
| Sector Conditional Grant (Non-Wage) | 754,299 | 251,433 | 757,465 |
| Development Revenues | 1,268,163 | 480,883 | 1,104,395 |
| Multi-Sectoral Transfers to LLGs_Gou | 181,614 | 0 | 0 |
| District Discretionary Development Equalization Grant | 95,778 | 0 | 95,778 |
| Sector Development Grant | 990,771 | 0 | 1,008,617 |
| Total Revenues shares | 6,278,939 | 1,769,007 | 6,207,129 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 4,127,313 | 804,088 | 4,216,105 |
| Non Wage | 883,463 | 6,665 | 886,629 |
| Development Expenditure | | | |
| Domestic Development | 1,268,163 | 86,220 | 1,104,395 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 6,278,939 | 896,973 | 6,207,129 |

Narrative of Workplan Revenues and Expenditure

Work plan budget for Education department is UGX 6,207,128,715= for FY 2018/19 as compared to UGX 6,097,324,717= in the previous FY representing an increase of 1.8%. This is because development budget allocation i.e. Sector Conditional grant increased by 1.8%, District wage allocation to the department is 100%, Sector wage increased by 0.4%. This allocation is 29.6% of the total district budget of the FY 2018/19. From this allocation, 68% is expected to finance wage component, while 4.2% will cater for non wage recurrent expenditures mainly under inspectorate, UPE and USE. Development expenditure of domestic category shall take the remaining 27.8%.

Vote : 606 Nwoya District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 716,919 | 140,978 | 782,794 |
| Other Transfers from Central Government | 668,883 | 132,359 | 668,883 |
| Locally Raised Revenues | 13,560 | 0 | 13,560 |
| District Unconditional Grant (Non-Wage) | 13,848 | 3,462 | 13,760 |
| District Unconditional Grant (Wage) | 20,628 | 5,157 | 86,591 |
| Development Revenues | 839,153 | 395,978 | 877,636 |
| Multi-Sectoral Transfers to LLGs_Gou | 325,028 | 0 | 363,511 |
| District Discretionary Development Equalization Grant | 105,000 | 0 | 105,000 |
| Sector Development Grant | 409,125 | 0 | 409,125 |
| Total Revenues shares | 1,556,072 | 536,956 | 1,660,430 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 20,628 | 0 | 86,591 |
| Non Wage | 696,291 | 127,801 | 696,203 |
| Development Expenditure | | | |
| Domestic Development | 839,153 | 104,500 | 877,636 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,556,072 | 232,301 | 1,660,430 |

Narrative of Workplan Revenues and Expenditure

The budget for Roads and Engineering department is Shs 1,660,430,000= as compared to Shs 1,556,072,000= in the previous FY indicating an increase of 6.7%. This is because wage component increased by 320% as a result wage enhancement and LLGs allocation of DDEG to roads related activities increased 12%. However, this allocation is only 8% of the total district budget for the FY 2019/2020. From this allocation, 5.2% is expected to finance wage, while 42% will cater for non wage recurrent expenditures including expenditures under URF. Development expenditure of domestic category shall take 52.8%. These shall be used for roads rehabilitation and bottleneck clearance, improvement of community access roads and maintenance of roads equipment.

Vote : 606 Nwoya District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 96,262 | 23,815 | 94,297 |
| Locally Raised Revenues | 1,000 | 0 | 1,000 |
| Multi-Sectoral Transfers to LLGs_Wage | 4,999 | 1,250 | 0 |
| District Unconditional Grant (Non-Wage) | 2,885 | 721 | 2,885 |
| District Unconditional Grant (Wage) | 40,235 | 10,059 | 44,658 |
| Sector Conditional Grant (Non-Wage) | 47,143 | 11,786 | 45,754 |
| Development Revenues | 378,692 | 124,614 | 373,982 |
| Multi-Sectoral Transfers to LLGs_Gou | 19,400 | 0 | 20,605 |
| District Discretionary Development Equalization Grant | 21,000 | 0 | 21,000 |
| Sector Development Grant | 317,239 | 0 | 312,575 |
| Transitional Development Grant | 21,053 | 0 | 19,802 |
| Total Revenues shares | 474,954 | 148,429 | 468,279 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 45,234 | 11,309 | 44,658 |
| Non Wage | 51,028 | 6,196 | 49,639 |
| Development Expenditure | | | |
| Domestic Development | 378,692 | 4,200 | 373,982 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 474,954 | 21,705 | 468,279 |

Narrative of Workplan Revenues and Expenditure

The budget for Water department is Shs 468,279,000= as compared to Shs 474,954,000= in the previous FY, indicating a decrease of 1.4%. This decrease is because LLG wage for Assistant Water Officer was not allocated to the department since the Assistant Water Officer resigned; sector conditional grant non wage reduced by 2.9%, Transitional Grant reduced by 5.9% and sector development grant reduced by 1.5%. However, this allocation is only 2% of the total district budget for the FY 2019/2020. From this allocation, 9% is expected to finance wage, while 11% will cater for non wage recurrent expenditures and development expenditure of domestic category shall take 80%. These shall be used for construction and rehabilitation of deep boreholes, spring protection, Promotion of Sanitation and Hygiene and construction of mini piped water system

Vote : 606 Nwoya District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 171,284 | 27,546 | 218,537 |
| Locally Raised Revenues | 60,500 | 0 | 60,500 |
| Multi-Sectoral Transfers to LLGs_NonWage | 600 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs_Wage | 13,075 | 3,269 | 0 |
| District Unconditional Grant (Non-Wage) | 16,419 | 4,105 | 16,419 |
| District Unconditional Grant (Wage) | 74,928 | 18,732 | 135,500 |
| Sector Conditional Grant (Non-Wage) | 5,761 | 1,440 | 6,118 |
| Development Revenues | 218,269 | 23,432 | 186,381 |
| Donor Funding | 140,000 | 0 | 140,000 |
| Multi-Sectoral Transfers to LLGs_Gou | 31,887 | 0 | 0 |
| District Discretionary Development Equalization Grant | 46,381 | 0 | 46,381 |
| Total Revenues shares | 389,552 | 50,978 | 404,918 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 88,003 | 22,001 | 135,500 |
| Non Wage | 83,281 | 0 | 83,037 |
| Development Expenditure | | | |
| Domestic Development | 78,269 | 1,165 | 46,381 |
| Donor Development | 140,000 | 0 | 140,000 |
| Total Expenditure | 389,552 | 23,165 | 404,918 |

Narrative of Workplan Revenues and Expenditure

Department of Natural Resources was allocated total revenue of UGX 404,917,924= as compared to UGX 389,552,000= of FY 2018/19 indicating an increase of 3.9% this because District Unconditional grant wage increased by 80.8% due to enhanced wage, Sector Conditional grant Non Wage increased by 6.2%. Out of the total allocation to the department 33.4%, 20.5% is for Non wage component and 46.1% is for domestic development. The total allocation to the department constitutes only 1.9% of overall district annual budget.

Vote : 606 Nwoya District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 335,313 | 78,203 | 270,854 |
| Locally Raised Revenues | 22,500 | 0 | 22,500 |
| Multi-Sectoral Transfers to LLGs_NonWage | 8,680 | 2,170 | 3,197 |
| Multi-Sectoral Transfers to LLGs_Wage | 18,831 | 4,708 | 0 |
| District Unconditional Grant (Non-Wage) | 8,296 | 2,074 | 8,296 |
| District Unconditional Grant (Wage) | 225,917 | 56,479 | 182,062 |
| Sector Conditional Grant (Non-Wage) | 51,089 | 12,772 | 54,799 |
| Development Revenues | 2,868,443 | 72,902 | 3,230,751 |
| Donor Funding | 150,000 | 0 | 150,000 |
| Other Transfers from Central Government | 2,557,263 | 0 | 2,557,263 |
| Multi-Sectoral Transfers to LLGs_Gou | 129,019 | 0 | 491,327 |
| District Discretionary Development Equalization Grant | 32,160 | 0 | 32,160 |
| Total Revenues shares | 3,203,756 | 151,105 | 3,501,605 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 244,748 | 43,115 | 182,062 |
| Non Wage | 90,566 | 2,170 | 88,793 |
| Development Expenditure | | | |
| Domestic Development | 2,718,443 | 30,600 | 3,080,751 |
| Donor Development | 150,000 | 0 | 150,000 |
| Total Expenditure | 3,203,756 | 75,885 | 3,501,605 |

Narrative of Workplan Revenues and Expenditure

Work plan budget for Community Based Services department for FY 2019/20 is UGX 3,501,605,052= for FY 2018/19 as compared to UGX 3,184,925,116= in the previous FY 2018/19 representing overall increase of 9.9%. This is because development budget for multi sectoral allocation LLGs increased to 281%, Recurrent budget NWR i.e. Sector Conditional grant increased by 7.3%. This allocation is 16% of the total district budget of the FY 2019/20. From this allocation, 5.2% is expected to finance wage, while 2.5% will cater for non wage recurrent expenditures mainly Higher Local Government (HLG) & LLGs, development expenditure of domestic category shall take the remaining 92.3%.

Vote : 606 Nwoya District**FY 2019/20****Planning****B1: Overview of Workplan Revenues and Expenditures by source**

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 182,382 | 37,673 | 135,967 |
| Locally Raised Revenues | 38,091 | 1,600 | 38,091 |
| Multi-Sectoral Transfers to LLGs_NonWage | 35,108 | 8,777 | 31,541 |
| District Unconditional Grant (Non-Wage) | 24,683 | 6,171 | 24,683 |
| District Unconditional Grant (Wage) | 84,500 | 21,125 | 41,652 |
| Development Revenues | 32,340 | 8,990 | 11,575 |
| Multi-Sectoral Transfers to LLGs_Gou | 21,486 | 0 | 0 |
| District Discretionary Development Equalization Grant | 10,854 | 0 | 11,575 |
| Total Revenues shares | 214,722 | 46,662 | 147,542 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 84,500 | 6,300 | 41,652 |
| Non Wage | 97,882 | 10,828 | 94,316 |
| Development Expenditure | | | |
| Domestic Development | 32,340 | 4,874 | 11,575 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 214,722 | 22,002 | 147,542 |

Narrative of Workplan Revenues and Expenditure

Planning Department allocated a total revenue of UGX 147,542,453= as compared UGX 214,722, 000= indicating decrease of 31%, this decrease is because Multi sectoral transfer NWR to LLGs reduced by 11.3%, District Unconditional grant Wage reduced by 50.7%, Multi sectoral transfer Development to LLGs reduced not realized, Out of the total allocation to the department in FY 2019/20, 28.2% is wage component, 71.8% is Non wage component i.e. coordination of Planning Office functions, data management, reporting on M&E. However this allocation to the department constitute 0.7% of the overall District budget

Vote : 606 Nwoya District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2018/19 | Cumulative Receipts by End Sept for FY 2018/19 | Draft Budget for FY 2019/20 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 55,364 | 8,882 | 64,348 |
| Locally Raised Revenues | 25,500 | 0 | 25,500 |
| Multi-Sectoral Transfers to LLGs_NonWage | 2,500 | 625 | 0 |
| Multi-Sectoral Transfers to LLGs_Wage | 5,665 | 1,416 | 0 |
| District Unconditional Grant (Non-Wage) | 7,732 | 1,933 | 7,732 |
| District Unconditional Grant (Wage) | 13,966 | 4,908 | 31,116 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 55,364 | 8,882 | 64,348 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 19,632 | 4,094 | 31,116 |
| Non Wage | 35,732 | 2,558 | 33,232 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 55,364 | 6,652 | 64,348 |

Narrative of Workplan Revenues and Expenditure

Internal Audit plan to spend a total of UGX 64,347,931= indicating 36% increase, this increase is due wage allocation by 123% to the department given the anticipated recruitment for FY 2019/20, other revenue sources like District unconditional grant Non wage and locally raised revenue remain constant. From this allocation to the department wage constitute 48.4% and Non wage Recurrent is 51.6%. However this allocation to the department is only 0.3% of the overall district budget.