
Vote : 595 Ntoroko District

FY 2020/21

Foreword

Ntoroko District was established in 2010 as a result of enhanced decentralization in Uganda. It is imperative therefore that we fully exploit the fruits of Decentralization by complying with policy requirements whereby integrated planning is high on the list. It is against this background that Ntoroko District prepared and passed the 2020/21 Budget Framework Paper. This BFP has been prepared in consultation with all levels leadership. This BFP has been approved by the District Council and is linked to the 2040 vision and the current 5 years DDP.

In achievement of our set objectives, rigorous efforts will be geared towards establishment and adherence to systems, timely implementation of projects, accountability, information sharing and expeditious fulfillment of requirements set by our Development Partners and Central Government. This will give momentum towards the achievement of middle income status thus improvement of households livelihoods.

I wish to extend my appreciation to those who contributed to the creation of this District and the achievements recorded in the previous financial years. The strong partnership gives me confidence that we shall all collectively and boldly face even the more challenging future. Let us aspire for more success and achievements as we strive to improve the quality of life of our people.



Anselm Kyaligonza

15/01/2020

Vote : 595 Ntoroko District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	694,360	150,800	744,220
Discretionary Government Transfers	2,359,533	615,951	2,352,478
Conditional Government Transfers	8,555,911	2,400,803	8,179,324
Other Government Transfers	2,436,953	321,126	1,109,000
External Funding	324,000	152,902	316,000
Grand Total	14,370,757	3,641,582	12,701,023

Revenue Performance in the First Quarter of 2019/20

By the end of first quarter 2019/20, the District had received 3,641,582,000/- which is 25% of the annual budget revenues as expected by this time. The best performing revenue category is Donor Development at 47% followed by Central Government Transfers (i.e conditional Government transfers Discretionary Government Transfers, Other government Transfers) which are at 25%, and local Revenue is at 22%. Of the first quarter release, 91.6% was central Government Transfers, Local revenue and External financing at 4.2%. Of the 3.641bn/= received, 3.524bn/= was released to departments leaving a balance of shillings 116M/= on the main district/LLGs collection accounts and other donor or Program accounts. The major component of this balance was Central Government releases (District and Urban DEG – 56M/=, salary account 58M/= and Nonwage of 29M/=). The reason is that these funds were received late and could not all be transferred in time. Of the 3.524bn/= released to departments, 3.507bn/= (87% of the released amount) had been spent leaving 467M/= on the various departments and expenditure accounts. The Departments with most unspent funds are Health, Education, Water and Administration with 160M/=, 130M/=, 140M/=, 30M/= respectively unspent. The key reason for balances on expenditure accounts is that by the end of first quarter, the District had not yet completed the procurement process for most of the capital projects they (departments) could therefore not spend.

Planned Revenues for FY 2020/21

The District's revenue budget for financial year 2020/21 is 12.701bn/= less than that of F/Y 2019/20 by 1.6697bn/=. This is attributed to a decrease on other Government Transfers as a result exclusion of AGODA, AGRI_LED, FIEFOC and UWEP funding for which the concerned Ministries and Agencies have not confirmed funding. Donor funding is also expected to decrease. Local revenue will increase because of operationalisation of the District Land board which has identified a number of land leases which have been defaulting on payment of the premium, further the District leadership has increased mobilisation efforts to increase on L/revenue. The major source remains central government transfers at 95% followed by L/Revenue and Donor at 2.8 % and 2.2% respectively. This budget is mainly recurrent with the wage component contributing 57%, Other recurrent activities at 21% while the development component is 22%.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,434,793	404,612	967,580
Finance	341,598	72,406	443,919

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Statutory Bodies	722,042	177,741	654,298
Production and Marketing	1,354,301	207,313	927,230
Health	2,455,203	734,325	2,494,181
Education	5,353,516	1,489,440	5,358,727
Roads and Engineering	901,773	202,272	1,049,000
Water	221,787	68,720	240,724
Natural Resources	292,524	16,791	101,200
Community Based Services	768,621	29,804	187,614
Planning	319,245	102,040	165,364
Internal Audit	60,698	11,497	51,036
Trade, Industry and Local Development	144,656	7,953	60,151
Grand Total	14,370,757	3,524,913	12,701,023
<i>o/w: Wage:</i>	<i>6,487,413</i>	<i>1,618,787</i>	<i>6,487,413</i>
<i>Non-Wage Recurrent:</i>	<i>5,029,221</i>	<i>1,012,277</i>	<i>3,409,364</i>
<i>Domestic Devt:</i>	<i>2,530,124</i>	<i>740,948</i>	<i>2,488,246</i>
<i>Ext. Financing:</i>	<i>324,000</i>	<i>152,902</i>	<i>316,000</i>

Expenditure Performance in the First Quarter FY 2019/20

The medium term expenditure plans are, support organised community groups with matching grants, construction of an abattoir, 2 seed silos, construction of 3 market shelters, construction of 24 Classrooms and 10 teachers houses and increasing on the health infrastructure especially a ward at Karugutu Health Centre IV, construction of at least 3 staff houses. Further, the District will renovate all Buildings under Health and Education. In line with the Vision 2040, the District plans to fund interventions towards development of the tourism industry. Key projects proposed under this is the construction of mountainous transport system (Tele Cabins), construction of the Budiba bridge to Link Rwebisengo to DRC and to develop the website to publicize the tourism endowment of the District. The District will continue to identify, support selected farmer groups with appropriate technology for medium or final processing of identified agricultural products. Under health, the District will construct 3 wards at Karugutu at Health centre IV, operationalise the theatre. We shall upgrade Karugutu Health centre IV to a Hospital and Rwebisengo Health Centre III to a health centre IV. The District in conjunction with MWE will construct a mega gravity flow scheme for the low lying areas of Rwebisengo plains. The District will continue with establishment, training and mentoring Operation & Maintenance social structures to achieve a high functionality percentage of the projects and facilities.

Planned Expenditures for The FY 2020/21

The District will continue the rehabilitation of existing road network of 130Km plus the new roads (30Km) being constructed. The District will construct two bridges at Sasa Bugando and Katiti. The District will appraise 40Km of access roads (Rwebisengo Rwangara, Rwamabale – Burangapasi, and Kyamutema) for takeover by Central Government. The district will complete construction of Administration block , a ward at Karugutu Health center IV. The District plans to undertake complete construction of projects(in Health and Education) inherited from Bundibugyo District which up to now have not been completed nor a way forward given except Under Production, the District will equip the Veterinary lab at Kibuku District Head quarters, provide agriculture inputs (like pineapples, cassava and fencing selected gardens under Wealth Creation, support selected market oriented farmers and manage the diary plants at Rwamabale and Rwebisengo. The District has planned value addition options for specific products Further, LLGs will engage in capital projects like complete construction of Rwebisengo Sub County, Nombe and Karugutu farmers resource centres, fence 5 primary schools in the S/counties of Rwebisengo, Butungama, Kanara, Bweramule and Karugutu. The District will ensure O & M of safe water sources value for money, projects functionality, sustainability and ownership, the District will encourage community involvement particularly at planning and monitoring.

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Medium Term Expenditure Plans

The medium term expenditure plans are, support organised community groups with matching grants, construction of an abattoir, 2 seed silos, construction of 3 market shelters, construction of 24 Classrooms and 10 teachers houses and increasing on the health infrastructure especially a ward at Karugutu Health Centre IV, construction of at least 3 staff houses. Further, the District will renovate all Buildings under Health and Education. In line with the Vision 2040, the District plans to fund interventions towards development of the tourism industry. Key projects proposed under this is the construction of mountainous transport system (Tele Cabins), construction of the Budiba bridge to Link Rwebisengo to DRC and to develop the website to publicize the tourism endowment of the District. The District will continue to identify, support selected farmer groups with appropriate technology for medium or final processing of identified agricultural products. Under health, the District will construct 3 wards at Karugutu at Health centre IV, operationalise the theatre. We shall upgrade Karugutu Health centre IV to a Hospital and Rwebisengo Health Centre III to a health centre IV. The District in conjunction with MWE will construct a mega gravity flow scheme for the low lying areas of Rwebisengo plains. The District will continue with establishment, training and mentoring Operation & Maintenance social structures to achieve a high functionality percentage of the projects and facilities.

Challenges in Implementation

The district is hard to reach characterized by a unique terrain with steep mountains, deep valleys, flat lands and water bodies. The soils are clay in the plains and volcanic in the mountain. It is earthquake and floods prone thus susceptibility to diseases. The District has inadequate construction materials. This increases the unit of construction. Very poor Internet and Telephone connectivity. There are inadequate facilities and services (like accommodation, fuel, photocopying &, restaurants). Inadequate venue for meetings) at the District headquarters such that staff have to move to distant locations (to Karugutu , Rwebisengo and Fort-Portal) in search for these services.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	694,360	150,800	744,220
Local Services Tax	17,201	12,500	13,500
Land Fees	50,000	1,540	60,000
Casinos and Gaming	1,003	0	0
Local Hotel Tax	2,000	0	2,000
Application Fees	12,000	0	12,000
Business licenses	18,000	3,000	21,000
Liquor licenses	3,000	0	0
Park Fees	8,359	2,500	9,000
Animal & Crop Husbandry related Levies	8,000	1,400	9,500
Agency Fees	32,000	7,350	33,000
Market /Gate Charges	536,796	122,300	579,220
Fees from appeals	0	0	2,000
Group registration	1,000	210	3,000
Court fines and Penalties - private	3,000	0	0
Court fines and Penalties – from other government units	2,000	0	0
2a. Discretionary Government Transfers	2,359,533	615,951	2,352,478
District Unconditional Grant (Non-Wage)	412,668	103,167	412,397

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Urban Unconditional Grant (Non-Wage)	122,532	30,633	121,892
District Discretionary Development Equalization Grant	272,842	90,947	267,010
Urban Unconditional Grant (Wage)	280,158	70,039	280,158
District Unconditional Grant (Wage)	1,231,359	307,840	1,231,359
Urban Discretionary Development Equalization Grant	39,975	13,325	39,663
2b. Conditional Government Transfer	8,555,911	2,400,803	8,179,324
Sector Conditional Grant (Wage)	4,975,896	1,243,974	4,975,896
Sector Conditional Grant (Non-Wage)	1,065,860	323,864	1,063,243
Sector Development Grant	2,116,109	705,370	2,113,835
Transitional Development Grant	19,802	6,601	0
General Public Service Pension Arrears (Budgeting)	31,264	31,264	0
Salary arrears (Budgeting)	3,981	3,981	0
Pension for Local Governments	26,349	6,587	26,349
Gratuity for Local Governments	316,650	79,163	0
2c. Other Government Transfer	2,436,953	321,126	1,109,000
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
National Medical Stores (NMS)	120,000	30,000	120,000
Support to PLE (UNEB)	4,000	0	0
Uganda Road Fund (URF)	797,072	191,126	989,000
Youth Livelihood Programme (YLP)	273,000	0	0
Albertine Regional Sustainable Development Programme (ARSDP)	866,757	0	0
Micro Projects under Luwero Rwenzori Development Programme	236,124	0	0
District Commercial Services Support (DICOSS) Project	100,000	100,000	0
3. External Financing	324,000	152,902	316,000
Baylor International (Uganda)	30,000	0	80,000
United Nations Children Fund (UNICEF)	100,000	95,652	176,000
World Health Organisation (WHO)	100,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	94,000	57,250	60,000
Total Revenues shares	14,370,757	3,641,582	12,701,023

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	633,969	154,125	659,140
District Production Services	719,032	143,914	268,090
Sub- Total of allocation Sector	1,353,001	298,039	927,230

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Sector :Works and Transport			
District, Urban and Community Access Roads	865,369	188,162	1,028,000
District Engineering Services	36,404	1,000	21,000
<i>Sub- Total of allocation Sector</i>	901,773	189,162	1,049,000
Sector :Tourism, Trade and Industry			
Commercial Services	144,656	34,856	60,151
<i>Sub- Total of allocation Sector</i>	144,656	34,856	60,151
Sector :Education			
Pre-Primary and Primary Education	2,747,954	753,050	2,769,559
Secondary Education	2,451,720	612,555	2,450,220
Skills Development	4,000	0	0
Education & Sports Management and Inspection	144,174	33,539	136,949
Special Needs Education	2,668	1,334	2,000
<i>Sub- Total of allocation Sector</i>	5,350,516	1,400,478	5,358,727
Sector :Health			
Primary Healthcare	1,173,800	293,450	1,204,082
Health Management and Supervision	1,277,403	311,675	1,290,099
<i>Sub- Total of allocation Sector</i>	2,451,203	605,125	2,494,181
Sector :Water and Environment			
Rural Water Supply and Sanitation	221,787	50,496	240,724
Natural Resources Management	283,524	67,255	101,200
<i>Sub- Total of allocation Sector</i>	505,311	117,751	341,924
Sector :Social Development			
Community Mobilisation and Empowerment	768,621	179,583	187,614
<i>Sub- Total of allocation Sector</i>	768,621	179,583	187,614
Sector :Public Sector Management			
District and Urban Administration	1,428,293	373,210	967,580
Local Statutory Bodies	713,542	183,466	654,298
Local Government Planning Services	319,245	106,778	165,364
<i>Sub- Total of allocation Sector</i>	2,461,080	663,454	1,787,241
Sector :Accountability			
Financial Management and Accountability(LG)	319,598	63,886	443,919
Internal Audit Services	59,698	13,747	51,036
<i>Sub- Total of allocation Sector</i>	379,296	77,634	494,955

SECTION B : Workplan Summary

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

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<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,373,752	385,239	925,755
Locally Raised Revenues	57,000	26,155	165,526
Multi-Sectoral Transfers to LLGs_NonWage	147,489	43,210	0
Multi-Sectoral Transfers to LLGs_Wage	280,158	70,039	0
Other Transfers from Central Government	88,730	6,000	0
District Unconditional Grant (Non-Wage)	52,886	26,528	68,802
District Unconditional Grant (Wage)	369,245	92,312	344,359
General Public Service Pension Arrears (Budgeting)	31,264	31,264	0
Salary arrears (Budgeting)	3,981	3,981	0
Pension for Local Governments	26,349	6,587	26,349
Gratuity for Local Governments	316,650	79,163	0
Development Revenues	61,041	19,373	41,824
Multi-Sectoral Transfers to LLGs_Gou	50,826	0	0
District Discretionary Development Equalization Grant	10,215	0	24,197
Total Revenues shares	1,434,793	404,612	967,580
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	649,403	162,351	624,517
Non Wage	724,349	222,147	301,239
Development Expenditure			
Domestic Development	61,041	19,373	41,824
Donor Development	0	0	0
Total Expenditure	1,434,793	403,871	967,580

Narrative of Workplan Revenues and Expenditure

The department's annual budget for FY 2020-2021 is UGX 967,580,000, this current budget is slightly less than that of FY 2019-2020 which was UGX 1,434,793,000. The significant decrease is under recurrent revenues mainly Multi-sectoral transfers to LLGs_Non-wage, Multi-sectoral transfers to LLGs_Wage, Other transfers from Central Government, Salary arrears (budgeting), General Public service Pension Arrears (Budgeting) and Gratuity for Local governments, surprisingly the district did not receive IPFs for all the 6 mentioned Budget items yet they are very key and vital towards realizing our current and outstanding obligations. There is a slight improvement under IPFs for Locally Raised revenues and District Discretionary Development Equalization Grant and a decreased IPF for District Unconditional Grant (wage) which clearly puts the entire district in a worrying state since this wage cannot meet the current wage required for all staff inpost and more so the staffing levels for the district are very low and therefore we could only expect an improved IPF at the moment. As a coordinating department, we are always overwhelmed by the workload at hand and this budget is quite insufficient considering the tasks at hand.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	341,598	72,406	443,919
Locally Raised Revenues	25,003	15,635	244,932
Multi-Sectoral Transfers to LLGs_NonWage	172,840	23,047	0
District Unconditional Grant (Non-Wage)	23,460	3,650	45,457
District Unconditional Grant (Wage)	120,295	30,074	140,000
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	341,598	72,406	443,919
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	120,295	30,074	140,000
Non Wage	221,303	41,132	303,919
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	341,598	71,206	443,919

Narrative of Workplan Revenues and Expenditure

The Departments budget for financial year 2019/20 is 443m/= with an increase of 102M/= compared to 2019/20 Budget. The increase is mainly under Local revenues which includes LLGs budget (local revenues) sectoral transfers. The reason is that LLGs have been advised to allocate more funding to the department mainly for revenue mobilisation. The whole of this budget is recurrent. The main source revenues to the Department are Local revenues followed by wages at 55% and 32% respectively of the department budget. The lowest revenue category is District unconditional Grant Nonwage at 10%. This F/Y, it is only 72M/= that will be spent on the department activities at District Head quarters which is insufficient. The rest is either wages or LLGs funding.

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	722,042	177,741	654,298
Locally Raised Revenues	74,000	10,550	209,526
Multi-Sectoral Transfers to LLGs_NonWage	116,806	21,957	0
Other Transfers from Central Government	14,000	12,500	0
District Unconditional Grant (Non-Wage)	213,236	56,734	233,064
District Unconditional Grant (Wage)	304,000	76,000	200,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	722,042	177,741	654,298
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	304,000	76,000	200,000
Non Wage	418,042	99,869	454,298
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	722,042	175,869	654,298

Narrative of Workplan Revenues and Expenditure

The Department expects to raise 654,298,000/= as revenue in the year 2020/21 which is less than that of financial year 2019/20 by 67M/=. The difference arises due to decreased allocations to department wage as the current one was excess. AGRILED under (others Gvt transfers has been removed since we have not confirmed funding. The Department's revenue is all recurrent with the main categories as wages for both technical and political staff contributing 30% and District unconditional nonwage 32%. Local revenue at Distric and LLG levels is contributing 38%. The Departments budget is all recurrent and the expenditure is also similar. Worth to note is that at the District level, the department will spend 162M/= (25%) on actual department activities. This is quite inadequate. The rest of the money is for LLGs budget, wages and councillors allowances.

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*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,133,364	175,721	742,590
Locally Raised Revenues	5,000	1,900	6,710
Multi-Sectoral Transfers to LLGs_NonWage	16,129	951	0
Other Transfers from Central Government	420,756	0	0
District Unconditional Grant (Wage)	0	0	40,000
Sector Conditional Grant (Wage)	482,639	120,660	482,639
Sector Conditional Grant (Non-Wage)	208,841	52,210	207,671
Development Revenues	220,936	31,592	184,639
Multi-Sectoral Transfers to LLGs_Gou	142,855	0	0
Sector Development Grant	78,081	0	78,004
Total Revenues shares	1,354,301	207,313	927,230
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	482,639	120,659	522,639
Non Wage	650,726	52,210	219,952
Development Expenditure			
Domestic Development	220,936	9,200	184,639
Donor Development	0	0	0
Total Expenditure	1,354,301	182,069	927,230

Narrative of Workplan Revenues and Expenditure

The Production sector budget for 2020/21 is 912,788 M/= showing a decrease from 1,354,301 in FY 2019/20 of 441.513M/= . The decrease is especially from Other Transfers from Central Government (AGODA) and Multi-Sectoral Transfers to LLGs_NonWage that are not provided for. However, there is an increase in wages from District Unconditional Grant (Wage) of 40M. The least revenue source is local revenue at 0.7%. The budget consists of recurrent funding of 81.4% and development grants of 18.6%. Of the recurrent funding, 70.4% will be for salaries and 29.6% Agricultural extension, advisory services and regulatory activities. Therefore, little will be done under capital development since majority of activities will be recurrent in nature.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,455,032	362,903	1,440,815
Other Transfers from Central Government	120,000	30,000	120,000
Multi-Sectoral Transfers to LLGs_NonWage	34,704	7,821	0
Sector Conditional Grant (Wage)	1,193,693	298,423	1,193,693
Sector Conditional Grant (Non-Wage)	106,634	26,659	106,634
Development Revenues	1,000,171	371,422	1,053,366
Locally Raised Revenues	0	0	37,480
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
External Financing	294,000	0	260,000
District Discretionary Development Equalization Grant	50,610	0	84,772
Sector Development Grant	655,561	0	655,561
Total Revenues shares	2,455,203	734,325	2,494,181
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,193,693	298,423	1,193,693
Non Wage	261,338	56,659	247,122
Development Expenditure			
Domestic Development	706,171	218,520	793,366
Donor Development	294,000	0	260,000
Total Expenditure	2,455,203	573,602	2,494,181

Narrative of Workplan Revenues and Expenditure

The department's budget for 2020/21 is 2.494Bn/= which is more than that of 2019/20 by 39M/=. The increase is mainly in locally raised revenue by 37.5M/= and District Discretionary Development Equalization Grant by 34M/=. However, there is also reduction in external financing by 34M/=. The main revenue item is wages contributing 47.9% of the department's budget. The biggest percentage will be from central government transfers in form of wages, sector grant and other central government transfers. Baylor and Save the Children other donor support are also expected to boost the budget but mainly in kind. On expenditure 42.2% of the budget will be capital development mainly meant for the upgrade of Butungama community health center to Health center III and 57.8% will be recurrent and mainly spent on wages, health care service delivery, management and sector capacity development.

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Workplan: Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,097,880	1,074,709	4,089,346
Multi-Sectoral Transfers to LLGs_NonWage	17,387	54	0
Other Transfers from Central Government	4,667	0	0
District Unconditional Grant (Non-Wage)	5,000	0	1,900
District Unconditional Grant (Wage)	82,470	20,167	90,000
Sector Conditional Grant (Wage)	3,299,565	824,891	3,299,565
Sector Conditional Grant (Non-Wage)	688,791	229,597	687,487
Development Revenues	1,255,637	414,731	1,269,381
Multi-Sectoral Transfers to LLGs_Gou	11,443	0	0
Sector Development Grant	1,244,194	0	1,242,014
Total Revenues shares	5,353,516	1,489,440	5,358,727
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,382,035	711,399	3,389,565
Non Wage	715,845	223,266	699,782
Development Expenditure			
Domestic Development	1,255,637	414,731	1,269,381
Donor Development	0	0	0
Total Expenditure	5,353,516	1,349,396	5,358,727

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2020/21 is 5.358Bn/= slightly more than that of 2019/20 by 5M/=. The main source of the department's revenue is Wage contributing 61% to the budget. The least is District Unconditional grant nonwage with only 1.9M/-. Worth to note is that the entire department budget is 100% is from central government. No development partner has confirmed funding the department as yet. However, we expect direct (in kind) support (from SAVE the Children and UNICEF. The expenditure is also 77% recurrent and 23% development.

Vote : 595 Ntoroko District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	855,831	200,232	1,049,000
Other Transfers from Central Government	797,072	159,782	989,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Locally Raised Revenues	1,059	26,000	0
District Unconditional Grant (Wage)	57,700	14,450	60,000
Development Revenues	45,942	2,040	0
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	8,404	0	0
Locally Raised Revenues	6,000	0	0
District Unconditional Grant (Non-Wage)	5,538	0	0
District Discretionary Development Equalization Grant	26,000	0	0
Total Revenues shares	901,773	202,272	1,049,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,700	23,793	60,000
Non Wage	798,131	184,889	989,000
Development Expenditure			
Domestic Development	45,942	2,020	0
Donor Development	0	0	0
Total Expenditure	901,773	210,702	1,049,000

Narrative of Workplan Revenues and Expenditure

Ntoroko district Works and Technical services – Roads sector (7a) is expecting to receive a total of Uganda Shillings 989million from Central government grant through Uganda Road Fund, for maintenance of District, Urban and Community Access Roads (DUCAR).

These funds are distributed as follows; 33% is meant for District roads maintenance which is inclusive of mechanical imprest, 59% is for Town council unpaved roads maintenance and 7% for subcounties to facilitate them remove any bottleneck on their access roads.

From the 33% (Uganda Shillings 328,884,000) of the district roads maintenance, 46% is meant for Periodic maintenance of Rwebisengo – Rwangara road, 3% for Routine Mechanized maintenance of Nyakatonzi road, 16% Routine Manual Maintenance using road gangs, 5% for district roads office operations, 15% for mechanical imprest and the remaining percentange (15%) for bridge/flood mitigation measures.

Vote : 595 Ntoroko District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,712	16,028	64,854
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
District Unconditional Grant (Wage)	32,000	8,100	32,000
Sector Conditional Grant (Non-Wage)	31,712	7,928	31,694
Development Revenues	158,075	52,692	175,869
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
External Financing	0	0	20,000
Sector Development Grant	138,273	0	138,257
Transitional Development Grant	19,802	0	0
Total Revenues shares	221,787	68,720	240,724
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,000	0	32,000
Non Wage	31,712	7,928	32,854
Development Expenditure			
Domestic Development	158,075	21,813	155,869
Donor Development	0	0	20,000
Total Expenditure	221,787	29,741	240,724

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for the Financial Year 2020/2021 is projected to be UGX. 240,724,000 which is higher than that of 2019/20 by approximately 20M. This is attributed to the promise by UNICEF funding (Under Donor) in Ntoroko. The main revenue source is Sector Conditional Grant (DWSCG) and it is 78.8% of the budget, Wage which is 14.8% and Transitional Development Grant at 9.2% as the least. It should be noted that the sector did not receive any Multi Sectoral Transfers. The expenditure pattern is similar to revenue with the development taking a higher percentage for capital development activities like Siting, Drilling and Construction of two deep boreholes, rehabilitation of three deep boreholes and promotion of hygiene and sanitation activities

Vote : 595 Ntoroko District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	267,524	16,791	101,200
Locally Raised Revenues	15,000	1	14,810
Other Transfers from Central Government	169,362	0	0
Multi-Sectoral Transfers to LLGs_NonWage	23,504	0	0
District Unconditional Grant (Non-Wage)	12,500	0	10,028
District Unconditional Grant (Wage)	45,000	16,250	70,000
Sector Conditional Grant (Non-Wage)	2,158	540	2,152
Development Revenues	25,000	0	0
Locally Raised Revenues	25,000	0	0
Total Revenues shares	292,524	16,791	101,200
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,000	16,250	70,000
Non Wage	222,524	540	31,200
Development Expenditure			
Domestic Development	25,000	0	0
Donor Development	0	0	0
Total Expenditure	292,524	16,790	101,200

Narrative of Workplan Revenues and Expenditure

The departmental work plan for Financial year 2020/21 is Uganda Shs 100.200M/= less than of 2019/20 by 191M/=. The decrease is under other government transfers (FIFOC and AGODA). These two agencies have not yet confirmed funding to the District. LLGs budget has also been removed. The main revenue source is conditional grant wage with the least as sector conditional grant non-wage. The entire budget is recurrent.

Vote : 595 Ntoroko District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	732,012	29,804	151,811
Other Transfers from Central Government	588,296	0	0
Locally Raised Revenues	5,000	1,200	11,786
Multi-Sectoral Transfers to LLGs_NonWage	27,170	3,455	0
District Unconditional Grant (Non-Wage)	3,750	0	2,400
District Unconditional Grant (Wage)	90,000	20,700	110,000
Sector Conditional Grant (Non-Wage)	17,796	4,449	17,694
Development Revenues	36,610	0	35,803
Multi-Sectoral Transfers to LLGs_Gou	36,610	0	0
External Financing	0	0	10,000
Total Revenues shares	768,621	29,804	187,614
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,000	20,700	110,000
Non Wage	642,012	7,250	41,811
Development Expenditure			
Domestic Development	36,610	0	25,803
Donor Development	0	0	10,000
Total Expenditure	768,621	27,950	187,614

Narrative of Workplan Revenues and Expenditure

The departmental annual budget 2019/2020 is 187,614,000/= and is slightly less than that of 2019/20 by 581M/= (75% decrease). The decrease under other government transfers attributed to ceasing funding to UWEP and YLP. Further, AGODA had indicated to fund the department under Petroleum Authority but has since declined to commit itself. Further, Multi-sectoral transfers revenue category has been shifted. However, we have an increment under Donor funding by UNICEF. The main revenue resources to the department budget is District Conditional Grant Wage which contributes 58% to the budget. The projected expenditure trend is similar to the revenue trend whereby 19 % development and 81% recurrent. The LLGs budget and plan provide for development revenues and projects under DDEG which is directly wired to LLGs. Worth to note is that the department will only have 52M/= department operations and supporting groups. This is quite insufficient for the departmental to function properly and offer support to other departments especially on mobilization.

Vote : 595 Ntoroko District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	273,923	100,040	122,000
Locally Raised Revenues	11,500	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	17,043	540	0
Other Transfers from Central Government	151,380	81,500	0
District Unconditional Grant (Non-Wage)	30,000	2,000	30,000
District Unconditional Grant (Wage)	64,000	16,000	80,000
Development Revenues	45,322	2,000	43,364
External Financing	30,000	0	26,000
District Discretionary Development Equalization Grant	15,322	0	17,364
Total Revenues shares	319,245	102,040	165,364
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,000	16,000	80,000
Non Wage	209,923	84,040	42,000
Development Expenditure			
Domestic Development	15,322	2,000	17,364
Donor Development	30,000	0	26,000
Total Expenditure	319,245	102,040	165,364

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2020/21 is 165M/= less than that of 2019/20 by 153M/=. The decrease is under other Government transfers attributed to non confirmation of AGODA and AGRILED funding by the relevant Agencies. However, there is an increment under wage as we plan for recruitment in the next financial year. The main revenue source is by District unconditional grant wage which contributes 48% and the least revenue source is L/revenue at only 6.7% contribution to the department budget. The department's revenue categories are 74% recurrent and 26% development. The Expenditure trend is similar to the revenue one whereby 74% of the budget will be spent on recurrent activities and 26% development. Revenue items like Donor, make the department seem to spending on capital items as well but the reality is that the department spends mainly on recurrent items

Vote : 595 Ntoroko District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	60,698	11,497	51,036
Locally Raised Revenues	10,141	1,830	9,239
Multi-Sectoral Transfers to LLGs_NonWage	12,057	1,587	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
District Unconditional Grant (Non-Wage)	13,500	1,830	13,144
District Unconditional Grant (Wage)	25,000	6,250	25,000
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	60,698	11,497	51,036
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	6,250	25,000
Non Wage	35,698	5,247	26,036
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	60,698	11,497	51,036

Narrative of Workplan Revenues and Expenditure

Ntoroko district internal audit department is expecting to receive a total of Uganda Shillings 51M from Central government grant and locally raised revenue.

49% an equivalent of 25M is mean for salaries, and 51% as non wage is meant for funding other departmental activities, 9.2M is local revenue allocation. The department does not have any capital development projects to implement in the financial year 2020/2021

The department has a budget of 51M a fall from 60M for 2019/2020. This is partially attributed to the redesignation of examiners of accounts to finance as senior assistant accountant.

Vote : 595 Ntoroko District

FY 2020/21

*Workplan: Trade, Industry and Local Development***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	139,266	7,953	60,151
Locally Raised Revenues	5,000	1,001	4,320
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Other Transfers from Central Government	82,690	0	0
District Unconditional Grant (Non-Wage)	0	0	5,102
District Unconditional Grant (Wage)	41,648	4,470	40,000
Sector Conditional Grant (Non-Wage)	9,927	2,482	9,910
Development Revenues	5,390	0	0
Multi-Sectoral Transfers to LLGs_Gou	5,390	0	0
Total Revenues shares	144,656	7,953	60,151
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,648	4,470	40,000
Non Wage	97,617	3,482	20,151
Development Expenditure			
Domestic Development	5,390	0	0
Donor Development	0	0	0
Total Expenditure	144,656	7,952	60,151

Narrative of Workplan Revenues and Expenditure

The department's budget for 2020/21 is 51.036M/=. This is less than that of 2019/20 by 10M/=. The decreases is mainly under Multi Sectoral Transfers. This budget is mainly recurrent 50% is wage with only 22M/= as operational funding. The department is new and is yet to be appreciated by LLGs so as to contribute directly to its activities and expenditure. The Budget is all recurrent. Audit, monitor & supervise cooperatives Registration, checking of businesses in compliance with the business law Market linkage for producers & producer farmers to UEPB Profiling tourism, leisure & hospitality facilities in the district Follow up the border market development project with ministry of trade Hold one radio talk show on trade related issues Sensitize the community on trade issues in the district Mobilization of groups/ farmers to form / register into cooperatives Train farmers in entrepreneurship skills & agribusiness issues