

Vote : 545 Nebbi District

FY 2019/20

Foreword

The Annual Budget Estimate for financial year 2019/20 is derived from the aspiration of the people of Nebbi district as expressed in the Vision 2040, Second National Development Plan. It provides the link between Government's overall policy and annual budget. It lays out the fiscal framework and strategy for the budget year and in the medium term setting out how the Government intends to achieve its policy objectives. The Indicative Expenditure Estimates forms the basis for the detailed Estimates of Revenue and Expenditure which will be laid before the Council. The process of preparing this document was guided by the New Public and Finance Management Act, 2015. The Local Government Planning Guide, the National Resistance Movement (NRM) Manifesto, various Sector Policies and Budget Guideline 2015 and Local Priorities. Accordingly, the Budget process focuses on the strategic areas of Economic and Social Infrastructure, Construction and Rehabilitation, Human Development and Poverty reduction. It broadly covers the construction, rehabilitation and maintenance of roads, health facilities, schools and bottlenecks. The development of technical staff in terms of Quality and Quantity and the Empowerment of the Disadvantaged and vulnerable groups in our society. The Council is committed to the efficient use and maintenance of all the facilities that were developed over the years and efforts will be put to ensure that the Capacity of the users is strengthened towards correct use in order to increase facility life span and enjoyment of the services they are meant to offer. It is envisaged that the Budget will be implemented through some of the ongoing programmes such as the Northern Uganda Peace, Recovery and Development Program (PRDP II), Northern Uganda Social Action Fund (NUSAF3) as well as other sector program. I call upon all stakeholders to embrace the comprehensive Budget and participate fully towards its implementation for the good of our people. Erom William Alenyo District Chairperson/Nebbi



Anecho Okello District Chairperson/Nebbi

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Revenue Performance and Plans by Source

<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	231,654	62,019	231,654
Discretionary Government Transfers	4,815,107	1,341,332	4,782,683
Conditional Government Transfers	19,916,510	5,217,419	19,232,513
Other Government Transfers	4,934,960	170,033	5,051,427
Donor Funding	1,729,000	41,836	1,450,000
Grand Total	31,627,232	6,832,639	30,748,277

Revenue Performance in the First Quarter of 2018/19

The District received cumulatively 6.832 billion shillings in Quarter one representing 21% performance which is below the target. The under performance is attributed to non-remittance of Other Government Transfers for example, NUSAF3 especially the sub-project funds and Donor funds mainly from UNICEF which funds were not received. However, other sources of revenue performed quite well. For example, local revenue performed at 26%, Discretionary Government transfers at 27% and Conditional Government transfers at 26% of the annual budget. These funds were spent mainly for wages representing 24%, non-wage constituting 25% and Infrastructural development shall constitute only 15%.

Planned Revenues for FY 2019/20

The District is expected to receive a total revenue work plan of 30.748 billion shillings. This is 2% lower than the previous Budget because of slight reduction in water and education sector development grant. But, also the IPFs for Other Government transfers was increased. The Local Revenue shall constitute 1%, Central Government Transfers contribute to 97% and Donor funds shall account for 2% of the total District Budget. These funds have been allocated across all departments according to the work plan for financial year 2019/20.

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	6,056,331	1,273,580	5,547,340
Finance	561,016	102,409	408,477
Statutory Bodies	670,751	172,326	662,579
Production and Marketing	3,558,943	406,647	3,539,710
Health	6,363,950	1,395,218	6,168,419
Education	10,818,603	2,754,716	10,945,109
Roads and Engineering	1,129,340	246,948	1,193,502
Water	600,876	183,787	592,928
Natural Resources	222,528	84,054	304,295

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Community Based Services	1,382,284	156,613	1,082,701
Planning	200,134	40,721	240,969
Internal Audit	62,477	15,619	62,249
Grand Total	31,627,232	6,832,639	30,748,277
<i>o/w: Wage:</i>	<i>14,859,265</i>	<i>3,714,816</i>	<i>14,859,265</i>
<i>Non-Wage Reccurent:</i>	<i>7,334,119</i>	<i>1,871,503</i>	<i>6,890,917</i>
<i>Domestic Devt:</i>	<i>7,704,848</i>	<i>1,204,483</i>	<i>7,548,096</i>
<i>Donor Devt:</i>	<i>1,729,000</i>	<i>41,836</i>	<i>1,450,000</i>

Expenditure Performance in the First Quarter FY 2018/19

The departmental expenditure is as follows Education, Health, Administration and Production were allocated the highest in that order. The main expenditure areas are payment of salaries to traditional civil servants, primary and secondary teachers and health workers. Drilling of water sources and rehabilitation, construction of classrooms and latrines. Transfers to lower Government units both education and health. Routine and periodic maintenance of roads, rehabilitation operation and maintenance facilities, repair and supplies.

Planned Expenditures for The FY 2019/20

Construction of classrooms and latrines, supply of desks and furniture, Culvert installation and routine rehabilitation of roads.

Medium Term Expenditure Plans

Construction of Council Hall, Rehabilitation of DSC office and remodeling of works department

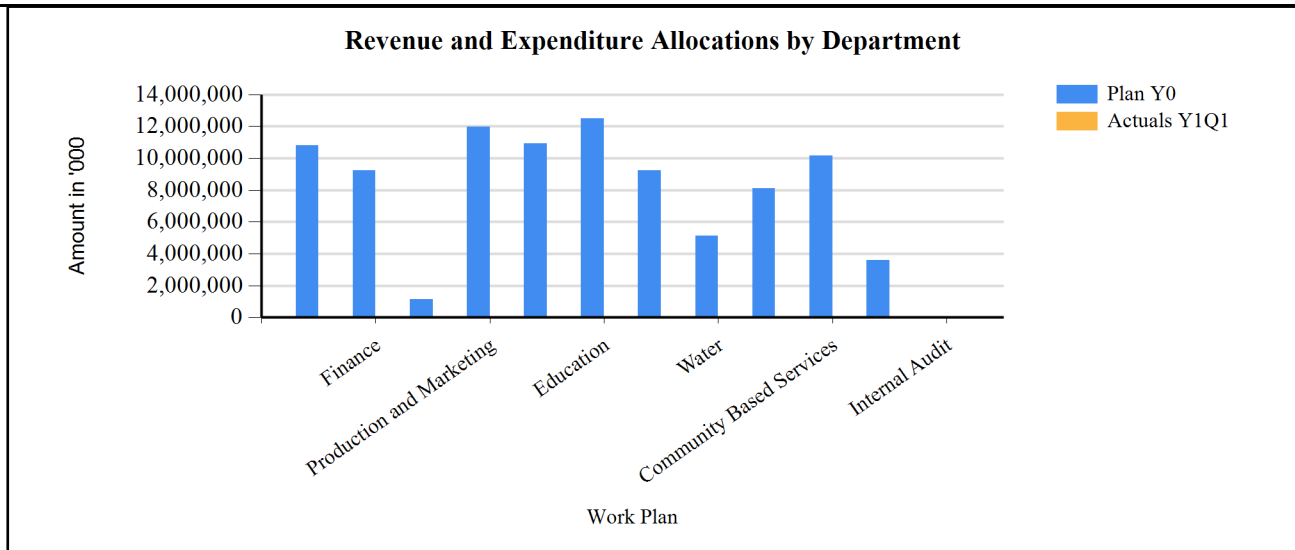
Challenges in Implementation

Challenges in Implementation 1. Low Revenue collection to carry out Council operations and activities 2. High level of land fragmentation that does not allow commercial agriculture 3. High Population growth rate that has put a lot of pressure on the limited Natural Resources. hence Environmental degradation

G1: Graph on the Revenue and Expenditure Allocations by Department

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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	231,654	62,019	231,654
Local Services Tax	68,000	19,199	68,000
Land Fees	5,000	1,220	14,000
Other Goods - Local	5,000	0	5,000
Application Fees	3,000	625	0
Business licenses	10,000	2,062	5,000
Miscellaneous and unidentified taxes	0	0	10,000
Interest from private entities - Domestic	5,000	903	0
Interest from other government units	0	0	10,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	30,903
Sale of non-produced Government Properties/assets	30,903	0	0
Rates – Produced assets – from other govt. units	11,000	1,682	0
Park Fees	3,000	600	5,000
Property related Duties/Fees	12,000	1,500	0
Animal & Crop Husbandry related Levies	5,000	1,088	8,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	0	2,000
Registration of Businesses	0	0	2,000
Agency Fees	18,000	6,710	18,000
Market /Gate Charges	30,000	16,207	30,000
Other Fees and Charges	5,000	1,115	5,000
Miscellaneous receipts/income	18,751	5,002	18,751

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2a. Discretionary Government Transfers	4,815,107	1,341,332	4,782,683
District Unconditional Grant (Non-Wage)	709,987	177,497	702,820
District Discretionary Development Equalization Grant	1,650,666	550,222	1,625,409
Urban Unconditional Grant (Wage)	6,660	1,665	6,660
District Unconditional Grant (Wage)	2,447,794	611,948	2,447,794
2b. Conditional Government Transfer	19,916,510	5,217,419	19,232,513
Sector Conditional Grant (Wage)	12,404,811	3,101,203	12,404,811
Sector Conditional Grant (Non-Wage)	2,101,613	629,905	2,255,232
Sector Development Grant	1,853,877	617,959	1,834,712
Transitional Development Grant	82,799	0	0
Pension for Local Governments	2,737,758	684,439	2,737,758
Gratuity for Local Governments	735,653	183,913	0
2c. Other Government Transfer	4,934,960	170,033	5,051,427
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	300,000	0	0
Northern Uganda Social Action Fund (NUSAF)	1,156,000	26,794	1,523,600
Support to PLE (UNEB)	20,000	0	20,000
Uganda Road Fund (URF)	797,453	133,731	797,453
Uganda Women Entrepreneurship Program(UWEP)	300,000	0	300,000
Vegetable Oil Development Project	70,080	0	70,080
Youth Livelihood Programme (YLP)	581,159	0	300,000
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,294,294	0	1,294,294
Support to Production Extension Services	301,573	0	600,000
Infectious Diseases Institute (IDI)	50,400	0	0
Neglected Tropical Diseases (NTDs)	64,000	0	64,000
Uganda Sanitation Fund (USF)	0	0	82,000
3. Donor	1,729,000	41,836	1,450,000
United Nations Children Fund (UNICEF)	1,360,000	0	1,090,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	360,000
United Nations Expanded Programme on Immunisation (UNEPI)	360,000	41,836	0
Belgium Technical Cooperation (BTC)	9,000	0	0
Total Revenues shares	31,627,232	6,832,639	30,748,277

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

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In the first Quarter the locally generated revenue stands at 62.019 million shillings representing 26% of the annual local revenue target. This is quite good performance. This performance was because almost all the local service tax was collected in quarter one. Furthermore, the following revenue sources performed quite well they include; Rents and rates from Government entities, market gate fees, Agency fees and land fees. However, they are some revenue sources that have continue to perform poorly these include; sale of non-produced , Government properties related fees, interest from private entities and application fees.

Central Government Transfers

The District received 6.728 billion shillings from Central Government Transfers comprises of Discretionary Government transfers constituting 27%, Conditional Government Transfer at 26% and Other Government transfer constituting to only 4%. This is mainly because of projects funds like NUSAF3 and Multi-sectoral nutrition project. Overall the central Government Transfers performed quite well hence meeting the target.

Donor Funding

A total of 41.836 million shillings was received as Donor funds representing 2.5% of the annual planned donor revenue. This is very poor performance. This funds is only coming from UNEPI for immunization. While other donors did not show commitment because of the calendar year.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District is expecting to collect 231.654 million shillings as local revenue representing less than 1% of the total District budget because of limited revenue base and other factors. The main local revenue sources are local service tax, Rents and rates from Government entities, market fees, Agency and land fees.

Central Government Transfers

A total of 29.066 billion shillings is expected from Central Government Transfers constituting over 95%, mainly from Discretionary Government Transfer contributing to 15%, Conditional Government Transfer at 63% and Other Government Transfers at 16%. of the total Central Government Transfer about 70% is for salaries and wages for traditional and civil servants including teachers and health workers. Only less than 2 billion shillings is for development budget.

Donor Funding

A total of 1.450 billion is expected as donor funds representing 5% of the overall budget. This is very small percentage because many NGOs and Donors are concentrated where refugees are being hosted.

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	1,198,283	291,265	705,563
District Production Services	2,347,484	597,865	2,798,346
District Commercial Services	13,176	3,294	15,800
<i>Sub- Total of allocation Sector</i>	3,558,943	892,425	3,519,710
Sector :Works and Transport			
District, Urban and Community Access Roads	1,033,676	213,202	1,105,502
District Engineering Services	95,664	23,916	88,000
<i>Sub- Total of allocation Sector</i>	1,129,340	237,117	1,193,502
Sector :Education			

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Pre-Primary and Primary Education	7,386,982	1,846,246	7,321,424
Secondary Education	2,678,309	669,577	2,678,554
Skills Development	9,737	2,434	668,592
Education & Sports Management and Inspection	743,575	183,466	269,540
Special Needs Education	0	0	7,000
<i>Sub- Total of allocation Sector</i>	10,818,603	2,701,723	10,945,109
Sector :Health			
Primary Healthcare	2,132,343	528,535	2,349,483
District Hospital Services	3,005,010	751,253	2,625,329
Health Management and Supervision	1,226,597	304,299	1,191,607
<i>Sub- Total of allocation Sector</i>	6,363,950	1,584,086	6,166,419
Sector :Water and Environment			
Rural Water Supply and Sanitation	600,876	145,548	592,928
Natural Resources Management	222,528	51,804	299,045
<i>Sub- Total of allocation Sector</i>	823,403	197,352	891,972
Sector :Social Development			
Community Mobilisation and Empowerment	1,380,784	276,201	1,082,701
<i>Sub- Total of allocation Sector</i>	1,380,784	276,201	1,082,701
Sector :Public Sector Management			
District and Urban Administration	6,055,131	1,494,570	5,532,340
Local Statutory Bodies	670,751	172,326	662,579
Local Government Planning Services	199,934	49,150	237,969
<i>Sub- Total of allocation Sector</i>	6,925,816	1,716,046	6,432,887
Sector :Accountability			
Financial Management and Accountability(LG)	560,016	142,394	398,477
Internal Audit Services	62,477	15,619	62,249
<i>Sub- Total of allocation Sector</i>	622,493	158,014	460,726

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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 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,457,023	1,103,724	3,783,844
Locally Raised Revenues	76,795	19,199	76,055
Multi-Sectoral Transfers to LLGs_NonWage	37,679	14,929	39,379
District Unconditional Grant (Non-Wage)	130,059	33,190	130,059
Urban Unconditional Grant (Wage)	6,660	1,665	6,660
District Unconditional Grant (Wage)	732,419	166,387	793,933
Pension for Local Governments	2,737,758	684,439	2,737,758
Gratuity for Local Governments	735,653	183,913	0
Development Revenues	1,599,308	169,856	1,763,496
Other Transfers from Central Government	1,156,000	0	1,523,600
Multi-Sectoral Transfers to LLGs_Gou	84,670	0	98,521
District Discretionary Development Equalization Grant	358,638	0	141,375
Total Revenues shares	6,056,331	1,273,580	5,547,340
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	739,079	53,702	800,593
Non Wage	3,717,944	208,703	2,983,251
Development Expenditure			
Domestic Development	1,599,308	32,322	1,763,496
Donor Development	0	0	0
Total Expenditure	6,056,331	294,727	5,547,340

Narrative of Workplan Revenues and Expenditure

In the financial year 2019/2020, the Department will receive a budget of 5.547 billion. 49.3% will be realized from Pensions for Local Governments, 14.3% will come from District Unconditional Grant (Wage) as 0.12% will be realized for Urban Unconditional Grant (Wage). District Unconditional Grant (Non Wage) will constitute 2.3% of the budget while 0.7% will come from Multi-Sectoral Transfers to LLGs_Non Wage. Locally Raised Revenue will contribute 1.4% of the budget. 14.3% of the budget will be spent on payment of staff salaries, 52.3% will be utilized on recurrent costs while 30.01% will be used to finance development costs.

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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	337,837	84,188	337,476
Locally Raised Revenues	10,649	2,662	10,649
Multi-Sectoral Transfers to LLGs_NonWage	33,015	7,983	32,655
District Unconditional Grant (Non-Wage)	62,346	15,586	62,346
District Unconditional Grant (Wage)	231,827	57,957	231,827
Development Revenues	223,179	18,220	71,001
Donor Funding	170,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	23,009	0	30,831
District Discretionary Development Equalization Grant	30,170	0	40,170
Total Revenues shares	561,016	102,409	408,477
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	231,827	50,955	231,827
Non Wage	106,009	14,501	105,649
Development Expenditure			
Domestic Development	53,179	10,564	71,001
Donor Development	170,000	0	0
Total Expenditure	561,016	76,020	408,477

Narrative of Workplan Revenues and Expenditure

Total revenue work plan expected in FY 2019/20 is 408.477 million shillings representing a reduction of 35% from the previous budget. The main revenue sources is from unconditional grant wage constituting 55% followed by unconditional grant non-wage contributing to 15% of the total annual budget.

On expenditure, the department shall spent the funds on wages representing 55% non-wage representing 25% and development budget constituting to 20%

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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	670,751	171,726	662,579
Locally Raised Revenues	64,829	16,207	64,829
Multi-Sectoral Transfers to LLGs_NonWage	22,333	9,622	21,329
District Unconditional Grant (Non-Wage)	292,249	73,062	285,081
District Unconditional Grant (Wage)	291,340	72,835	291,340
Development Revenues	0	600	0
No Data Found			
Total Revenues shares	670,751	172,326	662,579
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	291,340	49,731	291,340
Non Wage	379,411	49,142	371,239
Development Expenditure			
Domestic Development	0	600	0
Donor Development	0	0	0
Total Expenditure	670,751	99,473	662,579

Narrative of Workplan Revenues and Expenditure

The department comprising of 7 sectors plans to receive 662,579 Million shillings of the total approved budget. The figure has been maintained with Last FY except a decrease of 2% for UCG Non Wage The money will be spent according to approved workplan

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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	1,149,677	288,343	1,150,848
Locally Raised Revenues	4,882	1,220	4,882
Multi-Sectoral Transfers to LLGs_NonWage	4,635	2,083	6,946
District Unconditional Grant (Non-Wage)	12,603	3,151	12,603
District Unconditional Grant (Wage)	458,834	114,709	458,834
Sector Conditional Grant (Wage)	491,369	122,842	491,369
Sector Conditional Grant (Non-Wage)	177,355	44,339	176,214
Development Revenues	2,409,266	118,303	2,388,861
Other Transfers from Central Government	1,965,948	0	1,964,374
Multi-Sectoral Transfers to LLGs_Gou	350,360	0	333,001
Sector Development Grant	92,958	0	91,486
Total Revenues shares	3,558,943	406,647	3,539,710
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	950,204	95,924	950,203
Non Wage	199,474	37,348	200,645
Development Expenditure			
Domestic Development	2,409,266	89,317	2,388,861
Donor Development	0	0	0
Total Expenditure	3,558,943	222,589	3,539,710

Narrative of Workplan Revenues and Expenditure

A total revenues 3.539 billion shillings is expected to finance activities under Production and Marketing department for FY 2019/20 compared to 3.218 billion for previous financial year. Revenues to the department has increased by 10.65% due increase in the IPFs for Non wage and Sector development grants. Whereas the resources for Agriculture Cluster Development Project (ACDP) and Uganda Multisector Food Security and Nutrition Project (UMFSNP) and Vegetable Oil Development Project (VODP 3) remained stable. The main sources of revenue are; other transfers from central government which contributes 51.1% and Wages which contributed 29.5% while sector conditional grant-development contributed 2.8% and Non-wage 6.0 of the total budget. On the expenditure side development expenditure takes 54% while Non wage expenditures take 46% of the budget.

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*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	4,633,662	1,156,663	4,650,000
Locally Raised Revenues	2,500	625	2,500
Other Transfers from Central Government	0	0	146,000
Multi-Sectoral Transfers to LLGs_NonWage	11,710	1,175	10,432
District Unconditional Grant (Non-Wage)	15,318	3,829	15,318
District Unconditional Grant (Wage)	128,384	32,096	0
Sector Conditional Grant (Wage)	3,896,498	974,125	3,896,498
Sector Conditional Grant (Non-Wage)	579,252	144,813	579,252
Development Revenues	1,730,288	238,555	1,518,419
Other Transfers from Central Government	114,400	0	0
Donor Funding	969,000	0	860,000
Multi-Sectoral Transfers to LLGs_Gou	15,894	0	15,353
District Discretionary Development Equalization Grant	0	0	100,000
Sector Development Grant	548,195	0	543,066
Transitional Development Grant	82,799	0	0
Total Revenues shares	6,363,950	1,395,218	6,168,419
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,024,882	822,499	3,896,498
Non Wage	608,780	139,828	753,502
Development Expenditure			
Domestic Development	761,288	0	658,419
Donor Development	969,000	41,836	860,000
Total Expenditure	6,363,950	1,004,163	6,168,419

Narrative of Workplan Revenues and Expenditure

The departments expects to receive a total of 6.168 billion shillings in the financial year 2019/20 of which 12.2% is non wage and 63.2% is wage. 13.9% will be from donors. 3,896,498,056 (63.2%) will be spent on wage and 658,418,881 (10.7%) will be spent on development works.

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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	9,403,656	2,449,067	9,561,702
Locally Raised Revenues	6,727	1,682	6,727
Other Transfers from Central Government	20,000	0	20,000
Multi-Sectoral Transfers to LLGs_NonWage	7,712	580	9,262
District Unconditional Grant (Non-Wage)	20,000	5,000	20,000
District Unconditional Grant (Wage)	78,257	19,564	78,257
Sector Conditional Grant (Wage)	8,016,943	2,004,236	8,016,943
Sector Conditional Grant (Non-Wage)	1,254,016	418,005	1,410,511
Development Revenues	1,414,947	305,649	1,383,408
Donor Funding	500,000	0	500,000
Multi-Sectoral Transfers to LLGs_Gou	4,000	0	9,100
District Discretionary Development Equalization Grant	180,000	0	150,000
Sector Development Grant	730,947	0	724,308
Total Revenues shares	10,818,603	2,754,716	10,945,109
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,095,201	1,773,615	8,095,201
Non Wage	1,308,455	405,637	1,466,501
Development Expenditure			
Domestic Development	914,947	0	883,408
Donor Development	500,000	0	500,000
Total Expenditure	10,818,603	2,179,252	10,945,109

Narrative of Workplan Revenues and Expenditure

The departments expects to receive a total revenue work plan of 10.945 billion shillings slightly higher than the previous budget because of additional funds under sector conditional grant non-wage. The main source of revenue is conditional grant wage representing over 80% of the departmental budget, followed by non-wage representing 15% and development budget at 5%. The funds shall be spent according to the work plan mainly for wages, non-wage and development budget in that order.

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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	951,715	172,610	953,286
Locally Raised Revenues	26,839	7,815	26,839
Other Transfers from Central Government	797,453	133,731	797,453
Multi-Sectoral Transfers to LLGs_NonWage	3,245	20	4,815
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	119,179	29,795	119,179
Development Revenues	177,625	74,338	240,217
Multi-Sectoral Transfers to LLGs_Gou	177,625	0	165,217
District Discretionary Development Equalization Grant	0	0	75,000
Total Revenues shares	1,129,340	246,948	1,193,502
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	119,179	24,862	119,179
Non Wage	832,537	21,081	834,107
Development Expenditure			
Domestic Development	177,625	0	240,217
Donor Development	0	0	0
Total Expenditure	1,129,340	45,943	1,193,502

Narrative of Workplan Revenues and Expenditure

A total of 1.193 billion shillings has been planned as work plan revenue for the FY 2019/20 with major revenue source mainly from Road fund representing 78%, Locally Raised Revenue representing 2.6%, District Unconditional Grant (Non-Wage) 0.5%, District Unconditional Grant (Wage) 11.6% and District Discretionary Development Grant representing 7.3%
These funds will be spent on maintenance of district road and maintenance of plants and vehicles .

Vote : 545 Nebbi 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	73,199	18,195	71,875
Multi-Sectoral Transfers to LLGs_NonWage	2,784	591	2,964
District Unconditional Grant (Wage)	37,510	9,377	37,510
Sector Conditional Grant (Non-Wage)	32,904	8,226	31,401
Development Revenues	527,677	165,592	521,053
Donor Funding	30,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	15,900	0	15,200
Sector Development Grant	481,777	0	475,853
Total Revenues shares	600,876	183,787	592,928
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,510	9,365	37,510
Non Wage	35,689	4,649	34,365
Development Expenditure			
Domestic Development	497,677	4,105	491,053
Donor Development	30,000	0	30,000
Total Expenditure	600,876	18,119	592,928

Narrative of Workplan Revenues and Expenditure

In the FY 2019/20, Water sector expects to receive 592,928 million which is less than last years' budget by 1.3 % due to reduction in sector development grant and non wage. The main source of revenue is sector development grant constituting 80%, wage 6.3% and non wage 5.3% of the total budget.

On expenditure, the funds have been allocated across all the sub programs mainly for wage, non wage and development at 6.3%, 5.8% and 87.9% respectively.

Vote : 545 Nebbi 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	163,528	57,104	228,659
Locally Raised Revenues	4,460	1,115	4,460
Multi-Sectoral Transfers to LLGs_NonWage	3,928	487	2,166
District Unconditional Grant (Wage)	148,940	53,952	215,810
Sector Conditional Grant (Non-Wage)	6,199	1,550	6,224
Development Revenues	59,000	26,950	75,636
Multi-Sectoral Transfers to LLGs_Gou	29,000	0	35,636
District Discretionary Development Equalization Grant	30,000	0	40,000
Total Revenues shares	222,528	84,054	304,295
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,940	53,952	215,810
Non Wage	14,587	2,843	12,849
Development Expenditure			
Domestic Development	59,000	12,165	75,636
Donor Development	0	0	0
Total Expenditure	222,528	68,961	304,295

Narrative of Workplan Revenues and Expenditure

The department has planned for 304,294,815 UGX in the financial year 2019/20 of which 37,801,704 (12.4%) is multi-sectoral transfer to LLGs. The current budget is moderately higher than last financial year 2018/19 by appx. 30%. This is because there was an increment in wages by appx 32.4 % and DDEG by 25%.

Vote : 545 Nebbi 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	232,443	54,984	231,196
Locally Raised Revenues	26,007	6,502	26,008
Multi-Sectoral Transfers to LLGs_NonWage	18,797	1,573	17,805
District Unconditional Grant (Wage)	135,752	33,938	135,752
Sector Conditional Grant (Non-Wage)	51,887	12,972	51,631
Development Revenues	1,149,841	101,629	851,505
Other Transfers from Central Government	881,159	0	600,000
Multi-Sectoral Transfers to LLGs_Gou	258,682	0	238,505
District Discretionary Development Equalization Grant	10,000	0	13,000
Total Revenues shares	1,382,284	156,613	1,082,701
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	135,752	30,938	135,752
Non Wage	96,691	10,005	95,444
Development Expenditure			
Domestic Development	1,149,841	12,957	851,505
Donor Development	0	0	0
Total Expenditure	1,382,284	53,900	1,082,701

Narrative of Workplan Revenues and Expenditure

The Department of Community Based Services expects Revenue work plan of 1.082 billion shillings less by 10% of the previous budget. The reduction is due to reduced IPFs for Youth Livelihood programme which forms the main source of revenue. Others are Sector Conditional Grant (Non-Wage) representing 5% of the total budget. Locally Raised Revenues represents 2.4% of the total budget. District Unconditional Grant (Wage) representing 13% of the total budget. Multi-Sectoral Transfers to LLGs-(Non-Wage) represents 1.6% of the total budget. Other transfers from Central Government represents 55% of the total budget. Multi-Sectoral Transfers to LLGs_GoU represents 22% of the total budget. District Discretionary Development Equalization Grant represents 1.2% of the total budget.

On the Expenditure side Wage component represents 13% of the total budget. Non Wage component represents 9% of the total budget. Domestic Development represents 79% of the total annual budget.

Vote : 545 Nebbi 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	70,383	17,337	68,469
Multi-Sectoral Transfers to LLGs_NonWage	3,075	510	1,160
Locally Raised Revenues	4,353	1,088	4,353
District Unconditional Grant (Non-Wage)	18,500	4,625	18,500
District Unconditional Grant (Wage)	44,456	11,114	44,456
Development Revenues	129,751	23,384	172,500
Donor Funding	60,000	0	60,000
Multi-Sectoral Transfers to LLGs_Gou	6,500	0	9,500
District Discretionary Development Equalization Grant	63,251	0	103,000
Total Revenues shares	200,134	40,721	240,969
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,456	11,114	44,456
Non Wage	25,928	5,823	24,013
Development Expenditure			
Domestic Development	69,751	13,269	112,500
Donor Development	60,000	0	60,000
Total Expenditure	200,134	30,206	240,969

Narrative of Workplan Revenues and Expenditure

The department is expected to receive work plan revenue of 240.969 million shillings up from last year's budget representing 20% increment from DDEG. The main source of revenue is Discretionary Development Equalization Grant, donor funds and Unconditional grant wage in that order.

On expenditure, the funds have been allocated across sub programmes mainly for wage representing 18%, non-wage 9% and development budget at 73% of the total annual budget for the department.

Vote : 545 Nebbi 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	49,509	12,377	50,249
Locally Raised Revenues	3,614	903	4,353
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	40,896	10,224	40,896
Development Revenues	12,968	3,242	12,000
District Discretionary Development Equalization Grant	12,968	0	12,000
Total Revenues shares	62,477	15,619	62,249
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,896	5,001	40,896
Non Wage	8,614	2,148	9,353
Development Expenditure			
Domestic Development	12,968	3,221	12,000
Donor Development	0	0	0
Total Expenditure	62,477	10,370	62,249

Narrative of Workplan Revenues and Expenditure

Internal Audit expects to receive 62.249 million shillings to finance activities for FY 2019/20. The main source of revenue is Unconditional grant wage constituting 65% of the total budget, followed by DDEG representing 20% and non-wage contributing to 15% of the annual budget