

Vote :545 Nebbi District

FY 2019/20

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Okaka Geoffrey/Chief Administrative Officer
(Accounting Officer)

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :545 Nebbi District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :545 Nebbi District**FY 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	231,654	216,348	92,799
Discretionary Government Transfers	4,815,107	4,034,509	4,948,547
Conditional Government Transfers	19,916,510	15,315,520	21,912,649
Other Government Transfers	4,934,960	4,033,283	5,602,671
External Financing	1,729,000	204,564	1,870,000
Grand Total	31,627,232	23,804,224	34,426,667

Revenue Performance by end of March of the Running FY

The District received cumulatively 23.804 billion shillings by the end of March 2019, representing 78% performance which is above the target. The over performance is attributed to Development Budget and 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 52%, Discretionary Government transfers at 54% and Conditional Government transfers at 52% of the annual budget. These funds were spent mainly for wages representing 48%, non-wage constituting 50% and Infrastructural development shall constitute only 30%.

Planned Revenues for next FY

The District is expected to receive a total revenue work plan of 34.426 billion shillings. This is 5% higher than the previous Budget because of Unconditional grant wage 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.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	6,056,331	6,586,061	7,491,224
Finance	561,016	321,533	441,580
Statutory Bodies	670,751	519,546	629,929
Production and Marketing	3,558,943	1,434,722	3,865,451
Health	6,363,950	4,138,934	6,215,507
Education	10,818,603	7,943,088	12,412,624
Roads and Engineering	1,129,340	772,288	852,263
Water	600,876	554,033	594,519
Natural Resources	222,528	242,288	314,272
Community Based Services	1,382,284	943,145	757,959
Planning	200,134	291,129	660,191

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Internal Audit	62,477	47,937	65,249
Trade, Industry and Local Development	0	0	125,898
Grand Total	31,627,232	23,794,704	34,426,667
<i>o/w: Wage:</i>	<i>14,859,265</i>	<i>11,182,695</i>	<i>15,507,404</i>
<i>Non-Wage Recurrent:</i>	<i>7,334,119</i>	<i>5,392,470</i>	<i>8,167,552</i>
<i>Domestic Devt:</i>	<i>7,704,848</i>	<i>7,014,974</i>	<i>8,881,710</i>
<i>External Financing:</i>	<i>1,729,000</i>	<i>204,564</i>	<i>1,870,000</i>

Expenditure Performance by end of March 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.

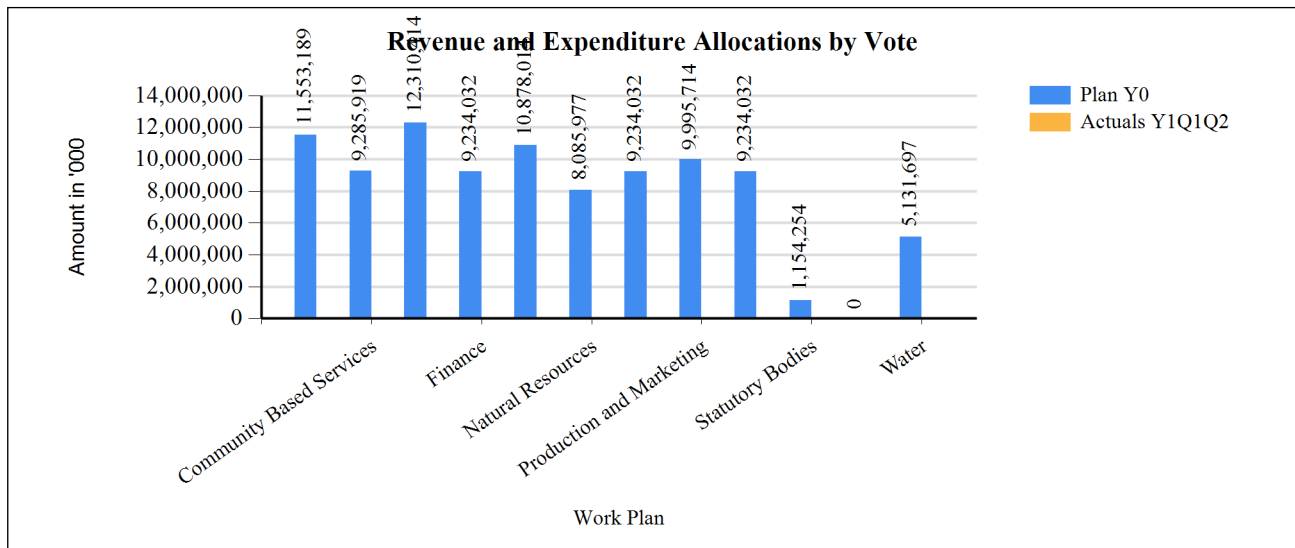
Medium Term Expenditure Plans

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 March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	231,654	163,872	92,799
Agency Fees	18,000	11,710	9,000
Animal & Crop Husbandry related Levies	5,000	3,088	4,000
Application Fees	3,000	2,625	0
Business licenses	10,000	6,062	5,000
Interest from other government units	0	0	5,000
Interest from private entities - Domestic	5,000	2,903	0
Land Fees	5,000	3,220	5,000
Local Services Tax	68,000	84,157	0
Market /Gate Charges	30,000	21,207	5,000
Miscellaneous and unidentified taxes	0	0	5,000
Miscellaneous receipts/income	18,751	5,002	5,799
Other Fees and Charges	5,000	1,115	5,000
Other Goods - Local	5,000	2,000	5,000
Park Fees	3,000	3,600	5,000
Property related Duties/Fees	12,000	4,500	0
Rates – Produced assets – from other govt. units	11,000	5,682	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	2,000	2,000
Registration of Businesses	0	0	2,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	5,000
Sale of non-produced Government Properties/assets	30,903	5,000	25,000
2a. Discretionary Government Transfers	4,815,107	4,034,509	4,948,547
District Discretionary Development Equalization Grant	1,650,666	1,650,666	1,775,318
District Unconditional Grant (Non-Wage)	709,987	532,490	705,134
District Unconditional Grant (Wage)	2,447,794	1,846,330	2,461,434
Urban Unconditional Grant (Wage)	6,660	5,022	6,660
2b. Conditional Government Transfer	19,916,510	15,315,520	21,912,649
Sector Conditional Grant (Wage)	12,404,811	9,331,343	13,039,310
Sector Conditional Grant (Non-Wage)	2,101,613	1,525,242	2,824,568
Sector Development Grant	1,853,877	1,853,877	1,838,901
Transitional Development Grant	82,799	0	243,146
Pension for Local Governments	2,737,758	2,053,318	3,131,071
Gratuity for Local Governments	735,653	551,740	835,653
2c. Other Government Transfer	4,934,960	4,005,683	5,602,671

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Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	300,000	0	0
Northern Uganda Social Action Fund (NUSAF)	1,156,000	2,836,805	2,330,000
Support to PLE (UNEB)	20,000	9,403	20,000
Uganda Road Fund (URF)	797,453	458,949	479,253
Uganda Women Entrepreneurship Program(UWEP)	300,000	185,612	0
Vegetable Oil Development Project	70,080	0	70,080
Youth Livelihood Programme (YLP)	581,159	267,726	300,000
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,294,294	247,188	903,405
Support to Production Extension Services	301,573	0	0
Infectious Diseases Institute (IDI)	50,400	0	50,400
Neglected Tropical Diseases (NTDs)	64,000	0	48,673
Agriculture Cluster Development Project (ACDP)	0	0	1,400,860
3. External Financing	1,729,000	204,564	1,870,000
United Nations Children Fund (UNICEF)	1,360,000	162,728	1,190,000
World Health Organisation (WHO)	0	0	300,000
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	20,000
Total Revenues shares	31,627,232	23,724,148	34,426,667

Vote :545 Nebbi District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of the third Quarter the locally generated revenue stands at 216.348 million shillings representing 93% 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 23.383 billion shillings from Central Government Transfers comprises of Discretionary Government transfers constituting 76%, Conditional Government Transfer at 75% and Other Government transfer constituting to only 70%. 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.

External Financing

A total of 204 million shillings was received as Donor funds representing 8% 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 92.799 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 33.45 billion shillings is expected from Central Government Transfers constituting over 97%, 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.

External Financing

A total of 1.870 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 March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,198,283	561,313	395,445
District Production Services	2,347,484	646,573	3,470,005
District Commercial Services	13,176	6,735	0
<i>Sub- Total of allocation Sector</i>	3,558,943	1,214,621	3,865,451
Sector :Works and Transport			
District, Urban and Community Access Roads	1,033,676	581,418	767,263

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District Engineering Services	95,664	4,005	85,000
Sub- Total of allocation Sector	1,129,340	585,423	852,263
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	125,898
Sub- Total of allocation Sector	0	0	125,898
Sector :Education			
Pre-Primary and Primary Education	7,386,982	4,738,246	7,885,642
Secondary Education	2,678,309	1,623,111	3,476,521
Skills Development	9,737	68,253	168,592
Education & Sports Management and Inspection	743,575	135,348	876,869
Special Needs Education	0	0	5,000
Sub- Total of allocation Sector	10,818,603	6,564,958	12,412,624
Sector :Health			
Primary Healthcare	2,132,343	1,128,014	1,420,696
District Hospital Services	3,005,010	2,092,677	469,827
Health Management and Supervision	1,226,597	134,796	4,324,983
Sub- Total of allocation Sector	6,363,950	3,355,486	6,215,507
Sector :Water and Environment			
Rural Water Supply and Sanitation	600,876	177,565	594,519
Natural Resources Management	222,528	237,680	314,272
Sub- Total of allocation Sector	823,403	415,245	908,792
Sector :Social Development			
Community Mobilisation and Empowerment	1,382,284	756,673	757,959
Sub- Total of allocation Sector	1,382,284	756,673	757,959
Sector :Public Sector Management			
District and Urban Administration	6,056,331	6,077,253	7,491,224
Local Statutory Bodies	670,751	352,997	629,929
Local Government Planning Services	200,134	274,075	660,191
Sub- Total of allocation Sector	6,927,216	6,704,325	8,781,344
Sector :Accountability			
Financial Management and Accountability(LG)	561,016	271,359	441,580
Internal Audit Services	62,477	41,935	65,249
Sub- Total of allocation Sector	623,493	313,294	506,829

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20

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A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,457,023	3,313,989	4,911,327
District Unconditional Grant (Non-Wage)	130,059	98,220	90,059
District Unconditional Grant (Wage)	732,419	499,162	807,573
Gratuity for Local Governments	735,653	551,740	835,653
Locally Raised Revenues	76,795	62,942	0
Multi-Sectoral Transfers to LLGs_NonWage	37,679	43,585	40,310
Pension for Local Governments	2,737,758	2,053,318	3,131,071
Urban Unconditional Grant (Wage)	6,660	5,022	6,660
Development Revenues	1,599,308	3,272,072	2,579,897
District Discretionary Development Equalization Grant	358,638	358,638	141,375
Multi-Sectoral Transfers to LLGs_Gou	84,670	86,150	98,522
Other Transfers from Central Government	1,156,000	2,827,285	2,330,000
Transitional Development Grant	0	0	10,000
Total Revenues shares	6,056,331	6,586,061	7,491,224
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	739,079	381,227	814,233
Non Wage	3,717,944	2,704,615	4,097,094
Development Expenditure			
Domestic Development	1,599,308	2,991,411	2,579,897
External Financing	0	0	0
Total Expenditure	6,056,331	6,077,253	7,491,224

Narrative of Workplan Revenues and Expenditure

In the financial year 2019/2020, the Department will receive a budget of 7.491 billion shillings. Of which 42.1% will be realized from Pensions for Local Governments, Other Transfers from Central Government will contribute to 31.3% of the budget and 10.8% will come from District Unconditional Grant (Wage). District Unconditional Grant (Non Wage) will constitute 1.2%. Locally Raised Revenue will contribute 0.95% of the budget.

10.9% of the budget will be spent on payment of staff salaries, 55.1% will be utilized on recurrent costs while 33.4% will used to finance development costs.

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	337,837	271,701	366,827
District Unconditional Grant (Non-Wage)	62,346	46,759	102,346
District Unconditional Grant (Wage)	231,827	173,870	231,827
Locally Raised Revenues	10,649	7,987	0
Multi-Sectoral Transfers to LLGs_NonWage	33,015	43,084	32,655
Development Revenues	223,179	49,832	74,753
District Discretionary Development Equalization Grant	30,170	30,170	43,922
External Financing	170,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	23,009	19,662	30,831
Total Revenues shares	561,016	321,533	441,580
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	231,827	155,552	231,827
Non Wage	106,009	86,943	135,000
Development Expenditure			
Domestic Development	53,179	28,865	74,753
External Financing	170,000	0	0
Total Expenditure	561,016	271,359	441,580

Narrative of Workplan Revenues and Expenditure

Total revenue work plan expected in FY 2019/20 is 441.58 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%

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	670,751	518,346	624,929
District Unconditional Grant (Non-Wage)	292,249	219,392	286,736
District Unconditional Grant (Wage)	291,340	218,505	291,340
Locally Raised Revenues	64,829	48,622	25,524
Multi-Sectoral Transfers to LLGs_NonWage	22,333	31,827	21,329
Development Revenues	0	1,200	5,000
District Discretionary Development Equalization Grant	0	0	5,000
Total Revenues shares	670,751	519,546	629,929
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	291,340	157,950	291,340
Non Wage	379,411	193,847	333,589
Development Expenditure			
Domestic Development	0	1,200	5,000
External Financing	0	0	0
Total Expenditure	670,751	352,997	629,929

Narrative of Workplan Revenues and Expenditure

The department comprising of 7 sectors plans to receive 629.929 Million shillings of the total approved budget. The figure has reduced due to reduction in local revenue with Last FY except decrease of 8% for UCG Non Wage The money will be spent according to approved work plan

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,149,677	869,385	1,064,482
District Unconditional Grant (Non-Wage)	12,603	9,452	9,603
District Unconditional Grant (Wage)	458,834	344,126	390,720
Locally Raised Revenues	4,882	2,746	3,882
Multi-Sectoral Transfers to LLGs_NonWage	4,635	6,941	6,946
Sector Conditional Grant (Non-Wage)	177,355	133,016	161,962
Sector Conditional Grant (Wage)	491,369	373,104	491,369
Development Revenues	2,409,266	565,337	2,800,968
Multi-Sectoral Transfers to LLGs_Gou	350,360	270,171	335,329
Other Transfers from Central Government	1,965,948	202,208	2,374,345
Sector Development Grant	92,958	92,958	91,294
Total Revenues shares	3,558,943	1,434,722	3,865,451
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	950,204	588,782	882,089
Non Wage	199,474	142,024	182,393
Development Expenditure			
Domestic Development	2,409,266	483,815	2,800,968
External Financing	0	0	0
Total Expenditure	3,558,943	1,214,621	3,865,451

Narrative of Workplan Revenues and Expenditure

A total revenues 3.865 billion shillings is expected to finance activities under Production and Marketing department for FY 2019/20 compared to 3.558 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.

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,633,662	3,478,253	4,856,604
District Unconditional Grant (Non-Wage)	15,318	11,488	15,318
District Unconditional Grant (Wage)	128,384	96,288	0
Locally Raised Revenues	2,500	1,875	2,500
Multi-Sectoral Transfers to LLGs_NonWage	11,710	7,407	10,432
Other Transfers from Central Government	0	0	99,073
Sector Conditional Grant (Non-Wage)	579,252	434,724	701,153
Sector Conditional Grant (Wage)	3,896,498	2,926,470	4,028,127
Development Revenues	1,730,288	660,681	1,358,903
District Discretionary Development Equalization Grant	0	0	100,000
External Financing	969,000	63,249	980,000
Multi-Sectoral Transfers to LLGs_Gou	15,894	21,636	15,353
Other Transfers from Central Government	114,400	27,600	0
Sector Development Grant	548,195	548,195	30,405
Transitional Development Grant	82,799	0	233,146
Total Revenues shares	6,363,950	4,138,934	6,215,507
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,024,882	2,841,017	4,028,127
Non Wage	608,780	434,698	828,477
Development Expenditure			
Domestic Development	761,288	37,936	378,903
External Financing	969,000	41,836	980,000
Total Expenditure	6,363,950	3,355,486	6,215,507

Narrative of Workplan Revenues and Expenditure

The departments expects to receive a total of 6.215billion shillings in the financial year 2019/20, which is a reduction by 100 million due to reduction in donor funding. Of the total revenue, 11.3% is non wage and 64.8% is wage.15.7% will be from donors. 3,896,498,056 (64.8%) will be spent on wage and 148,000,000 (2.4%) will be spent on development works.

Vote :545 Nebbi District

FY 2019/20

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,403,656	7,027,141	10,512,909
District Unconditional Grant (Non-Wage)	20,000	15,000	20,000
District Unconditional Grant (Wage)	78,257	69,897	78,257
Locally Raised Revenues	6,727	5,045	6,727
Multi-Sectoral Transfers to LLGs_NonWage	7,712	6,769	8,790
Other Transfers from Central Government	20,000	9,403	20,000
Sector Conditional Grant (Non-Wage)	1,254,016	889,258	1,859,320
Sector Conditional Grant (Wage)	8,016,943	6,031,769	8,519,813
Development Revenues	1,414,947	915,947	1,899,716
District Discretionary Development Equalization Grant	180,000	180,000	150,000
External Financing	500,000	0	500,000
Multi-Sectoral Transfers to LLGs_Gou	4,000	5,000	9,100
Sector Development Grant	730,947	730,947	1,240,616
Total Revenues shares	10,818,603	7,943,088	12,412,624
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,095,201	5,586,694	8,598,071
Non Wage	1,308,455	848,962	1,914,838
Development Expenditure			
Domestic Development	914,947	129,303	1,399,716
External Financing	500,000	0	500,000
Total Expenditure	10,818,603	6,564,958	12,412,624

Narrative of Workplan Revenues and Expenditure

The departments expects to receive a total revenue work plan of 12.412 billion shillings higher than the previous budget because of additional funds under Sector Conditional Grant Non-wage and Performance based allocation of Development Grant. 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.

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	951,715	611,397	607,047
District Unconditional Grant (Non-Wage)	5,000	2,500	5,000
District Unconditional Grant (Wage)	119,179	89,384	119,179
Locally Raised Revenues	26,839	14,525	0
Multi-Sectoral Transfers to LLGs_NonWage	3,245	1,060	3,615
Other Transfers from Central Government	797,453	503,928	479,253
Development Revenues	177,625	160,891	245,216
District Discretionary Development Equalization Grant	0	0	80,000
Multi-Sectoral Transfers to LLGs_Gou	177,625	160,891	165,216
Total Revenues shares	1,129,340	772,288	852,263
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	119,179	74,585	119,179
Non Wage	832,537	385,116	487,868
Development Expenditure			
Domestic Development	177,625	125,723	245,216
External Financing	0	0	0
Total Expenditure	1,129,340	585,423	852,263

Narrative of Workplan Revenues and Expenditure

A total of 852.263 billion shillings has been planned as work plan revenue for the FY 2019/20 with major revenue source mainly from Road fund representing 78%, Reduction in 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****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	73,199	56,006	72,733
District Unconditional Grant (Wage)	37,510	28,132	37,510
Multi-Sectoral Transfers to LLGs_NonWage	2,784	3,195	2,964
Sector Conditional Grant (Non-Wage)	32,904	24,678	32,259
Development Revenues	527,677	498,027	521,787
External Financing	30,000	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	15,900	16,250	15,200
Sector Development Grant	481,777	481,777	476,587
Total Revenues shares	600,876	554,033	594,519
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,510	28,096	37,510
Non Wage	35,689	25,695	35,223
Development Expenditure			
Domestic Development	497,677	123,774	491,787
External Financing	30,000	0	30,000
Total Expenditure	600,876	177,565	594,519

Narrative of Workplan Revenues and Expenditure

In the FY 2019/20, Water sector expects to receive 594,518 million which is less than last years' budget by about 1.6 % due to reduction in sector development grant and non wage. The main source of revenue is sector development grant constituting 80%, wage 6.4% and non wage 5.5% 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****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	163,528	172,495	228,637
District Unconditional Grant (Wage)	148,940	161,141	215,810
Locally Raised Revenues	4,460	3,345	4,460
Multi-Sectoral Transfers to LLGs_NonWage	3,928	3,360	2,166
Sector Conditional Grant (Non-Wage)	6,199	4,650	6,201
Development Revenues	59,000	69,793	85,636
District Discretionary Development Equalization Grant	30,000	30,000	50,000
Multi-Sectoral Transfers to LLGs_Gou	29,000	39,793	35,636
Total Revenues shares	222,528	242,288	314,272
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,940	161,141	215,810
Non Wage	14,587	10,166	12,827
Development Expenditure			
Domestic Development	59,000	66,373	85,636
External Financing	0	0	0
Total Expenditure	222,528	237,680	314,272

Narrative of Workplan Revenues and Expenditure

The department has planned for 314.272 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. 33%. This is because there was an increment in wages by appx 32.4 % and DDEG by 40%.

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	232,443	167,351	204,454
District Unconditional Grant (Wage)	135,752	101,814	135,752
Locally Raised Revenues	26,007	13,004	0
Multi-Sectoral Transfers to LLGs_NonWage	18,797	13,618	18,813
Sector Conditional Grant (Non-Wage)	51,887	38,915	49,889
Development Revenues	1,149,841	775,794	553,505
District Discretionary Development Equalization Grant	10,000	10,542	15,000
Multi-Sectoral Transfers to LLGs_Gou	258,682	311,914	238,505
Other Transfers from Central Government	881,159	453,338	300,000
Total Revenues shares	1,382,284	943,145	757,959
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	135,752	92,526	135,752
Non Wage	96,691	52,385	68,702
Development Expenditure			
Domestic Development	1,149,841	611,762	553,505
External Financing	0	0	0
Total Expenditure	1,382,284	756,673	757,959

Narrative of Workplan Revenues and Expenditure

The Department of Community Based Services expects Revenue work plan of 757.959 million shillings less by 48% of the previous budget. The decrease is due to reduced IPFs for Youth Livelihood projects, Women Empowerment programme and District Discretionary Equalization Grant which forms the main source of revenue.

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	70,383	51,972	68,862
District Unconditional Grant (Non-Wage)	18,500	13,875	18,500
District Unconditional Grant (Wage)	44,456	33,342	44,456
Locally Raised Revenues	4,353	2,177	4,353
Multi-Sectoral Transfers to LLGs_NonWage	3,075	2,579	1,552
Development Revenues	129,751	239,157	591,330
District Discretionary Development Equalization Grant	63,251	92,042	157,864
External Financing	60,000	141,315	360,000
Multi-Sectoral Transfers to LLGs_Gou	6,500	5,800	73,465
Total Revenues shares	200,134	291,129	660,191
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,456	33,342	44,456
Non Wage	25,928	15,912	24,406
Development Expenditure			
Domestic Development	69,751	83,507	231,330
External Financing	60,000	141,315	360,000
Total Expenditure	200,134	274,075	660,191

Narrative of Workplan Revenues and Expenditure

The department is expected to receive work plan revenue of 660.191 million shillings up from last year's budget representing 60% 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****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	49,509	37,130	50,249
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	40,896	30,670	40,896
Locally Raised Revenues	3,614	2,710	4,353
Development Revenues	12,968	10,807	15,000
District Discretionary Development Equalization Grant	12,968	10,807	15,000
Total Revenues shares	62,477	47,937	65,249
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,896	25,003	40,896
Non Wage	8,614	6,209	9,353
Development Expenditure			
Domestic Development	12,968	10,722	15,000
External Financing	0	0	0
Total Expenditure	62,477	41,935	65,249

Narrative of Workplan Revenues and Expenditure

Internal Audit expects to receive 65.249 million shillings to finance activities for FY 12019/20. 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

Vote :545 Nebbi District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	105,898
District Unconditional Grant (Non-Wage)	0	0	3,000
District Unconditional Grant (Wage)	0	0	68,114
Locally Raised Revenues	0	0	21,000
Sector Conditional Grant (Non-Wage)	0	0	13,784
Development Revenues	0	0	20,000
Locally Raised Revenues	0	0	20,000
Total Revenues shares	0	0	125,898
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	68,114
Non Wage	0	0	37,784
Development Expenditure			
Domestic Development	0	0	20,000
External Financing	0	0	0
Total Expenditure	0	0	125,898

Narrative of Workplan Revenues and Expenditure

The department is expected to receive 125.898 million shillings mainly from unconditional grant wage and locally generated revenue as a new department, sector conditional grant, local revenue to kick start the operations of the new department.

Vote :545 Nebbi District

FY 2019/20
