
Vote : 595 Ntoroko District**FY 2019/20**

Foreword

Ntoroko District established effective July 2010 is as a result of enhanced decentralization in Uganda. It is Imperative therefore that we fully exploit the fruits of decentralization by complying with the policy requirements where by integrated planning is high on list. It is against this background and in fulfillment of requirements by the central government that the District has prepared and passed the 2019/20 Budget Framework Paper. This BFP is linked to the Vision 2040 and five years (2015/16-2019/20) District Development Plan and the current annual Budget. In achievement of our set objectives, rigorous efforts will be geared towards establishment/maintenance of systems, timely implementation of projects, accountability information sharing and expeditious fulfillment of requirements set by our development partners and Central government. This will expedite improvement of Households incomes towards middle income status. I wish to extend my appreciation to all those who have contributed to creation this District and the achievements recorded in the previous financial years. The strong partnership, which has bonded us together, gives me confidence that we shall all; collectively and boldly face the even amore challenging future. Let us all aspire for more success and achievements as we strive to improve the quality of life of our people.



Kyamanywa Timothy, District Chairperson - Ntoroko

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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	606,800	159,687	766,359
Discretionary Government Transfers	2,395,730	627,131	2,378,914
Conditional Government Transfers	6,708,214	1,819,806	6,470,228
Other Government Transfers	1,652,901	411,568	1,628,900
Donor Funding	20,000	29,370	20,000
Grand Total	11,383,645	3,047,562	11,264,401

Revenue Performance in the First Quarter of 2018/19

By the end of first quarter, the District had received 2.069Bn/- which is 23% of the annual budget revenues slightly less than that the expected 25%. The best performing revenue category is central government transfers(i.e conditional Government transfers Discretionary Government Transfers, Other government Transfers) which are at 24%, with the poor performing revenue category as Donor support at 0% while local Revenue is at 14%. Of the 2.069bn/= received, 1.971bn/= was released to departments leaving a balance of shillings 38.519M/= on the main district/LLGs collection accounts and other donor or Program accounts. Of the 1.971bn/= released to departments , 1.758bn/=(89%of the released amount) had been spent leaving 213M/= on the various departments and expenditure accounts mainly on Roads, Water and Education Department accounts. 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

Planned Revenues for FY 2019/20

The District's revenue budget for financial year 2019/20 is 11.264bn/= less than that of F/Y 2018/19 by 119,244M/= This is due to decreased IPFs on Central government transfer (Discretionary Government transfers by and Conditional Government transfers by 237M/= and Other Government transfer (by 24M/=). Donor funding is expected to decrease because it is only UNICEF that is still supporting the District only for School fees of Medical Students and Birth and Death Registration. Other partners are yet to confirm funding. Local revenue will increase because of operationalisation of the District Landboard 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 93% followed by donor and L/Revenue at 6.9% and 0.1% respectively.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	1,167,105	276,229	1,025,076
Finance	319,112	93,147	378,724
Statutory Bodies	731,761	174,228	734,942
Production and Marketing	1,015,250	244,919	988,731

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Health	1,894,498	530,865	1,857,354
Education	3,838,595	1,011,899	3,833,053
Roads and Engineering	1,199,839	289,750	1,207,256
Water	304,962	88,807	273,552
Natural Resources	117,386	14,824	163,299
Community Based Services	570,620	125,423	561,139
Planning	166,400	32,238	170,217
Internal Audit	58,118	11,791	71,057
Grand Total	11,383,645	2,894,119	11,264,401
<i>o/w: Wage:</i>	<i>5,864,900</i>	<i>1,399,797</i>	<i>5,864,900</i>
<i>Non-Wage Reccurent:</i>	<i>3,708,328</i>	<i>961,761</i>	<i>3,561,141</i>
<i>Domestic Devt:</i>	<i>1,790,418</i>	<i>503,191</i>	<i>1,818,361</i>
<i>Donor Devt:</i>	<i>20,000</i>	<i>29,370</i>	<i>20,000</i>

Expenditure Performance in the First Quarter FY 2018/19

By the end of first quarter, the District had received 2.069Bn/- which is 23% of the annual budget revenues slightly less than that the expected 25%. The best performing revenue category is central government transfers(i.e conditional Government transfers Discretionary Government Transfers, Other government Transfers) which are at 24%, with the poor performing revenue category as Donor support at 0% while local Revenue is at 14%. Of the 2.069bn/= received, 1.971bn/= was released to departments leaving a balance of shillings 38.519M/= on the main district/LLGs collection accounts and other donor or Program accounts. Of the 1.971bn/= released to departments , 1.758bn/=(89% of the released amount) had been spent leaving 213M/= on the various departments and expenditure accounts mainly on Roads, Water and Education Department accounts. 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

Planned Expenditures for The FY 2019/20

In accordance to NDP II and the District priorities, Education, health and Roads department and have a higher share of the budget at 34%, 16% and 10% respectively. The rest are below 10%. Key outputs are improved health infrastructure, complete construction of a maternity ward and Administration block, construction of 1 teachers house, renovation 5 classroom blocks, Maintaining 60% road net work motor-able, Household income improvement, demarcation of at least 50% of government land, improved staff retention and attendance to duty. The Development budget expenditure allocation comprises is mainly supported by Government of Uganda is 16% of the Budget. Other key projects are Upgrading of Health Centre III by renovation and stocking, and continued construction of a Secondary school.

Medium Term Expenditure Plans

The medium term expenditure plans are, Complete construction of the Administration Block, complete construction of support organised community groups with matching grants, construction of 3 market shelters, construction of 18 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. Implementation of policy has provided for construction of a secondary school and Upgrade of Health Centre IIs to a health centre III. Under the Water sector, the District in conjunction with MWE will continue the co-ordination of construction of a mega gravity flow scheme for the low lying areas of Rwebisengo, Butungama and Bweramule Sub Counties. The District will prepare and disseminate a district specific 2014 Population and Housing Census report in conjunction with UBOS. The District will continue with establishment, training and mentoring Operation & Maintenance social structure like the project management and facilities users committees to achieve a high functionality percentage of the projects and facilities.

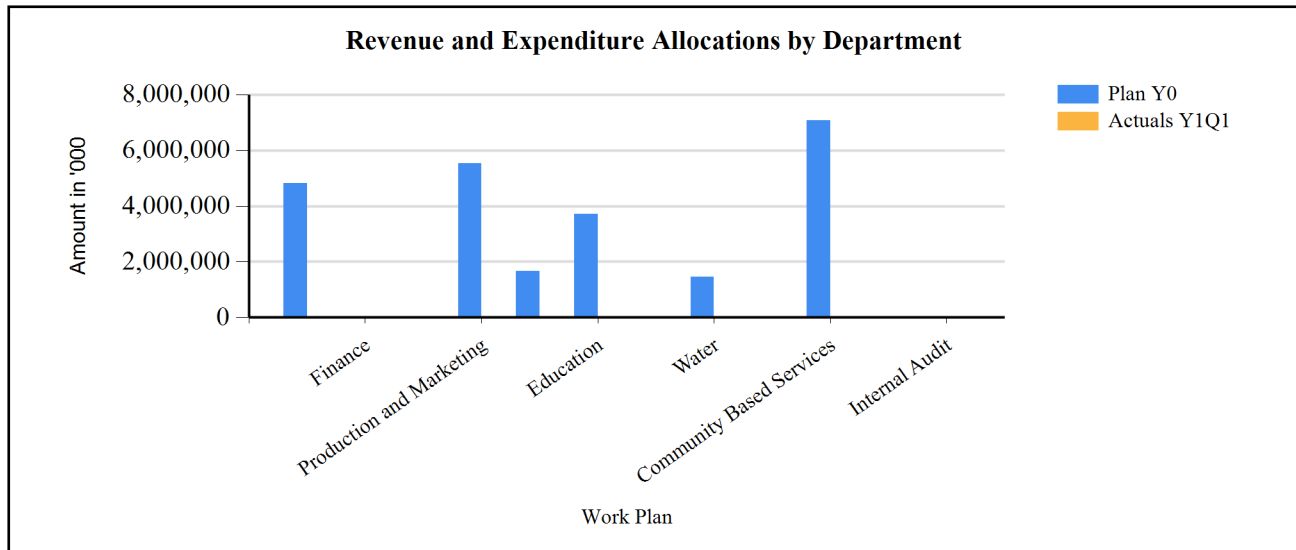
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Challenges in Implementation

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). adequate 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.

G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	606,800	159,687	766,359
Local Services Tax	14,591	2,200	17,560
Land Fees	0	0	100,000
Local Hotel Tax	1,000	100	2,000
Application Fees	2,000	550	12,000
Business licenses	12,000	2,600	18,000
Liquor licenses	0	0	3,000
Park Fees	62,409	7,600	50,000
Animal & Crop Husbandry related Levies	3,200	1,240	8,000
Educational/Instruction related levies	1,000	0	0
Agency Fees	40,000	3,210	32,000
Market /Gate Charges	469,000	43,907	517,799

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Group registration	600	80	1,000
Court fines and Penalties - private	0	0	3,000
Court fines and Penalties – from other government units	1,000	200	2,000
2a. Discretionary Government Transfers	2,395,730	627,131	2,378,914
District Unconditional Grant (Non-Wage)	430,415	107,604	421,725
Urban Unconditional Grant (Non-Wage)	129,061	32,265	123,460
District Discretionary Development Equalization Grant	295,561	98,520	295,724
Urban Unconditional Grant (Wage)	280,158	70,039	280,158
District Unconditional Grant (Wage)	1,217,718	304,430	1,217,718
Urban Discretionary Development Equalization Grant	42,817	14,272	40,129
2b. Conditional Government Transfer	6,708,214	1,819,806	6,470,228
Sector Conditional Grant (Wage)	4,367,024	1,091,756	4,367,024
Sector Conditional Grant (Non-Wage)	907,333	269,815	905,198
Sector Development Grant	1,176,197	392,066	1,158,247
Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	19,958	4,989	19,958
Gratuity for Local Governments	216,650	54,163	0
2c. Other Government Transfer	1,652,901	411,568	1,628,900
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
National Medical Stores (NMS)	120,000	40,000	120,000
Support to PLE (UNEB)	4,000	0	0
Uganda Road Fund (URF)	1,087,901	273,086	1,087,900
Uganda Women Entrepreneurship Program(UWEP)	108,000	92,593	108,000
Youth Livelihood Programme (YLP)	273,000	4,089	273,000
Neglected Tropical Diseases (NTDs)	20,000	0	0
3. Donor	20,000	29,370	20,000
United Nations Children Fund (UNICEF)	20,000	29,370	20,000
Total Revenues shares	11,383,645	3,047,562	11,264,401

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

In first quarter, the District realized 159,687,000/= under the Local Revenue Category which is 26% of the projected income under this category. This performance is slightly fair compared to the expected 25% by this time. The main revenue items under this category are land fees for which we collected 98M/= and market/gate charges 43.9M/=. These two sources are all quite significant contributing 61% and 27% of this revenue category collected in the first quarter. The other revenue items are less than 10M/= receipt although their performance percentages for some are quite high but contributing 12% all together. With the pronouncement on tax/charges in the transport industry, performance under Park fees has been and will be greatly affected.

Central Government Transfers

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The Projected Revenue under Central Government Transfers for 2018/19 is 10,756,845,000/= by the end of first quarter, the District had received 2.858bn/= as Central Government transfers which is 26.6% of this revenue Category and 94% of the total amount received cumulatively. This is composed of Discretionary government transfers, Conditional government transfers and other Government transfers. Most of the Conditional Government transfer items are performing as expected or even better with all at 25% apart from Sector Development and Transitional Development grant which are at 33%. Under Discretionary Government transfers category, performance is 26% with Urban and District Development Equalization Grant at 33% being the best performing revenue items. Performance of the rest of the revenue items under this category is at 25% as expected. Under Other Government Transfers category, performance is at 25% as expected

Donor Funding

The Major Development partners are UNICEF and BAYLOR Uganda. Both had not yet released any funding to the District. Worth to note is that these partners give in kind contribution as well like computer consumables, drugs and beds. BAYLOR pays salaries for some of the health department staff while UNICEF pays for 4 Ntoroko District Medical students pursuing Medicine now in fourth year at Kampala International University.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The Projected Local Revenue for financial 2019/20 is 766,359,000/= more than that of 2018/19 by 160M/- the increase is expected mainly under land fees (from premiums on renewal of expiring land leases). Much as there is an Increment, there are some significant revenue items like park fees which will decrease due to the new policy on charges and tax in public transport while the fishing related items will reduce due the shift of lake management to UPDF which has not been properly implemented This revenue category is 6.9% of the total District revenue budget

Central Government Transfers

The Projected Revenue under Central Government Transfers for 2019/20 is 10,478,042,000/= which is less than that of 2018/19 by 278M/=. The reduction is under various items mainly gratuity for local governments by 216M/=, NTD 20M/=, Sector Development grant 18M/=District unconditional grant nonwage 9M/=. At this level some ministries and Agencies have not communicated the support e.g Ministry of Health for Neglected Tropical Diseases and Ministry of Education and Sports for support to wards Primary Leaving Examinations . However, this category remains the main revenue source category contributing 93% of the District Revenue Budget.

Donor Funding

The Projected Revenue under Donor funding is a 20M/= same as that of 2018/19. This is expected from UNICEF towards support to planning Unit under Birth and Death Registration. Over years, direct Donor support decreased because of the expiry of the MoUs with both the major partners i.e UNICEF and BAYLOR Uganda. UNICEF still supports the Birth and Death registration plus emergence situations only. This revenue category contributes less than 1% to the Districts budget

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	718,160	177,248	680,912
District Production Services	278,273	41,722	299,999
District Commercial Services	13,817	1,633	6,521
<i>Sub- Total of allocation Sector</i>	1,010,250	220,604	987,431
Sector :Works and Transport			
District, Urban and Community Access Roads	1,152,686	275,377	1,171,852

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District Engineering Services	47,153	11,473	35,404
<i>Sub- Total of allocation Sector</i>	1,199,839	286,850	1,207,256
Sector :Education			
Pre-Primary and Primary Education	2,920,714	764,332	2,690,324
Secondary Education	714,458	171,930	938,108
Education & Sports Management and Inspection	203,423	48,775	201,621
<i>Sub- Total of allocation Sector</i>	3,838,595	985,037	3,830,053
Sector :Health			
Primary Healthcare	1,847,608	461,821	1,807,164
Health Management and Supervision	46,890	7,265	46,191
<i>Sub- Total of allocation Sector</i>	1,894,498	469,085	1,853,354
Sector :Water and Environment			
Rural Water Supply and Sanitation	304,962	77,320	273,552
Natural Resources Management	116,386	26,623	154,299
<i>Sub- Total of allocation Sector</i>	421,347	103,943	427,851
Sector :Social Development			
Community Mobilisation and Empowerment	570,620	126,255	557,139
<i>Sub- Total of allocation Sector</i>	570,620	126,255	557,139
Sector :Public Sector Management			
District and Urban Administration	1,165,105	282,976	980,076
Local Statutory Bodies	731,761	168,668	688,642
Local Government Planning Services	162,900	39,538	164,217
<i>Sub- Total of allocation Sector</i>	2,059,766	491,182	1,832,936
Sector :Accountability			
Financial Management and Accountability(LG)	314,112	92,412	277,724
Internal Audit Services	58,118	12,449	70,057
<i>Sub- Total of allocation Sector</i>	372,230	104,862	347,782

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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	1,124,648	269,055	940,404
Locally Raised Revenues	104,075	26,210	57,000
Multi-Sectoral Transfers to LLGs_NonWage	136,834	39,006	161,157
Multi-Sectoral Transfers to LLGs_Wage	280,158	61,792	280,158
District Unconditional Grant (Non-Wage)	54,023	4,405	52,886
District Unconditional Grant (Wage)	312,949	78,490	369,245
Pension for Local Governments	19,958	4,989	19,958
Gratuity for Local Governments	216,650	54,163	0
Development Revenues	42,456	7,174	84,672
Multi-Sectoral Transfers to LLGs_Gou	30,189	0	72,406
District Discretionary Development Equalization Grant	12,267	0	12,266
Total Revenues shares	1,167,105	276,229	1,025,076
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	593,107	140,029	649,403
Non Wage	531,541	83,014	291,001
Development Expenditure			
Domestic Development	42,456	7,174	84,672
Donor Development	0	0	0
Total Expenditure	1,167,105	230,217	1,025,076

Narrative of Workplan Revenues and Expenditure

The department's projected Annual Budget for FY 2019/20 is UGX 1,025,075,930/=, this projection is slightly less than that of the current budget FY 2018/19 by UGX -142M. The significant decrease is under recurrent revenues that is Locally raised revenues UGX -47M and unlike last FY where we receive IPFs for Gratuity for Local Governments amounting to UGX 217M, the district neither received IPFs for Gratuity for Local governments nor Gratuity arrears(budgeting) & Salaries arrears(budgeting) and yet these are key budget items and as a district we have some outstanding obligations.

However, there was a notable increment in IPFs under Multi-sector transfers to LLGs_NonWage, District Unconditional grant (wage) and Multi-sector transfers to LLGs_GOU_Development of UGX 24M, 56M and 42M respectively.

Also to note keenly is that funding to the department at the district level is quite insufficient, it cannot enable us execute all the departments planned activities.

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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	319,112	93,147	378,724
Locally Raised Revenues	21,800	17,182	24,000
Multi-Sectoral Transfers to LLGs_NonWage	138,671	49,165	198,966
District Unconditional Grant (Non-Wage)	27,346	0	24,463
District Unconditional Grant (Wage)	131,295	26,800	131,295
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	319,112	93,147	378,724
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,295	26,800	131,295
Non Wage	187,817	61,072	247,429
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	319,112	87,872	378,724

Narrative of Workplan Revenues and Expenditure

The Departments budget for financial year 2019/20 is 378m/= with an increase of 59M/= compared to 2018/19 Budget. The increase is mainly under Multi-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 multisectional transfers followed by wages at 52% and 35% respectively of the department budget. The lowest revenue category is local revenues at 6%. This F/Y, it is only 44M/= 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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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	731,761	174,228	734,942
Locally Raised Revenues	83,000	32,275	69,000
Multi-Sectoral Transfers to LLGs_NonWage	138,896	21,823	148,706
District Unconditional Grant (Non-Wage)	205,865	49,570	213,236
District Unconditional Grant (Wage)	304,000	70,560	304,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	731,761	174,228	734,942
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	304,000	70,560	304,000
Non Wage	427,761	102,685	430,942
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	731,761	173,245	734,942

Narrative of Workplan Revenues and Expenditure

The Department expects to raise 734,942,000/= as revenue in the year 2019/20 which is higher than that of financial year 2018/19 by 3M/=. The difference arises due to increased allocations by central government towards Councillors allowances and ex-gratia and department wage. There is however a reduction in Local Revenue. The Department's revenue is all recurrent with the main categories as wages for both technical and political staff contributing 41% and District unconditional nonwage 29% with the least as Local revenue at 36M(9.4%). 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 189M/= (25%) on actual department activities. This is quite inadequate. The rest of the money is for LLGs budget, wages and allowances

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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	820,622	188,931	761,550
Locally Raised Revenues	0	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	17,607	0	16,129
District Unconditional Grant (Non-Wage)	5,000	0	0
District Unconditional Grant (Wage)	56,290	3,500	0
Sector Conditional Grant (Wage)	482,639	120,660	482,639
Sector Conditional Grant (Non-Wage)	259,087	64,772	257,783
Development Revenues	194,628	55,988	227,181
Multi-Sectoral Transfers to LLGs_Gou	115,717	0	148,147
Sector Development Grant	78,911	0	79,034
Total Revenues shares	1,015,250	244,919	988,731
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	538,929	124,160	482,639
Non Wage	281,694	21,967	278,912
Development Expenditure			
Domestic Development	194,628	500	227,181
Donor Development	0	0	0
Total Expenditure	1,015,250	146,627	988,731

Narrative of Workplan Revenues and Expenditure

The Production sector budget for 2019/20 is 988.731m/= showing a decrease of 26.519M/= compared to that of FY 2018/19. The decrease is especially by the failure to receive District unconditional grant (wage and non-wage, total together worth 62M/=). There is significant Increase in multi sectoral funding worth 32.43M/=. The highest revenue sources are Sector Conditional Grant wage and Other Government transfers_GOU contributing 49% and 15% of the annual budget respectively. The least revenue source is Local revenue and Multi sectoral transfer to LLG grant non-wage contributing 0.5% and 1.6%, respectively. The budget consists of recurrent funding of 77% and development grants of 23%. Of the recurrent funding, 63% will be for salaries and 34% Agricultural extension and advisory services/activities. Therefore, majority of activities will be recurrent in nature with significant increase in activities under capital development compared to the previous financial year, 2018/19.

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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	1,307,368	328,385	1,294,671
Other Transfers from Central Government	139,997	40,000	120,000
Multi-Sectoral Transfers to LLGs_NonWage	27,404	3,393	34,704
Sector Conditional Grant (Wage)	1,062,064	265,516	1,062,064
Sector Conditional Grant (Non-Wage)	77,902	19,476	77,902
Development Revenues	587,131	202,480	562,683
Multi-Sectoral Transfers to LLGs_Gou	4,000	0	0
District Discretionary Development Equalization Grant	65,000	0	50,000
Sector Development Grant	518,131	0	512,683
Total Revenues shares	1,894,498	530,865	1,857,354
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,062,064	265,516	1,062,064
Non Wage	245,303	62,856	232,607
Development Expenditure			
Domestic Development	587,131	0	562,683
Donor Development	0	0	0
Total Expenditure	1,894,498	328,372	1,857,354

Narrative of Workplan Revenues and Expenditure

The department's budget for 2019/20 is 1.86Bn/= which is less than that of 2018/19 by 37M/=. The decrease is mainly under development revenues where by 24.4M/= was cut, the reduction was on Multi-Sectoral Transfers to LLGs_Gou to Zero shillings, District Discretionary Development Equalization Grant by 10m/= and Sector Development Grant by 6M/=. There are however increments as well and this is under Multi-Sectoral Transfers to LLGs_NonWage, the reasons is that most of sub counties and town councils have allocated money for health activities mainly collection of garbage in town councils and procurement of some small equipment. The main revenue item is wages contributing 57% 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 30.2% of the budget will be capital development and 69.7% will be recurrent and mainly spent on wages, health care service delivery, management and sector capacity development.

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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	3,449,280	883,755	3,443,816
Multi-Sectoral Transfers to LLGs_NonWage	19,695	5,926	17,387
Other Transfers from Central Government	4,000	0	0
District Unconditional Grant (Non-Wage)	5,000	0	5,000
District Unconditional Grant (Wage)	82,478	0	82,470
Sector Conditional Grant (Wage)	2,822,321	705,580	2,822,321
Sector Conditional Grant (Non-Wage)	515,786	171,929	516,638
Development Revenues	389,315	128,144	389,237
Multi-Sectoral Transfers to LLGs_Gou	4,884	0	11,443
Sector Development Grant	384,431	0	377,794
Total Revenues shares	3,838,595	1,011,899	3,833,053
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,904,799	705,580	2,904,791
Non Wage	544,481	169,393	539,025
Development Expenditure			
Domestic Development	389,315	6,841	389,237
Donor Development	0	0	0
Total Expenditure	3,838,595	881,814	3,833,053

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2019/20 is 3.833Bn/= slightly less than that of 2018/19 by 5M/= which is a result of reduction of sector development grant and Mult sectoral transfers. Of the revenue, 99.5% is from central government and mainly Recurrent. The wage component is the highest revenue item and expenditure. Its is 75% of the departments budget. 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 75% recurrent and 25% development.

Vote : 595 Ntoroko District

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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	943,601	241,400	943,600
Other Transfers from Central Government	885,901	225,100	885,900
District Unconditional Grant (Wage)	57,700	10,300	57,700
Development Revenues	256,238	48,350	263,656
Other Transfers from Central Government	202,000	0	202,000
Multi-Sectoral Transfers to LLGs_Gou	4,587	0	8,404
District Unconditional Grant (Non-Wage)	25,000	0	13,600
District Discretionary Development Equalization Grant	24,651	0	39,652
Total Revenues shares	1,199,839	289,750	1,207,256
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,700	10,300	57,700
Non Wage	885,901	210,260	885,900
Development Expenditure			
Domestic Development	256,238	5,350	263,656
Donor Development	0	0	0
Total Expenditure	1,199,839	225,910	1,207,256

Narrative of Workplan Revenues and Expenditure

The Departmental workplan revenue for financial year 2019-2020 is 1,207,256,000/=-, slightly more than that of financial year 2018/19 by 7M/=-. The major source is Road fund at 98%. The budget is mainly recurrent (mainly for roads construction and rehabilitation) at 75% and approximately 25% being Capital development funds and planned for Bridges. On expenditure, 69% of the department budget will be spent by Lower local governments through transfers.

Vote : 595 Ntoroko 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	70,026	16,881	65,014
Multi-Sectoral Transfers to LLGs_NonWage	3,500	0	0
District Unconditional Grant (Wage)	32,000	8,250	32,000
Sector Conditional Grant (Non-Wage)	34,526	8,631	33,014
Development Revenues	234,936	71,925	208,538
Multi-Sectoral Transfers to LLGs_Gou	19,160	0	0
Sector Development Grant	194,723	0	188,736
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	304,962	88,807	273,552
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,000	8,250	32,000
Non Wage	38,026	8,626	33,014
Development Expenditure			
Domestic Development	234,936	12,550	208,538
Donor Development	0	0	0
Total Expenditure	304,962	29,426	273,552

Narrative of Workplan Revenues and Expenditure

The sector budget for the F/Y 2019/2020 is UGX 273,552,000 which is lower than that of F/Y 2018/19 by 31.410/= this is due to reduction in the sector development grant by 26.4/=, and non allocation of any revenues to the department 12% of the budget is to be spent on none wage recurrent budget line and 76.5% under the capital development budget line. The main revenue is Sector Conditional Grant (DWSCG) and is 72%, Wage 115%, Multi-sectoral Transfers at 0% and Transitional Development Grant at 7.2% of the total budget. Both the Transitional Development Grant and the sector conditional grant slightly decreased while LLGs have not provided any revenues to fund departmental activities under Multi-sectoral transfers. The expenditure pattern is similar to revenue with development taking a higher percentage for capital activities like boreholes drilling, shallow well rehabilitation and promotion of Sanitation and Hygiene activities.

Vote : 595 Ntoroko 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	117,386	14,824	138,299
Locally Raised Revenues	7,591	0	15,000
Other Transfers from Central Government	40,003	0	40,000
Multi-Sectoral Transfers to LLGs_NonWage	12,496	0	23,504
District Unconditional Grant (Non-Wage)	10,000	3,000	12,500
District Unconditional Grant (Wage)	45,000	11,250	45,000
Sector Conditional Grant (Non-Wage)	2,296	574	2,295
Development Revenues	0	0	25,000
Locally Raised Revenues	0	0	25,000
Total Revenues shares	117,386	14,824	163,299
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,000	11,250	45,000
Non Wage	72,386	3,574	93,299
Development Expenditure			
Domestic Development	0	0	25,000
Donor Development	0	0	0
Total Expenditure	117,386	14,824	163,299

Narrative of Workplan Revenues and Expenditure

The departmental work plan for Financial year 2019/2020 is Uganda Shs 163,299,000. more than than of 2018/19 by 45M/=. The major increase is under Local revenue for provision of construction of an office. LLGs have also provided for more funding to the department activities under Multisectoral transfers. This revenue is supposed to come from Sector conditional grant (non-wage) to the department, district conditional grant wage, district unconditional grant (non-wage), locally raised revenue and other transfers from central government. The highest revenue source is staff salaries followed by locally raised revenue and other transfers from central government. However a big portion of local revenue will be used to start contraction of an office block.

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*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	509,050	125,423	524,485
Other Transfers from Central Government	381,000	96,668	381,000
Locally Raised Revenues	5,000	1,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	15,314	2,821	27,170
District Unconditional Grant (Non-Wage)	0	0	3,750
District Unconditional Grant (Wage)	90,000	20,500	90,000
Sector Conditional Grant (Non-Wage)	17,736	4,434	17,565
Development Revenues	61,570	0	36,654
Multi-Sectoral Transfers to LLGs_Gou	61,570	0	36,654
Total Revenues shares	570,620	125,423	561,139
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,000	20,500	90,000
Non Wage	419,050	103,851	434,485
Development Expenditure			
Domestic Development	61,570	0	36,654
Donor Development	0	0	0
Total Expenditure	570,620	124,351	561,139

Narrative of Workplan Revenues and Expenditure

The departmental annual revenue budget 2019/2020 is 561M/= of which 93% is recurrent and 7% is development. this budget is slightly lower than that of 2018/2019 by 9M/=. The decrease is mainly multi-sectoral transfers. We have not yet received any commitment for supporting the department from UNICEF our main Donor since the expiry of the MoU in 2016. The projected expenditure trend is similar to the revenue trend. On the development expenditure, its the LLGs, DDEG component for groups / livelihood support, further more 90M/= of the recurrent expenditure is wages and 381M= earmarked for groups to start income generating activities under YLP and UWEP while LLGs have 27M/=. This means that money left for other departmental activities is 26M/= including all departmental activities at LLGs level as well. This money is quite inadequate if the department is to function properly and offer support to other departments especially on mobilization.

Vote : 595 Ntoroko District

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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	122,256	13,738	129,478
Locally Raised Revenues	11,000	2,200	11,500
Multi-Sectoral Transfers to LLGs_NonWage	10,248	290	16,970
District Unconditional Grant (Non-Wage)	30,000	2,340	30,000
District Unconditional Grant (Wage)	71,008	8,908	71,008
Development Revenues	44,144	18,500	40,740
Donor Funding	20,000	0	20,000
District Unconditional Grant (Non-Wage)	3,404	0	0
District Discretionary Development Equalization Grant	20,740	0	20,740
Total Revenues shares	166,400	32,238	170,217
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	71,008	8,908	71,008
Non Wage	51,248	4,495	58,470
Development Expenditure			
Domestic Development	24,144	5,900	20,740
Donor Development	20,000	12,600	20,000
Total Expenditure	166,400	31,903	170,217

Narrative of Workplan Revenues and Expenditure

The department's annual budget for 2019/20 is 170M/= slightly higher than that of 2018/19 by 3.8M/=. The increment is mainly under Multi-sectoral transfers as a result of increased lobbying to support planning functions in LLGs. The main revenue source is by District un-conditional grant wage which contributes 41% and the least revenue source is L/revenue at only 6.7% contribution to the department budget. The department's revenue categories are 77% recurrent and 23% development. The Expenditure trend is similar to the revenue one whereby 77% of the budget will be spent on recurrent activities and 23% 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

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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	58,118	11,791	71,057
Locally Raised Revenues	5,000	2,000	10,500
Multi-Sectoral Transfers to LLGs_NonWage	6,120	0	12,057
District Unconditional Grant (Non-Wage)	12,000	2,100	13,500
District Unconditional Grant (Wage)	34,998	7,691	35,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	58,118	11,791	71,057
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,998	7,691	35,000
Non Wage	23,120	4,100	36,057
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	58,118	11,791	71,057

Narrative of Workplan Revenues and Expenditure

The department budget for 2019/2020 is projected to be 71,057,000/= more than that of F/Y 2018/2019, non wage to 27M, Local Revenue 7.5M and multsectoral transfers to LLGs 6.M. The departments budget is purely recurrent and mainly composed of wage that reflects 56% of the departmental budget. Multisectoral transfers while Sub counties do not provide for internal audit activities yet the department has activities there as well. We plan to conduct four quarterly audits, procure stationery, attend CPD seminars, repair of motorcycle, make annual subscriptions, submission of work plan, internal audit reports, attend seminars under CPD(Continuous Professional Development), and sector monitoring.