

Vote : 604 Napak District

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Foreword

This Local Government Budget Framework Paper (LGBFP) was prepared using the Programme Budgeting System (PBS) provided by Ministry of Finance, Planning and Economic Development. The preparation of this document was participatory with the involvement of various persons and groups which consisted of the Sub-county staff, the Budget Desk, the District Technical Planning Committee (DTPC), District Executive Committee (DEC), District Council, and Development partners operating in the District. This LGBFP takes in to consideration the focus of the 5-year District Development Plan (2015/16 - 2019/20). It also profiles the following: Overall revenue position of the District, departmental resource allocation, revenue performance in the first quarter of the current financial year, Medium Term Expenditure Plans, main challenges faced in the implementation process, and strategies to counter them. The Budget Framework Paper therefore provides a background of the budget, hence a road map to the District for the Financial Year 2019/20. This will guide the process that the District will undertake to improve upon the level of service delivery during the FY 2019/20. Let me take this opportunity to thank all stakeholders involved in the generation of this important document, and finally I believe that all the stakeholders in the District will accord the necessary support for the successful implementation of this LGBFP. For God and My Country



Hon. Joseph Lomonyang, District Chairperson - Napak

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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	243,300	52,847	180,000
Discretionary Government Transfers	4,504,151	1,265,517	4,455,730
Conditional Government Transfers	8,184,061	2,200,694	7,954,999
Other Government Transfers	9,641,172	291,082	7,449,915
Donor Funding	1,000,000	220,108	1,120,000
Grand Total	23,572,683	4,030,247	21,160,643

Revenue Performance in the First Quarter of 2018/19

By the end of 1st quarter, the District received UGX. 4,030,247 billion i.e. 17% of the approved budget for FY 2018/19. Local revenue performed to a tune of UGX. 52,847 million i.e. 22% of the expected annual collection from local revenue of UGX. 243,300 million, contributing 1% of the total District revenue collection by 1st quarter of FY 2018/19. Central Government grants performed to a tune of UGX. 3,757,293 billion i.e. 67% of the expected quarterly revenues of UGX. 5,582,346 billion and, 17% of the annual budget of UGX. 22,329,384 billion expected from Central Gov't grants. The donor receipt by the end of September of FY 2018/19 was UGX. 220,108 million, which was 88% of expected planned receipt in the quarter and overall, 22% of estimated receipt from donor funds by the end of the Financial Year.

Planned Revenues for FY 2019/20

In FY 2019/20, the District is making a forecast of UGX. 21,160,643 billion, which is a 10% decrease compared to the approved budget estimates of the current FY 2018/19. Local revenue will contribute UGX. 180,000 million or 1%, Central Government Grants will contribute UGX. 19,860,644 billion or 94%, this represents 11% decline from the UGX. 22,329,384 of FY 2018/19 and, Donor support contribution is predicted at UGX. 1,120,000 billion or 5%, thus increasing by 11% from the UGX. 1,000,000 billion that was approved in the FY 2018/19.

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	2,889,309	822,159	2,549,156
Finance	229,626	58,522	212,903
Statutory Bodies	487,431	120,279	517,837
Production and Marketing	1,039,564	212,702	1,089,975
Health	3,222,894	774,580	3,357,314
Education	4,760,376	1,291,066	4,822,804
Roads and Engineering	808,461	260,732	936,461
Water	548,456	220,701	435,708

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Natural Resources	7,752,868	69,446	5,693,343
Community Based Services	1,609,180	150,688	1,347,862
Planning	161,782	35,651	137,851
Internal Audit	62,736	13,722	59,429
Grand Total	23,572,683	4,030,247	21,160,643
<i>o/w: Wage:</i>	<i>7,552,068</i>	<i>1,888,017</i>	<i>7,552,068</i>
<i>Non-Wage Reccurent:</i>	<i>4,444,596</i>	<i>868,207</i>	<i>3,127,283</i>
<i>Domestic Devt:</i>	<i>10,576,020</i>	<i>1,053,915</i>	<i>9,361,293</i>
<i>Donor Devt:</i>	<i>1,000,000</i>	<i>220,108</i>	<i>1,120,000</i>

Expenditure Performance in the First Quarter FY 2018/19

Cumulative receipts by the end of Sept for FY 2018/19 was UGX. 4,030,247 billion, out of which education department received the highest proportion of the release of UGX. 1,291,066 billion i.e. 32% of the total collection, followed by administration with UGX. 822,159 million (20%), while Internal Audit was the lowest at 0.3%. The District expended a total of UGX. 3,038,345 billion, which was 75% of the quarterly release, and overall only 13% of the projected budget estimate of UGX. 23,572,683 billion for the entire FY. This left UGX. 991,902 million as unspent balance meant for capital investments whose procurement process was ongoing.

Planned Expenditures for The FY 2019/20

The District plans to expend UGX. 21,160,643 billion in the next FY 2019/20, which is a 10% decrease compared to the approved budget estimates of FY 2018/19. The decrease is attributed to general budget cuts of Central Government transfers as provided in the Indicative Planning Figures by MoFPED, and poor performance of the Local Revenue in the first half of FY 2018/19.

Medium Term Expenditure Plans

In the medium term, the District intends to spend UGX. 66, 656,025 billion spread as follows; UGX. 21,160,643 billion FY 2019/20, UGX. 22,218,675 billion FY 2020/21 and UGX. 23,276,707 billion in the FY 2021/22. This funding will be directed at achieving the following strategic and intermediate objectives: Promotion and sustenance of good governance, improve access to and utilization of social services, increasing literacy levels among the population, Improving farm income, rural livelihoods and food security, Promotion of private sector for sustainable development, and Promotion of peace and unity.

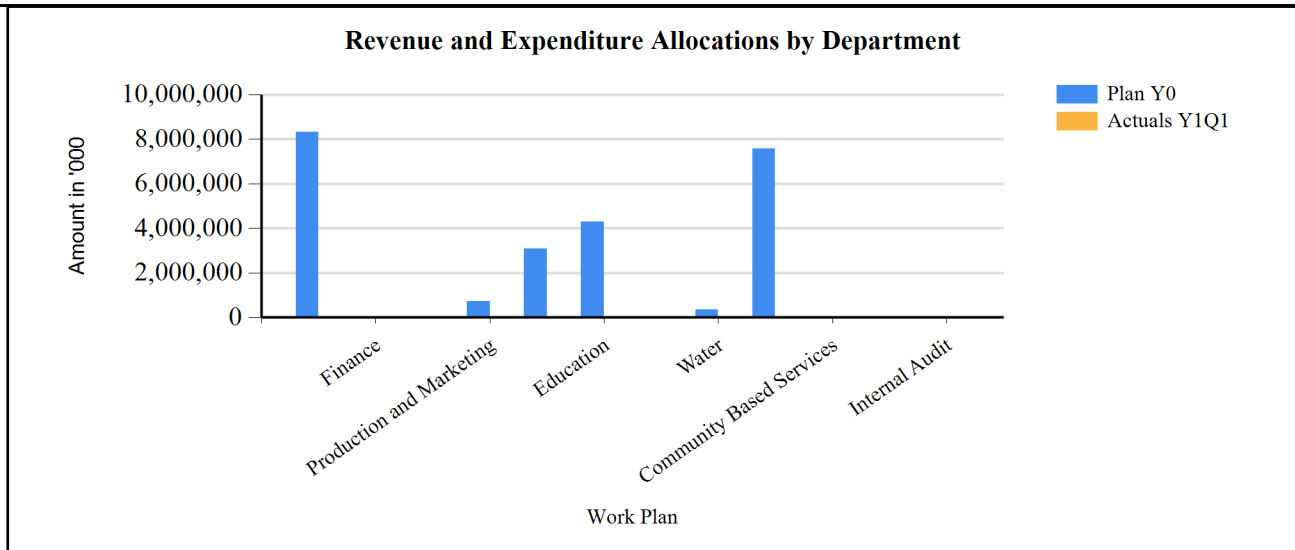
Challenges in Implementation

The major challenges foreseen to impede the implementation of the future plans of the District include: The rapidly changing prices of construction materials, making contract management and administration a challenge leading to incomplete projects, unpredictable weather changes causing delays in budget execution especially construction works, the narrow Local Revenue base making the policy of 20% of previous collections to be spent for council allowances unrealistic hence hindering council activities, hard to reach nature of the District and high labor turnover in key delivery departments such as health, education, production due to hard to stay nature, poor communication network, i.e. Weak connectivity to internet networks which affects online preparation of work plans, Budgets, and quarterly reports, high banking costs in terms of charges and access with the nearest banking services more than 35 Kms from the District headquarters, among others.

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	243,300	52,847	180,000
Local Services Tax	24,000	6,299	24,000
Land Fees	17,000	500	15,000
Local Hotel Tax	2,960	0	1,000
Application Fees	2,940	1,120	2,000
Business licenses	4,500	1,873	4,500
Compensation for Graduated Tax (District	35,000	0	0
Park Fees	20,000	319	7,000
Property related Duties/Fees	6,500	0	4,840
Advertisements/Bill Boards	3,000	0	0
Animal & Crop Husbandry related Levies	15,000	8,108	20,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,500	120	2,500
Agency Fees	22,500	7,092	15,000
Inspection Fees	3,500	0	1,258
Market /Gate Charges	12,600	1,823	12,000
Other Fees and Charges	45,500	24,193	45,902
Group registration	2,500	1,400	4,000
Quarry Charges	5,000	0	1,000
Miscellaneous receipts/income	18,300	0	20,000
2a. Discretionary Government Transfers	4,504,151	1,265,517	4,455,730
District Unconditional Grant (Non-Wage)	585,513	146,378	576,259

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Urban Unconditional Grant (Non-Wage)	28,831	7,208	27,755
District Discretionary Development Equalization Grant	1,649,524	549,841	1,612,682
Urban Unconditional Grant (Wage)	600,056	150,014	600,056
District Unconditional Grant (Wage)	1,616,000	404,000	1,616,000
Urban Discretionary Development Equalization Grant	24,226	8,075	22,977
2b. Conditional Government Transfer	8,184,061	2,200,694	7,954,999
Sector Conditional Grant (Wage)	5,336,011	1,334,003	5,336,011
Sector Conditional Grant (Non-Wage)	1,258,430	358,062	1,257,382
Sector Development Grant	1,313,631	437,877	1,297,002
Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	44,801	11,200	44,801
Gratuity for Local Governments	210,134	52,534	0
2c. Other Government Transfer	9,641,172	291,082	7,449,915
Northern Uganda Social Action Fund (NUSAF)	7,567,585	36,010	5,496,985
Uganda Road Fund (URF)	661,086	223,888	661,086
Uganda Women Entrepreneurship Program(UWEP)	320,020	3,404	320,020
Youth Livelihood Programme (YLP)	845,628	12,686	591,824
Regional Pastoral Livelihoods Resilience Project	0	0	320,000
Support to Production Extension Services	246,853	0	0
Uganda Sanitation Fund (USF)	0	0	60,000
3. Donor	1,000,000	220,108	1,120,000
United Nations Children Fund (UNICEF)	690,000	206,497	990,000
United Nations Population Fund (UNPF)	150,000	13,611	80,000
Global Alliance for Vaccines and Immunization (GAVI)	80,000	0	0
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	80,000	0	50,000
Total Revenues shares	23,572,683	4,030,247	21,160,643

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The District local revenue out-turn for first quarter was UGX. 52,847 million, which was 87% of the expected quarterly local revenue collection of UGX. 60,825 million and 22% of estimated annual local revenue collection in the approved budget for FY 2018/19. Agency fee, local service tax and animal & crop husbandry related levies performed well due to increased number of partners registration, access to payroll by most staff and recently increased livestock trade in the District. Low performance in land fees, inspection fee, local hotel tax, forest products and park fee was mainly due to weak supervision of Lower Local Gov'ts, ban on charcoal burning, late & under reporting by Lower Local Governments (LLGs) on local revenue collections.

Central Government Transfers

In the first quarter of FY 2018/19, the District collected a total of UGX. 3,757,293 billion from Central Government grants, which was 67% of the expected quarterly revenues of UGX. 5,582,346 billion and 17% of the annual budget of UGX. 22,329,384 billion expected from Central Gov't grants. This performance was poor compared to the expected funding of 25% by the end of quarter one. The poor performance was attributed to no funds rolled over as it used to be the case in the previous financial years, and poor performance of other government transfers.

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Donor Funding

The District had projected to collect UGX. 250,000 million from donor support by the end of 1st quarter of FY 2018/19, but instead received UGX. 220,108 million which was 88% of expected planned receipt in the quarter, and overall 22% of estimated receipt from donor funds by the end of the Financial Year. The performance of donor revenues by the end of quarter one was generally good due to positive response from most of the donors in fulfilling their pledges.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The District is making a Local revenue forecast of UGX. 180,000 million or 1%, this estimate also includes UGX. 66,367 million expected from Lower Local Governments which is not shared with the District. This forecast is based on the performance in the first quarter of FY 2018/19 and it represents a 26% decrease.

Central Government Transfers

The District is anticipating to collect UGX. 19,860,644 billion from Central Gov't transfers or 94% of the total District forecast of UGX. 21,160,643 billion. This represents 11% decline from the UGX. 22,329,384 of the FY 2018/19. This is as per the Ministry of Finance Planning and Economic Development 1st Budget Call Circular for FY 2019/20.

Donor Funding

The District is making a forecast of UGX. 1,120,000 billion or 5% of the total District forecast of UGX. 21,160,643 billion. This is 11% increase when compared to donor estimates of the current FY 2018/19, due to expected rise of donor support in the District following a number of donor projects approved for FY 2019/20.

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	745,433	186,358	549,363
District Production Services	277,331	69,333	524,109
District Commercial Services	16,800	4,200	16,503
<i>Sub- Total of allocation Sector</i>	1,039,564	259,891	1,089,975
Sector :Works and Transport			
District, Urban and Community Access Roads	808,461	202,115	936,461
<i>Sub- Total of allocation Sector</i>	808,461	202,115	936,461
Sector :Education			
Pre-Primary and Primary Education	3,379,810	844,950	2,698,594
Secondary Education	744,774	186,193	1,472,300
Skills Development	182,671	45,668	182,671
Education & Sports Management and Inspection	453,121	113,280	469,239
<i>Sub- Total of allocation Sector</i>	4,760,376	1,190,091	4,822,804
Sector :Health			
Primary Healthcare	1,758,146	439,536	1,906,061
District Hospital Services	354,766	88,691	354,766

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Health Management and Supervision	1,109,982	277,495	1,096,488
<i>Sub- Total of allocation Sector</i>	3,222,894	805,723	3,357,314
Sector :Water and Environment			
Rural Water Supply and Sanitation	548,456	137,114	435,708
Natural Resources Management	7,752,868	1,938,217	5,693,343
<i>Sub- Total of allocation Sector</i>	8,301,325	2,075,331	6,129,051
Sector :Social Development			
Community Mobilisation and Empowerment	1,609,180	402,295	1,347,862
<i>Sub- Total of allocation Sector</i>	1,609,180	402,295	1,347,862
Sector :Public Sector Management			
District and Urban Administration	2,889,309	770,272	2,549,156
Local Statutory Bodies	487,431	121,858	499,399
Local Government Planning Services	161,782	40,446	137,851
<i>Sub- Total of allocation Sector</i>	3,538,522	932,576	3,186,406
Sector :Accountability			
Financial Management and Accountability(LG)	229,626	57,406	212,903
Internal Audit Services	62,736	15,684	59,429
<i>Sub- Total of allocation Sector</i>	292,362	73,091	272,332

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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	1,734,216	437,128	1,422,759
Locally Raised Revenues	27,800	33,928	30,600
Multi-Sectoral Transfers to LLGs_Wage	600,056	150,014	600,056
Multi-Sectoral Transfers to LLGs_NonWage	300,725	40,694	199,477
District Unconditional Grant (Non-Wage)	91,875	34,051	89,000
District Unconditional Grant (Wage)	458,825	114,707	458,825
Pension for Local Governments	44,801	11,200	44,801
Gratuity for Local Governments	210,134	52,534	0
Development Revenues	1,155,093	385,031	1,126,396
Multi-Sectoral Transfers to LLGs_Gou	989,198	0	966,396
District Discretionary Development Equalization Grant	165,895	0	160,000
Total Revenues shares	2,889,309	822,159	2,549,156
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,058,881	264,721	1,058,881
Non Wage	675,335	141,307	363,878
Development Expenditure			
Domestic Development	1,155,093	330,933	1,126,396
Donor Development	0	0	0
Total Expenditure	2,889,309	736,961	2,549,156

Narrative of Workplan Revenues and Expenditure

The department of Administration and Management expects to receive and spend a total of UGX. 2,549,156 billion which is 12% of the District forecast for FY 2019/20. This allocation shows 12% reduction in the total budget compared to the current running budget under administration. The reduction is attributed to general budget cuts by Central government as evidenced in the IPFs of the 1st BCC. Expected expenditures will compose of UGX. 1,058,881 wage, of which District wage is UGX. 458,825 million and Urban wage is UGX. 600,056 million, expected domestic development which is DDEG is UGX. 1,126,396 billion, out of which UGX. 160,000 million is allocated to the District for administrative infrastructure, retooling, and capacity building, and UGX. 966,396 million is a Multi-Sectoral Transfers to LLGs.

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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	217,626	54,522	212,903
Locally Raised Revenues	19,250	4,928	18,000
District Unconditional Grant (Non-Wage)	45,000	11,250	41,527
District Unconditional Grant (Wage)	153,376	38,344	153,376
Development Revenues	12,000	4,000	0
District Discretionary Development Equalization Grant	12,000	0	0
Total Revenues shares	229,626	58,522	212,903
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	153,376	38,344	153,376
Non Wage	64,250	16,178	59,527
Development Expenditure			
Domestic Development	12,000	0	0
Donor Development	0	0	0
Total Expenditure	229,626	54,522	212,903

Narrative of Workplan Revenues and Expenditure

The department has an allocation of UGX. 212,903 million which is a 1% of the total projected revenues for the next FY 2019/20. This allocation shows a 7% reduction compared to the approved budget estimates of FY 2018/19. The reduction was due to low local revenue collection in the first quarter of FY 2018/19 and general budget cuts by Central Gov't. The expected expenditures will be as follows: wage UGX. 153,376 million, and non-wage of UGX. 59,527 million.

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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	487,431	120,279	515,521
Locally Raised Revenues	15,400	3,646	35,033
Multi-Sectoral Transfers to LLGs_NonWage	0	0	50,168
District Unconditional Grant (Non-Wage)	249,172	60,918	207,461
District Unconditional Grant (Wage)	222,859	55,715	222,859
Development Revenues	0	0	2,316
District Discretionary Development Equalization Grant	0	0	2,316
Total Revenues shares	487,431	120,279	517,837
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,859	55,715	222,859
Non Wage	264,572	64,564	292,662
Development Expenditure			
Domestic Development	0	0	2,316
Donor Development	0	0	0
Total Expenditure	487,431	120,279	517,837

Narrative of Workplan Revenues and Expenditure

The department has an allocation of UGX. 517,837 million i.e. 2% of the District forecast for FY 2019/20, representing 6% increment from the current budget of FY 2018/19, this increase is attributed to enhanced allocation of local revenue, and unconditional grant non-wage to the department to narrow implementation gaps realized in the current running budget. The expenditure will be composed of wage of UGX. 222,859 million, non-wage UGX. 292,662, and domestic development mainly DDEG of UGX. 2,316 million.

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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	865,275	154,606	936,788
Other Transfers from Central Government	246,853	0	320,000
District Unconditional Grant (Wage)	63,843	15,961	63,843
Sector Conditional Grant (Wage)	333,054	83,264	333,054
Sector Conditional Grant (Non-Wage)	221,525	55,381	219,891
Development Revenues	174,289	58,096	153,187
District Discretionary Development Equalization Grant	75,000	0	55,000
Sector Development Grant	99,289	0	98,187
Total Revenues shares	1,039,564	212,702	1,089,975
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	396,897	99,224	396,897
Non Wage	468,378	11,353	539,891
Development Expenditure			
Domestic Development	174,289	0	153,187
Donor Development	0	0	0
Total Expenditure	1,039,564	110,577	1,089,975

Narrative of Workplan Revenues and Expenditure

Production and Marketing anticipates to receive and spend UGX. 1,089,975 billion, which is 5% of the District forecast for FY 2019/20, this budget represents a 5% increase when compared to approved budget estimates of FY 2018/19. The increase is as a result of enhanced forecasted revenues from other government transfers due to inclusion of Resilience project which was not the case in FY 2018/19. The expenditure will comprise of UGX. 153,187 million on domestic development budget, UGX. 396,897 million on wage and UGX. 539,891 million on recurrent non-wage activities.

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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	2,542,155	631,983	2,591,932
Other Transfers from Central Government	0	0	60,000
District Unconditional Grant (Non-Wage)	14,223	0	4,000
Sector Conditional Grant (Wage)	2,115,302	528,825	2,115,302
Sector Conditional Grant (Non-Wage)	412,630	103,158	412,630
Development Revenues	680,739	142,597	765,383
Donor Funding	530,000	0	600,000
District Discretionary Development Equalization Grant	120,675	0	135,000
Sector Development Grant	30,064	0	30,383
Total Revenues shares	3,222,894	774,580	3,357,314
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,115,302	528,825	2,115,302
Non Wage	426,853	103,158	476,630
Development Expenditure			
Domestic Development	150,739	0	165,383
Donor Development	530,000	77,257	600,000
Total Expenditure	3,222,894	709,240	3,357,314

Narrative of Workplan Revenues and Expenditure

Health department has an allocation of UGX. 3,357,314 billion i.e. 16% of the District forecast for FY 2019/20, representing an increment of 4% compared to approved budget estimates of FY 2018/19. This improvement is attributed to expected increase in donor support, and development grants from Central government in the coming financial year. The Expenditures will constitute of wage of UGX. 2,115,302 billion, non-wage UGX. 476,630 million, Domestic development UGX. 165,383 million, and donor development of UGX. 600,000 million.

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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	3,540,737	925,794	3,535,682
District Unconditional Grant (Non-Wage)	11,378	0	4,000
District Unconditional Grant (Wage)	120,246	30,062	120,246
Sector Conditional Grant (Wage)	2,887,655	721,914	2,887,655
Sector Conditional Grant (Non-Wage)	521,457	173,819	523,781
Development Revenues	1,219,639	365,272	1,287,122
Donor Funding	190,000	0	320,000
District Discretionary Development Equalization Grant	132,756	0	80,000
Sector Development Grant	896,883	0	887,122
Total Revenues shares	4,760,376	1,291,066	4,822,804
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,007,901	751,975	3,007,901
Non Wage	532,836	110,183	527,781
Development Expenditure			
Domestic Development	1,029,639	750	967,122
Donor Development	190,000	22,059	320,000
Total Expenditure	4,760,376	884,968	4,822,804

Narrative of Workplan Revenues and Expenditure

The Education department expects to receive and spend funds to a tune of UGX. 4,822,804 billion, which is 23% of the District forecast for FY 2019/20. This allocation is showing a slight increase of 1.3% from current running budget of the department due to increased expected donor support in the coming Financial Year. The expenditures will comprise of wage of UGX. 3,007,901 billion, non-wage UGX. 527,781 million, domestic development of UGX. 967,122 million, and donor funding of UGX.320,000 million.

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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	808,461	260,732	808,461
Other Transfers from Central Government	661,086	223,888	661,086
District Unconditional Grant (Wage)	147,375	36,844	147,375
Development Revenues	0	0	128,000
District Discretionary Development Equalization Grant	0	0	128,000
Total Revenues shares	808,461	260,732	936,461
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	147,375	36,844	147,375
Non Wage	661,086	136,992	661,086
Development Expenditure			
Domestic Development	0	0	128,000
Donor Development	0	0	0
Total Expenditure	808,461	173,836	936,461

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the Road Sector expects to receive and spend UGX. 936.461 million, which is 4% of UGX. 21,160,643 billion expected as total District revenue collection for FY 2019/20. This allocation shows a 14% increment from the previous FY 2018/19 budget estimates of UGX. 808,461 million for the Sector. The increase is due to allocation of DDEG to cater for opening of access roads to new settlements in the District. Expenditures will be incurred as follows: wage of UGX. 147,375 million, non-wage of UGX. 661,086 million, and DDEG of UGX. 128,000 million.

Vote : 604 Napak 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	91,089	22,772	89,595
District Unconditional Grant (Wage)	44,805	11,201	44,805
Sector Conditional Grant (Non-Wage)	46,284	11,571	44,790
Development Revenues	457,367	197,928	346,113
Donor Funding	100,000	0	0
District Discretionary Development Equalization Grant	48,919	0	45,000
Sector Development Grant	287,395	0	281,312
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	548,456	220,701	435,708
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,805	11,201	44,805
Non Wage	46,284	8,325	44,790
Development Expenditure			
Domestic Development	357,367	2,172	346,113
Donor Development	100,000	16,354	0
Total Expenditure	548,456	38,052	435,708

Narrative of Workplan Revenues and Expenditure

The Water Sector has an allocation of UGX. 435,708 million representing 2% of the District projection of UGX. 21,160,643 billion for FY 2019/20. This represents a decrease of 21% from FY 2018/19 approved budget. This is mainly because of general budget cuts by Central Gov't. The expenditures are projected to comprise of UGX. 44,805 million for wages, UGX. 44,790 for million non-wage, and UGX. 346,113 million for domestic development.

Vote : 604 Napak 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	145,283	33,436	150,796
Locally Raised Revenues	3,000	0	6,000
District Unconditional Grant (Non-Wage)	8,534	0	11,074
District Unconditional Grant (Wage)	127,540	31,884	127,540
Sector Conditional Grant (Non-Wage)	6,209	1,552	6,183
Development Revenues	7,607,585	36,010	5,542,547
Donor Funding	40,000	0	25,000
Other Transfers from Central Government	7,567,585	0	5,496,985
District Discretionary Development Equalization Grant	0	0	20,562
Total Revenues shares	7,752,868	69,446	5,693,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,540	31,884	127,540
Non Wage	17,743	545	23,256
Development Expenditure			
Domestic Development	7,567,585	19,325	5,517,547
Donor Development	40,000	0	25,000
Total Expenditure	7,752,868	51,754	5,693,343

Narrative of Workplan Revenues and Expenditure

Natural Resources expects to receive and spend a total of UGX. 5,693,343 billion, which is 27% of the District forecast for FY 2019/20. This allocation shows a reduction of 27% compared to approved estimates of the FY 2018/19. The decrease is because of reduced expected IPFs for NUSAF3 which is coordinated by the department. The expenditures will focus on wages of UGX. 127,540 million, non-wage of UGX. 23,256 million, domestic development of UGX. 5,517,547 billion of which UGX. 5,496,985 billion is expected from NUSAF3, and UGX. 20,562 million from DDEG. The department also expects donor development of UGX. 25,000 million particularly from GIZ.

Vote : 604 Napak 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	1,411,342	76,089	256,018
Locally Raised Revenues	2,000	0	10,000
Other Transfers from Central Government	1,165,648	16,089	0
District Unconditional Grant (Non-Wage)	8,534	1,210	11,074
District Unconditional Grant (Wage)	184,837	46,209	184,837
Sector Conditional Grant (Non-Wage)	50,324	12,581	50,107
Development Revenues	197,837	74,598	1,091,844
Donor Funding	100,000	0	150,000
Other Transfers from Central Government	0	0	911,844
District Discretionary Development Equalization Grant	97,837	0	30,000
Total Revenues shares	1,609,180	150,688	1,347,862
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,837	46,209	184,837
Non Wage	1,226,506	29,880	71,181
Development Expenditure			
Domestic Development	97,837	0	941,844
Donor Development	100,000	41,986	150,000
Total Expenditure	1,609,180	118,075	1,347,862

Narrative of Workplan Revenues and Expenditure

Community Based Services anticipates an allocation of UGX. 1,347,862 billion i.e. 6% of the District forecast for FY 2019/20. This allocation shows a decline of 16% in comparison to the previous FY 2018/19, this was because of the reduced IPFs of YLP and UWEP for FY 2019/20 as communicated by the Centre. The Department intends to spend UGX. 184,837 million on wages, UGX. 71,181 million on non-wage activities, and UGX. 941,844 million on domestic development mainly YLP and UWEP funds and, donor estimate of 150,000 million.

Vote : 604 Napak 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	94,311	25,161	99,466
Locally Raised Revenues	6,700	3,258	10,000
District Unconditional Grant (Non-Wage)	34,135	8,534	35,990
District Unconditional Grant (Wage)	53,476	13,369	53,476
Development Revenues	67,471	10,490	38,385
Donor Funding	40,000	0	25,000
District Discretionary Development Equalization Grant	27,471	0	13,385
Total Revenues shares	161,782	35,651	137,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,476	13,369	53,476
Non Wage	40,835	11,792	45,990
Development Expenditure			
Domestic Development	27,471	1,200	13,385
Donor Development	40,000	0	25,000
Total Expenditure	161,782	26,361	137,851

Narrative of Workplan Revenues and Expenditure

The Planning Department has an allocation of UGX. 137,851 million i.e. 0.7% of the District forecast of FY 2019/20, and a 15% decrease from the approved budget estimates of FY 2018/19, due to reduced IPFs for FY 2019/20 provided by MoFPED in the 1st BCC. The budget is to be spent in the areas of wage UGX. 53,476 million, non-wage UGX. 45,990 million and development of UGX. 38,385 million, of which UGX. 13,385 million is expected from DDEG, and UGX. 25,000 million from Donor support.

Vote : 604 Napak 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	58,736	13,722	59,429
Locally Raised Revenues	2,850	0	4,000
District Unconditional Grant (Non-Wage)	17,068	4,017	16,611
District Unconditional Grant (Wage)	38,818	9,705	38,818
Development Revenues	4,000	0	0
District Discretionary Development Equalization Grant	4,000	0	0
Total Revenues shares	62,736	13,722	59,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,818	9,705	38,818
Non Wage	19,918	4,017	20,611
Development Expenditure			
Domestic Development	4,000	0	0
Donor Development	0	0	0
Total Expenditure	62,736	13,722	59,429

Narrative of Workplan Revenues and Expenditure

Internal Audit has an allocation of UGX. 59,429 million i.e. 0.3 percent of the District forecast of FY 2019/20 and a 5% decrement from the approved District estimates of FY 2018/19. The decrease was due to no DDEG allocation made to the unit as it was the case in the current budget for retooling. Expenditure will be incurred as follows: wage UGX. 38,818 million and non-wage UGX. 20,611 million.