



NAMAYINGO

DISTRICT BUDGET

FY 2025/26



About Civil Society Budget Advocacy Group (CSBAG)

The Civil Society Budget Advocacy Group is a coalition formed in 2004 to bring together CSOs at national and district levels to influence Government decisions on resource mobilization and utilization for equitable and sustainable development. CSBAG was created out of a desire to collectively influence government and effectively participate in setting national budget priorities.

Rationale of the budget guide

Whereas Section 1(5) of the Access to Information Act, 2005 warrants Citizens' access to information in the hands of the State with exceptions of information deemed prejudicial and an endangerment to the Sovereignty of the State, Citizens are often largely inhibited in their engagement in the budget process due to the limited access to simplified budget information. Furthermore, whereas there are recent Government efforts to increase citizen access to budget information through the budget website (www.budget.go.ug), citizens are still hampered by limited internet access. Furthermore, whereas the Ministry of Finance, Planning and Economic Development publishes the Citizens' Guide to the Budget, it does so only for the National Budget and not the specific Local Governments. It is against this Background that CSBAG develop this district Local Government Budget Guide, which contains simplified budget information extracted from the approved Namayingo Local Government Budget for FY 2025/26. The guide will support citizens understand targeted outputs and plans for this Financial Year. CSBAG believes that when all stakeholders are equipped with simplified, up-to-date budget information then they will be in position to meaningfully participate and influence the budget processes within their Local Governments. More specifically, the budget guide summarizes

1. The district's FY 2025/26 planned revenue and expenditure.
2. Highlights the district's major development projects to be implemented in the social sectors in FY 2025/26; and
3. The Lower Local Government FY 2025/26 budgets.

Geographical Location and socio-economic status of Namayingo District

Namayingo district local government attained district status in July 2010 from Bugiri district. The district is located in the Eastern region of Uganda. It is bordered by Bugiri district to the Northwest, Busia district to the northeast, the Republic of Kenya to the East and southeast, the Republic of Tanzania to the South, and Mayuge district to the west and southwest. The district headquarters is 216 km away from the capital city Kampala, along the newly tarmacked Musita- Namayingo- Lumino -Busia Road. The district has a significant portion of its population involved in fishing and agriculture, with island communities like Sigulu facing specific hardships related to resource access.

Namayingo District is subdivided into three constituencies namely; Bukooli islands, Namayingo south, and Bukooli South. Bukooli Islands is subdivided into three sub-counties namely Sigulu, Bukana, and Lolwe islands.

FACT 1:

Namayingo District Budget FY 2025/26

The total budget for Namayingo district for FY2025/26 is **UGX 32,349,687,000** representing a **5.21%** increase from **UGX 30,754,806,000** in FY2024/25.

Table 1: District Budget FY2025/26

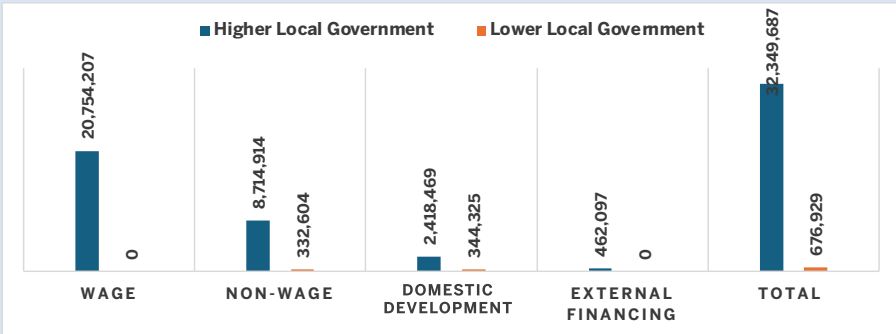
Budget Allocations	FY2024/25 (UGX, 000')	FY2025/26 (UGX, 000')	% CHANGE
Wage Grant	17,936,271	20,754,207	15.7
Non-Wage Recurrent Grant	7,837,505	8,714,914	11.2
Development Grants	4,362,567	2,418,469	-44.6
External Financing	618,463	462,097	-25.3
Total District Budget	30,754,806	32,349,687	5.2

Source: LG Approved Budgets FY2025/26

As indicated in Table 1, non-wage recurrent grant has a budget increase of **15.7%** between FY2024/25 and FY2025/26.

FACT 2:

Budget Shares for Higher and Lower Local Government



Source: LG Approved Budgets FY2025/26

FACT 3:

FY2025/26 District Revenue Sources

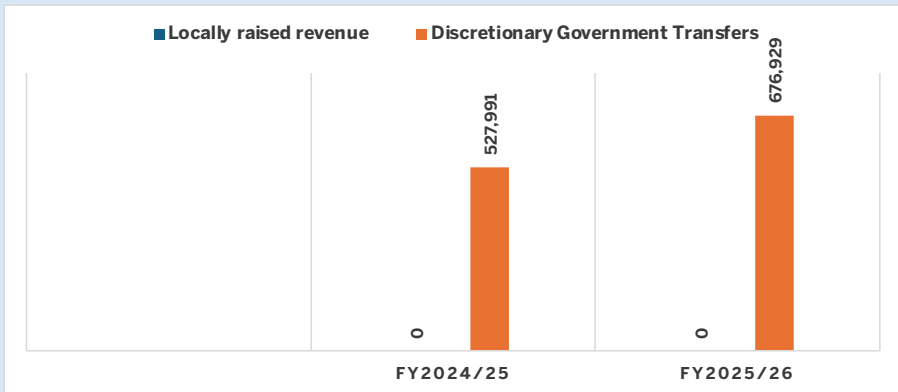
Funding Category	FY2024/25 (UGX, 000')	FY2025/26 (UGX, 000')
Local Raised Revenue	483,415	707,320
Discretionary Government Transfers	3,502,697	3,893,957
Conditional Government Transfers	26,089,860	27,801,793
Other Government Transfers	588,363	161,450
External Financing	618,463	462,097
Total	31,282,798	33,026,617

Source: LG Approved Budgets FY2025/26

FACT 4:

FY2025/26 Lower Local Governments (Llgs) Budget

Namayingo Lower Local Governments budget increased to from **UGX 527m** in FY2024/25 to **UGX 676m** in FY2025/26. Locally raised revenue contributed **1.6%** of the overall budget for the district.



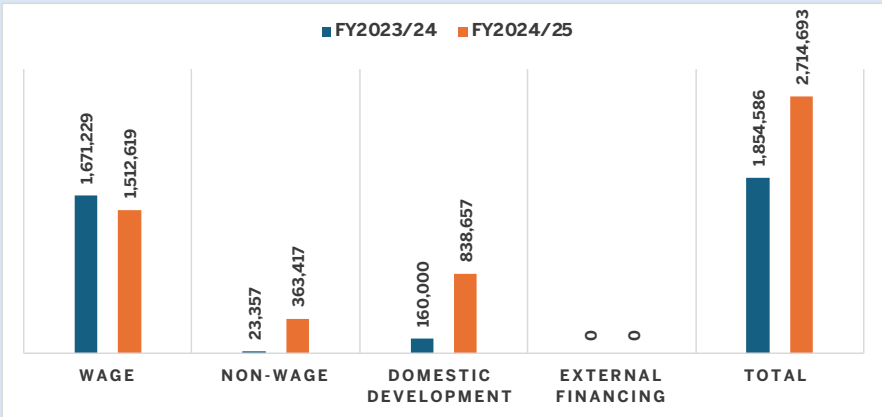
Source: LG Approved Budgets FY2025/26

FACT 5:

Overview of Expenditure Allocations within Selected Key Sub Programme FY2025/26

This section highlights the expenditures breakdown for the selected key sub programmes of production and marketing, health, education, roads and engineering and water.

5.1 Expenditure allocations to the Production and Marketing sub programme

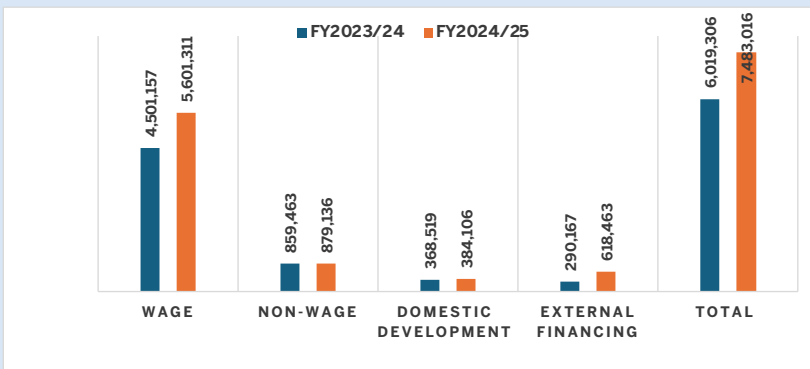


Components of development expenditure in production and marketing sub programme (UGX '000s)

Components	Amount
Parish Development Model Operations	110,028
Vector and disease control	176,407
Agricultural Value Chain Services	157,157
Support to agro-processing & value addition	47,129

Source: LG Approved Budgets FY2025/26

5.2 Expenditure allocations to the Health sub programme

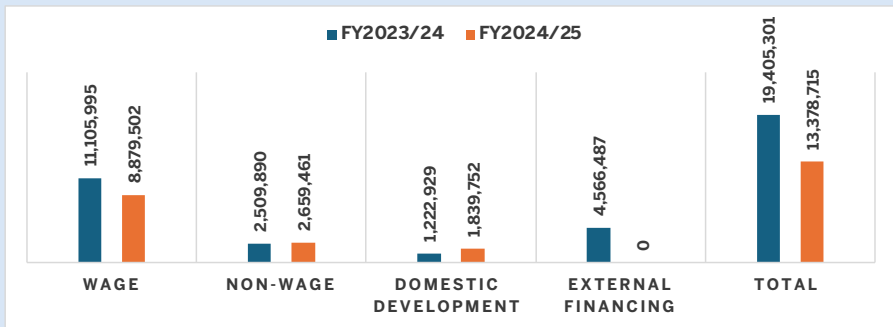


Components of development expenditure in health sub programme (UGX '000's)

Components	Amount
Medical Supplies and Services	30,461
Property Management Expenses	1,600
Water Plants, pipelines and sewerage networks	150,000
Construction of Solar motorized borehole at Lolwe HCIII	150,000
Monitoring and Supervision of capital work	1,000

Source: LG Approved Budgets FY2025/26

5.3 Expenditure allocations to the Education sub programme

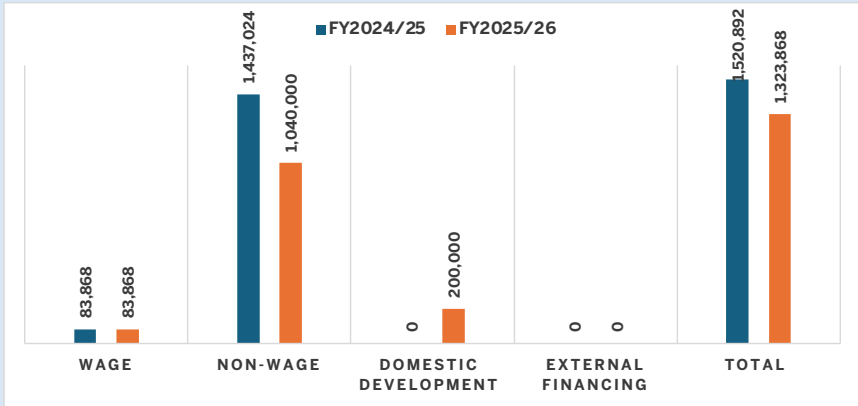


Components of development expenditure in education sub programme (UGX '000's)

Components	Amount
Special Needs Education	11,000
Inspection and Monitoring	48,176
Secondary Capitation Grant	838,080
Primary Capitation Grant (Non-wage)	1,353,660
Sports and recreational services	50,000

Source: LG Approved Budgets FY2025/26

5.4 Expenditure allocations to the Roads and Engineering sub programme

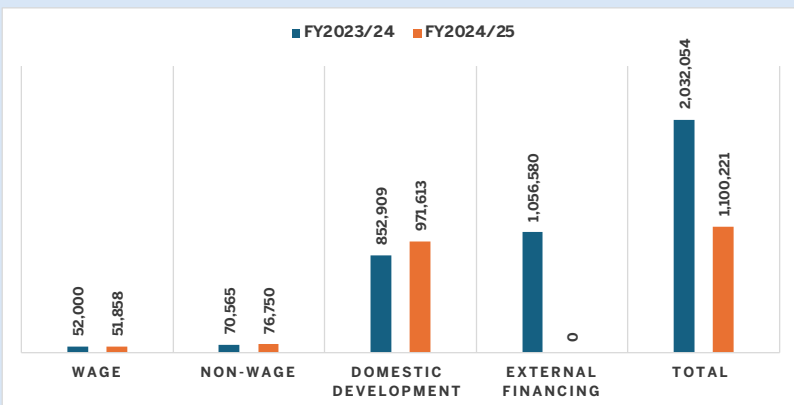


Components of development expenditure in roads and engineering sub programme (UGX '000's)

Components	Amount
Appraisal and Feasibility Studies for Capital Works	8,600
Property Management Expenses	600
Maintenance-Machinery & Equipment Other than Transport Equipment	63,000
Transfer to Other Government Units	200,000

Source: LG Approved Budgets FY2025/26

5.5 Expenditure allocations to the Water sub programme



**Components of development expenditure in water sub programme
(UGX '000's)**

Components	Amount
Monitoring and Supervision of capital work	40,000
Monitoring and Supervision of capital work	40,000
Piped water scheme	15,000
Borehole repairs (Labour)	15,000
Water quality testing old water sources	20,000
Maintenance-Other Fixed Assets	35,000
Property Management Expenses	2,000

Source: LG Approved Budgets FY2025/26

FACT 6:

**Allocation To Key Budget
Outputs By Sub- County**

Sub-county	Primary Health Care-Non-wage (UGX, 000')	Capitation Grant- Primary School - Non- wage (UGX, 000')
Banda sub county	199,362	123,158
Namayingo Town Council	160,249	-
Sigulu Islands Sub County	52,290	49,719
Buyinja Subcounty	95,310	189,997
Buswale Sub County	90,615	118,288
Buhemba Sub County	58,369	151,036
Mutumba Sub County	25,446	67,721
Lolwe Sub County	150,000	46,453
Bugana Sub County	48,462	43,687

Source: LG Approved Budgets FY2025/26

Role of citizens in the budget making process

There is need for citizens to participate in the budget making process by engaging with the district management very early during the process. It's important for the citizens to know that the budget cycle for the next financial year starts round about October/ November of the current financial year but not in June when the budget is about to be read. There is therefore a need to keep engaging Participatory Budget Clubs (PBCs) that can help sensitize the community about the budget process at the local level.

The Constitution of Uganda supports citizen participation in the planning and budgeting processes. Objective X states that "The state shall take necessary steps to involve the people in the formulation and implementation of development plans and programmes which affect them". Thus, community participation in planning, budgeting, Implementation, monitoring and evaluation of the quality-of-service delivery is important for the successful implementation of the budget.

Specifically, the community should.

- **Follow up on all projects budgeted for and establish** the actual funds released as well as the status and quality of project implementation (checking the value for money).
- **Demand that Local Government display information on all funds** mobilized locally as well as the transfers from central government and external funding on public notice boards of public places at both district, sub county and project implementation sites.
- **Demand for project implementation progress reports from local government officials** to ensure that information on the state of budget implementation is shared with citizens regularly.
- **Report to duty bearers cases of poor budget implementation**, shoddy works, corruption, ghost projects **among others and ensure corrective action is taken.**
- **The PBCs should undertake to mobilize the community, especially the vulnerable groups (women, PWDs and youth)** to watch how the local leaders deliver key service such as health, water, education. Additionally, produce monitoring reports and organize community dialogues between community members, service providers and duty bearers to discuss the findings and develop action plans.

Vision

A Uganda with a people centered
budget
that dignifies humanity.

Mission

Working to ensure that resource
mobilization, allocation and utilization
is inclusive for a transformed Uganda.



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