

**Vote :544 Nakasongola District****FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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](http://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](http://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 :



ALEX FELIX MAJEME

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

**Vote :544 Nakasongola District****FY 2020/21****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 :544 Nakasongola District****FY 2020/21****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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	1,249,513	622,700	1,397,804
<b>Discretionary Government Transfers</b>	3,283,391	2,684,049	3,464,352
<b>Conditional Government Transfers</b>	19,070,535	14,692,695	21,929,528
<b>Other Government Transfers</b>	1,698,572	1,260,106	1,965,694
<b>External Financing</b>	203,503	154,531	190,900
<b>Grand Total</b>	<b>25,505,513</b>	<b>19,414,081</b>	<b>28,948,279</b>

**Revenue Performance by end of March of the Running FY**

Out of the planned Revenue of 25,505,513,000= in the year the district received 19,414,081,000= of the total budget representing 76% of the total Budget by the end of third quarter. 622,700,000=was received from Local revenue by the end of the third quarter representing 50% of the total budget which is below the targeted budget of 75%. Discretionary Government Transfers 2,684,049,000= was received out of 3,283,391,000= budgeted figure representing 82% of the total budget which is higher than 75% expected target. Conditional Government Transfers receipts amounted 14,692,695,000= out of 19,070,535,000= budgeted figure showing 77% of the total budget which is higher than targeted figure of 75%. Other Government Transfers receipts amounted to 1,260,106,000=out of 1,698,572,000= budgeted figure representing 74% of the planned revenue. External Financing 154,531,000=was received by the end of March 2020 out of 203,503,000=total budget representing 76% of the budgeted figure.

**Planned Revenues for next FY**

In the Financial Year 2020/2021, the District expects to receive 28,948,279,000= as compared to 25,505,513,000= for the financial year ending June 2020 showing 13.5% increase in the overall total revenue. The increase was due to the increase in the Other Government Transfers which increased by 15.7% compared to last years' budget followed by Conditional Government Transfers which increased by 15%, Local revenue collection is expected to increase by 11.8%. on the other hand the external financing is expected to decrease by 6% compared to previous budget.

**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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,925,109	1,385,080	3,615,177
Finance	606,170	384,545	390,503
Statutory Bodies	699,514	486,094	631,539
Production and Marketing	1,511,536	1,281,947	1,524,832
Health	4,460,890	3,364,822	4,443,947
Education	12,833,862	9,744,582	14,134,245
Roads and Engineering	1,471,527	1,211,683	1,415,438
Water	554,223	509,498	704,948
Natural Resources	214,778	152,922	320,952

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Community Based Services	888,363	576,426	967,643
Planning	144,991	123,047	611,716
Internal Audit	103,597	70,323	94,586
Trade, Industry and Local Development	90,952	67,964	92,751
<b>Grand Total</b>	<b>25,505,513</b>	<b>19,358,933</b>	<b>28,948,279</b>
<i>o/w: Wage:</i>	<i>16,832,084</i>	<i>13,018,224</i>	<i>17,772,182</i>
<i>Non-Wage Recurrent:</i>	<i>6,509,113</i>	<i>4,489,397</i>	<i>8,269,399</i>
<i>Domestic Devt:</i>	<i>1,960,813</i>	<i>1,696,780</i>	<i>2,715,798</i>
<i>External Financing:</i>	<i>203,503</i>	<i>154,531</i>	<i>190,900</i>

**Expenditure Performance by end of March FY 2019/20**

Out of the planned expenditure of 25,505,513,000= in the year the district spent 19,358,933,000= of the total budget in the quarter representing 76% of the expected expenditure. Departments which spent below the target were mainly Financer which spent 62% of its total budget this was mainly due to low local revenue collection, Community Based services which spent 65% below the expected expenditure of 75% this was mainly due to YLP and UWEP funds which were not released in the quarter, Internal Audit which spent 68% of its targeted expenditure which was below 75% expected expenditure and this was mainly due to Low local revenue collection.

**Planned Expenditures for the FY 2020/21**

In the Financial Year 2020/2021, the District expects to spend 28,948,279,000= as compared 25,505,513,000= for the financial year ending June 2020 showing an increase of 13.5%. In Financial year 2020/2021 the Education department is expected to spend the biggest share of 48.8% of the total budget, followed by the Health Department with 15%, followed by the Administration Department with 12.5% followed by Production department with a percentage of 5.3% and Roads and Engineering with 5%. On the other hand Trade, industry and Local development will spend the least share of 0.3% followed by Internal Audit with 0.3%

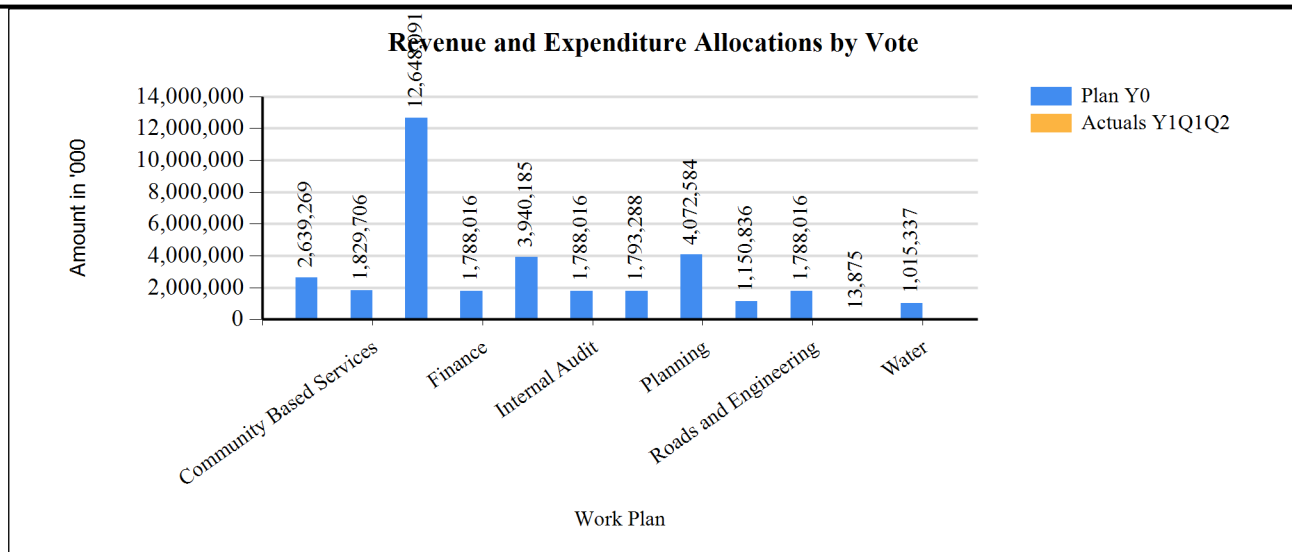
**Medium Term Expenditure Plans**

The district derived its activities from the five-year District Development Plan (DDP) and these are some of the following district projects derived from the five DDP. The District is planning to construct the office block, Drill bore holes and rehabilitate them, carry out road maintenance, construction of pit latrine, Construction of classroom blocks and construction of OPD health facilities i.e upgrade of health center II to Health Center III level

**Challenges in Implementation**

The increasing cost of service delivery against declining revenue inflows which will affect service delivery. The district has inadequate transport facilities, staff houses for both teachers and health workers and high staff turnover and in adequate office space.

**G1: Graph on the revenue and expenditure allocations by Department**

**Vote :544 Nakasongola District****FY 2020/21****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>1. Locally Raised Revenues</b>	<b>1,249,513</b>	<b>622,700</b>	<b>1,397,804</b>
Advertisements/Bill Boards	2,775	256	4,000
Animal & Crop Husbandry related Levies	103,574	31,841	134,583
Application Fees	20,923	7,622	10,000
Business licenses	154,876	70,947	154,000
Court Filing Fees	300	40	780
Inspection Fees	40,491	10,802	40,400
Land Fees	169,850	155,634	205,480
Liquor licenses	2,121	777	1,000
Local Hotel Tax	11,700	24,064	49,805
Local Services Tax	101,410	93,351	126,391
Market /Gate Charges	182,539	48,564	209,790
Miscellaneous receipts/income	130,716	115,512	155,625
Occupational Permits	9,000	700	2,000
Other Court Fees	200	0	100
Other Fees and Charges	25,457	32,213	49,805
Other licenses	30,318	4,615	7,259
Park Fees	30,820	2,518	5,000
Property related Duties/Fees	32,333	14,634	50,728
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,290	2,355	5,573
Registration of Businesses	16,208	1,910	10,000

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Rent & Rates - Non-Produced Assets – from other Govt units	200	12	100,000
Rent & Rates - Non-Produced Assets – from private entities	84,875	3,289	20,000
Sale of (Produced) Government Properties/Assets	93,538	1,043	50,485
Sale of non-produced Government Properties/assets	0	0	5,000
Utilities	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>3,283,391</b>	<b>2,684,049</b>	<b>3,464,352</b>
District Discretionary Development Equalization Grant	550,072	550,072	553,312
District Unconditional Grant (Non-Wage)	635,498	476,624	665,525
District Unconditional Grant (Wage)	1,500,272	1,198,611	1,647,086
Urban Discretionary Development Equalization Grant	42,324	42,324	43,988
Urban Unconditional Grant (Non-Wage)	110,419	82,814	109,637
Urban Unconditional Grant (Wage)	444,804	333,603	444,804
<b>2b. Conditional Government Transfer</b>	<b>19,070,535</b>	<b>14,692,695</b>	<b>21,929,528</b>
Sector Conditional Grant (Wage)	14,887,007	11,486,010	15,680,292
Sector Conditional Grant (Non-Wage)	2,570,540	1,771,072	3,108,508
Sector Development Grant	741,933	741,933	1,296,696
Transitional Development Grant	29,802	29,802	19,802
General Public Service Pension Arrears (Budgeting)	13,112	13,112	0
Salary arrears (Budgeting)	118,644	118,644	0
Pension for Local Governments	339,584	254,688	384,351
Gratuity for Local Governments	369,912	277,434	1,439,880
<b>2c. Other Government Transfer</b>	<b>1,698,572</b>	<b>1,260,106</b>	<b>1,965,694</b>
Support to PLE (UNEB)	17,000	15,952	15,952
Uganda Road Fund (URF)	982,773	831,932	1,092,515
Uganda Women Entrepreneurship Program(UWEP)	0	0	180,000
Youth Livelihood Programme (YLP)	184,000	5,992	80,000
Uganda Sanitation Fund	0	0	0
Micro Projects under Luwero Rwenzori Development Programme	382,682	319,990	450,000
Neglected Tropical Diseases (NTDs)	132,117	86,240	147,228
<b>3. External Financing</b>	<b>203,503</b>	<b>154,531</b>	<b>190,900</b>
United Nations Children Fund (UNICEF)	50,000	0	40,000
Global Fund for HIV, TB & Malaria	12,835	9,080	0
World Health Organisation (WHO)	0	0	0
Global Alliance for Vaccines and Immunization (GAVI)	124,668	144,191	110,900
Mildmay International	16,000	1,260	40,000
<b>Total Revenues shares</b>	<b>25,505,513</b>	<b>19,414,081</b>	<b>28,948,279</b>

**Vote :544 Nakasongola District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Out of the planned Revenue of 25,505,513,000= in the year the district received 19,414,081,000= of the total budget representing 76% of the total Budget by the end of third quarter. 622,700,000=was received from Local revenue by the end of the third quarter representing 50% of the total budget which is below the targeted budget of 75%. Discretionary Government Transfers 2,684,049,000= was received out of 3,283,391,000= budgeted figure representing 82% of the total budget which is higher than 75% expected target. Conditional Government Transfers receipts amounted 14,692,695,000= out of 19,070,535,000= budgeted figure showing 77% of the total budget which is higher than targeted figure of 75%. Other Government Transfers receipts amounted to 1,260,106,000=out of 1,698,572,000= budgeted figure representing 74% of the planned revenue. External Financing 154,531,000=was received by the end of March 2020 out of 203,503,000=total budget representing 76% of the budgeted figure.

**Central Government Transfers**

Central Government transfers receipts were 17,376,744,000=for the period ending 31st March 2020 out of 24,052,498,000= budgeted representing 77.7% of the total budget which was above the expected target of 75% in the three quarters. Other Government transfers stood at 74% below the expected average of 75%. The decline was due to Youth livelihood Program (YLP) which stood at 3%, followed by Neglected Tropical Diseases which stood at 65% and Micro Project under Luwero Rwenzori Development Program stood at 84%, Road Fund 84% was received from this source of revenue. However, support to PLE performed well at 94%.

**External Financing**

District received 154,531,000 = from Donors at the end of March representing 76% of the 203,503,000= budgeted which was above 75% of the targeted figure. This was mainly from the Global Alliance for vaccines and Immunization (GAVI) where 100% was received from this source, Global fund for HIV, TB & Malaria 71% were received from these sources of revenue, Mildmay International 8% was received from this source, and other donors like the UNICEF Zero funds were receipted from this source of revenue.

**ii) Planned Revenues for FY 2020/21****Locally Raised Revenues**

In the Financial Year 2020/2021 the District expects to receive 1,397,804,000= from Local Revenue which is 11% increase compared to 1,249,513,000= budgeted in the current financial 2019/2020. The increase is due to increase in Animal & crop husbandry related levies to which is 30% increase compared to the previous budget, miscellaneous receipts to 155,625,000 which is 19% increase compared to previous budget, Local Service tax to 126,391,000= which is 24.6% compared to 101,410,000=budgeted in the current Financial year 2019/ 2020, Market/Gate Charges which is 209,790,000=showing 14.9% increase compared to 182,539,000= budgeted in the current Financial 2019/2020 and other charges 49,805,000= budgeted showing 95% compared to current year budget of 25,457,000=Property related Duties/Fees have also increased to 50,728,000=showing 56.9% increase compared to the current budget of 32,333,000=. The rest of the revenue sources budget estimate decreased compared to the current budget.

**Central Government Transfers**

The district estimates to receive 27,359,574,000= showing an increase of 13.5% compared to the previous budget of 24,052,498,000=. The increase is due to increase in Conditional Government Transfers by 15%, other Government Transfers by 15.7% and the Discretionary Government Transfers by 5.5% increase compared to the previous budget, However on the other hand there was no allocation of funds on General Public Service Pension Arrears and Salary arrears

**External Financing**



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The district estimates to receive 190,900,000= from the external financing showing 6% decrease as compared to the Previous financial 2019/2020 budget of 203,503,000=. The decrease is caused by the decline in revenue from Global Alliance for vaccines and Immunization (GAVI) where 110,900,000= is expected compared to 124,668,000= budgeted in the current financial year showing 11% decrease. There is decline in revenue expected from United Nations Children Fund (UNICEF) by 20% compared to the current budget. NO Funds is expected from Global Fund for HIV, TB, & Malaria next Financial year 2020/2021 and yet in the previous financial the district budgeted had budgeted to receive 12,835,000=

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	261,998	153,334	261,998
District Production Services	1,249,538	839,979	1,262,834
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,511,536</b>	<b>993,312</b>	<b>1,524,832</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,146,062	875,745	1,217,099
District Engineering Services	325,465	191,763	198,339
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,471,527</b>	<b>1,067,508</b>	<b>1,415,438</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	90,952	46,686	92,751
<b><i>Sub- Total of allocation Sector</i></b>	<b>90,952</b>	<b>46,686</b>	<b>92,751</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	8,585,505	6,526,798	8,825,065
Secondary Education	3,515,208	2,488,911	4,542,005
Skills Development	507,836	327,477	507,836
Education & Sports Management and Inspection	224,714	153,204	258,140
Special Needs Education	600	253	1,200
<b><i>Sub- Total of allocation Sector</i></b>	<b>12,833,862</b>	<b>9,496,642</b>	<b>14,134,245</b>
<b>Sector :Health</b>			
Primary Healthcare	3,859,928	2,841,789	4,061,115
Health Management and Supervision	600,962	437,996	382,832
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,460,890</b>	<b>3,279,784</b>	<b>4,443,947</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	554,223	222,760	704,948
Natural Resources Management	214,778	144,439	320,952
<b><i>Sub- Total of allocation Sector</i></b>	<b>769,001</b>	<b>367,199</b>	<b>1,025,901</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	888,363	386,321	967,643
<b><i>Sub- Total of allocation Sector</i></b>	<b>888,363</b>	<b>386,321</b>	<b>967,643</b>

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<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,925,109	1,367,715	3,615,177
Local Statutory Bodies	699,514	397,252	631,539
Local Government Planning Services	144,991	90,033	611,716
<b>Sub- Total of allocation Sector</b>	<b>2,769,614</b>	<b>1,855,000</b>	<b>4,858,433</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	606,170	372,885	390,503
Internal Audit Services	103,597	70,272	94,586
<b>Sub- Total of allocation Sector</b>	<b>709,767</b>	<b>443,158</b>	<b>485,089</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,856,047</b>	<b>1,329,126</b>	<b>3,500,290</b>
District Unconditional Grant (Non-Wage)	95,517	71,637	95,517
District Unconditional Grant (Wage)	380,617	285,463	380,617
General Public Service Pension Arrears (Budgeting)	13,112	13,112	0
Gratuity for Local Governments	369,912	277,434	1,439,880
Locally Raised Revenues	145,918	65,731	128,268
Multi-Sectoral Transfers to LLGs_NonWage	297,211	170,768	960,684
Multi-Sectoral Transfers to LLGs_Wage	95,532	71,649	110,974
Pension for Local Governments	339,584	254,688	384,351
Salary arrears (Budgeting)	118,644	118,644	0
<b>Development Revenues</b>	<b>69,062</b>	<b>55,954</b>	<b>114,887</b>
District Discretionary Development Equalization Grant	21,851	21,851	22,887
Locally Raised Revenues	10,000	0	92,000
Multi-Sectoral Transfers to LLGs_Gou	27,211	24,103	0
Transitional Development Grant	10,000	10,000	0
<b>Total Revenues shares</b>	<b>1,925,109</b>	<b>1,385,080</b>	<b>3,615,177</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	476,149	356,901	491,591
Non Wage	1,379,898	970,613	3,008,699
<i><b>Development Expenditure</b></i>			
Domestic Development	69,062	40,200	114,887
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,925,109</b>	<b>1,367,715</b>	<b>3,615,177</b>

**Narrative of Workplan Revenues and Expenditure**

The department has planned to receive a total sum of revenue Ugx..3,615,177,089 which has increased by 52.8% compared to that of financial year ending 30th June 2020. This has been attributed to an increase of IPF for Gratuity for Local Governments from Ugx.369,912,241 to Ugx 1,439,879,870 and increase in the development budget from Ugx.41,850,000 to 114,887,094. Salary allocation to department is insufficient to meet the salary need for staff in post in the department. The recurrent and development expenditures have been appropriated and planned to facilitate committees like District Aids Committee, PWD Committee, OWC committee, Physical planning Committees and others that benefits all categories of people that includes men and women, Youth, PWDs and people leaving with HIV. As a co-coordinating entity in charge of monitoring we have planned to follow-up and enforce all cross cutting issues in the NDP in all departmental plans and budgets through various committees established. The department has planned to address the issue of human rights and equal opportunities by timely payment of pension, gratuity and salaries, planned for burial of our staff and relatives as stipulated in standing orders

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>604,408</b>	<b>383,579</b>	<b>390,503</b>
District Unconditional Grant (Non-Wage)	33,755	25,316	33,755
District Unconditional Grant (Wage)	128,519	108,043	164,670
Locally Raised Revenues	132,063	76,648	131,063
Multi-Sectoral Transfers to LLGs_NonWage	244,918	124,706	0
Multi-Sectoral Transfers to LLGs_Wage	65,153	48,865	61,016
<b>Development Revenues</b>	<b>1,762</b>	<b>966</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	1,762	966	0
<b>Total Revenues shares</b>	<b>606,170</b>	<b>384,545</b>	<b>390,503</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	193,672	152,600	225,685
Non Wage	410,736	219,320	164,818
<b>Development Expenditure</b>			
Domestic Development	1,762	966	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>606,170</b>	<b>372,885</b>	<b>390,503</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive shs. 390.503 millions of which shs. 164.670 million is for unconditional grant wage, shs. 61.016 million is for urban wage, shs. 33.755 millions is for unconditional grant non wage and shs. 131.063 millions is from locally generated revenue. Local revenue collection which will be done by contracting associations especially those maned by Women, people with disabilities , youth and elderly who operate in a given market or locality.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>690,514</b>	<b>477,894</b>	<b>631,539</b>
District Unconditional Grant (Non-Wage)	289,386	217,039	298,146
District Unconditional Grant (Wage)	124,002	124,202	168,227
Locally Raised Revenues	141,766	68,710	165,166
Multi-Sectoral Transfers to LLGs_NonWage	135,361	67,944	0
<b>Development Revenues</b>	<b>9,000</b>	<b>8,200</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	9,000	8,200	0
<b>Total Revenues shares</b>	<b>699,514</b>	<b>486,094</b>	<b>631,539</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	124,002	111,737	168,227
Non Wage	566,512	277,315	463,312
<b>Development Expenditure</b>			
Domestic Development	9,000	8,200	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>699,514</b>	<b>397,252</b>	<b>631,539</b>

**Narrative of Workplan Revenues and Expenditure**

The department planned annual total revenue is UGX 631,539,000= of which UGX 168,227,000= representing 26.6% is Unconditional Grant (Wage), UGX 298,146,000= representing 47.2% is Unconditional Grant (Non-Wage) and UGX 165,166,000= representing 26.2% is Locally Raised Revenues.

The department total budget reduced by 9.7% compared to the previous year 2019/2020 FY. This has been occasioned by not having any revenue under LLG (Non – Wage and Development Sources)

The expenditures for 2020/2021 FY. will cater for recurrent expenditures in the sectors of the department. The Local Government will undertake assessment of the sector plans for marginalized populations. The District Council will identify the geographical poverty pockets and undertake affirmative action for them. The District Council will also provide a platform for Children in Schools to have a session with them so that they present their issues and the Council will make the relevant resolutions to address the issues raised.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,275,498</b>	<b>1,043,733</b>	<b>1,387,022</b>
District Unconditional Grant (Non-Wage)	11,325	8,494	11,325
District Unconditional Grant (Wage)	126,598	94,949	126,598
Locally Raised Revenues	12,200	6,100	10,200
Multi-Sectoral Transfers to LLGs_NonWage	42,696	10,356	0
Multi-Sectoral Transfers to LLGs_Wage	40,296	30,222	0
Sector Conditional Grant (Non-Wage)	375,235	281,426	387,144
Sector Conditional Grant (Wage)	667,148	612,187	851,755
<b>Development Revenues</b>	<b>236,038</b>	<b>238,214</b>	<b>137,810</b>
District Discretionary Development Equalization Grant	45,130	45,130	30,000
Multi-Sectoral Transfers to LLGs_Gou	82,456	84,631	0
Sector Development Grant	108,453	108,453	107,810
<b>Total Revenues shares</b>	<b>1,511,536</b>	<b>1,281,947</b>	<b>1,524,832</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	834,042	679,905	978,354
Non Wage	441,456	245,502	408,669
<b>Development Expenditure</b>			
Domestic Development	236,038	67,906	137,810
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,511,536</b>	<b>993,312</b>	<b>1,524,832</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :544 Nakasongola District****FY 2020/21**

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There is a 0.88% increment in Total Sector budget compared to FY 2019/20. This is due to an increase of 27.7% in the SCG wage, 3.2 % increase in the SCG NW. Despite this increment, there is a 16.4% reduction in Local revenue budget as well as a reduction in DDEG by 33.5% In addition, all Multisectoral transfers to LGs have also been ommitted from the Production Budget. Inspite of the increase in Wage revenues, there is still a salary shortfall of 24.5 million for staff in post, making the budget still unable to cater for recruitment in FY 2020/21 and therefore requiring urgent lobbying for more funds from the Centre

An inclusive Gender and Equity based budget has been made to enhance the economic welfare of poor vulnerable categories including Women, Youth, PWDs, Elderly, PLWHAs and Internally displaced persons. At least 60% of the budget is to be invested in the above categories. Promotion of Climate Smart Agriculture and value addition are the cornerstone of the proposed expenditure, ensuring commercial orientation, livelihood promotion, natural resource sustainability and adaptation to Climate change.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,127,500</b>	<b>3,073,012</b>	<b>4,150,805</b>
District Unconditional Grant (Non-Wage)	4,114	3,085	4,114
Locally Raised Revenues	12,000	6,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	70,688	46,255	0
Other Transfers from Central Government	132,117	86,240	147,228
Sector Conditional Grant (Non-Wage)	216,104	162,073	296,987
Sector Conditional Grant (Wage)	3,692,477	2,769,358	3,692,477
<b>Development Revenues</b>	<b>333,390</b>	<b>291,810</b>	<b>293,142</b>
District Discretionary Development Equalization Grant	40,000	40,000	30,000
External Financing	203,503	154,531	190,900
Multi-Sectoral Transfers to LLGs_Gou	58,283	65,675	0
Sector Development Grant	31,604	31,604	72,242
<b>Total Revenues shares</b>	<b>4,460,890</b>	<b>3,364,822</b>	<b>4,443,947</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,692,477	2,734,109	3,692,477
Non Wage	435,023	262,850	458,328
<b>Development Expenditure</b>			
Domestic Development	129,887	128,761	102,242
External Financing	203,503	154,064	190,900
<b>Total Expenditure</b>	<b>4,460,890</b>	<b>3,279,784</b>	<b>4,443,947</b>

**Narrative of Workplan Revenues and Expenditure**



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**Vote :544 Nakasongola District****FY 2020/21**

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The department plan to receive an estimated amount of Ugx. 4,443,946,738. This will consist of :

1. Sector Conditional Grant Wage of Ugx. 3,692,447,076

2. Development budget Ugx. 293,141,503 and

the recurrent expenditure of

1. Wage Ugx. 3,692,477,076

2. Non wage Ugx. 458,328,159

3. GoU Development Grant of Ugx. 102,241,503

4. External Financing of Ugx. 190,900,000

This work plan has been made to cater for all categories of persons including the PWD, Youth, Elderly and other vulnerable persons. The Youth and Adolescents Peer Support (YAPS) Program will support activities of the youth and adolescent (10 - 24 years) in HIV AIDS program. The medicines and medical equipment that will be procured will be customized to meet the needs of women, children and other vulnerable groups. The planned constructions and renovation of health infrastructure such as OPD will be done in such away that they are easily accessed of the PDWs.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,539,801</b>	<b>9,450,213</b>	<b>13,520,552</b>
District Unconditional Grant (Non-Wage)	4,738	3,553	4,738
District Unconditional Grant (Wage)	78,610	58,958	78,610
Locally Raised Revenues	22,000	11,000	17,000
Multi-Sectoral Transfers to LLGs_NonWage	8,134	1,660	0
Other Transfers from Central Government	17,000	15,952	15,952
Sector Conditional Grant (Non-Wage)	1,881,938	1,254,625	2,268,193
Sector Conditional Grant (Wage)	10,527,382	8,104,465	11,136,059
<b>Development Revenues</b>	<b>294,061</b>	<b>294,369</b>	<b>613,693</b>
District Discretionary Development Equalization Grant	36,207	36,207	30,000
Multi-Sectoral Transfers to LLGs_Gou	19,083	19,391	0
Sector Development Grant	238,771	238,771	583,693
<b>Total Revenues shares</b>	<b>12,833,862</b>	<b>9,744,582</b>	<b>14,134,245</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,605,992	8,133,833	11,214,669
Non Wage	1,933,809	1,263,640	2,305,883
<b>Development Expenditure</b>			
Domestic Development	294,061	99,169	613,693
External Financing	0	0	0
<b>Total Expenditure</b>	<b>12,833,862</b>	<b>9,496,642</b>	<b>14,134,245</b>

**Narrative of Workplan Revenues and Expenditure**

The Education and Sports Department total revenue for the FY 2020/2021 is Ugsh. 14,134,245,000 compared to 12,833,862,000 for the previous year which is 10.1% increase. The recurrent and development expenditures have been apportioned by percentage as 95.7% and 4.3% respectively. The expenditure items have been carefully chosen to focus on activities that promote the effective teaching and learning of all categories of learners. That is boys, girls and learners with special learning needs.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,277,560</b>	<b>1,027,363</b>	<b>1,372,893</b>
District Unconditional Grant (Non-Wage)	8,197	6,148	8,197
District Unconditional Grant (Wage)	104,456	78,342	124,585
Locally Raised Revenues	42,000	10,500	37,000
Multi-Sectoral Transfers to LLGs_NonWage	16,368	7,617	0
Multi-Sectoral Transfers to LLGs_Wage	123,766	92,824	110,597
Other Transfers from Central Government	982,773	831,932	1,092,515
<b>Development Revenues</b>	<b>193,967</b>	<b>184,321</b>	<b>42,545</b>
District Discretionary Development Equalization Grant	42,545	42,545	42,545
Locally Raised Revenues	20,000	6,667	0
Multi-Sectoral Transfers to LLGs_Gou	131,422	135,109	0
<b>Total Revenues shares</b>	<b>1,471,527</b>	<b>1,211,683</b>	<b>1,415,438</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	228,222	169,434	235,181
Non Wage	1,049,338	768,250	1,137,712
<b>Development Expenditure</b>			
Domestic Development	193,967	129,824	42,545
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,471,527</b>	<b>1,067,508</b>	<b>1,415,438</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2020/21, Nakasongola District Local Government Roads and Engineering Sector is expected to receive 1,137,711.634/= for Road Maintenance (618,496,376/= District Roads, 370,270,638/= Urban Roads, and 103,747,789/= Community Access Roads), 45,196,831/= for Buildings Maintenance (Buildings Repair, Electricity and Water Bills, and Imprest for Operations), 42,545,132/= for Phase II Fencing of the District Headquarters, and 235,181,256/= as Wages (124,584,540/= for District Headquarters Staff and 110,596,716/= for Urban Staff).

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>169,988</b>	<b>126,591</b>	<b>152,195</b>
District Unconditional Grant (Wage)	85,139	63,854	63,657
Multi-Sectoral Transfers to LLGs_NonWage	2,000	600	0
Multi-Sectoral Transfers to LLGs_Wage	46,425	34,818	14,400
Sector Conditional Grant (Non-Wage)	36,425	27,319	74,138
<b>Development Revenues</b>	<b>384,235</b>	<b>382,907</b>	<b>552,753</b>
Multi-Sectoral Transfers to LLGs_Gou	1,328	0	0
Sector Development Grant	363,105	363,105	532,951
Transitional Development Grant	19,802	19,802	19,802
<b>Total Revenues shares</b>	<b>554,223</b>	<b>509,498</b>	<b>704,948</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	131,563	96,243	78,057
Non Wage	38,425	27,052	74,138
<b>Development Expenditure</b>			
Domestic Development	384,235	99,465	552,753
External Financing	0	0	0
<b>Total Expenditure</b>	<b>554,223</b>	<b>222,760</b>	<b>704,948</b>

**Narrative of Workplan Revenues and Expenditure**

Nakasongola District Local Government was allocated an expenditure ceiling of 704,948,344/= in financial year 2020/2021, of which 532,950,960/= is for Implementation of Rural Water Development activities, 19,801,980/= is for implementation of Rural Water Transitional Development activities, 74,138,296/= is for Implementation of Rural Water non wage activities and 63,657,108/= is for payment of District based staff wages and 14,400,000/= for payment of Lower Local government staff wages. Under the Rural Water Development grant the planned expenditure of the funds is as follows: Rural Water Supply facilities = 72 %, Rehabilitation of Boreholes = 11%, Construction of Sanitation facilities= 5 %, Supervision, monitoring, coordination and other software activities = 12 %.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>211,395</b>	<b>150,722</b>	<b>309,310</b>
District Unconditional Grant (Non-Wage)	5,225	3,919	5,225
District Unconditional Grant (Wage)	167,402	129,770	167,402
Locally Raised Revenues	21,350	10,713	28,950
Multi-Sectoral Transfers to LLGs_NonWage	12,146	2,367	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	79,200
Sector Conditional Grant (Non-Wage)	5,272	3,954	28,533
<b>Development Revenues</b>	<b>3,383</b>	<b>2,200</b>	<b>11,643</b>
District Discretionary Development Equalization Grant	0	0	11,643
Multi-Sectoral Transfers to LLGs_Gou	3,383	2,200	0
<b>Total Revenues shares</b>	<b>214,778</b>	<b>152,922</b>	<b>320,952</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	167,402	125,242	246,602
Non Wage	43,993	16,997	62,708
<b>Development Expenditure</b>			
Domestic Development	3,383	2,200	11,643
External Financing	0	0	0
<b>Total Expenditure</b>	<b>214,778</b>	<b>144,439</b>	<b>320,952</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :544 Nakasongola District****FY 2020/21**

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1. Wage	246,602,052
2. Non-Wage	62,707,706
3. GoU Dev	11,642,553

Total Work Plan Ceiling	320,952,311
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1. All of the wage revenues to be spent on the staff of the department over twelve month period.
2. All of the non-wage will be spent on recurrent activities, e.g. surveying and processing of land titles; operationalising the District Physical Planning Committee; operationalising the District Environment and Natural Resources Committee; joint supervision with members of the Works Standing Committee; monitoring and evaluation of environmental compliance; tree planting, among several other activities.
3. The GoU Development revenue will be spent on tree planting and on demarcation and restoration of wetlands.

This summary description of work plan revenues and expenditures for 2020/2021 have catered for equal opportunities, as men and women, children and the elderly, and youth and the physically handicapped and persons living with HIV/AIDS are all inclusive.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>282,272</b>	<b>217,381</b>	<b>237,643</b>
District Unconditional Grant (Non-Wage)	5,029	3,772	5,029
District Unconditional Grant (Wage)	160,083	138,992	145,483
Locally Raised Revenues	10,350	8,063	15,000
Multi-Sectoral Transfers to LLGs_NonWage	27,260	6,893	0
Multi-Sectoral Transfers to LLGs_Wage	37,859	28,394	32,475
Sector Conditional Grant (Non-Wage)	41,690	31,268	39,656
<b>Development Revenues</b>	<b>606,091</b>	<b>359,044</b>	<b>730,000</b>
District Discretionary Development Equalization Grant	0	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	39,410	33,062	0
Other Transfers from Central Government	566,682	325,982	710,000
<b>Total Revenues shares</b>	<b>888,363</b>	<b>576,426</b>	<b>967,643</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	197,942	157,222	177,958
Non Wage	84,330	38,305	59,685
<b>Development Expenditure</b>			
Domestic Development	606,091	190,794	730,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>888,363</b>	<b>386,321</b>	<b>967,643</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :544 Nakasongola District****FY 2020/21**

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Overall the department's budget has increased by 8.9%. This has been occasioned by the new allocation of DDDEG amounting to shs 20m, increases of UWEP and CPA which have increased development funding by 20%. That notwithstanding there has been decline caused by the following; shifting of all multi-sectoral transfers to the administration department and the cessation of YLP funding source from new allocations to the revolving fund. The shift in YLP funding has reduced the OGT budget by 81%. That notwithstanding there has been an increase of the locally raised revenue budget by 12% although this was adversely affected by the reduction of funding from the unconditional non-wage grant by 5%. We have also been allocated this time round shs 20m from the DDDEG.

The department intends to use the availed funds to ensure that all the other sectors mainstream all cross-cutting issues in their budgets and activities so as to provide equal opportunities to the entire population. Emphasis will be laid on gender equality and equity, child and youth friendly services, affirmative action for the older persons, people living with HIV/AIDS and the poorest of the poor in our population.



**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>111,664</b>	<b>89,719</b>	<b>201,491</b>
District Unconditional Grant (Non-Wage)	46,945	35,209	67,457
District Unconditional Grant (Wage)	32,020	31,419	112,533
Locally Raised Revenues	13,000	6,540	21,500
Multi-Sectoral Transfers to LLGs_NonWage	19,698	16,552	0
<b>Development Revenues</b>	<b>33,327</b>	<b>33,327</b>	<b>410,226</b>
District Discretionary Development Equalization Grant	32,776	32,776	41,796
Multi-Sectoral Transfers to LLGs_Gou	551	551	368,430
<b>Total Revenues shares</b>	<b>144,991</b>	<b>123,047</b>	<b>611,716</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,020	27,574	112,533
Non Wage	79,643	58,064	88,957
<b>Development Expenditure</b>			
Domestic Development	33,327	4,396	410,226
External Financing	0	0	0
<b>Total Expenditure</b>	<b>144,991</b>	<b>90,033</b>	<b>611,716</b>

**Narrative of Workplan Revenues and Expenditure**

The department has budgeted to receive and spend UGX.611,716,000 which is higher than the approved budget for the previous FY by 321.9%. The relative change is mainly attributed to the increment in District Unconditional Grant (Wage) from that of the previous year by 252.4%. This is because of the recruitment of more staff that called for more wage allocation demands and also because the Multi-Sectoral Transfers to LLGs (Gou) funds were all budgeted under this department this FY which was not the case before. (covering 60.2% of the total budget).

The budget will be funded by Recurrent and Development revenues which contribute 32.9% and 67.1% respectively. The recurrent revenues include District Unconditional Grant (Wage) UGX.112,533,000, District Unconditional Grant (Non-Wage) UGX.67,457,000 and Locally Raised Revenues UGX.21,500,000 whereas the Development revenues include District Discretionary Equalization Grant UGX.41,796,000 and Multi-Sectoral Transfers to LLGs (Gou) UGX.368,430,000. The budget will serve all interest groups including the youth, women, elderly and people with disabilities.

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>103,597</b>	<b>70,323</b>	<b>94,586</b>
District Unconditional Grant (Non-Wage)	5,133	3,850	5,133
District Unconditional Grant (Wage)	38,250	28,688	40,310
Locally Raised Revenues	13,000	6,500	13,000
Multi-Sectoral Transfers to LLGs_NonWage	11,440	4,455	0
Multi-Sectoral Transfers to LLGs_Wage	35,774	26,830	36,143
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>103,597</b>	<b>70,323</b>	<b>94,586</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	74,024	55,518	76,453
Non Wage	29,573	14,754	18,133
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>103,597</b>	<b>70,272</b>	<b>94,586</b>

**Narrative of Workplan Revenues and Expenditure**

Given that Internal Audit aims at ensuring value for money services have been rendered by all departments to all Stakeholders with equal opportunity regardless of Sex, age, economic status, disability and religion, At HLG, the Unit plans to receive and spend as follows:

1. wage 40,309,588.00
2. Non Wage 18,132,997.00

**Vote :544 Nakasongola District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>90,952</b>	<b>67,964</b>	<b>92,751</b>
District Unconditional Grant (Non-Wage)	1,500	1,125	1,500
District Unconditional Grant (Wage)	74,577	55,933	74,394
Locally Raised Revenues	1,000	500	3,000
Sector Conditional Grant (Non-Wage)	13,875	10,406	13,857
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>90,952</b>	<b>67,964</b>	<b>92,751</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	74,577	35,158	74,394
Non Wage	16,375	11,528	18,357
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>90,952</b>	<b>46,686</b>	<b>92,751</b>

**Narrative of Workplan Revenues and Expenditure**

The department budgeted to receive and spend UGX.92,751,000 which is slightly higher than that of the previous financial year by 1.98%.The slight increase is caused by increment in local revenue. The whole budget will be run by recurrent revenues.The budget will cater for interest groups including the youth, women, elderly and PWDs .

**Vote :544 Nakasongola District**

**FY 2020/21**

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