

Vote : 511 Jinja District

FY 2020/21

Foreword

Finance and Accounting Regulation (LGFAR) and Section 9 of the Public Finance Management Act 2015 mandate the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District. Jinja District Local Government thus recognizes the great importance attached to the production of the Budget Framework Paper which will guide the budget preparation process, as the District identifies key priority areas of the Third Jinja 5 year DDP as aligned to the National Development Plan (NDP III) whose process of having them approved is still under way. Vision of the District is Prosperous people, harmonious communities and attractive District, sustainable development goals and policy guidelines from the different line ministries. The BFP FY 2020/21 for the District is the first medium term in the implementation of the district DDP III (2020/21-2024/25). The BFP seeks to Prosperous Country within 30 years. The execution of the Budget is expected to greatly improve service delivery and thus livelihood of the populace in the District. The BFP was prepared based on the guidelines and the Budget Call Circular of 14th September 2019 issued by the Ministry of Finance Planning and Economic Development. The District carried out a number of consultative meetings that took place and finally the Budget Conference was held on 31st, October 2019 to prioritize areas of innovations in the FY 2020/21. The District shall comply with the reforms such Fiscal transfers by MoFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate in improved quality of the lives of the people in the District. The Total proposed budget for FY 2020/21 is Shs 44,157,580,000/= (Forty four billion, one hundred fifty seven million, five hundred eighty thousand shillings) Out of the proposed budget, 63.4% will be spent on wage, 26.% on non wage recurrent and 9% only will be spent on development. My gratitude to MoFPED, Office of the Prime Minister and Ministry of Local Government for guiding and providing technical support in building the capacity of the District staff in the use of Programme Budgeting System (PBS) for planning, budgeting, preparation of reports and reporting. I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provisions of the Section 37 (4) of the Local Government Act Cap 243 for their technical guidance and support that made the preparation of this District BFP FY 2020/21. The invaluable contribution of the Budget Desk as stipulated in Reg 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in preparation of the BFP document is worth mentioning. I look forward to executing this BFP in FY 2020/2021



Kisambira Titus

11/12/2019

Vote : 511 Jinja 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	5,007,244	875,663	4,407,632
Discretionary Government Transfers	4,029,389	1,054,299	4,011,343
Conditional Government Transfers	36,493,246	9,666,929	33,951,468
Other Government Transfers	2,106,500	290,743	1,487,137
External Funding	564,000	286,920	300,000
Grand Total	48,200,379	12,174,554	44,157,580

Revenue Performance in the First Quarter of 2019/20

Jinja District received a total of U.shs 12,174,554,306 during the period under review out of the budgeted U.shs 48,200,379,000 inclusive of the balances brought forward from the FY 2018/2019. This represents a performance of 25% as at 30th September 2019. Most central government funds performed as planned for the quarter at 25% for non-wage recurrent grants and 33% for development grants, however there were some variances in the performance during the quarters because some of the grants performed above 25% i.e. General Public Service Pension Arrears, Salary arrears (Budgeting). These were all received during quarter one. Some other central government funds did not performed as planned such as VODP, UNEB and YLP. The Local revenues received as at the end of September 2019 was U.shs 875,872,411 representing 17% performance of the budgeted Local Revenue.

Planned Revenues for FY 2020/21

The revenue forecast for FY 2020/21 is Shs 44,157,580,000 representing 8.4% reduction from FY 2019/20. Also other development partners have not yet given us the Indicative Planning Figures(IPFs) for FY 2020/21 therefore a provision of Ugx 300,000,000 has been made and expected to increase. Conditional government transfers accounts for 78.4%, Discretionary government transfers account for 9.7%, Locally raised revenue account for 6.2% and the least is other government transfers 5.7% while for donors 300,000,000 IPFs has been estimated. Overall the District revenue forecast will have 65.6% spent on wages, 28.1% spent on non wage recurrent and only 6.3% spent on domestic development.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	6,150,458	1,823,687	3,628,026
Finance	1,341,216	391,657	1,403,455
Statutory Bodies	1,119,870	333,242	1,071,610
Production and Marketing	1,505,070	359,104	1,428,572
Health	9,155,614	2,486,282	8,921,576
Education	22,111,928	5,859,075	22,064,871

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Roads and Engineering	4,486,477	398,472	3,672,424
Water	656,621	209,010	634,001
Natural Resources	379,978	100,770	360,860
Community Based Services	867,090	91,903	400,429
Planning	152,539	45,925	280,112
Internal Audit	149,545	40,359	148,894
Trade, Industry and Local Development	123,973	35,066	142,750
Grand Total	48,200,379	12,174,554	44,157,580
<i>o/w: Wage:</i>	<i>28,014,093</i>	<i>7,003,523</i>	<i>28,014,093</i>
<i>Non-Wage Recurrent:</i>	<i>14,062,332</i>	<i>3,899,424</i>	<i>11,484,098</i>
<i>Domestic Devt:</i>	<i>5,559,953</i>	<i>984,687</i>	<i>4,359,389</i>
<i>Ext. Financing:</i>	<i>564,000</i>	<i>286,920</i>	<i>300,000</i>

Expenditure Performance in the First Quarter FY 2019/20

The District was advanced funding of local revenue worth Ugx 600,562,068 without prior sensitization making it difficult to implement at lower local government level therefore the funds were warranted at District level and shall be used in subsequent quarters. The District expenditure stood at 20% i.e. Ushs. 9,734,499,000 had been spent of the received Ushs. 12,174,554,000 by the end of quarter 1. None of the twelve departments had spent all the funds received by the end of the first quarter. The unspent funds are majorly for construction works whose service providers had been procured however contract agreements had not yet been signed and works had not yet commenced. Lastly pensioners who had not yet been paid because they had not accessed the payroll

Planned Expenditures for The FY 2020/21

The District plans to spend a total of shillings 44,157,580,000 and the budget strategy will focus on increasing access to quality social services, improving infrastructure for development, increasing household income and productivity and promoting sustainable utilization of of natural resources within the District. Policy shift under Community Based services has led to funds for UWEP and Youth Livelihood to be reverted back to the Ministry of Gender Labour and Social Development causing a change in the allocation of Other transfers under Community Based Services.

Medium Term Expenditure Plans

Jinja District medium term plans for FY 2020/21 include: Revamping Nakabango District farm in dairy, apiary, nursery shed for coffee and mangoes. Physical Planning layouts for Mafubira and Buyala Trading Centres 12 Boreholes will be drilled, casted, Completion of Buwenge General hospital and construction of new offices in Kagoma

Challenges in Implementation

Inadequate classrooms in the Education sector is affecting performance of the district in Education. Transport for a number of sectors to effectively execute their duties such Production, Education and Community Selective enhancement of staff salary with high consideration for Science Cadres demoralized a number of staff Dilapidated buildings is a big challenge for the district. Increased operational costs due to inflation

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
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1. Locally Raised Revenues	5,007,244	875,663	4,407,632
Local Services Tax	488,185	244,178	646,284
Land Fees	338,815	64,720	338,815
Occupational Permits	3,000	750	5,000
Local Hotel Tax	42,886	7,251	55,432
Business licenses	230,638	69,898	268,886
Liquor licenses	3,810	953	1,220
Interest from private entities - Domestic	100,000	65,795	0
Rent & Rates - Non-Produced Assets – from private entities	8,000	2,000	0
Royalties	610,000	212,500	610,000
Sale of (Produced) Government Properties/Assets	12,000	12,000	0
Sale of non-produced Government Properties/assets	0	0	1,800,000
Park Fees	24,690	7,700	54,235
Refuse collection charges/Public convenience	14,940	3,735	25,000
Property related Duties/Fees	310,945	90,729	310,945
Advertisements/Bill Boards	10,750	2,688	3,340
Animal & Crop Husbandry related Levies	19,800	5,000	15,050
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,180	1,970	8,580
Registration of Businesses	10,000	6,550	10,000
Agency Fees	7,000	6,850	0
Inspection Fees	50,860	19,396	45,941
Market /Gate Charges	78,205	18,503	138,980
Other Fees and Charges	0	0	32,954
Ground rent	14,000	2,500	13,170
Lock-up Fees	10,000	2,291	0
Voluntary Transfers	12,572	3,143	0
Unspent balances – Locally Raised Revenues	2,522,675	15,056	0
Court fines and Penalties - private	10,000	2,500	0
Other fines and Penalties – from other government units	45,294	0	0
Miscellaneous receipts/income	20,000	7,008	23,800
2a. Discretionary Government Transfers	4,029,389	1,054,299	4,011,343
District Unconditional Grant (Non-Wage)	788,780	197,195	785,350
Urban Unconditional Grant (Non-Wage)	272,746	68,187	269,265
District Discretionary Development Equalization Grant	427,266	142,422	417,975
Urban Unconditional Grant (Wage)	533,535	133,384	533,535
District Unconditional Grant (Wage)	1,870,910	467,728	1,870,910
Urban Discretionary Development Equalization Grant	136,151	45,384	134,307
2b. Conditional Government Transfer	36,493,246	9,666,929	33,951,468
Sector Conditional Grant (Wage)	25,609,648	6,402,412	25,609,648

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Sector Conditional Grant (Non-Wage)	4,314,523	1,350,026	4,310,204
Sector Development Grant	1,953,225	651,075	1,940,834
Transitional Development Grant	429,802	143,267	0
General Public Service Pension Arrears (Budgeting)	42,569	42,569	0
Salary arrears (Budgeting)	55,614	55,614	0
Pension for Local Governments	2,090,782	522,695	2,090,782
Gratuity for Local Governments	1,997,082	499,271	0
2c. Other Government Transfer	2,106,500	290,743	1,487,137
Support to PLE (UNEB)	27,000	0	27,000
Uganda Road Fund (URF)	1,608,579	290,743	1,460,137
Vegetable Oil Development Project	45,000	0	0
Youth Livelihood Programme (YLP)	425,921	0	0
3. External Financing	564,000	286,920	300,000
United Nations Children Fund (UNICEF)	221,000	0	200,000
World Health Organisation (WHO)	240,000	223,364	0
Global Alliance for Vaccines and Immunization (GAVI)	103,000	63,555	100,000
Total Revenues shares	48,200,379	12,174,554	44,157,580

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

During the quarter under review Jinja DLG collected Ushs. 875,663,069 as local funds against an annual budget of Ushs. 5,007,244,000 giving a 17% budget performance. Of the collected amount the Ministry of Finance, Planning and Economic development provided the district with an advance release of U Shs.600,562,068

Central Government Transfers

During the quarter under review Jinja District received U Shs. 10,257,063,640 representing a performance of 26% of the annual budget of Ugx 44,522,634,781. Most central government funds performed as planned for the quarter at 25% for non wage recurrent grants and 33% for development grants, however there were some variances in the performance of pension and salary arrears where all funds budgeted for the Financial year i.e.100% were received during the First Quarter.

Donor Funding

By the end of the First Quarter, out of the planned External funds of Shs. 171 million, the District managed to get Shs. 65 million and all these funds received were meant for health department.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In FY 2020/21 Jinja District anticipates collecting Ushs.4,407,632,274 as locally raised funds. There is a percentage reduction this was attributed to no more interest from the fixed deposit account. Secondly the unspent balances which had funds worth Ugx 2,500,000,000 will be no more in FY 2019/20 they will be utilized fully in FY 2019/20. however there will be sale of District Natural Resources office at Ugx 1,800,000,000. this will be allocated towards completion of the Jinja District offices in Kagoma.

Central Government Transfers

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A total of ugx 40,145,937,000 will be received from Central Government transfers comprising of the Discretionary transfers worth 4,019,180,000, conditional transfers 33,951,000 and other Government transfers from Uganda road fund and MoGLSD of Ugx funds and the road funds amounting to Ugx 1,487,137,000.

Donor Funding

Jinja District anticipates receiving Ushs 300,000,000 from development partners in FY 2020/21

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,166,714	278,120	1,057,567
District Production Services	338,356	95,839	371,006
<i>Sub- Total of allocation Sector</i>	1,505,070	373,959	1,428,572
Sector :Works and Transport			
District, Urban and Community Access Roads	1,986,477	433,741	1,872,424
District Engineering Services	2,500,000	2,500,000	1,800,000
<i>Sub- Total of allocation Sector</i>	4,486,477	2,933,741	3,672,424
Sector :Tourism, Trade and Industry			
Commercial Services	123,973	35,146	142,750
<i>Sub- Total of allocation Sector</i>	123,973	35,146	142,750
Sector :Education			
Pre-Primary and Primary Education	11,059,492	2,753,838	11,062,118
Secondary Education	9,188,798	2,284,699	9,137,035
Skills Development	1,355,243	338,811	1,355,243
Education & Sports Management and Inspection	499,695	118,174	502,775
Special Needs Education	7,700	1,925	7,700
<i>Sub- Total of allocation Sector</i>	22,110,928	5,497,447	22,064,871
Sector :Health			
Primary Healthcare	1,279,817	313,161	8,709,123
District Hospital Services	199,877	49,969	199,877
Health Management and Supervision	7,675,920	1,916,424	12,576
<i>Sub- Total of allocation Sector</i>	9,155,614	2,279,553	8,921,576
Sector :Water and Environment			
Rural Water Supply and Sanitation	656,621	184,983	634,001
Natural Resources Management	379,978	87,610	360,860
<i>Sub- Total of allocation Sector</i>	1,036,599	272,593	994,861
Sector :Social Development			
Community Mobilisation and Empowerment	849,690	197,801	400,429
<i>Sub- Total of allocation Sector</i>	849,690	197,801	400,429

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Sector :Public Sector Management			
District and Urban Administration	6,039,458	1,444,863	3,628,026
Local Statutory Bodies	1,119,870	265,533	1,071,610
Local Government Planning Services	142,539	28,685	280,112
<i>Sub- Total of allocation Sector</i>	7,301,867	1,739,081	4,979,748
Sector :Accountability			
Financial Management and Accountability(LG)	1,339,216	353,673	1,403,455
Internal Audit Services	149,545	32,514	148,894
<i>Sub- Total of allocation Sector</i>	1,488,761	386,187	1,552,349

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,651,542	1,643,887	3,537,744
Locally Raised Revenues	173,298	228,176	484,269
Multi-Sectoral Transfers to LLGs_NonWage	527,707	104,439	0
Multi-Sectoral Transfers to LLGs_Wage	175,885	43,971	0
District Unconditional Grant (Non-Wage)	81,543	20,386	177,552
District Unconditional Grant (Wage)	507,062	126,765	507,062
General Public Service Pension Arrears (Budgeting)	42,569	42,569	0
Salary arrears (Budgeting)	55,614	55,614	0
Pension for Local Governments	2,090,782	522,695	2,090,782
Gratuity for Local Governments	1,997,082	499,271	0
Development Revenues	498,915	179,800	90,282
Multi-Sectoral Transfers to LLGs_Gou	67,414	0	0
District Discretionary Development Equalization Grant	21,501	0	65,145
Transitional Development Grant	410,000	0	0
Total Revenues shares	6,150,458	1,823,687	3,628,026
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	682,947	170,663	705,482
Non Wage	4,968,595	1,191,695	2,832,262
Development Expenditure			
Domestic Development	498,915	0	90,282
Donor Development	0	0	0
Total Expenditure	6,150,458	1,362,358	3,628,026

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department has planned to spend UGX 3,628,025,971 as may be compared with the current FY of UGX 6,150,458,000. There is a 41% reduction caused by no allocation for gratuity, salary arrears and no pension arrears. In the FY 2020/2021, a number of staff shall be joining the pension payroll and the funds usually provided require adjustment to suit the requirement of the budget needed to meet the demand especially for gratuity.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,327,229	386,900	1,393,133
Locally Raised Revenues	433,402	148,486	834,215
Multi-Sectoral Transfers to LLGs_NonWage	395,710	113,884	0
Multi-Sectoral Transfers to LLGs_Wage	93,254	23,314	0
District Unconditional Grant (Non-Wage)	249,150	62,287	274,894
District Unconditional Grant (Wage)	155,713	38,928	155,713
Development Revenues	13,987	4,757	10,321
Multi-Sectoral Transfers to LLGs_Gou	9,987	0	0
District Discretionary Development Equalization Grant	4,000	0	7,000
Total Revenues shares	1,341,216	391,657	1,403,455
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	248,968	62,242	248,517
Non Wage	1,078,262	200,114	1,144,617
Development Expenditure			
Domestic Development	13,987	757	10,321
Donor Development	0	0	0
Total Expenditure	1,341,216	263,113	1,403,455

Narrative of Workplan Revenues and Expenditure

The department will receive a total of Ugx 1,403,455,000 for the FY 2020/2021. This will represent an increase of 4.6% as compared to the FY 2019/2020. the increment is due to the increase in the allocations to LLGs. of the funds to be received in 2020/21, 59.4% will be locally raised funds and 40.6% will be grants from central Government.

A total of Ugx 248,517,000(17.7%) of the budget will be spent on wages, 1,144,617,000(81.5%) on non wage expenditures and 0.8% on development.

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*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,111,870	333,242	1,063,610
Locally Raised Revenues	276,814	138,487	543,294
Multi-Sectoral Transfers to LLGs_NonWage	347,623	72,897	0
Multi-Sectoral Transfers to LLGs_Wage	3,600	900	0
District Unconditional Grant (Non-Wage)	257,331	64,333	265,551
District Unconditional Grant (Wage)	226,502	56,625	226,502
Development Revenues	8,000	0	8,000
District Discretionary Development Equalization Grant	8,000	0	8,000
Total Revenues shares	1,119,870	333,242	1,071,610
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,102	45,839	226,502
Non Wage	881,768	145,062	837,109
Development Expenditure			
Domestic Development	8,000	0	8,000
Donor Development	0	0	0
Total Expenditure	1,119,870	190,901	1,071,610

Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive and spend a total Revenue of Ugx 1,071,610.384 for FY 2020/2021, compared to Ugx1,119,870,000 for FY 2019/2020 with no significant change from the main sources such as locally raised revenue, District unconditional grant non-wage and District unconditional grant wage and DDEG. The wage expenditure estimate was Ugx 31,706,000 (7.9% of the budget) which was the same allocation of the previous financial year budget of FY 2019/2020. The non-wage recurrent expenditure was Ugx 368,091,000 (92.1% budget) compared to Ugx 368,091,000 for FY 2019/2020 with no significant change. The funds allocated may not be adequate to pay emoluments and exgratia of elected leaders especially the newly elected ones where the budgetary allocation was not provided. No expenditure estimates were provided under development revenues.

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Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,343,223	318,788	1,275,914
Other Transfers from Central Government	45,000	0	0
Locally Raised Revenues	16,774	4,194	108,308
Multi-Sectoral Transfers to LLGs_NonWage	86,078	15,752	0
Multi-Sectoral Transfers to LLGs_Wage	68,498	17,125	0
District Unconditional Grant (Wage)	149,068	37,267	149,068
Sector Conditional Grant (Wage)	658,912	164,728	658,912
Sector Conditional Grant (Non-Wage)	318,893	79,723	320,787
Development Revenues	161,847	40,316	152,659
Multi-Sectoral Transfers to LLGs_Gou	13,900	0	0
District Discretionary Development Equalization Grant	30,000	0	33,300
Sector Development Grant	117,947	0	117,259
Total Revenues shares	1,505,070	359,104	1,428,572
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	876,478	193,961	823,283
Non Wage	466,745	86,778	452,631
Development Expenditure			
Domestic Development	161,847	25,854	152,659
Donor Development	0	0	0
Total Expenditure	1,505,070	306,593	1,428,572

Narrative of Workplan Revenues and Expenditure

The total sector planned revenue shares for FY 2020/2021 is Ugx. 1,428,572,000 as compared to 1,505,079,000 for the previous FY 2019.2020. There is a reduction of Ugx 76,498,000 (5%) as compared to FY 2019/20. This was attributed to no allocation from VODP as the case was in FY 2019/20

Out of this; Ugx. 1,275,914,000 is for recurrent revenue and Ugx. 152,659,000 is revenue for development. The expenditure will be as follows; Ugx. 823,283,000 as wages, Ugx. 452,631,000 as non wage and Ugx. 152,659,000 is for development.

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*Workplan: Health***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,384,589	2,089,053	8,472,822
Locally Raised Revenues	12,576	3,288	235,566
Multi-Sectoral Transfers to LLGs_NonWage	165,192	34,060	0
Sector Conditional Grant (Wage)	7,600,958	1,900,240	7,600,958
Sector Conditional Grant (Non-Wage)	605,863	151,466	605,863
Development Revenues	771,025	397,229	448,754
Multi-Sectoral Transfers to LLGs_Gou	78,913	0	0
External Financing	543,000	0	300,000
District Discretionary Development Equalization Grant	42,592	0	39,638
Sector Development Grant	106,519	0	106,519
Total Revenues shares	9,155,614	2,486,282	8,921,576
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,600,958	1,754,395	7,600,958
Non Wage	783,631	182,536	871,863
Development Expenditure			
Domestic Development	228,025	30,821	148,754
Donor Development	543,000	3,336	300,000
Total Expenditure	9,155,614	1,971,087	8,921,576

Narrative of Workplan Revenues and Expenditure

In the financial Year 2020/2021 the department of Health expects to receive a total Budget of shillings 8,921,515,922 out of that shs 12,576,000 is expected from Local revenue, shs 165,191,606 for multi sectoral allocations for Non Wage activities, sector conditional wage is shs: 7,600,958,195 and shs 605,863,389 for sector Non wage /transfer to Health facilities. there is a notable decrease for the allocation of FY 2019/20, this was due to reduction in funds budgeted for from external financing, no allocation has been from DDEG as opposed to FY 2019/20

Vote : 511 Jinja District

FY 2020/21

*Workplan: Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	20,781,828	5,458,142	20,781,592
Other Transfers from Central Government	27,000	0	27,000
Locally Raised Revenues	35,234	8,809	47,673
Multi-Sectoral Transfers to LLGs_NonWage	9,147	327	0
District Unconditional Grant (Wage)	103,930	25,983	103,930
Sector Conditional Grant (Wage)	17,349,778	4,337,444	17,349,778
Sector Conditional Grant (Non-Wage)	3,256,739	1,085,580	3,251,711
Development Revenues	1,330,101	400,933	1,283,279
Multi-Sectoral Transfers to LLGs_Gou	97,301	0	0
District Discretionary Development Equalization Grant	30,000	0	91,899
Sector Development Grant	1,202,800	0	1,191,380
Total Revenues shares	22,111,928	5,859,075	22,064,871
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,453,708	3,893,854	17,453,708
Non Wage	3,328,120	1,037,995	3,327,884
Development Expenditure			
Domestic Development	1,330,101	177,990	1,283,279
Donor Development	0	0	0
Total Expenditure	22,111,928	5,109,839	22,064,871

Narrative of Workplan Revenues and Expenditure

The anticipated Budget for the department is Ug Shs. 22,064,870,839 there is a 1% decrease in the budget for fy 2020-2021 as compared to FY 2019-2020 which is attributed to decline of 1% in Sector Development funds allocated to Department . However, it should be noted that most of the revenue to the department was maintained.

Vote : 511 Jinja District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,875,412	369,381	1,719,207
Other Transfers from Central Government	1,608,579	290,743	1,460,137
Locally Raised Revenues	13,268	3,317	32,847
Multi-Sectoral Transfers to LLGs_NonWage	55,230	25,737	0
Multi-Sectoral Transfers to LLGs_Wage	89,219	22,305	0
District Unconditional Grant (Wage)	109,117	27,279	109,117
Development Revenues	2,611,065	29,091	1,953,217
Multi-Sectoral Transfers to LLGs_Gou	107,065	0	0
Locally Raised Revenues	2,500,000	0	1,848,549
District Discretionary Development Equalization Grant	4,000	0	26,000
Total Revenues shares	4,486,477	398,472	3,672,424
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	198,336	49,584	205,799
Non Wage	1,677,076	147,761	1,513,409
Development Expenditure			
Domestic Development	2,611,065	0	1,953,217
Donor Development	0	0	0
Total Expenditure	4,486,477	197,344	3,672,424

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 3,672,423,955 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 1,205,798,563. Shs.1,661,849,770 of non-wage will be spent on recurrent activities and U Shs. 1,761,328,977 on development activities. Compared to the previous years IPFs there has been 18.1% decrease in the IPFs. The decrease is as a result of a reduction of Multi-Sectoral Transfers to LLGs_NonWage in the department

Vote : 511 Jinja District

FY 2020/21

*Workplan: Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	108,359	27,090	108,325
Locally Raised Revenues	3,220	805	3,220
District Unconditional Grant (Wage)	73,730	18,432	73,730
Sector Conditional Grant (Non-Wage)	31,410	7,852	31,375
Development Revenues	548,261	181,920	525,676
Locally Raised Revenues	2,500	0	0
Sector Development Grant	525,959	0	525,676
Transitional Development Grant	19,802	0	0
Total Revenues shares	656,621	209,010	634,001
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,730	18,432	73,730
Non Wage	34,630	2,587	34,595
Development Expenditure			
Domestic Development	548,261	96,690	525,676
Donor Development	0	0	0
Total Expenditure	656,621	117,709	634,001

Narrative of Workplan Revenues and Expenditure

The expected revenue for the subsector is 634,001,000/= compared to a total revenue of Shs. 656,621,000/= for Financial year 2019/2020 with a decrease of Shs. 22,620,000/= which is 3.5% of the revenue for 19/20 Financial year. This is attributed to no allocation to the district under Transitional Development grant and a reduction in the Sector development grant.

The total allocation is composed of recurrent revenues of 108,325,000/= out of which recurrent wage is 73,720,000/= and recurrent non wage is 31,375,000/= and local revenue is 3,220,000/=. Development revenues expected is Shs. 525,676,000/.

The expected expenditure will total 634,001,000/= out of which recurrent wage expenditure will be Shs. 73,720,000/= and recurrent non wage expenditure will be Shs. 34,595,000/=. Development expenditure will be Shs. 525,676,000/.

Vote : 511 Jinja District

FY 2020/21

*Workplan: Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	348,651	94,041	350,160
Locally Raised Revenues	36,914	18,457	47,911
Multi-Sectoral Transfers to LLGs_NonWage	11,248	462	0
Multi-Sectoral Transfers to LLGs_Wage	26,400	6,600	0
District Unconditional Grant (Wage)	266,051	66,513	266,051
Sector Conditional Grant (Non-Wage)	8,039	2,010	7,950
<i>Development Revenues</i>	31,327	6,729	10,700
Multi-Sectoral Transfers to LLGs_Gou	8,500	0	0
District Discretionary Development Equalization Grant	22,827	0	10,700
Total Revenues shares	379,978	100,770	360,860
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	292,451	69,797	292,451
Non Wage	56,201	5,494	57,709
<i>Development Expenditure</i>			
Domestic Development	31,327	0	10,700
Donor Development	0	0	0
Total Expenditure	379,978	75,292	360,860

Narrative of Workplan Revenues and Expenditure

The department has an overall planned budget allocation of shs. 360,859,618 compared to shs. for the current FY which indicates a decline in revenue performance. Shs. 359,159,618 for recurrent activities and shs. 10,700,000 as a conditional grant from the center to LLGs for development projects.

Vote : 511 Jinja District

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	773,024	84,203	337,333
Other Transfers from Central Government	425,921	0	0
Locally Raised Revenues	29,870	11,050	67,295
Multi-Sectoral Transfers to LLGs_NonWage	72,225	11,901	0
Multi-Sectoral Transfers to LLGs_Wage	39,251	9,813	0
District Unconditional Grant (Wage)	127,939	31,985	127,938
Sector Conditional Grant (Non-Wage)	77,818	19,455	76,872
Development Revenues	94,066	7,700	63,097
Multi-Sectoral Transfers to LLGs_Gou	69,066	0	0
External Financing	21,000	0	0
District Discretionary Development Equalization Grant	4,000	0	23,939
Total Revenues shares	867,090	91,903	400,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	167,190	41,797	170,050
Non Wage	605,835	33,273	167,282
Development Expenditure			
Domestic Development	73,066	7,700	63,097
Donor Development	21,000	0	0
Total Expenditure	867,090	82,770	400,429

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 400,429,483 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 170,050,295. Shs.167,282,312 of non-wage will be spent on recurrent activities and U Shs. 63,096,876 on development activities. Compared to the previous years IPFs there has been 54% decrease in the IPFs. The decrease is as a result of a reduction of Multi-Sectoral Transfers to LLGs_NonWage in the department and no funds were budgeted for YLP and UWEP thus causing a big reduction in the allocations

Vote : 511 Jinja District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	134,803	40,733	171,759
Locally Raised Revenues	41,190	25,595	62,870
Multi-Sectoral Transfers to LLGs_NonWage	39,062	1,500	0
District Unconditional Grant (Non-Wage)	11,000	2,750	37,464
District Unconditional Grant (Wage)	43,551	10,888	43,551
Development Revenues	17,736	5,192	108,353
Multi-Sectoral Transfers to LLGs_Gou	10,159	0	0
District Unconditional Grant (Non-Wage)	0	0	0
District Discretionary Development Equalization Grant	7,577	0	108,353
Total Revenues shares	152,539	45,925	280,112
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,551	8,895	43,551
Non Wage	91,252	9,070	128,207
Development Expenditure			
Domestic Development	17,736	0	108,353
Donor Development	0	0	0
Total Expenditure	152,539	17,965	280,112

Narrative of Workplan Revenues and Expenditure

In FY 2020/21 the department's expected revenue is by the department is Shs 331,500,000 from both local and central government transfers. Shs 43,551,072 will be spent on wage while Shs 191,996,000 to be spent on non wage recurrent activities and 72,940,000 to be spent on development activities. 77.9% of the department budget has been allocated to recurrent expenditures while 22.1% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall decrease of 33.8%

Vote : 511 Jinja District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	144,495	36,359	143,844
Locally Raised Revenues	19,380	9,690	45,506
Multi-Sectoral Transfers to LLGs_NonWage	35,289	4,213	0
Multi-Sectoral Transfers to LLGs_Wage	37,427	9,357	0
District Unconditional Grant (Non-Wage)	10,000	2,500	11,200
District Unconditional Grant (Wage)	42,398	10,600	42,398
Development Revenues	5,050	4,000	5,050
Multi-Sectoral Transfers to LLGs_Gou	1,050	0	0
District Discretionary Development Equalization Grant	4,000	0	4,000
Total Revenues shares	149,545	40,359	148,894
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,825	18,188	80,885
Non Wage	64,669	10,125	62,959
Development Expenditure			
Domestic Development	5,050	0	5,050
Donor Development	0	0	0
Total Expenditure	149,545	28,313	148,894

Narrative of Workplan Revenues and Expenditure

The Department of Audit will receive a total of Ugx148,893,878 as the total budget for the FY 2020/2021 as compared to the Total Of Ugx 149,544,500 for the FY 2019/2020. The decline of 1% is due to the reduction in the IPFS for the multi sectoral transfers to LLGs .

Vote : 511 Jinja District

FY 2020/21

*Workplan: Trade, Industry and Local Development***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	91,400	21,127	142,750
Multi-Sectoral Transfers to LLGs_NonWage	9,789	724	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Locally Raised Revenues	0	0	35,709
District Unconditional Grant (Wage)	65,851	16,463	65,851
Sector Conditional Grant (Non-Wage)	15,760	3,940	15,645
Development Revenues	32,573	13,939	0
Multi-Sectoral Transfers to LLGs_Gou	32,573	0	0
Total Revenues shares	123,973	35,066	142,750
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,851	0	89,178
Non Wage	25,549	3,924	53,572
Development Expenditure			
Domestic Development	32,573	13,939	0
Donor Development	0	0	0
Total Expenditure	123,973	17,864	142,750

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 142,749.983 from local and central government transfers covering the District Head Quarter and LLGs . These will be spent on wage i.e. Shs 89,178,309. Shs.53,571,674 of non-wage will be spent on recurrent activities. Compared to the previous years IPFs there was a 13% increase in the IPFs. The increase is as a result of a increased allocation of Multi-Sectoral Transfers to LGs_NonWage in the department