

# Vote : 544 Nakasongola District

**FY 2020/21**

## Foreword

The District 2020/2021 Work plan and Budget Estimate is aimed to achieve the following objectives.

To enhance revenue collection and ensure strict financial accountability. To ensure sustainable utilization and conservation of natural resources. To promote the quality and increase the levels of education and literacy. To provide quality and accessible health services so as to reduce morbidity and mortality of the people of Nakasongola district. To avail community based services to all people of the district according to their needs. To ensure availability of adequate and well maintained infrastructure, water facilities and equipment in the district. To promote sustainable house hold income and food security. To promote good governance and accountability in the district.

In order to achieve the above objective, the district will implement her strategy for the Financial Year 2020/2021 under theme. To achieve sustainable socio-economic development through efficient provision of quality services to the people in conformity with national policies and local priorities

However, the broad objective for the district is to improve in provision of quality services to the Community in Nakasongola in order to reduce poverty especially among all the interest groups the youth, women, children, old citizen and people with disabilities.

The budget will ensure all cross-cutting issues of HIV/AIDS, Family Planning, Nutrition, gender, human rights and environment are integrated into the Work-Plans and Budgets for both Sub-counties and Town Councils.



ALEX FELIX MAJEME

18/12/2019

# 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	1,249,513	279,398	1,322,879
Discretionary Government Transfers	3,283,391	870,214	3,276,579
Conditional Government Transfers	19,070,535	5,087,590	18,531,093
Other Government Transfers	1,698,572	255,862	1,715,987
External Funding	203,503	124,319	201,000
<b>Grand Total</b>	<b>25,505,513</b>	<b>6,617,384</b>	<b>25,047,538</b>

### Revenue Performance in the First Quarter of 2019/20

The District overall budget was 25,505,513,000= Out of the budgeted amount the district managed to receive 6,617,484,000= representing 26% of the budgeted expenditure. Locally raised revenues budget performance stood at 22% which was below the expected target of 25%.

Discretionary Government transfers budget performance stood at 27% out of the 25% expected revenue this was mainly, because government sent more money in quarter 1 which was 33%.

Other Government transfers stood at 15 % below the expected average of 25%.

District received 124,319,000= from Donors representing 61% of the 203,503,000= budgeted which was above 25% of the targeted figure.

### Planned Revenues for FY 2020/21

In the Financial Year 2020/2021, the District expects to receive 25,047,538,000= as compared to 25,505,513,000= for the financial year ending June 2019 showing 2% decrease in the overall total revenue. The decrease is due to the decline in the Discretionary Government Transfers by 0.2%, Donor funds by 1.22% and Conditional Government Transfers by 2.8% respectively. The District does not have indicative Planning Figures on General Public Service Pension Arrears, Salary Arrears, and Gratuity for Local Governments compared to the current financial year were the district had these indicative planning figures. The district has staffs who are demanding for these categories of funds. The district conditional grant wage is inadequate it cannot cater for all the traditional staff in the district despite the cry for additional wage bill. On the other hand Other Government Transfers have increased by 1.02% compared to the current budget ending June 2019.

### 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	1,925,109	560,913	2,409,998
Finance	606,170	153,851	278,337
Statutory Bodies	699,514	176,099	555,154
Production and Marketing	1,511,536	386,389	1,330,839

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Health	4,460,890	1,210,439	4,187,299
Education	12,833,862	3,388,390	12,792,555
Roads and Engineering	1,471,527	354,237	1,413,503
Water	554,223	169,633	484,695
Natural Resources	214,778	51,789	219,903
Community Based Services	888,363	74,401	725,847
Planning	144,991	43,486	520,091
Internal Audit	103,597	25,019	56,383
Trade, Industry and Local Development	90,952	22,738	72,934
<b>Grand Total</b>	<b>25,505,513</b>	<b>6,617,384</b>	<b>25,047,538</b>
<i>o/w: Wage:</i>	<i>16,832,084</i>	<i>4,208,021</i>	<i>16,832,084</i>
<i>Non-Wage Recurrent:</i>	<i>6,509,113</i>	<i>1,823,667</i>	<i>6,118,331</i>
<i>Domestic Devt:</i>	<i>1,960,813</i>	<i>461,377</i>	<i>1,896,124</i>
<i>Ext. Financing:</i>	<i>203,503</i>	<i>124,319</i>	<i>201,000</i>

## Expenditure Performance in the First Quarter FY 2019/20

Out of the planned expenditure of 25,505,513,000= in the year the district spent 5,384,478,000= of the total budget the in the quarter representing 21% of the expected expenditure. Departments which spent below the target were mainly Water Sector which spent 7% of its targeted expenditure which was below 25% expected expenditure and this was mainly due to the delayed procurement process which was still on going, Community Based services which spent 8% below the expected expenditure of 25% this was mainly due to YLP and UWEP funds which were not released in the quarter and Statutory Bodies whose expenditure was 11% below 25% of the expected expenditure and this was mainly contributed to non-spending of EX-gratia funds which is normally paid at the end of the year

## Planned Expenditures for The FY 2020/21

In the Financial Year 2020/2021, the District expects to spend 25,047,538,000= as compared 25,505,513,000= for the financial year ending June 2019 showing a decline of 2%. In Financial year 2020/2021 the Education department is expected to spend the biggest share of 51.2% of the total budget, followed by the Health Department with 16.2%, followed by the Administration Department with 9.6% followed by Roads and Engineering with 5.7% and Production department with a percentage of 5.3%. On the other hand internal Audit will spend the least share of 0.3% followed by Natural resources of 0.9%

## 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.

## Revenue Performance, Plans and Projections by Source

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>1. Locally Raised Revenues</b>	<b>1,249,513</b>	<b>279,398</b>	<b>1,322,879</b>
Local Services Tax	101,410	80,241	126,391
Land Fees	169,850	36,389	205,480
Occupational Permits	9,000	240	2,000
Local Hotel Tax	11,700	16,617	49,805
Application Fees	20,923	2,027	10,000
Business licenses	154,876	23,399	154,000
Liquor licenses	2,121	291	1,000
Other licenses	30,318	1,124	7,259
Rent & Rates - Non-Produced Assets – from private entities	84,875	86	20,000
Rent & Rates - Non-Produced Assets – from other Govt units	200	0	100,000
Sale of (Produced) Government Properties/Assets	93,538	29	50,485
Sale of non-produced Government Properties/assets	0	0	5,000
Park Fees	30,820	100	5,000
Property related Duties/Fees	32,333	6,267	50,728
Advertisements/Bill Boards	2,775	71	4,000
Animal & Crop Husbandry related Levies	103,574	15,940	84,583
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,290	1,625	5,573
Registration of Businesses	16,208	635	10,000
Inspection Fees	40,491	7,010	40,400
Market /Gate Charges	182,539	19,080	209,790
Court Filing Fees	300	40	780
Other Court Fees	200	0	100
Other Fees and Charges	25,457	10,917	49,805
Miscellaneous receipts/income	130,716	57,272	130,700
<b>2a. Discretionary Government Transfers</b>	<b>3,283,391</b>	<b>870,214</b>	<b>3,276,579</b>
District Unconditional Grant (Non-Wage)	635,498	158,875	635,912
Urban Unconditional Grant (Non-Wage)	110,419	27,605	110,069
District Discretionary Development Equalization Grant	550,072	183,357	543,358
Urban Unconditional Grant (Wage)	444,804	111,201	444,804
District Unconditional Grant (Wage)	1,500,272	375,068	1,500,272
Urban Discretionary Development Equalization Grant	42,324	14,108	42,164
<b>2b. Conditional Government Transfer</b>	<b>19,070,535</b>	<b>5,087,590</b>	<b>18,531,093</b>
Sector Conditional Grant (Wage)	14,887,007	3,721,752	14,887,007
Sector Conditional Grant (Non-Wage)	2,570,540	799,463	2,568,582
Sector Development Grant	741,933	247,311	735,921

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Transitional Development Grant	29,802	9,934	0
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	84,896	339,584
Gratuity for Local Governments	369,912	92,478	0
<b>2c. Other Government Transfer</b>	<b>1,698,572</b>	<b>255,862</b>	<b>1,715,987</b>
Support to PLE (UNEB)	17,000	0	17,000
Uganda Road Fund (URF)	982,773	228,870	1,216,306
Youth Livelihood Programme (YLP)	184,000	0	100,000
Micro Projects under Luwero Rwenzori Development Programme	382,682	0	382,682
Neglected Tropical Diseases (NTDs)	132,117	26,992	0
<b>3. External Financing</b>	<b>203,503</b>	<b>124,319</b>	<b>201,000</b>
United Nations Children Fund (UNICEF)	50,000	0	40,000
Global Fund for HIV, TB & Malaria	12,835	0	0
World Health Organisation (WHO)	0	0	41,000
Global Alliance for Vaccines and Immunization (GAVI)	124,668	124,319	80,000
Mildmay International	16,000	0	40,000
<b>Total Revenues shares</b>	<b>25,505,513</b>	<b>6,617,384</b>	<b>25,047,538</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

Locally raised revenues receipts was 279,499,000= for the period ending 30th September 2019 out of 1,249,513,000= budgeted representing 22% which was below the expected target of 25%. The decline was mainly due to the decrease in the following sources of revenues Rent and Rates Non produced Assets from other Government Units which stood at 0%, Rents and Rates Non produced Assets from private entities which stood at 0%, Park fees also stood at 0%, Advertisement/Bill boards stood at 3% and Registration of business which stood at 4%. The low revenue was mainly due to the displacement of people from the landing sites in various places of the district and political pronouncement of removal of park fees.

**Central Government Transfers**

Central Government transfers receipts were 870,214,000=for the period ending 30th September out of 3,283,391,000= budgeted representing 27% of the total budget which was above 25% the expected target in the quarter. This was mainly due to General Public Service Pension Arrears where 100% was received which was above 25% targeted, Salary arrears where 100% was received which was above 25% targeted in the quarter and Discretionary Development equalization Grant where 33% was received also above 25% targeted in the quarter.

**Donor Funding**

District received 124,319,000= from Donors at the end of September representing 61% of the 203,503,000= budgeted which was above 25% of the targeted figure. This was mainly from the Global Alliance for vaccines and Immunization (GAVI) where 100% was received from this source other donors like the UNICEF, Global Fund for HIV, TB & Malaria, Mildmay International Zero revenue was received from these sources of revenue.

ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

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In the Financial Year 2020/2021 the District expects to receive 1,322,879,000= from Local Revenue which is 5.9% compared to 1,249,513,000= budgeted in the current financial 2019/2020. The increase is due to increase in 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 21,807,672,000= showing a decrease of 2.4% compared to the current budget of 22,353,926,000=. The decrease is due to decline in the Discretionary Government Transfers to 3,276,579,000=showing 0.2% a decline compared to the current budget of 3,283,391,000= and non-allocation of the Transitional Development funds, General Public Service Pension Arrears, Salary arrears and Gratuity for Local Governments.

## Donor Funding

The district estimates to receive 201,000,000= from the external financing showing 1.2% decrease as compared to the current 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 80,000,000= is expected compared to 124,668,000= budgeted in the current financial year showing 36% decrease. NO Funds is expected from Global Fund for HIV,TB,& Malaria next Financial year 2020/2021 and yet in this current financial the district 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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	261,998	65,500	261,998
District Production Services	1,246,938	299,394	1,068,841
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,508,936</b>	<b>364,893</b>	<b>1,330,839</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,146,062	289,168	1,320,761
District Engineering Services	325,465	73,264	92,742
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,471,527</b>	<b>362,432</b>	<b>1,413,503</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	90,952	22,738	72,934
<b><i>Sub- Total of allocation Sector</i></b>	<b>90,952</b>	<b>22,738</b>	<b>72,934</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	8,584,805	2,139,572	8,546,004
Secondary Education	3,515,208	878,802	3,515,208
Skills Development	507,836	126,959	507,836
Education & Sports Management and Inspection	224,714	56,178	222,907
Special Needs Education	600	150	600
<b><i>Sub- Total of allocation Sector</i></b>	<b>12,833,162</b>	<b>3,201,661</b>	<b>12,792,555</b>
<b>Sector :Health</b>			

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Primary Healthcare	3,859,928	986,825	3,766,201
Health Management and Supervision	600,962	150,240	421,099
<b>Sub- Total of allocation Sector</b>	<b>4,460,890</b>	<b>1,137,065</b>	<b>4,187,299</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	523,273	129,986	484,695
Natural Resources Management	212,778	51,789	219,903
<b>Sub- Total of allocation Sector</b>	<b>736,051</b>	<b>181,775</b>	<b>704,598</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	880,963	216,071	725,847
<b>Sub- Total of allocation Sector</b>	<b>880,963</b>	<b>216,071</b>	<b>725,847</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,925,109	462,759	2,409,998
Local Statutory Bodies	699,514	165,101	555,154
Local Government Planning Services	144,991	40,754	520,091
<b>Sub- Total of allocation Sector</b>	<b>2,769,614</b>	<b>668,615</b>	<b>3,485,242</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	606,170	153,851	278,337
Internal Audit Services	103,597	25,019	56,383
<b>Sub- Total of allocation Sector</b>	<b>709,767</b>	<b>178,871</b>	<b>334,720</b>

**SECTION B : Workplan Summary****Workplan: Administration****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,856,047</b>	<b>543,909</b>	<b>2,296,106</b>
Locally Raised Revenues	145,918	34,904	800,650
Multi-Sectoral Transfers to LLGs_NonWage	297,211	56,958	0
Multi-Sectoral Transfers to LLGs_Wage	95,532	23,883	0
District Unconditional Grant (Non-Wage)	95,517	23,879	220,382
District Unconditional Grant (Wage)	380,617	95,154	380,617
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	84,896	339,584
Gratuity for Local Governments	369,912	92,478	0
<b>Development Revenues</b>	<b>69,062</b>	<b>17,004</b>	<b>113,892</b>
Multi-Sectoral Transfers to LLGs_Gou	27,211	0	0

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Locally Raised Revenues	10,000	0	92,000
District Discretionary Development Equalization Grant	21,851	0	21,892
Transitional Development Grant	10,000	0	0
<b>Total Revenues shares</b>	<b>1,925,109</b>	<b>560,913</b>	<b>2,409,998</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	476,149	122,456	825,421
Non Wage	1,379,898	342,903	1,470,685
<i>Development Expenditure</i>			
Domestic Development	69,062	5,630	113,892
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,925,109</b>	<b>470,989</b>	<b>2,409,998</b>

**Narrative of Workplan Revenues and Expenditure**

The department has planned to receive a total sum of revenue Ugx..2,409,998,000 which has increased by 25.2% compared to that of financial year ending 30th June 2020. This has been attributed to an increase of IPF for local revenue of Ugx.92,000,000 under development compared to Ugx.10,000,000 for FY 2019/20. However the department has not planned for general Pension and gratuity Arrears (Budgeting), Salary arrears and Gratuity for local government due to lack of IPF allocated to the department, yet there are many staff claiming for salary arrears, pension and gratuity arrears. Also 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



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## Workplan: Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>604,408</b>	<b>153,737</b>	<b>278,337</b>
Locally Raised Revenues	132,063	33,016	116,063
Multi-Sectoral Transfers to LLGs_NonWage	244,918	63,865	0
Multi-Sectoral Transfers to LLGs_Wage	65,153	16,288	0
District Unconditional Grant (Non-Wage)	33,755	8,439	33,755
District Unconditional Grant (Wage)	128,519	32,130	128,519
<b>Development Revenues</b>	<b>1,762</b>	<b>114</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	1,762	0	0
<b>Total Revenues shares</b>	<b>606,170</b>	<b>153,851</b>	<b>278,337</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	193,672	48,022	128,519
Non Wage	410,736	97,873	149,818
<b>Development Expenditure</b>			
Domestic Development	1,762	114	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>606,170</b>	<b>146,009</b>	<b>278,337</b>

### Narrative of Workplan Revenues and Expenditure

The Department plans to receive shs. 278,336,687 of which shs. 128,518,500 is from un conditional grant wage, shs. 35,755,287 is from un conditional grant non wage and shs. 114,062,900 is from locally generated revenue. Local revenue collection will be done by contracting associations especially those with membership comprising of the Women, people with disabilities , youth and elderly who operate in a given market or locality.

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## Workplan: Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>690,514</b>	<b>167,899</b>	<b>555,154</b>
Locally Raised Revenues	141,766	35,442	141,766
Multi-Sectoral Transfers to LLGs_NonWage	135,361	29,111	0
District Unconditional Grant (Non-Wage)	289,386	72,346	289,386
District Unconditional Grant (Wage)	124,002	31,001	124,002
<b>Development Revenues</b>	<b>9,000</b>	<b>8,200</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	9,000	0	0
<b>Total Revenues shares</b>	<b>699,514</b>	<b>176,099</b>	<b>555,154</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	124,002	26,863	124,002
Non Wage	566,512	43,491	431,152
<b>Development Expenditure</b>			
Domestic Development	9,000	8,200	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>699,514</b>	<b>78,553</b>	<b>555,154</b>

### Narrative of Workplan Revenues and Expenditure

The revenue for 2020/21 has reduced by 20.64%. This has been occasioned by not having any revenues under LLG non-wage and development sources. The expenditures for 2020/21 will cater for recurrent expenditures in the sectors of the department. The Local Government will undertake assessment of the sector plans for marginalised populations. The District Council will identify the geographical poverty pockets and undertake affirmative action for them. the District Council will 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.

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## Workplan: Production and Marketing

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,275,498</b>	<b>310,853</b>	<b>1,192,386</b>
Locally Raised Revenues	12,200	3,050	12,200
Multi-Sectoral Transfers to LLGs_NonWage	42,696	2,652	0
Multi-Sectoral Transfers to LLGs_Wage	40,296	10,074	0
District Unconditional Grant (Non-Wage)	11,325	2,831	11,325
District Unconditional Grant (Wage)	126,598	31,650	126,598
Sector Conditional Grant (Wage)	667,148	166,787	667,148
Sector Conditional Grant (Non-Wage)	375,235	93,809	375,115
<b>Development Revenues</b>	<b>236,038</b>	<b>75,537</b>	<b>138,454</b>
Multi-Sectoral Transfers to LLGs_Gou	82,456	0	0
District Discretionary Development Equalization Grant	45,130	0	30,000
Sector Development Grant	108,453	0	108,454
<b>Total Revenues shares</b>	<b>1,511,536</b>	<b>386,389</b>	<b>1,330,839</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	834,042	207,022	793,746
Non Wage	441,456	86,033	398,640
<b>Development Expenditure</b>			
Domestic Development	236,038	18,326	138,454
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,511,536</b>	<b>311,381</b>	<b>1,330,839</b>

## Narrative of Workplan Revenues and Expenditure

There is a 12% reduction in the total Sector budget (for FY 2020/21) mainly because all LLG multisectoral transfers are not included in the projections and DDEG & SCG Non Wage revenues have been reduced by 33.53% and 0.032% respectively. However the current earmarked wage is inadequate by 201.2 million for staff in post and does not therefore cater for recruitment. An inclusive Gender and Equity based budget has been made to enhance the economic welfare of 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 is a cornerstone of the proposed expenditure, ensuring livelihood promotion, natural resource sustainability and adaptation to Climate change.

## Vote : 544 Nakasongola District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>4,127,500</b>	<b>1,029,592</b>	<b>3,924,695</b>
Locally Raised Revenues	12,000	3,000	12,000
Other Transfers from Central Government	132,117	26,992	0
Multi-Sectoral Transfers to LLGs_NonWage	70,688	21,426	0
District Unconditional Grant (Non-Wage)	4,114	1,028	4,114
Sector Conditional Grant (Wage)	3,692,477	923,119	3,692,477
Sector Conditional Grant (Non-Wage)	216,104	54,026	216,104
<b><i>Development Revenues</i></b>	<b>333,390</b>	<b>180,847</b>	<b>262,604</b>
External Financing	203,503	0	201,000
Multi-Sectoral Transfers to LLGs_Gou	58,283	0	0
District Discretionary Development Equalization Grant	40,000	0	30,000
Sector Development Grant	31,604	0	31,604
<b>Total Revenues shares</b>	<b>4,460,890</b>	<b>1,210,439</b>	<b>4,187,299</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	3,692,477	772,979	3,692,477
Non Wage	435,023	95,479	232,218
<b><i>Development Expenditure</i></b>			
Domestic Development	129,887	32,660	61,604
Donor Development	203,503	0	201,000
<b>Total Expenditure</b>	<b>4,460,890</b>	<b>901,117</b>	<b>4,187,299</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote : 544 Nakasongola District

**FY 2020/21**

The department plan receive and estimated of :

1. Recurrent budget Ugx. 3,924,695,000
2. Development budget Ugx. 262,604,000 and the recurrent expenditure of
  1. Wage Ugx. 3,692,477,000
  2. Non wage Ugx. 232,218,000
- development expenditure
  1. Domestic development Ugx. 61,604,000
  2. External Financing Ugx. 201,000,000

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) will support the youth and adolescent (10 - 24 years) with HIV AIDS services. 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 renovation of OPDs will be done in such away that they ease access of the PDWs.

## Vote : 544 Nakasongola District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,539,801</b>	<b>3,285,797</b>	<b>12,529,861</b>
Locally Raised Revenues	22,000	5,500	22,000
Other Transfers from Central Government	17,000	0	17,000
Multi-Sectoral Transfers to LLGs_NonWage	8,134	302	0
District Unconditional Grant (Non-Wage)	4,738	1,184	4,738
District Unconditional Grant (Wage)	78,610	19,653	78,610
Sector Conditional Grant (Wage)	10,527,382	2,631,846	10,527,382
Sector Conditional Grant (Non-Wage)	1,881,938	627,313	1,880,131
<b>Development Revenues</b>	<b>294,061</b>	<b>102,593</b>	<b>262,694</b>
Multi-Sectoral Transfers to LLGs_Gou	19,083	0	0
District Discretionary Development Equalization Grant	36,207	0	30,000
Sector Development Grant	238,771	0	232,694
<b>Total Revenues shares</b>	<b>12,833,862</b>	<b>3,388,390</b>	<b>12,792,555</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,605,992	2,427,903	10,605,992
Non Wage	1,933,809	619,529	1,923,869
<b>Development Expenditure</b>			
Domestic Development	294,061	6,250	262,694
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>12,833,862</b>	<b>3,053,682</b>	<b>12,792,555</b>

**Narrative of Workplan Revenues and Expenditure**

The Education and Sports Department total revenue for the FY 2020/2021 is Ugsh. 12,792,555,000 compared to 12,833,862,000 for the previous year which is 0.3% reduction. The recurrent and development expenditures have been apportioned by percentage as 98% and 2% 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: Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,277,560</b>	<b>301,520</b>	<b>1,370,958</b>
Locally Raised Revenues	42,000	10,500	42,000
Other Transfers from Central Government	982,773	228,870	1,216,306
Multi-Sectoral Transfers to LLGs_NonWage	16,368	3,045	0
Multi-Sectoral Transfers to LLGs_Wage	123,766	30,941	0
District Unconditional Grant (Non-Wage)	8,197	2,049	8,197
District Unconditional Grant (Wage)	104,456	26,114	104,456
<b>Development Revenues</b>	<b>193,967</b>	<b>52,718</b>	<b>42,545</b>
Multi-Sectoral Transfers to LLGs_Gou	131,422	0	0
Locally Raised Revenues	20,000	0	0
District Discretionary Development Equalization Grant	42,545	0	42,545
<b>Total Revenues shares</b>	<b>1,471,527</b>	<b>354,237</b>	<b>1,413,503</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	228,222	52,038	104,456
Non Wage	1,049,338	125,392	1,266,503
<b>Development Expenditure</b>			
Domestic Development	193,967	28,453	42,545
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,471,527</b>	<b>205,883</b>	<b>1,413,503</b>

### Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, Nakasongola District Local Government Roads and Engineering Sector is expected to receive 1,413,503,210/= for Road Maintenance (688,577,076/= District Roads, 412,225,331/= Urban Roads, and 115,503,262/= Community Access Roads), 50,196,861/= for Buildings Maintenance (Buildings Repair, Electricity and Water Bills, and Imprest for Operations), 42,545,132/= for Rehabilitating Water Block, and 104,455,548 as Wages at the District Headquarters.

# Vote : 544 Nakasongola District

# FY 2020/21

## Workplan: Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>169,988</b>	<b>41,997</b>	<b>121,526</b>
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
Multi-Sectoral Transfers to LLGs_Wage	46,425	11,606	0
District Unconditional Grant (Wage)	85,139	21,285	85,139
Sector Conditional Grant (Non-Wage)	36,425	9,106	36,388
<b>Development Revenues</b>	<b>384,235</b>	<b>127,636</b>	<b>363,169</b>
Multi-Sectoral Transfers to LLGs_Gou	1,328	0	0
Sector Development Grant	363,105	0	363,169
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>554,223</b>	<b>169,633</b>	<b>484,695</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	131,563	31,703	85,139
Non Wage	38,425	8,740	36,388
<b>Development Expenditure</b>			
Domestic Development	384,235	4,306	363,169
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>554,223</b>	<b>44,748</b>	<b>484,695</b>

### Narrative of Workplan Revenues and Expenditure

Nakasongola District Local Government was allocated an expenditure ceiling of 484,695,485/= in financial year 2020/2021, of which 363,169,355/= is for Implementation of Rural Water Development activities, 36,387,589/= is for Implementation of Rural Water non wage activities and 85,138,541/= is for payment of 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: 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>211,395</b>	<b>50,389</b>	<b>208,260</b>
Locally Raised Revenues	21,350	5,338	30,350
Multi-Sectoral Transfers to LLGs_NonWage	12,146	577	0
District Unconditional Grant (Non-Wage)	5,225	1,306	5,225
District Unconditional Grant (Wage)	167,402	41,851	167,402
Sector Conditional Grant (Non-Wage)	5,272	1,318	5,283
<b>Development Revenues</b>	<b>3,383</b>	<b>1,400</b>	<b>11,643</b>
Multi-Sectoral Transfers to LLGs_Gou	3,383	0	0
District Discretionary Development Equalization Grant	0	0	11,643
<b>Total Revenues shares</b>	<b>214,778</b>	<b>51,789</b>	<b>219,903</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	167,402	38,043	167,402
Non Wage	43,993	6,107	40,858
<b>Development Expenditure</b>			
Domestic Development	3,383	1,400	11,643
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>214,778</b>	<b>45,550</b>	<b>219,903</b>

## Narrative of Workplan Revenues and Expenditure

1. Wage	167,402.052
2. Non-Wage	40,858.354
3. GoU Dev	11,642.553
Total Work Plan Ceiling	219,902.959

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: 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>282,272</b>	<b>65,677</b>	<b>223,165</b>
Locally Raised Revenues	10,350	2,588	16,350
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_NonWage	27,260	1,924	0
Multi-Sectoral Transfers to LLGs_Wage	37,859	9,465	0
District Unconditional Grant (Non-Wage)	5,029	1,257	5,029
District Unconditional Grant (Wage)	160,083	40,021	160,083
Sector Conditional Grant (Non-Wage)	41,690	10,423	41,703
<b>Development Revenues</b>	<b>606,091</b>	<b>8,723</b>	<b>502,682</b>
Multi-Sectoral Transfers to LLGs_Gou	39,410	0	0
Other Transfers from Central Government	566,682	0	482,682
District Discretionary Development Equalization Grant	0	0	20,000
<b>Total Revenues shares</b>	<b>888,363</b>	<b>74,401</b>	<b>725,847</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	197,942	49,485	160,083
Non Wage	84,330	8,808	63,082
<b>Development Expenditure</b>			
Domestic Development	606,091	8,723	502,682
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>888,363</b>	<b>67,017</b>	<b>725,847</b>

### Narrative of Workplan Revenues and Expenditure

Overall the department's budget has declined by 60%. This has been occasioned by the 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: 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>111,664</b>	<b>32,560</b>	<b>120,649</b>
Locally Raised Revenues	13,000	3,250	21,500
Multi-Sectoral Transfers to LLGs_NonWage	19,698	9,569	0
District Unconditional Grant (Non-Wage)	46,945	11,736	47,128
District Unconditional Grant (Wage)	32,020	8,005	52,020
<b>Development Revenues</b>	<b>33,327</b>	<b>10,925</b>	<b>399,442</b>
Multi-Sectoral Transfers to LLGs_Gou	551	0	0
District Discretionary Development Equalization Grant	32,776	0	357,279
<b>Total Revenues shares</b>	<b>144,991</b>	<b>43,486</b>	<b>520,091</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,020	7,029	52,020
Non Wage	79,643	32,452	68,628
<b>Development Expenditure</b>			
Domestic Development	33,327	864	399,442
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>144,991</b>	<b>40,344</b>	<b>520,091</b>

## Narrative of Workplan Revenues and Expenditure

The department has budgeted to receive and spend Shs.520,091,000 which is higher than the approved budget for FY 2019/20 by 258.8%.The tremendous increase is mainly because the District Discretionary Development grant for LLGs was budgeted under planning unit. 23.2% and 76.8% is expected to be from recurrent and development revenues respectively. The District Unconditional Grant (Wage) is also seen to have increased by 62.5% because of the recruitment of more staff. The budget will serve all interest groups including the youth, women, elderly and people with disabilities.

# Vote : 544 Nakasongola 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>103,597</b>	<b>25,019</b>	<b>56,383</b>
Locally Raised Revenues	13,000	3,250	13,000
Multi-Sectoral Transfers to LLGs_NonWage	11,440	1,980	0
Multi-Sectoral Transfers to LLGs_Wage	35,774	8,943	0
District Unconditional Grant (Non-Wage)	5,133	1,283	5,133
District Unconditional Grant (Wage)	38,250	9,563	38,250
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>103,597</b>	<b>25,019</b>	<b>56,383</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	74,024	18,506	38,250
Non Wage	29,573	6,488	18,133
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>103,597</b>	<b>24,994</b>	<b>56,383</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 38,250.480.00
2. Travel inland 13,392,997.00
3. Stationery and printing 1,107,003.00
4. Newspapers 300,000.00
5. Subscription 832,997.00
6. Telecommunication 1,000,000.00
7. Small office 1,500,000.00

# Vote : 544 Nakasongola 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>90,952</b>	<b>22,738</b>	<b>72,934</b>
Locally Raised Revenues	1,000	250	3,000
District Unconditional Grant (Non-Wage)	1,500	375	1,500
District Unconditional Grant (Wage)	74,577	18,644	54,577
Sector Conditional Grant (Non-Wage)	13,875	3,469	13,857
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>90,952</b>	<b>22,738</b>	<b>72,934</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	74,577	14,336	54,577
Non Wage	16,375	3,843	18,357
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>90,952</b>	<b>18,179</b>	<b>72,934</b>

### Narrative of Workplan Revenues and Expenditure

- The department will receive shs.72, 934,000= . This is less the approved budget for FY 2019/20 by 24.7% .
- The total budget will be facilitated by recurrent revenues.
- The budget will cater for interest groups including the youth, women, elderly and PWDs