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**Vote : 545 Nebbi District****FY 2020/21**

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**Foreword**

The Annual Budget Estimate for financial year 2020/21 is derived from the aspiration of the people of Nebbi District as expressed in the Vision 2040, Second National Development Plan and District Development Plan. The Budget provides the link between Government's overall Policies and the Annual Budget. It lays out the fiscal framework and strategy for the budget year and in the medium term setting out how the Government intends to achieve its policy objectives.

The indicative expenditure estimates forms the basis for the detailed estimates of revenue and expenditure which will be laid before the Council.

The process of preparing this document was guided by the New Public and Finance Management Act, 2015. The Local Government Planning Guide, the National Resistance Movement (NRM) manifesto, various sector policies and Budget guideline 2019 and our local priorities.

Accordingly, the Budget focuses on the strategic areas of economic and social infrastructure, construction and rehabilitation, Human Development and Poverty reduction. It broadly covers the construction, rehabilitation and maintenance of schools, health units, roads and bridges; the development of technical staff in terms of quality and quantity and; the empowerment of the disadvantaged and vulnerable groups in our society.

The Council is committed to the efficient use and maintenance of all the facilities that were developed over the years and efforts will be put to ensure that the capacity of the users is strengthened towards correct use in order to increase facility life span and enjoyment of the services they are meant to offer.

It is envisaged that the budget will be implemented through some of the ongoing programs such as the Northern Uganda Peace, Recovery and Development (PRDP), Northern Uganda Social Action plan (NUSAFIII) as well as the other Sector(s) and Partner(s) programs.

I call upon all stakeholders to embrace the comprehensive budget and participate fully towards its implementation for the good of our people.

Orombi Emmanuel/District Chairperson

06/01/2020

**Vote : 545 Nebbi District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<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>Locally Raised Revenues</b>	92,799	46,278	251,651
<b>Discretionary Government Transfers</b>	4,948,547	1,385,080	4,918,818
<b>Conditional Government Transfers</b>	21,912,649	5,778,894	20,841,862
<b>Other Government Transfers</b>	5,602,671	181,016	3,693,391
<b>External Funding</b>	1,870,000	172,054	1,576,125
<b>Grand Total</b>	<b>34,426,667</b>	<b>7,563,322</b>	<b>31,281,847</b>

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

The total revenue received by the district in Quarter one was 7.563 billion shillings representing 22% of the approved budget for FY2019/20. This revenue performance is below the expected target of 25% for the first Quarter. The under revenue performance is because Other Government Transfers performed at 3% particularly ACDP, YLP, WEP, IDI NTD were not received while others were partially remitted for example UMFSNP, NUSAF3 and Road fund.

However, other revenue sources performed quite well they include locally generated revenue performed at 50%, Discretionary Government transfer at 28%, Conditional Government Transfers at 26% and External financing equally performed poorly at 10%. These revenues were allocated across all the departments with Education, Health, Administration and Production receiving the highest in that order.

**Planned Revenues for FY 2020/21**

The total revenue work plan expected for FY 2020/21 31.281 billion shillings, this represents 10% reduction in revenue projection from last financial year of 34.426 billion shillings. This reduction is mainly in IPF for Other Government Transfers. For example, Conditional Government transfers reduced by 5%, Other Government transfers reduced by 35% especially projects have been phased out and Donor funding reduced by 10% due to limited donors and development partners in the district. (see the table above) However, some of the revenue sources have been maintained until Government finds additional sources of revenue. These funds shall mainly be spent on wages constituting 50%, non-wage at 25% and Development budget at 20%.

The key physical performance include rehabilitation of infrastructure and routine maintenance of road network, drilling of boreholes, construction of classrooms, latrines, supply of desks, furniture, medical equipment and drugs, supply of machinery and equipment, motorcycles and computers and ICT.

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

<i>Uganda Shillings 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>
Administration	7,491,224	1,396,524	5,484,842
Finance	441,580	124,074	447,235
Statutory Bodies	629,929	132,409	668,603
Production and Marketing	3,865,451	492,296	3,416,277

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Health	6,215,507	1,443,150	6,211,052
Education	12,392,624	3,234,294	11,983,028
Roads and Engineering	852,263	229,279	1,001,221
Water	594,519	178,894	784,690
Natural Resources	314,272	70,544	316,295
Community Based Services	757,959	126,907	464,589
Planning	660,191	103,079	316,871
Internal Audit	65,249	11,496	65,249
Trade, Industry and Local Development	125,898	19,505	121,896
<b>Grand Total</b>	<b>34,406,667</b>	<b>7,562,452</b>	<b>31,281,847</b>
<i>o/w: Wage:</i>	<i>15,507,404</i>	<i>3,876,851</i>	<i>15,507,404</i>
<i>Non-Wage Recurrent:</i>	<i>8,147,552</i>	<i>2,177,484</i>	<i>7,511,378</i>
<i>Domestic Devt:</i>	<i>8,881,710</i>	<i>1,336,063</i>	<i>6,686,940</i>
<i>Ext. Financing:</i>	<i>1,870,000</i>	<i>172,054</i>	<i>1,576,125</i>

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

During the first Quarter, the district spent a total of 5.621 billion shillings representing 75% of the total revenue received in quarter one. The funds were allocated according to the approved work plan with education, health, administration and production spending the highest in that order. But mainly on teachers and general staff salary and wages performing at 49%, non-wages mainly on pension and gratuity performing at 21% and development budget at 4%. The key physical performance include rehabilitation of infrastructure and routine maintenance of road network, drilling of boreholes, construction of classrooms, latrines, supply of desks, furniture, medical equipment and drugs, supply of machinery and equipment, motorcycles and computers and ICT.

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

The key physical performance include rehabilitation of infrastructure and routine maintenance of road network, drilling of boreholes, construction of classrooms, latrines, supply of desks, furniture, medical equipment and drugs, supply of machinery and equipment, motorcycles and computers and ICT. 6 Council sittings, construction of Seed secondary school at Atego sub county, upgrading of Pamaka Health II to Health III at Ndheh sub county.

**Medium Term Expenditure Plans**

Supply of vehicle for Council, Construction of Hostel for Intern Doctors in Nebbi Hospital, Construction of Council Hall, Rehabilitation of DSC offices, Construction of Classrooms, Latrines and supply of desks to schools.

**Challenges in Implementation**

1. Low revenue collection to carry out Council operations and activities
2. High level of land fragmentation that does not allow Commercial farming
3. High population growth rate that has put a lot of pressure on Natural Resources.  
Hence Environmental degradation
4. High level of Youth Unemployment that has resulted into idleness, low productivity and high crime rates among others

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## 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
<b>1. Locally Raised Revenues</b>	<b>92,799</b>	<b>46,278</b>	<b>251,651</b>
Local Services Tax	0	0	251,651
Land Fees	5,000	5,000	0
Other Goods - Local	5,000	1,250	0
Business licenses	5,000	1,250	0
Miscellaneous and unidentified taxes	5,000	5,000	0
Interest from other government units	5,000	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	5,000	1,250	0
Sale of non-produced Government Properties/assets	25,000	0	0
Park Fees	5,000	1,250	0
Animal & Crop Husbandry related Levies	4,000	5,000	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	0	0
Registration of Businesses	2,000	0	0
Agency Fees	9,000	5,000	0
Market /Gate Charges	5,000	6,114	0
Other Fees and Charges	5,000	2,000	0
Miscellaneous receipts/income	5,799	3,000	0
<b>2a. Discretionary Government Transfers</b>	<b>4,948,547</b>	<b>1,385,080</b>	<b>4,918,818</b>
District Unconditional Grant (Non-Wage)	705,134	176,284	705,710
District Discretionary Development Equalization Grant	1,775,318	591,773	1,745,014
Urban Unconditional Grant (Wage)	6,660	1,665	6,660
District Unconditional Grant (Wage)	2,461,434	615,359	2,461,434
<b>2b. Conditional Government Transfer</b>	<b>21,912,649</b>	<b>5,778,894</b>	<b>20,841,862</b>
Sector Conditional Grant (Wage)	13,039,310	3,259,827	13,039,310
Sector Conditional Grant (Non-Wage)	2,824,568	861,085	2,827,452
Sector Development Grant	1,838,901	612,967	1,844,029
Transitional Development Grant	243,146	53,333	0
Pension for Local Governments	3,131,071	782,768	3,131,071
Gratuity for Local Governments	835,653	208,913	0
<b>2c. Other Government Transfer</b>	<b>5,602,671</b>	<b>181,016</b>	<b>3,693,391</b>
Northern Uganda Social Action Fund (NUSAF)	2,330,000	12,700	1,156,000
Support to PLE (UNEB)	20,000	0	0
Uganda Road Fund (URF)	479,253	103,026	595,494
Vegetable Oil Development Project	70,080	0	65,000
Youth Livelihood Programme (YLP)	300,000	0	0

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Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	903,405	65,290	903,405
Infectious Diseases Institute (IDI)	50,400	0	0
Neglected Tropical Diseases (NTDs)	48,673	0	0
Agriculture Cluster Development Project (ACDP)	1,400,860	0	973,492
<b>3. External Financing</b>	<b>1,870,000</b>	<b>172,054</b>	<b>1,576,125</b>
United Nations Children Fund (UNICEF)	1,190,000	10,742	763,125
World Health Organisation (WHO)	300,000	161,312	300,000
Global Alliance for Vaccines and Immunization (GAVI)	360,000	0	153,000
United Nations Expanded Programme on Immunisation (UNEPI)	0	0	360,000
Belgium Technical Cooperation (BTC)	20,000	0	0
<b>Total Revenues shares</b>	<b>34,426,667</b>	<b>7,563,322</b>	<b>31,281,847</b>

## i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

During the first Quarter the district received 46.278 million shillings as locally generated revenue representing 61%. This is good performance with following revenue sources performing quite well. They are Local service tax, Market gates, agency fees and sale of non- produced government property. While the following revenue sources performed poorly. They are ground rent, registration of business, rent and rates and sale of government assets because these economic units were not assessment and rates were not reviewed.

**Central Government Transfers**

A total of 7.344 billion shillings was received from Central Government as discretionary government transfer, Conditional Government transfers and Other Government transfers representing 97%. Overall this is very good performance of which Discretionary government transfer performed at 27%, Conditional at 26% and Other Government transfers performed at 3% of the Quarterly central revenue received.

**Donor Funding**

The District received 172.054 million shillings from Donors representing 10%. The main source was UNICEF support mainly in Health, education and water. However, other donors like IDI and BTC contributed substantially.

## ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

The district is expected to receive 251.651 million shillings as locally generated revenue representing 1% of the total district budget. The District has maintained the local revenue generated until the Council approves the new revenue sources and rates. The main revenue sources are expected from Local service tax, agency fee, sale of government assets and market gate collections.

**Central Government Transfers**

A total of 29.454 billion shillings is expected from Central government as Discretionary, Conditional and Other Government transfers representing 98% of the District Budget. Discretionary Government transfers shall constitute 97%, Conditional Government transfers shall account 96% and Other Government transfers shall contribute 95%.

**Donor Funding**

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A total 1.576 billion shillings is expected from Donor representing 10% of the total district budget. The main donor support shall come from UNICEF for mainly health and education programme. The District has few donors and development partners because many of these development partners are skewed towards refugee support.

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	395,445	91,157	878,710
District Production Services	3,470,005	888,847	2,537,567
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,865,451</b>	<b>980,004</b>	<b>3,416,277</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	767,263	217,758	908,221
District Engineering Services	85,000	21,250	93,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>852,263</b>	<b>239,008</b>	<b>1,001,221</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	125,898	31,475	121,896
<b><i>Sub- Total of allocation Sector</i></b>	<b>125,898</b>	<b>31,475</b>	<b>121,896</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	7,885,642	1,971,209	7,775,615
Secondary Education	3,476,521	869,130	3,561,482
Skills Development	168,592	42,148	168,592
Education & Sports Management and Inspection	876,869	214,946	470,166
Special Needs Education	5,000	1,250	7,174
<b><i>Sub- Total of allocation Sector</i></b>	<b>12,412,624</b>	<b>3,098,683</b>	<b>11,983,028</b>
<b>Sector :Health</b>			
Primary Healthcare	1,418,696	350,550	322,201
District Hospital Services	469,827	117,457	469,827
Health Management and Supervision	4,324,983	1,079,423	5,419,024
<b><i>Sub- Total of allocation Sector</i></b>	<b>6,213,507</b>	<b>1,547,430</b>	<b>6,211,052</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	594,519	144,089	784,690
Natural Resources Management	309,022	69,118	316,295
<b><i>Sub- Total of allocation Sector</i></b>	<b>903,542</b>	<b>213,207</b>	<b>1,100,984</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	757,959	125,160	464,589
<b><i>Sub- Total of allocation Sector</i></b>	<b>757,959</b>	<b>125,160</b>	<b>464,589</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	7,476,224	1,838,098	5,484,842

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Local Statutory Bodies	629,929	152,150	668,603
Local Government Planning Services	660,191	168,910	316,871
<b><i>Sub- Total of allocation Sector</i></b>	<b>8,766,344</b>	<b>2,159,158</b>	<b>6,470,315</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	441,580	130,764	447,235
Internal Audit Services	65,249	16,312	65,249
<b><i>Sub- Total of allocation Sector</i></b>	<b>506,829</b>	<b>147,076</b>	<b>512,484</b>

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,911,327</b>	<b>1,297,989</b>	<b>4,094,045</b>
Locally Raised Revenues	0	0	76,794
Multi-Sectoral Transfers to LLGs_NonWage	40,310	23,026	0
District Unconditional Grant (Non-Wage)	90,059	25,514	138,627
Urban Unconditional Grant (Wage)	6,660	1,665	6,660
District Unconditional Grant (Wage)	807,573	256,103	740,893
Pension for Local Governments	3,131,071	782,768	3,131,071
Gratuity for Local Governments	835,653	208,913	0
<b>Development Revenues</b>	<b>2,579,897</b>	<b>98,534</b>	<b>1,390,797</b>
Other Transfers from Central Government	2,330,000	0	1,156,000
Multi-Sectoral Transfers to LLGs_Gou	98,522	0	0
District Discretionary Development Equalization Grant	141,375	0	234,797
Transitional Development Grant	10,000	0	0
<b>Total Revenues shares</b>	<b>7,491,224</b>	<b>1,396,524</b>	<b>5,484,842</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	814,233	164,389	747,553
Non Wage	4,097,094	864,124	3,346,492
<b>Development Expenditure</b>			
Domestic Development	2,579,897	30,990	1,390,797
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,491,224</b>	<b>1,059,503</b>	<b>5,484,842</b>

## Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the Department will receive a budget of 5.484 billion. 57% will be realized from Pensions for Local Governments, 21% will come from Other Transfers from Central Government and 13.5% will come from District Unconditional Grant (Wage) as 0.12% will be realized for Urban Unconditional Grant (Wage). District Unconditional Grant (Non-Wage) will constitute 2.5% of the budget while 0.7% will come from Multi-Sectoral Transfers to LLGs\_Non Wage. Locally Raised Revenue will contribute 1.4% of the budget.

13.6% of the budget will be spent on payment of staff salaries (Wage), 61% will be utilized on recurrent costs which includes; pensions, gratuity, operational costs for Administration and NUSAF 3 while 25.4% will be used to finance development costs (Construction of gate house, refurbishing and furnishing of CAO's Boardroom, capacity building and re-tooling).



**Vote : 545 Nebbi District****FY 2020/21****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>366,827</b>	<b>96,302</b>	<b>375,841</b>
Locally Raised Revenues	0	0	10,649
Multi-Sectoral Transfers to LLGs_NonWage	32,655	23,350	0
District Unconditional Grant (Non-Wage)	102,346	23,966	133,365
District Unconditional Grant (Wage)	231,827	48,985	231,827
<b>Development Revenues</b>	<b>74,753</b>	<b>27,772</b>	<b>71,394</b>
Multi-Sectoral Transfers to LLGs_Gou	30,831	0	0
District Discretionary Development Equalization Grant	43,922	0	71,394
<b>Total Revenues shares</b>	<b>441,580</b>	<b>124,074</b>	<b>447,235</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	231,827	48,985	231,827
Non Wage	135,000	35,182	144,014
<b>Development Expenditure</b>			
Domestic Development	74,753	15,103	71,394
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>441,580</b>	<b>99,271</b>	<b>447,235</b>

**Narrative of Workplan Revenues and Expenditure**

Total Revenue work plan expected during FY 2020/21 is 447.235 million shillings representing 1% increment from last year's budget because of additional funds under District Unconditional non-wage to support IFMS recurrent costs.

These funds shall be spent on wages constituting 51% of the annual budget, non-wage 32% mainly for local revenue mobilization and management, Accountability and financial management, Budgeting and Planning, Reporting and Recording financial transaction. Preparation and submission final accounts.

**Vote : 545 Nebbi District****FY 2020/21****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>624,929</b>	<b>130,742</b>	<b>663,603</b>
Locally Raised Revenues	25,524	0	64,829
Multi-Sectoral Transfers to LLGs_NonWage	21,329	12,132	0
District Unconditional Grant (Non-Wage)	286,736	71,684	307,434
District Unconditional Grant (Wage)	291,340	46,926	291,340
<b>Development Revenues</b>	<b>5,000</b>	<b>1,667</b>	<b>5,000</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	5,000	0	5,000
<b>Total Revenues shares</b>	<b>629,929</b>	<b>132,409</b>	<b>668,603</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	291,340	46,926	291,340
Non Wage	333,589	16,046	372,263
<b>Development Expenditure</b>			
Domestic Development	5,000	1,466	5,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>629,929</b>	<b>64,439</b>	<b>668,603</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive 668.603 million shillings of which 291,340 millions will be spent on wage representing 44% of the budget, 64.695 million shillings is LR allocation to Council Operations, 5 million shillings is DDEG allocation to Land Board and 312,567 million Non Wage to be spent on council ex-gratia, honoraria, sitting allowance and office operations of other sectors

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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>1,064,482</b>	<b>282,467</b>	<b>1,134,268</b>
Locally Raised Revenues	3,882	0	4,140
Multi-Sectoral Transfers to LLGs_NonWage	6,946	2,288	0
District Unconditional Grant (Non-Wage)	9,603	0	17,698
District Unconditional Grant (Wage)	390,720	116,847	458,834
Sector Conditional Grant (Wage)	491,369	122,842	491,369
Sector Conditional Grant (Non-Wage)	161,962	40,490	162,226
<b>Development Revenues</b>	<b>2,800,968</b>	<b>209,829</b>	<b>2,282,009</b>
Other Transfers from Central Government	2,374,345	0	1,941,897
Multi-Sectoral Transfers to LLGs_Gou	335,329	0	0
Sector Development Grant	91,294	0	91,351
<b>Total Revenues shares</b>	<b>3,865,451</b>	<b>492,296</b>	<b>3,416,277</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	882,089	239,689	950,203
Non Wage	182,393	27,213	184,064
<b>Development Expenditure</b>			
Domestic Development	2,800,968	100,380	2,282,009
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,865,451</b>	<b>367,283</b>	<b>3,416,277</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive 3.416 billion shillings for both recurrent and development budget. This shows a decrease in revenues by about 12% due to reduction of budget support from projects such as Agriculture Cluster development project (ACDP), Uganda Multi-sector Food Security and Nutrition Project (UMFSNP) and Vegetable Oil Development Project (VODP).

Wages contributed 27.8%, Non-wage share is 5.39% and other transfers from central government contributions is 56.8% while sector development grants contributed 2.67% of the total budget. On the expenditure part development expenditure takes 66.8% while recurrent expenditures will take 33.2% of the budget.

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*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>Recurrent Revenues</b>	<b>4,856,604</b>	<b>1,184,595</b>	<b>4,755,698</b>
Locally Raised Revenues	2,500	0	2,500
Other Transfers from Central Government	99,073	0	0
Multi-Sectoral Transfers to LLGs_NonWage	10,432	2,275	0
District Unconditional Grant (Non-Wage)	15,318	0	23,917
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	4,028,127	1,007,032	4,028,127
Sector Conditional Grant (Non-Wage)	701,153	175,288	701,153
<b>Development Revenues</b>	<b>1,358,903</b>	<b>258,555</b>	<b>1,455,355</b>
External Financing	980,000	0	1,284,750
Multi-Sectoral Transfers to LLGs_Gou	15,353	0	0
District Discretionary Development Equalization Grant	100,000	0	140,200
Sector Development Grant	30,405	0	30,405
Transitional Development Grant	233,146	0	0
<b>Total Revenues shares</b>	<b>6,215,507</b>	<b>1,443,150</b>	<b>6,211,052</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,028,127	979,798	4,028,127
Non Wage	828,477	168,446	727,571
<b>Development Expenditure</b>			
Domestic Development	378,903	0	170,605
Donor Development	980,000	0	1,284,750
<b>Total Expenditure</b>	<b>6,215,507</b>	<b>1,148,244</b>	<b>6,211,052</b>

**Narrative of Workplan Revenues and Expenditure**

Total revenue expected in FY 2020/21 is 6.211 billion shillings reduction by 1% from last years budget due to no IPF for Transitional Development grant. The main source of revenue is Conditional grant wage constituting 65% of the annual budget. Non-wage constitutes 10% of the budget. Development budget constitutes 25% mainly to finance infrastructure development and rehabilitation of the dilapidating facilities.

**Vote : 545 Nebbi 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>10,512,909</b>	<b>2,768,756</b>	<b>10,494,081</b>
Locally Raised Revenues	6,727	1,114	6,727
Other Transfers from Central Government	20,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	8,790	3,076	0
District Unconditional Grant (Non-Wage)	20,000	0	27,382
District Unconditional Grant (Wage)	78,257	14,839	78,257
Sector Conditional Grant (Wage)	8,519,813	2,129,953	8,519,813
Sector Conditional Grant (Non-Wage)	1,859,320	619,773	1,861,901
<b>Development Revenues</b>	<b>1,899,716</b>	<b>465,539</b>	<b>1,488,947</b>
External Financing	500,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	9,100	0	0
District Discretionary Development Equalization Grant	150,000	0	243,300
Sector Development Grant	1,240,616	0	1,245,647
<b>Total Revenues shares</b>	<b>12,412,624</b>	<b>3,234,294</b>	<b>11,983,028</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,598,071	2,114,817	8,598,070
Non Wage	1,914,838	467,126	1,896,011
<b>Development Expenditure</b>			
Domestic Development	1,399,716	0	1,488,947
Donor Development	500,000	0	0
<b>Total Expenditure</b>	<b>12,412,624</b>	<b>2,581,943</b>	<b>11,983,028</b>

**Narrative of Workplan Revenues and Expenditure**

The Department is expected to receive UGX.11,983,027,953= in FY 2020/21 representing an increase of 0.76% from that of FY 2019/20 of UGX.11,892,624,064. This increase is expected from a slight increase allocation for Non-Wage (Sector Conditional Grant, Sector Development (SFG) Grant and GoU LLG allocations. 71.1% (UGX.8.519b) of the total estimated revenue is expected for wages/salaries with Primary Sub-Sector taking the largest share of UGX.6.320b and Secondary taking UGX.2.189b. Both Wage and Non-Wage (UPE and USE) revenues have not increased. Development Grant (SFG) has slightly increased by UGX.5m. The expected revenue are expected to be spent fully in the various allowable expenditure as per the available guidelines, policies and regulations. Additional funding is expected to be received from other development partners in form of donations and other off-budget support. UNICEF is estimated to fund the department's activities of up to UGX.500million.

**Vote : 545 Nebbi 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>607,047</b>	<b>134,463</b>	<b>750,831</b>
Locally Raised Revenues	0	0	26,839
Other Transfers from Central Government	479,253	103,026	595,494
Multi-Sectoral Transfers to LLGs_NonWage	3,615	690	0
District Unconditional Grant (Non-Wage)	5,000	1,250	9,320
District Unconditional Grant (Wage)	119,179	29,497	119,179
<b>Development Revenues</b>	<b>245,216</b>	<b>94,816</b>	<b>250,389</b>
Multi-Sectoral Transfers to LLGs_Gou	165,216	0	0
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	80,000	0	250,389
<b>Total Revenues shares</b>	<b>852,263</b>	<b>229,279</b>	<b>1,001,221</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	119,179	29,497	119,179
Non Wage	487,868	1,250	631,652
<b>Development Expenditure</b>			
Domestic Development	245,216	69,810	250,389
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>852,263</b>	<b>100,556</b>	<b>1,001,221</b>

**Narrative of Workplan Revenues and Expenditure**

A total of 1,001,221,000/= has been planned with the major revenue source coming from URF funding 595,494,000/=, whereas local Raised Funds shall amount to 26,838,550/=, Unconditional Grant-Non Wage shall total to 9,320,000/=, District Discretionary Development Equalization Grant 250,000,000/= and Conditional Grant –Wage 119,179,000/=

Out of the above revenue, wage shall be 119,179,000/=, whereas Development shall be 250,389,000/= and non-wage shall be 631,652,000/=.

## Vote : 545 Nebbi 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>72,733</b>	<b>18,232</b>	<b>72,963</b>
Multi-Sectoral Transfers to LLGs_NonWage	2,964	1,260	0
District Unconditional Grant (Wage)	37,510	8,907	37,510
Sector Conditional Grant (Non-Wage)	32,259	8,065	32,252
<b>Development Revenues</b>	<b>521,787</b>	<b>160,662</b>	<b>711,727</b>
External Financing	30,000	0	222,000
Multi-Sectoral Transfers to LLGs_Gou	15,200	0	0
Sector Development Grant	476,587	0	476,627
<b>Total Revenues shares</b>	<b>594,519</b>	<b>178,894</b>	<b>784,690</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	37,510	8,907	37,510
Non Wage	35,223	6,488	35,453
<b>Development Expenditure</b>			
Domestic Development	491,787	12,145	489,727
Donor Development	30,000	0	222,000
<b>Total Expenditure</b>	<b>594,519</b>	<b>27,539</b>	<b>784,690</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2020/2021, Water department is expected to receive a budgeted of 784.69 million shillings representing 25% increase from last year's budget due to external additional funding from donors. Of which 6.7% is recurrent, 92% is development revenues and 7% is wage. The recurrent revenues will be used to fund operation of the District Water Office, monitoring supervision and coordination and also part of software activities. The development revenues will be used for borehole rehabilitation, deep borehole drilling, water quality surveillance, feasibility study on design of piped water system, commissioning of boreholes and payment of salaries to contract staff.

## Vote : 545 Nebbi District

FY 2020/21

*Workplan: Natural Resources***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>228,637</b>	<b>48,131</b>	<b>227,025</b>
Locally Raised Revenues	4,460	0	4,460
Multi-Sectoral Transfers to LLGs_NonWage	2,166	1,100	0
District Unconditional Grant (Non-Wage)	0	0	1,974
District Unconditional Grant (Wage)	215,810	45,480	214,376
Sector Conditional Grant (Non-Wage)	6,201	1,550	6,215
<b>Development Revenues</b>	<b>85,636</b>	<b>22,414</b>	<b>89,270</b>
Multi-Sectoral Transfers to LLGs_Gou	35,636	0	0
District Discretionary Development Equalization Grant	50,000	0	89,270
<b>Total Revenues shares</b>	<b>314,272</b>	<b>70,544</b>	<b>316,295</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	215,810	45,480	214,376
Non Wage	12,827	1,550	12,649
<b>Development Expenditure</b>			
Domestic Development	85,636	6,350	89,270
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>314,272</b>	<b>53,380</b>	<b>316,295</b>

**Narrative of Workplan Revenues and Expenditure**

The department has planned for 316,294,535 UGX in the financial year 2020/21 of which 41,244,143 UGX (13.1%) is multi-sectoral transfer to LLGs. The current budget is slightly higher than last financial year 2019/20 by 3.8%. This is because there was an increment in Multi-sectoral transfers to LLGs.



**Vote : 545 Nebbi District****FY 2020/21****Workplan: Community Based Services****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>204,454</b>	<b>38,101</b>	<b>228,650</b>
Locally Raised Revenues	0	0	26,007
Multi-Sectoral Transfers to LLGs_NonWage	18,813	2,130	0
District Unconditional Grant (Wage)	135,752	23,499	135,752
Sector Conditional Grant (Non-Wage)	49,889	12,472	49,922
<b>Development Revenues</b>	<b>553,505</b>	<b>88,806</b>	<b>235,938</b>
Other Transfers from Central Government	300,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	238,505	0	0
District Discretionary Development Equalization Grant	15,000	0	235,938
<b>Total Revenues shares</b>	<b>757,959</b>	<b>126,907</b>	<b>464,589</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	135,752	23,499	135,752
Non Wage	68,702	8,743	92,898
<b>Development Expenditure</b>			
Domestic Development	553,505	0	235,938
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>757,959</b>	<b>32,241</b>	<b>464,589</b>

**Narrative of Workplan Revenues and Expenditure**

Work plan revenues for 2020/21 comprises of District Conditional Grant (wage)-135,752,000.Sector Conditional Grant (Non-wage) 49,889,055.Domestic Development (GoU-Dev)-15,000,000.Locally raised revenues (Operational and Civil)-26,007,549.Women Empowerment Programme-151,816,141.Youth Livelihood Programme-581,158,963.Planned expenditures for 2020/21 comprises of Pay Staff salaries, (135, 752,000), Recruitment expenses,(350,000),Maintenance of Vehicles,(1,927,071),Printing, Stationeries, Photocopying, (1,680,000), Support to Disability Council,(4,000,000),Support to Women Council,(4,000,000),Support to Youth Council,(4,000,000),Social rehabilitation services,(18,000,000),Support to Probation case work,(2,600,000),Support to Labour case work,(2,000,000),Gender mainstreaming activities (5,600,000),Support to Older Persons Council (4,400,000),Annual celebrations (5,000,000),Uganda Women Entrepreneurship Programme operation & Project funds (151,816,141),Youth Livelihood Programme operation & Project funds (581,158,963),Fuel-duty facilitation,(8,592,549),Travel inland-duty allowances (9,639,329),Investment Service cost (200,000),Maintenance of Nebbi Social and Community Center (13,348,000)

## Vote : 545 Nebbi District

FY 2020/21

*Workplan: Planning***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>68,862</b>	<b>28,556</b>	<b>69,633</b>
Multi-Sectoral Transfers to LLGs_NonWage	1,552	15,211	0
Locally Raised Revenues	4,353	0	4,353
District Unconditional Grant (Non-Wage)	18,500	4,625	20,823
District Unconditional Grant (Wage)	44,456	8,720	44,456
<b>Development Revenues</b>	<b>591,330</b>	<b>74,524</b>	<b>247,238</b>
Multi-Sectoral Transfers to LLGs_Gou	73,465	0	0
External Financing	360,000	0	69,375
District Discretionary Development Equalization Grant	157,864	0	177,863
<b>Total Revenues shares</b>	<b>660,191</b>	<b>103,079</b>	<b>316,871</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	44,456	8,720	44,456
Non Wage	24,406	4,572	25,177
<b>Development Expenditure</b>			
Domestic Development	231,330	50,319	177,863
Donor Development	360,000	0	69,375
<b>Total Expenditure</b>	<b>660,191</b>	<b>63,611</b>	<b>316,871</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expect to receive 316.871 million shillings for both recurrent and development budget. However, this figures shows reduction in the overall budget by more than half due to reduced IPF for Donor funds. Other major revenue sources include DDEG, District Unconditional grant and external financing.

These funds shall be spent on wages constituting 15%, non-wage 8% and development budget at 74%.

**Vote : 545 Nebbi District****FY 2020/21****Workplan: Internal Audit****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>50,249</b>	<b>6,496</b>	<b>50,249</b>
Locally Raised Revenues	4,353	0	4,353
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	40,896	5,246	40,896
<b>Development Revenues</b>	<b>15,000</b>	<b>5,000</b>	<b>15,000</b>
District Discretionary Development Equalization Grant	15,000	0	15,000
<b>Total Revenues shares</b>	<b>65,249</b>	<b>11,496</b>	<b>65,249</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,896	5,246	40,896
Non Wage	9,353	1,250	9,353
<b>Development Expenditure</b>			
Domestic Development	15,000	3,602	15,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>65,249</b>	<b>10,098</b>	<b>65,249</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive a total of UGX 65,249,292 from wage unconditional (UGX 40,896,000), Non-wage unconditional (UGX 5,000,000), Local revenue (UGX 4,353,292) and DDEG (UGX 15,000,000).

Accordingly, the department plans to spend the whole of the revenue of UGX 65,249,292 on the outputs spelt out in the work plan.

**Vote : 545 Nebbi District****FY 2020/21****Workplan: Trade, Industry and Local Development****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>105,898</b>	<b>19,505</b>	<b>101,896</b>
Locally Raised Revenues	21,000	5,000	20,000
District Unconditional Grant (Non-Wage)	3,000	750	0
District Unconditional Grant (Wage)	68,114	10,309	68,114
Sector Conditional Grant (Non-Wage)	13,784	3,446	13,782
<b>Development Revenues</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
Locally Raised Revenues	20,000	0	0
District Discretionary Development Equalization Grant	0	0	20,000
<b>Total Revenues shares</b>	<b>125,898</b>	<b>19,505</b>	<b>121,896</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	68,114	10,309	68,114
Non Wage	37,784	3,439	33,782
<b>Development Expenditure</b>			
Domestic Development	20,000	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>125,898</b>	<b>13,749</b>	<b>121,896</b>

**Narrative of Workplan Revenues and Expenditure**

A total sum of UGX 121,898,390 is expected to be received as work plan revenue from the District Unconditional grant-Wage of UGX 68,114,000 representing 55.9%, Sector Conditional grant-Non wage of 13,78,390 representing 11.3%, Local revenue of 20,000,000 representing 16.4% and DDEG of 20,000,000 representing 16.4%.

Accordingly the department plans to spend their total revenue as per the 3 broad expenditure areas of the District Unconditional grant wage for staff salaries of UGX 68,11,4000 representing 55.9% ,GOU (Non wage Unconditional and Local revenues) of UGX 33,784,390 representing 22.7% and development of UGX 20,000,000 representing 16.4%.